



SCHOOL OF
ECONOMICS AND
MANAGEMENT

“An Inner Struggle”

A Case Study of How Employees Identify with Their Employer's CSR Initiatives and Which Effects Their Perception Can Have on Identification.

By

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Abstract

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Purpose	The purpose of our study is to get a deeper understanding of how individual employees perceived the CSR initiatives of their employing company, and how this perception affects their identification with the organization.
Methodology	The study was conducted through qualitative research of document analysis, observations, and interviews. Thereby we followed an interpretative philosophical grounding and an adaptive research approach by studying a company in the disposable products sector.
Theoretical Perspectives	The theoretical framework includes theoretical perspectives of CSR, micro-CSR, perceived CSR, and identification with the organization mediated by individuals' green variables such as values, awareness, attitude, and behavior.
Contributions	The research contributes to the existing literature on evaluations within Micro-CSR and addresses furthermore identification with the company as a reaction to CSR initiatives.
Keywords	CSR, Sustainability, Micro-CSR, Perceived CSR, Green Profile, Organizational Identification, Organizational Pride, Organizational Commitment

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1. Introduction

1.1 Background

Corporate Social Responsibility (CSR) refers to a corporation's efforts to operate in an ethical and sustainable way, considering the social, environmental, and economic impact of its operations (United Nations, 2015). The concept plays a crucial role and is an integral part of most corporations today. The field of CSR has been widely studied in business research, mainly at the macro level, thus from a corporate perspective (Aguinis & Glavas, 2012; Gond et al., 2017). There the focus lies on topics such as innovation, financial performance and consumer behavior (McWilliams & Siegel, 2000; Rathore et al., 2023; Wang et al., 2019). For several years, attention has shifted from the macro level to the microfoundations of CSR which focuses on the individual human being rather than on the business. CSR not only directs shareholders and external stakeholders but also affects employees. Our study, therefore, investigates the perceptions of individual employees on the company's CSR initiatives.

Working in a corporation that is highly engaging in CSR can be fulfilling and motivating for individuals and thus, increase employees' identification with the company. Therefore, it is crucial for companies to aim for a positive CSR perception of their employees which can increase organizational identification (Shah et al., 2021; Wut & Ng, 2023). Dutton, Dukerich, and Harquail (1994) define organizational identification as the degree to which a member defines her- or himself by the same attributes that she/he believes define the organization (p. 239). According to Kim et al. (2010), identification is an element that further affects the organizational commitment within a company and thereby has an essential impact on individual employees, the organization, and their interrelationships. These concepts are of high importance for corporations because they affect the loyalty to the company (Carmeli, Gilat & Waldman, 2007; De Roeck et al., 2014).

Every individual perceives the CSR initiatives of a company as dependent on its own interest in social and environmental responsibility. That differs between each individual in a way how to behave in daily life, for example when going to the supermarket, sorting waste, energy use to name a few. In line with that, CSR perception and organizational identification are

influenced by multiple variables such as green values, green attitudes, green knowledge, green awareness, and green behavior (see Rupp et al., 2006; Shah et al., 2021; Tian & Robertson, 2019).

Although some research exists on the connection of CSR perception and organizational identification and influencing variables such as green attitude or green behavior it is still not fully understood (De Roeck, El Akremi & Swaen, 2016; Glavas & Godwin, 2013). According to Rupp, Skarlicki and Shao (2013) employees' CSR perception is dependent on the culture. While we found many studies conducted in Asia, few studies are conducted in Europe (see e.g. Guan et al., 2023; Schaefer, Terlutter & Diehl, 2019; Shah et al., 2021). In addition, research focused so far a lot on the healthcare and hospitality sector. That demonstrates that research in other sectors is needed as the product or service itself plays a crucial role for the CSR perception (Wut & Ng, 2023). Therefore, our study focuses on the industry of companies selling disposable products.

For some time, disposable products have been used by media and environmental activists as a sign of pollution and waste problems (see e.g. Danmarks Naturfredningsforening, 2021; Kunkel, 2023; Madrigal, 2018). CSR in corporations producing disposable products, such as disposable cups, cutlery or plates but as well as take-away products can be challenging. These products are considered to have a negative impact on the environment and other options, such as reusable cups are available (Eurostat, 2020). This type of company has less of a reputation as an environmentally conscious company, but still not a "dirty" one like oil or tobacco companies (Wut & Ng, 2023). Therefore, we have an interest in how employees perceive the setting of working for a company whose core business is associated with environmental pollution and convenience by society. Our studied company (henceforward Company X) is an organization with the core business of producing disposable products with an extensive CSR approach.

1.2 Purpose and Research Question

Employees play a crucial role in developing, implementing and conducting CSR initiatives of their employer. Their perception of the CSR initiatives has a significant influence on their level of pride, which affects their identification with the company and thereby their commitment to the job (Gond et al., 2017). The latter factors influence amongst others, employee engagement, motivation, job satisfaction, reputation and organizational culture (De Roeck & Farooq, 2018; Vlachos, Panagopoulos & Rapp, 2014). According to Guan et al. (2023), the economic performance of a company can be increased by promoting green behavior in the workplace which in turn is reinforced by a positive CSR perception.

There is a need for further research on the relationship between CSR perception and organizational identification as well as the lack of research within the industry of companies selling disposable products. Therefore, our study aims to explore the employees' CSR perception and the relationship to organizational identification at the headquarter of a disposable product producer in Northern Europe. We focus exclusively on employees as internal stakeholders. Therefore, we propose the following research question:

How do individual employees perceive Company X's CSR initiatives and how does it affect their identification with Company X?

We answer the research question through qualitative research by conducting semi-structured interviews as our main research method in Company X's headquarter. We focus exclusively on employees working in the headquarter but who are not directly involved in developing the CSR strategy, thus, we exclude the sustainability department. In addition, we analyze an internal document and observe the environment at the headquarter through field trips. In addition, an expert interview with an employee from the sustainability department will help us to comprehend Company X's CSR initiatives from another perspective. Those methods will help to increase understanding and interpretation in our analysis.

According to Rupp, Skarlicki & Shao (2013), CSR perceptions are not static but develop over time. Due to the limited time frame of our Master's Thesis, we will only capture one point in time. Since a variety of variables influence CSR perception and how that affects the employees' identification with the company, we restrict our study to green attitude, green awareness, and green behavior.

1.3 Outline of the Thesis

Our thesis consists of seven main chapters. Chapter one starts out by identifying the background and purpose of our study on how individual employees perceive the CSR initiatives of their employer and how it affects their identification with the organization. Chapter two continues with the presentation of the main literature surrounding CSR and micro-CSR, green variables, perceived CSR and identification with the organization. In chapter three we explain the philosophical grounding and the research approach of our study. There, we continue presenting our research context and present how the data through our methods - data analysis, field trips and interviews - was generated. We continue in chapter four by presenting and analyzing our empirical findings before we summarize them in chapter five, the results. In chapter six our implications to academia and management are explained. We end our thesis with a conclusion including a research summary, reflections and limitations and suggestions for future research.

2. Literature Review

The literature review identifies the most relevant literature to support our effort to answer the research question of how individual employees perceive Company X's CSR initiatives and how it affects their identification with the organization. We start with a definition of CSR and classify the term Micro-CSR. The CSR perception is overlain by the individual's green profile (Tian & Robertson, 2019). We, therefore, address a number of influencing factors. Perceived CSR is then defined and possible perceptions are determined. Following this, we address the concepts of organizational identification, organizational commitment, and organizational pride which are elements of our sub-chapter *Identification with the Organization*. Further on, we make a review of existing literature within the interplay of perceived CSR and the aforementioned concepts connected to the identification. Finally, we summarize the construct of our thesis by our theoretical framework.

2.1 CSR and Micro-CSR

There exist multiple definitions of Corporate Social Responsibility (CSR). We start out by defining CSR for our case study and distinguishing it from another commonly used term, sustainability. Afterwards, the sub-chapter ends with a classification of micro-CSR where we consider the review of Gond et al. (2017) as an elementary source.

2.1.2 Corporate Social Responsibility and Sustainability

CSR can be understood differently since multiple definitions exist. An early definition derives from Davis (1960, p.70): "businessmen's decisions and actions taken for reasons at least partially beyond the firm's direct economic or technical interest".

Carroll (1991) suggests that corporations' social responsibility consists of four dimensions: economic, legal, ethical, and philanthropic. He presents his concept in a pyramid that has economic responsibilities as a base for being profitable and the fundament of the other dimensions. The second layer represents legal responsibilities which are described as societies' definition of right and wrong. The third layer is the ethical responsibility of being fair and obliged to avoid harm. The last layer is depicted as the philanthropic responsibility to be a good citizen (Carroll, 1991).

The underlying question of to what extent corporations should invest in CSR initiatives is dependent on the perspective. Two dominant views - Friedman and Freeman - exist in literature. While for Friedman, the purpose of a company resides mainly to “increase its profits as long as it stays within the rules of the game” (Friedman, 1970), Freeman argues by his stakeholder theory that all stakeholders should be considered in the decision-making of a corporation as they are crucial for the success (Freeman, 2002). Therefore, Friedman argues in brief that corporations exist to make a profit while respecting the law and thus, corporations should not invest in sustainability on a voluntary basis if it is not beneficial for profit maximization. In contrast, Freeman’s view allows all stakeholders to contribute to the decision-making (Freeman, 2002; Friedman, 1970).

In addition, Painter-Morland (2006) brings in the concept of accountability. She argues that moral duty does not occur through external pressures. In contrast, she suggests that duties should develop intrinsically in the organization. One reason for that understanding is “the assumption that the most meaningful normative duties and responsibilities resist legalistic formulation and codification” (Painter-Morland, 2006, p.97). It must be considered that business is constructed as stakeholder relationships. This is among other things addressed through the conviction that an organization and its employees should respond to its stakeholders in what Painter-Morland (2006, p.94) phrases an “extended network of reciprocal business relationships”. To further address the relational responsiveness as suggested by Painter-Morland (2006) we now continue by changing the focus to the concept of sustainability.

Next to CSR, sustainability is a term widely used. In order to present the relation between both terms we define sustainability as well. The Brundtland report is a report with the title “Our common future” published in 1987 by the World Commission on Environment and Development which defines sustainability as “a process of change in which the exploitation of resources, the direction of investments, the orientation of technological development, and institutional change are all in harmony and enhance both current and future potential to meet human needs and aspirations” (World Commission on Environment and Development, 1987). On that basis, we understand sustainability as a wider term than CSR as it does not only include the action and impact of corporations but is taken in general and thus, directing a broader audience.

The United Nations (UN) presents within the concept of the Sustainable Development Goals (SDG) how intertwined the responsibility between individuals and corporations and thus, CSR and sustainability are. In the “*2030 Agenda for Sustainable Development*”, the United Nations (2015) divided the 17 SDGs into economic, social, and environmental dimensions. The SDGs create the fundament for a world transformation to “peace and prosperity for people and the planet, now and into the future” (United Nations, n.d., n.p.). Corporations are also called upon to pursue the SDGs and thus, follow the above-mentioned division by developing their sustainability initiatives on these three pillars. It needs to be noted that Kuhlman and Farrington (2010) argue that the three dimensions are interconnected and include tensions, which is why they cannot stand alone. The three dimensions are described as follows: Economic sustainability refers to the purpose of the corporation to market products or services to maintain long-term economic performance. Further, social sustainability assigns to the aspect of sustainability that focuses on promoting and maintaining social well-being and equity. Social sustainability addresses issues such as poverty, inequality, education, health, and social justice (United Nations, 2015). Environmental sustainability deals with the topic of the ecological system and limited resources (Schumacher, 1973).

2.1.2 Micro-CSR

In the following section we continue by defining micro-CSR and its integrated parts called drivers, evaluations, and reactions (Gond et al., 2017).

2.1.2.1 Definition

The term micro-CSR or “the psychological micro-foundations of CSR“ as Gond et al. (2017, p.225) phrase the concept, can be defined as how individuals perceive, experience, and are affected by CSR. Thus, how they evaluate and react to the concept for themselves (El Akremi et al., 2018; Gond et al., 2017). Micro-CSR can be considered as the extension of CSR (Gond et al., 2017) where research has emerged within the last decade (Morgeson et al., 2013). While CSR research focused for several years mainly on the macro level perspective, thus the business perspective, micro-CSR is concentrated on the individual while it is not of high importance how CSR is defined in itself (Aguinis & Glavas, 2012; Gond et al., 2017).

2.1.2.2 Drivers, Evaluations, and Reactions to Micro-CSR

Micro-CSR builds on three layers: drivers, evaluations, and reactions. As a first layer, Gond et al. (2017) on the initial concept of Aguinis and Glavas (2012) refer to individual drivers as determinants that provoke CSR involvement. They divide drivers of micro-CSR into instrumental drivers e.g. self-interest, relational drivers e.g. need for social-based concerns, moral drivers e.g. meaningful existence, and other individual drivers e.g. socio-demographics (Gond et al., 2017).

As the second layer, evaluation builds on the basis of the information individuals have. Judgments on CSR are built up through cognitive and affective processes. While the cognitive processes include the framing of the CSR perceptions, CSR causal attributions and CSR sensemaking, within the affective processes harmonious environmental passion and emotional load are of relevance (Gond et al., 2017; Robertson & Barling, 2013).

The individual reactions to the company's CSR initiatives as the third layer release several attitudes and behaviors in individuals. On the one hand, attitudinal positive reactions are positive workplace effects, organizational commitment, and organizational pride, for example. On the other hand, negative reactions can be turnover intentions or cynicism. Positive behavioral reactions mainly pertain to organizational citizenship behaviors such as voluntary pro-environmental roles and knowledge sharing while negative behavioral reactions include unethical behavior. Multiple boundary conditions exist on the reaction to CSR which might constrain and influence the reaction to CSR initiatives. The reactions to CSR need, according to Gond et al. (2017) further research. Amongst others, individual beliefs play a crucial role for the significance of CSR (Peterson, 2004), and thus, green values that individuals have internalized might influence and steer the reactions of the stakeholder group employee (Dumont, Shen & Deng, 2017). That is why we introduce and focus on the variables of a green profile in the following chapter.

2.2 Employee's Green Profile

Multiple dependencies of individual variables exist on CSR perception and can be considered as an overlain aspect. In order to get a deeper understanding on how the perception is assembled, we focus in this chapter on the following variables which we identified in the literature as most interrelated to CSR perception and the resulting reaction amongst others

organizational identification (see Ahmed et al., 2020; Bissing-Olson et al., 2013; Chan et al., 2014; Tudor, Barr & Gilg, 2008). We concentrate first on green values, continued by green attitude and green awareness. Depending on how an individual carries the variables influences the intensity of the green employee behavior. That is why we connect that term by the end of the chapter.

Green Values

Unsworth, Dmitrieva and Adriasola (2013) connect green behavior to individual higher order goals which are required to achieve success in CSR initiatives through heightened motivation. Employees are more likely to pursue CSR initiatives when it pays into an individual higher order goal and is aligned with its values. Therefore, the individual values have a significant impact on employees' green behavior (Ansari & Irfan, 2023). According to the initiative of the Inner Development Goals (IDG) individuals and organizations have to change their inner qualities to contribute to an increased sustainable thinking and acting around the globe. By that they want to encounter societal issues today's world is facing. Based on the 17 SDGs they developed a set of inner qualities and skills (Inner Development Goals, 2023).

Green Attitude

The most significant factors for environmental attitude are interest and environmental friendliness. Underlying to the attitudes were the values of the employees as well as the motivation. The latter is also connected to the structure, strategy, and culture of the company (Tudor, Barr & Gilg, 2008). In addition, Bissing-Olson et al. (2013) reveal that individual green attitudes enlarge green behavior. Moreover, they deduce that individuals with fewer green attitudes showed stronger positive emotions toward positive green behavior, and thus, employers can cherish green behavior by taking care of green attitudes and positive feelings.

Green Awareness

Green awareness comprises the knowledge of environmental information such as problems and solutions as well as the impact humans have on the environment (Ahmed et al., 2020). In the study of Tudor, Barr and Gilg (2008) on waste management in the healthcare industry, they concluded that the higher the individual awareness, the more employees showed green behavior. Chan et al. (2014) support that green behavior is increased by awareness. In

contrast, Ahmed et al. (2020) could not find a correlation between green awareness and green employee behavior.

Green Employee Behavior

The term green employee behavior, in several articles also termed as pro-environmental behavior refers to the individual's behavior towards the environment and the achievements made by individual employees at work to act sustainably (Ahmed et al., 2020; Andersson, Jackson & Russell, 2013; De Roeck & Farooq, 2018; Hines, Hungerford & Tomera, 1987; Unsworth, Dmitrieva & Adriasola, 2013). While only a few employees have a direct impact on the CSR initiatives for instance, every individual can steer their individual behavior towards one that is more environmentally friendly (Osbaldiston & Schott, 2012). Green behavior in the workplace can be expressed, for example, through recycling, cautious use of resources, or adherence to environmental guidelines (De Roeck & Farooq, 2018).

Green employee behavior is divided into task-related green behavior and proactive green behavior. The former applies to the engagement related to one's tasks directly connected to their position while the latter includes environmental engagement that is not directly related to their tasks (Bissing-Olson et al., 2013). The latter is also described as voluntary pro-environmental behavior of employees. While CSR strategies are too complex to fully translate into concepts of corporate greening - making the organization more environmentally friendly and increasing green behavior - the individual's voluntary green behavior plays a crucial role (Lülfes & Hahn, 2013). Shah et al. (2021) as well as El Akremi et al. (2018) reveal that green employee behavior is dependent on the perception of CSR and indirectly influenced by organizational identification. That is why we focus on perceived CSR in the next chapter.

2.3. Perceived CSR

As one part of micro-CSR we focus on the employees' perception of CSR initiatives. Therefore, we build up that chapter by first defining perceived CSR. As addressed in the previous chapter, perceptions vary depending on the green profile of each individual. Due to the subjectivity of the CSR perception, we categorized some possible perceptions of CSR initiatives which are outlined in the second part of this chapter.

2.3.1 Definition

Before defining perceived CSR, we turn the focus to the term “perception”. It can be defined as “a thought, belief, or opinion, often held by many people and based on appearances” (Cambridge Dictionary, 2023). Combining that definition with the previously defined term CSR, perceived CSR can be considered as an individual employee’s apprehension and evaluation of the company’s social, environmental, ethical and economic initiatives (Tian & Robertson, 2019; Wut & Ng, 2023). How the individual views the company’s CSR initiatives is exclusive and might differ from others inside and outside the company (Glavas & Godwin, 2013).

Moreover, Glavas & Godwin (2013) distance from Carroll’s (1991) definition on CSR. They argue that a company can engage in ethical, legal, economic, and philanthropic dimensions of CSR but still does not positively invest in employees or the environment. Therefore they suggest as a definition of perceived CSR including all stakeholders “The perception stakeholders of an organization hold of the impact of a company’s strategies and operating practices on the well-being of all its key stakeholders and the natural environment” (p.17).

Employees evaluate the authenticity of the CSR initiatives and its elementary motives of the corporation (Wut & Ng, 2023). The motives can be considered as either selfish or unselfish and, thus, as an economically intended or non-economically driving force for CSR initiatives (Schaefer, Terlutter & Diehl, 2019). In addition, Glavas and Godwin (2013) add the difference between proactive and reactive perceived CSR. While proactive is rather targeting value adding to the stakeholder, reactive considers more the economic, social and environmental responsibilities of the company. In relation, Schaefer, Terlutter and Diehl (2020) draw attention to the fit between the company and its CSR initiatives. A company's CSR initiatives should be consistent with its core business.

According to Silverman (1990) on Plato “As we become rational, we form judgements based on perception” (p. 174). Rupp, Skarlicki and Shao (2013) go one step further and argue on CSR perception that “CSR is justice” (p. 362). In contrast, Aguinis and Glavas (2012) argue that organizational justice, which can be described as an employee’s justice of fairness in regard to colleagues, procedures, initiatives, and outcomes at the workplace (Greenberg, 1990) is the underlying fundament for perceived CSR. Thereby, the moral view of an

individual is crucial because it explains the attitudes and behaviors of employees influenced by the CSR initiatives of the company. That means employees tend to perceive responsible initiatives as positive while irresponsible initiatives are perceived negatively (Rupp, Skarlicki & Shao, 2013).

2.3.2 Possible Individual CSR Perceptions

The perception of CSR initiatives might vary among every individual employee. To our knowledge, there is no concept in current literature that illustrates possible individual perceptions. That is why we clustered possible perceptions according to the relevant literature into positive and negative perceptions as well as missing awareness.

An option on how employees perceive CSR initiatives might be a positive one. Then employees notice real commitments and actions and consider them as positive and impactful. Thereby, their own values are in alignment with the CSR initiatives. That can have an effect of pride and identification with the company (Kim et al., 2010; Ng, Yam & Aguinis, 2019). Thereby, the focus of the CSR initiatives on environmental, economic, social or philanthropic initiatives is less important (Schaefer, Terlutter & Diehl, 2020). In addition, a positive perception can enhance green employee behavior (Wut & Ng, 2023).

Another possible perception might be that the CSR initiatives are perceived as negative. That includes skepticism of the authenticity of the CSR initiatives, an incongruence of internal or external CSR communication with the actual measures or even cynicism. The real motives that may be questioned are rather considered as greenwashing. That can cause a lack of trust (Wut & Ng, 2023). Vlachos, Panagopoulos and Rapp (2014) point to a link between perceived CSR and the impact on in-role job performance, but also on voluntary tasks. Therefore, a negative CSR perception could have negative effects, also for the company.

As a last possible perception, we present missing awareness. Depending on the individual employees' green profile the CSR initiatives might be perceived as less significant and out of interest. However, due to only a few internal or external communication of the CSR initiatives the employee might not have a comprehensive picture (Bhattacharya, Sen & Korschun, 2008).

2.4 Identification with the Organization

Below we present the theoretical foundation for our analysis of how the employees' perception of Company X's CSR initiatives affects how they identify with the organization. Firstly, we uncover the link between social identity theory and organizational identification. A broad review of the conceptualization of organizational identification will be provided including research approaches, definitions, and measurement elements of the concept. In continuation, existing research within the fields of organizational commitment and organizational pride will be presented. Further on, we outline how organizational identification is intertwined with these concepts of organizational commitment and organizational pride with perceived CSR as a mediating factor.

2.4.1 Organizational Identification

One of the most adopted approaches to organizational identification throughout the literature belongs to the social identity theory which originally was suggested by Tajfel (1978) and Tajfel and Turner (1979). They propose that individuals divide themselves into a perceived group - for our study, the organization. Group membership becomes a source for how individuals make sense of who they are. According to the authors, group membership creates pride and self-esteem, which becomes a central source of identity in feeling connected to the social world. Another aspect is that identification with a social group the individual finds prestigious can bring them into a positive light which likewise will foster self-esteem (Ashforth et al. 2008; Bergami & Bagozzi, 2000; Smidts et al., 2001). It is these potential personal characteristics and reactions we will analyze and gain a deeper understanding of to create a fundament for the further analysis of this study. This is to find out how employees identify with their organization based on their perception of the organization's CSR initiatives.

According to Edwards (2005), Ashforth and Mael (1989) were the first researchers to introduce social identity theory into organizational studies when making the connection to organizational identification, by arguing that organizational identification is a specific form of social identification (Ashforth & Mael, 1989). They define identification as, "the perception of oneness with or belongingness to a group, involving the direct or vicarious experience of its successes and failures" (Ashforth & Mael, 1989, p.34). Whereas they have a similar definition of organizational identification, as, "a perception of oneness with or belongingness

to an organization, where the individual defines him or herself in terms of the organization in which he or she is a member” (Mael & Ashforth, 1992, p.104). This is similar to Pratt (1998) who uses the words self-referential and self-defining when explaining the relationship between employee and organization. Dutton, Dukerich & Harquail (1994, p. 239) added a dimension of measurement to their definition of organizational identification by stating, “the degree to which a member defines him- or herself by the same attributes that he or she believes define the organization”.

Employees who have a strong identification with their organization are more likely to embody and adapt to the organization’s values and build up an attitude that supports the corporate goals (Dutton et al., 1994; Riketta 2005; Vough 2012). In relation to this Jones (2010) argues that when employees are proud of being a member of an organization, it facilitates their level of organizational identification through their attitude toward volunteerism elements within their work life.

Rousseau (1998) approaches the conceptualization of organizational identification from a constructive perspective when she proposes a distinction between situational and deep structure identification. In situational identification, the perception of shared interests between employee and organization is built on the employee carrying out the job which is expected of a person in that role. Whereas the deep structural identification is explained by that the employment relationship has changed the mental model of the employee and the work system of the organization, which is characterized by a high involvement (Rousseau, 1998). By this distinction, it can be argued that she creates categories to what Dutton, Dukerich, and Harquail (1994) refer to as the ‘degree’. Sluss & Ashforth (2008) argue in this connection that organizational identification is a deep structural type of identification. This is according to a fundamental connection between the organization and the individual employee because it includes compliance between the individual from a work perspective and their self-concept (Ashforth et al., 2008; Rousseau, 1998). Instead of just perceiving the organization as a place to work, the determination to strengthen the organizational identification is developing (Rodrigo & Arenas, 2008).

Much research has been done within the field of social identity theory in connection to the relationship between employee’s work attitudes and their employer’s reputation (Ashford & Mael, 1989; Dutton, Dukerich & Harquail, 1994; Maignan & Ferrell, 2001, Smith et al.,

2001). According to these researchers, employees build pride when identifying with work organizations that have a good reputation, and Dutton, Dukerich & Harquail (1994) argue that the employee's work attitude is positively affected when working for an acknowledged work organization. This is in compliance with Smith et al. (2001) who argue that employees may increase their self-esteem if they work for an organization that is associated with more quality than others. Those elements of emotional attachment and positive evaluation are what van Dick (2001) refers to as "components" in his conceptualization of organizational identification.

Those acknowledgments of identification with one's organization as a potential driver in building employees' pride, meaningfulness, and self-esteem are what we want to study in connection to the specific business area of CSR initiatives. This is an area several authors have already touched upon, but which we think can be further developed. We think it is interesting analyzing the organizational identification in a business that at first glance is characterized by what we view as an ambiguity in terms of the sustainability of the products.

2.4.2 Organizational Commitment

An early definition of organizational commitment was given by Porter et al. (1974), as the relative strength of an individual's identification with and involvement in a particular organization. Similar to the various definitions of organizational identification above, organizational commitment is explained by "commitment occurs when individuals identify with and extend effort towards organizational goals and values" (Reichers, 1985, p.468). Others saw the concept as the psychological identification that an individual employee feels towards their organization and thereby as a significant part of work attitudes (Mowday, Porter & Steers, 1982).

When evaluating the relationship between organizational commitment and organizational identification, it becomes clear that many authors write about a similar level of alignment between the values and goals of the individual and those of the organization (Edwards, 2005). The feeling of belongingness and attachment is another common thing in the description of the concepts. However, Cheney and Tompkins (1987) distinguished between identification and commitment by proposing that "identification is the appropriation of identity and commitment is the binding to action" (p. 9). Explained in other words, identification is a process and the substance of action patterns, whereas commitment is the form of these action

patterns (Cheney & Tompkins, 1987). Bergami and Bagozzi (2000) had a supporting view when approaching organizational commitment and organizational identification as two separate concepts by stating them as two components of one's social identity in the organization (p. 556).

In Edwards' (2005) review of organizational identification literature, he views organizational commitment as a broader term than organizational identification. This understanding is built among others on the proposal of Meyer and Allen (1991) that there are three components of organizational commitment, namely affective commitment, continuance commitment, and normative commitment. They define affective commitment as "the employee's emotional attachment to, identification with, and involvement in the organization" (Meyer & Allen, 1991, p.67). Whereas the understanding of continuance commitment is built on thoughts about costs related to potentially leaving the company. Thirdly, normative commitment is related to employees' feeling of being obligated to continue working for their organization. The continuance and normative commitment relate to for example job satisfaction, which is not the focus area of our study. Therefore we view organizational identification as a partial factor of organizational commitment through the categorization of affective commitment. This relationship fits our study's intention of analyzing what role the individual's perception of the company's CSR initiatives plays in how the employees identify with the studied organization. However, the conceptual distinction between the terms should be considered according to Riketta (2005).

2.4.3 Organizational Pride

Another concept that is relevant to assess for our study is organizational pride. The concept has been defined as "the extent to which individuals experience a sense of pleasure and self-respect arising from their organizational membership" (Jones, 2010, p.859). When the employees are members of a socially valuable group their believed belongingness creates the emotional feeling of organizational pride. As mentioned above within the chapter of Organizational Identification the individual takes part in the reputation of the company and an increased level of identification makes them shine in the reputation (Dutton, Dukerich & Harquail, 1994; Smidts, 2001). Boens et. al (2015) adds that when employees feel proud of their organization, which they consider to have a high status, it is likely to have a positive impact on the individual's self-concept.

2.5 Perceived CSR's Role on How Employees' Identify with the Organization

In the following section, we review existing research on the interplay between the perception of CSR work, and the three concepts addressed in the chapter *Identification with the Organization* above: *Organizational Identification*, *Organizational Commitment*, and *Organizational Pride* because these concepts are essential elements in our study.

Kim et al. (2010) provided the idea that the level of individual employees' organizational identification is positively correlated to their employer's involvement in CSR work. Their study proposed that organizational identification based on CSR can be a key aspect in establishing organizational commitment from the employee. Furthermore, through their findings, the authors argued that to maintain a good relationship with its employees, it can be effective for an organization to work with its CSR performance. De Roeck et al. (2014) proposed likewise that perceived CSR can foster employees' organizational identification. They argue that individual employees tend to feel pride in identifying themselves with professional organizations which have built a good reputation around their sustainability work. This self-concept of the employees is strengthened by the attractiveness and attributes of the identity of the organization. It is further argued that organizational identification works as the explanatory element in how perceived CSR has an impact on work outcomes such as organizational commitment and job satisfaction of the employees (De Roeck et al. 2014; Farooq et al. 2014, Farooq, Rupp & Farooq, 2017).

Other researchers indicated that companies can develop affective commitment within their employees by acting responsibly in CSR work (Rego et al., 2007; Brammer et al., 2007; Papacharalampous & Papadimitriou, 2021; Westhuizen & Malan, 2023). This is well related to the above when we consider the former definition of affective commitment from Meyer and Allen (1991). According to Brammer et al. (2007) externally aimed CSR initiatives increase this level of affective commitment, whereas internal CSR initiatives such as learning initiatives correlate in a positive way with organizational commitment. This supports De Roeck et al. (2016) by proposing that employees' perceived CSR can influence their view on the external prestige of their employer, which can foster organizational pride and thereby, an increased level of their organizational identification. Gond et al. (2017) treat organizationa

identification, organizational commitment, and organizational pride as some of the attitudinal positive outcomes of reactions to CSR.

2.6 Theoretical Framework

In this chapter, we outline the theoretical framework for our thesis for which we have set the basis in the previous literature review. Our main field of study takes place in business research of CSR. We follow the division of the United Nations (2015) and consider the dimensions of environmental, economic, and social CSR. In addition, we add the philanthropic dimension (Carroll, 1991). In that vein, we consider the term sustainability as the extension of CSR to the individual. Hence, while CSR is rather approaching corporations, sustainability directs every individual (World Commission on Environment and Development, 1987). The purpose of corporations is connected to how CSR initiatives are approached. Therefore, Freeman's (2002) and Friedman's (1970) perspectives are of relevance to us. The perceived CSR is influenced by the significance CSR is given in the company which is in turn dependent on the taken purpose of a corporation.

The first part of our research question aims to shed light on how individual employees perceive the CSR initiatives within Company X. Therefore, our study belongs to the field of micro-CSR where the perspective belongs to the individual. That research field is divided into drivers, evaluations, and reactions to CSR initiatives. While CSR perception belongs to CSR evaluations, CSR reactions are amongst others organizational identification, organizational commitment, and organizational pride (Aguinis & Glavas, 2012; Gond et al., 2017). Therefore, our research question focuses in the first part on evaluation by looking for how employees perceive the CSR initiatives in Company X. Employees' perceived CSR is the perception and assessment of companies' environmental, social, economic, and philanthropic CSR initiatives. The perception is dependent on the type of company which is interesting since as far as we know no research exists on producers of disposable products (Tian & Robertson, 2019; Wut & Ng, 2023). Employees' CSR perception is a unique view that can be perceived positively or negatively, for instance (Glavas & Godwin, 2013).

Hereafter, our findings of evaluations lead us to the reactions where we considered the positive outcomes of CSR which according to Gond et al. (2017) are amongst others organizational identification, organizational pride, and organizational commitment. The way

we treat the aforementioned concepts is inspired by Cheney and Tompkins (1987) who propose that identification is a process and the content of action patterns, whereas commitment is the form of the action patterns. Thereby, we accrue organizational identification as a concept that leads to organizational commitment. Organizational Pride we consider as a arising factor for the employees through their organizational identification with their employing company (Jones, 2010). As there are multiple varieties and dependencies throughout our study connected to the individual sustainability groundwork, evaluations, and reactions, we invent our own concept “green profile” which includes variables such as green attitude, green awareness, green values, and green behavior. The “green profile” worked as a link to understand and interpret the findings throughout our studies.

3. Methodology

In the methods section we begin by explaining the philosophical grounding of our study. Thereafter, our research approach is presented and our case organization is described. Further, we take the reader through the practice of data generation and the data analysis process. We end the chapter by discussing critical reflections and limitations of our study.

3.1 Philosophical Grounding

The purpose of this study is to gain a deep understanding of the individual employees' perception of CSR initiatives and how it affects their identification with the organization they work for. The research field of micro-CSR studies how individual employees amongst others evaluate and react to CSR initiatives, thus how they interpret and make sense of their employer's CSR initiatives (Gond et al., 2017). We aim to approach the relationship of CSR perception and identification with the company by starting out studying the subjective meanings the employees give to CSR. In order to understand how the employees interpret and identify with the initiatives of their employer, we work from an interpretive research approach. In interpretivism the individuals' interpretation of our world and the caused acting is of high importance (Prasad, 2018).

As we aim to get a deeper exploration of the employee's perception of the CSR initiatives of the case organization and an understanding of how it affects their identification with the organization, symbolic interactionism becomes an important perspective. In this research tradition, focus is largely on individual sensemaking and the role of the self in social situations where reality is constructed. As the employees are interviewed in their working context our study is employee-centric as an individual influences the sense making (Prasad, 2018).

As the term CSR can be approached from multiple perspectives among others the social, the environmental, and the economic point of view (United Nations, 2015), we are aware that opinions from our interview respondents will be biased by the individual approach and opinions might be hidden due to the workplace context. Therefore, we will also work with elements from the hermeneutic tradition, which is focussing on textual interpretation (Prasad, 2018). According to Prasad (2018) the hermeneutic tradition requires the imagination of the researcher because the text has to be handled in a creative way, to deduce extra meaning than

the explicit one. This became essential in the analysis of the internal document and the transcriptions of the interviews, where we looked at the way the interviewees were expressing themselves and by that tried to uncover a potential additional meaning between the lines. The mechanism of understanding the actual text from the transcriptions and supplementing with an interpretation of the context is the process Prasad refers to as the Hermeneutic circle (2018).

3.2 Research Approach

As explained above, our research study takes an interpretive approach to create an understanding of employees' identification with their organization based on the individual perception of CSR initiatives. To answer the research question three potential research approaches have been optional: deduction, induction, and abduction (Alvesson & Sköldbberg, 2018; Bell, Bryman & Harley, 2022). While the deductive approach works from theory and tries to confirm it through practice and by getting approval of the theory, the inductive approach works from the opposite, empirical findings create general assumptions or even theoretical concepts (Bryman, 2012). Abduction is a mix of deduction and induction, but it can furthermore be seen as an approach that adds new aspects to the understanding of a certain term or theory (Alvesson & Sköldbberg, 2018).

We decided to work from an abductive research approach consisting of both deductive and inductive elements and, thus using the synergies of re-interpretation by taking both into account (Alvesson & Kärreman, 2007). On the one hand, the theory of our research question includes the concepts CSR and organizational identification, which has been broadly studied. They represent the deductive angle of our study. By applying these concepts, we created a proper starting point which helped us to create a basis for our specific research topic. On the other hand, our purpose of the study originates from an interest of studying CSR perception which is grounded in the field of micro-CSR and a company which produces and sells disposable products. These are fields where less literature exists and that is when the inductive angle comes into play. It allowed us to be open minded towards the research field and, thus avoided being too much influenced by existing theory. Aforementioned reasons pinpoint why we work with an abductive research approach.

3.3 Research Design and Context

In order to ensure anonymity throughout our research study we have decided to apply “Company X” when addressing the case organization. Additionally, the interviewees are referred to with “Interviewee” followed by an arbitrary number instead of the employees’ names.

The studied company is a multinational producer of disposable products for the set table such as napkins, table covers and takeaway products. The clients are restaurants, hotels, and grocery stores. The products produced are necessary to carry food and beverages and, thus enable consumers and restaurants, etc. to package food and drinks. It is a convenient approach instead of using reusable packaging. It needs to be noted that most products are thrown into trash after being used once. Current studies show that the amount of waste from single-use products is continually increasing (Eurostat, 2020).

According to the company’s website, they are constantly researching alternatives to plastics and better recyclable materials to enhance the idea of a circular economy. It can be questioned if these measurements are governed by intrinsic motivation or through political legislation. Because, when looking at the legislation within the areas of plastic product reduction (European Union, 2018) and reporting of corporate sustainability (European Union Commission, n.d.) it becomes clear that regulation is an essential factor in driving the development of CSR initiatives, which is assumed also to affect Company X’s implementation of CSR initiatives.

We were interested in studying a corporation that includes the above-described aspects. Further, our general requirements for the case company were that they work with CSR and communicate on it. In addition, we looked for a medium size or large company, so we were able to conduct the number of interviews required as well as being able to answer the research question (Bell, Bryman & Harley, 2022). We were interested in studying the dynamics close to the generation of the CSR strategy. Hence, we found it meaningful to conduct the study in the headquarter. This focus on one organization gives better opportunities for a deeper analysis and thereby understanding of the organizational phenomenon (Bell, Bryman & Harley, 2022), in our case, perception of CSR initiatives and individual identification with Company X. Taking the short timeframe of our study into

consideration we decided to work with a single-case study including an analysis of internal documents, field trips, and semi-structured in-depth interviews.

3.4 Data Generation

The empirical data in this qualitative study consisted of a triangulation of an internal document, observations and semi-structured interviews. According to (Bowen, 2009) through triangulation - the combination of multiple research methods or several sources of data - the findings can be affirmed and increase credibility. First, the method document analysis is described to get a basic understanding of Company X's CSR initiatives and how they are communicated internally. The second part consists of general observations during field trips to Company X's headquarter. Third, we explain the conduction of our main method semi-structured interviews. These methods are supported by the philosophical grounding of our study as document analysis is commonly used in hermeneutics and interviews and observation are the essential methods when it comes to symbolic interactionism to discover the standpoint of the interviewees themselves (Prasad, 2018). In the following, it is described how the data was generated in a sense as Styhre (2013) uses the metaphor of a cookbook recipe to allow readers to reproduce the qualitative research while considering that tacit knowledge is always included that a chef can not express in a recipe but making the process as comprehensible and transparent as possible (Nonaka, 1994).

3.4.1 Internal Document

As a starting point for our research process, we got access to an internal document in the form of an internal presentation on the company's CSR initiatives. The purpose of the document was a workshop and presentation of CSR initiatives held at Company X's headquarter. We got access through our contact person who created the presentation and also initiated the workshop. Bowen (2009) defines documents as text and image material that have been created without the interference of the researcher. For our qualitative case study the document is appropriate as it "can help the researcher uncover meaning, develop understanding, and discover insights relevant to the research problem" (Merriam, 1988, p.118). That is in line with hermeneutics as one of our research traditions that it increases our understanding of "broader social patterns, ideologies, and org. predicaments" (Prasad, 2018, p.40). It needs to be noted that internal documents are no substitutes for other types of data and we can not - even if the content is official from a company perspective - treat the data as a certain proof (Atkinson & Coffey, 2004). The aim of using an internal document was first and foremost to

create an understanding of Company X's CSR initiatives and how they are transmitted and communicated to the employees. The reasons were first, to increase our understanding - before, during, and after - interviewing through knowing about the context, history, and other background information and second, to enable us to enhance the interpretation of the interviews. Further, the internal data provided material for further interview questions (Bowen, 2009). It needs to be noted that the data selection was biased to a certain extent as we could only use data we got access to provided by our contact person (Bowen, 2009).

3.4.2 Field Trips

We have been three times to the headquarter where we allocated time to observe the organizational setting next to conducting interviews. The method helped us within our triangulation of research methods and data to increase the credibility of our empirical data and receive information on the processes and practices at Company X's headquarter. Additionally, as the field trips also influenced our interpretation of the interviews we would like to inform the reader of our observations.

Through the given time frame of our study, we conducted a micro-ethnography. According to Bell, Bryman & Harley (2022) conducting a micro-ethnography in condensed time frames focuses on a specific issue. Therefore, we concentrated only on the presence of the disposable products produced by Company X and how sustainability becomes visible in the headquarter environment. Therefore, we have not attempted to gain a comprehensive understanding of the cultural practices in terms of how CSR initiatives are perceived by employees through conducting an observation. Being in place we were identified as researchers by our interview partners, while by others we were more considered as guests at the headquarter. Therefore, our role during the observation was partly overt and partly covert. We acted mainly as complete observers without interacting with people during our observation (Bell, Bryman & Harley, 2022).

We took field notes during and after our observation on a pad or laptop. Depending on the situation we noted things down immediately or as soon as the situation allowed it. After finishing a day at the headquarter we compared and discussed what we noted and noticed during the observation and revised our full field notes to ensure a later understanding (Bell, Bryman & Harley, 2022).

3.4.3 Semi-structured Interviews

By conducting semi-structured interviews with employees of Company X we intend to identify the individual interpretations and views (Charmaz, 2006). This is in line with the philosophical grounding - symbolic interactionism - of our case study as within that it is argued that predominantly through interviews and observations the meaning of the individual in society can be explored (Del Casino & Thien, 2009; Prasad, 2018). To study how employees perceive the companies' CSR initiatives and how it affects their identification with the company, we regard interviews as an appropriate method to receive insights into their individual perceptions, lifeworld, meaning, and experiences (Kvale, 2007). As explained in our research approach we work abductive, because it fits our research question. In this connection, works well conducting semi-structured interviews, which gives space for individual interpretations in the form of the employee's perception of the CSR initiatives. Furthermore, we investigate how the individuals feel affected by CSR initiatives, which are connected to the phenomenon of organizational identification. We strive for what Brinkmann & Kvale (2018) consider as neither an open everyday conversation nor a closed questionnaire. This section focuses on three main parts. First, the sample of the interviews is explained, second, the construction of the interview guide is described and lastly, the process of the interview conduction is illustrated.

3.4.3.1 Interview Sample

The interview sample consisted of a selection of people who varied in gender, age, educational background, position, department and duration of working for Company X. We informed our contact person about these main criteria. On the basis of it, we received a list of 17 possible interview partners (purposive sample). We contacted all of them via email being aware that some might reject the interview. As the proposal was made by our contact person we are conscious that it includes biases. Through the requirements mentioned above, we helped to reduce them (Bell, Bryman & Harley, 2022). Further, when people rejected, for instance, we were recommended further possible interviewees. That is what Bell, Bryman & Harley (2019) call snowball sampling where the interviews open up to further contacts. As saturation cannot be predicted in the beginning, we scheduled twelve interviews to be able to reach that point. In addition, we conducted one expert interview with a person from the sustainability department of Company X which we treated separately. As the person is involved in creating the CSR strategy and thus initiatives we used her/his information for additional insights and understanding. In Appendix 9.1 List of Interviewees the interview

partners are listed anonymously with the department they are working in. To ensure anonymity we do not mention the concrete position of the interviewees.

3.4.3.2 Interview Guide

An interview guideline helped us to ensure covering the research field of our interest while allowing the respondents to emphasize their views and come up with additional insights during the interviews (Bryman, 2012). While the interview should be a conversation and open dialogue it is guided by the interviewer. We developed one main interview guide which included some different questions for certain persons. For example, within our internal data analysis, we noticed that some people got the role of a “sustainability leader”, which we learned from the internal document is an ambassador for internal CSR. As we were interested in further information, we asked these persons about this specific role in detail while we asked others in what way they know about their roles. The interview questions developed in general from the knowledge we gained in the literature review as well as from the information of the previously analyzed internal document. In addition, we developed a specific interview guide for the expert interview as the questions within that interview have not aimed to uncover the CSR perception but to receive more detailed information on CSR initiatives and their communication.

The interview guide consists of various types of questions such as introducing, follow-up, and probing questions that enable open answers to the respondents (Kvale, 1996). Main questions were elaborated which led to more detailed sub-questions. In general, the interview guide included questions starting with “how” to a greater extent to discover the sensemaking of the interviewee which is in line with symbolic interactionism as our subtradition (Prasad, 2018). The interview guide started with an introduction where the interviewer and interviewee introduced themselves and some formal information was given to create a comfortable atmosphere. That was enhanced by continuing with the personal background of the interviewee as it can naturally be talked about and it was important to us to receive some background knowledge. As terms such as sustainability and CSR can be understood in multiple ways, we asked the respondents what the terms mean to them. With that, we created a basis for the course of the conversation, differentiation from similar terms, and awareness of different linguistic cultures (Kruse, 2012). Then, throughout the interviews, we asked questions to discover how this sense-making of sustainability and CSR was lived and acted upon (Prasad, 2018). Therefore, the interview guide continued on the company’s CSR

initiatives of before it moved toward feelings and perceptions of the future. The interview ended with thanking for the participation and asking for questions the interviewee would suggest we ask in our further interviews. Throughout the interview conduction, we adapted our interview guide slightly, first changing the way we asked certain questions and second, adding questions that we came up with during the interviews or were suggested by interviewees. In Appendix 9.2 Interview Guide - General the final interview guide can be found.

3.4.3.3 Interview Conduction

The interview conduction was the same for the twelve interviews and the expert interview. We agreed upon an interview duration of around 60 minutes. We always scheduled 90 minutes to avoid any time pressure. The place of the interview conducted was dependent on the availability of the interviewee. We tried to conduct them mainly in person because of the advantage of noticing meaningful body language as the subtext of employees' answers, to support or express beliefs and opinions of the respondents. Additionally, it also builds trust, which helps us receive as honest answers as possible. Nevertheless, some interviews were conducted online via video call. While it was less simple to create a personal atmosphere, facial expressions, and gestures were visible through the camera as well. In addition to that, when interviewees were at home we noticed that they were more relaxed and spoke more openly.

We prepared a declaration of consent for all interviews to sign in order to document that they agree to the recording and use of the interview data. Another aspect of working with such a document was to prove anonymity and confidentiality to the interviewee in order to establish as much trust as possible, so we increased the probability of getting as honest answers to our questions as possible (Bell, Bryman & Harley, 2022). We sent the document to all interviewees before the conduction to receive it back signed beforehand. The declaration of consent is visible in Appendix 9.4 Declaration of Consent.

The interviews were conducted in the English language which was the second tongue of the interviewers as well as the interviewees. Throughout the interviews, it seemed that all interviewees could express themselves easily on the topic (Kruse, 2012). We did not observe anyone who had to search for words or stopped because of their ability to express themselves.

Before we started with the interview a brief topic description was given without mentioning the research question. In addition, we mentioned again, as in the declaration of consent the anonymity of the data. We explained the role of the interview within the research and highlighted the wish for a comfortable atmosphere by emphasizing that we are not looking for specific answers but are interested in the interviewees' views. We have drawn particular attention to this because we are aware that there is a dependence within the relationship between the researcher and the interviewee on the generated data (Kvale, 2007).

Throughout the interviews, we varied in the order of the interview guide while trying to keep a natural conversation as much as possible. That means if there were questions already answered by the interviewee through another question or stating a certain view, we did not ask the question again. The semi-structured interviews allowed us to ask additional questions if there were interesting statements as well as asking for more details and examples if we were looking for more information. Deviations in the self-image needed to be taken into account as the interviewees responded from multiple perspectives - changing between the company view and their sometimes contradicting self-views (Kvale, 1996). While we tried to keep a rather natural conversation, the inequality of the interlocutors - interviewer and interviewee - must be taken into account due to the asymmetry of power, since the interviewer influences the outcome of the interview through the questions (Kvale, 2007).

3.5 Data Analysis

This chapter explains the data analysis of our three methods. First, we start out by explaining how the empirical data of the field trips was treated. Second, we outline the data analysis process. Third, we present how the analysis of the interviews - including the expert one - was conducted.

3.5.1 Analysis of Field Trips

The field notes derived from our data generation represented the basis of the analysis. We condensed the notes we have taken which we present in chapter 4.3 Findings Field Trips. The data is presented in a realist tale where we aimed to give the reader a clear picture of our field trips. Thereby, we are aware that even if we try to stay neutral, our personality might have influenced what points we have focused on when observing (Bell, Bryman & Harley, 2022). The field trips functioned as an additional method as earlier explained. That is why we only present the findings in Chapter 4, Findings and Analysis.

3.5.2 Document Analysis

In this sub-chapter we describe how we analyzed the internal document - a presentation with the title “Sustainability as a competitive advantage” of an internal sustainability workshop with the audience of employees in the headquarter created by the sustainability department of Company X. The document was relevant to us because how employees perceive CSR initiatives requests for an understanding of the actual initiatives. As described earlier we used the internal document mainly as a base for informing ourselves on Company X’s CSR initiatives and how information is given to employees but also as a preparation for our interview questions. We considered that the document is rather an ideological less neutral document where the view of the company is presented by being a producer of disposable products but with a focus on sustainability (Bowen, 2009). That is how Prasad (2018) describes the ideological nature of texts within hermeneutics. Further, she continues by stating that while in hermeneutics the relation between the author and the document is of high importance, the authorship is of less relevance in organizational documents as the company’s rather than the author’s voice is represented.

According to Prasad (2018) and the partly hermeneutic-interpretive grounding of our study not only one guideline exists for text interpretation as each research project is unique. For analyzing the document we had access to, we started out by reading the content to identify the interesting parts. We continued with a thematic analysis in which we developed categories. The category development consisted of an iterative process between thematic and content analysis. The used codes were defined and modified throughout the process. That way of analyzing enabled us to show objectivity and sensitivity toward the material (Bowen, 2009). Next to analyzing the content of the document, we analyzed the balance of the topics included in the document.

In addition, we clarified the target audience and the purpose of the document for proper classification. Bowen (2009) suggests assessing documents by other sources of information. We have not followed that approach considering the purpose of our study: how employees perceive the company’s CSR initiatives and how it affects their identification with the company. While we are interested in the CSR initiatives itself and how they are communicated, it is of less importance to us how the topics are approached.

Our analysis resulted in four categories: Concerns against Company X's Core Business, Definition of CSR/Sustainability, Intrinsic or Extrinsic Motivation, and Increasing Knowledge. These categories set the base for the interviews but function also as something to go back to during the interview analysis to find connections.

3.5.3 Interview Analysis

Through the interview conduction we got access to the interviewees' "Lebenswelt" to get an understanding of the individual's mechanisms of sensemaking in line with symbolic interactionism (Prasad, 2018). After conducting each interview our analysis process began which is described in the following. First, we expound on our transcription process. Second, we explain the steps of the analysis process. The data analysis process was the same for all thirteen interviews, including the expert interview.

Part of the data analysis of the interviews is transcribing the interviews. As described earlier, the interviews were recorded so that the insights could be transferred to a text format in order to present comprehensible empirical data. The interviews were transcribed by several transcription rules we agreed on in order to be consistent. These are determined according to the nature of the study, therefore, a smoothing of the language was applied and adding expressed emotions such as laughing in brackets. By the latter one, we added meaning to how certain sentences were expressed (Kvale, 2007). We divided the work of transcribing.

For analyzing the data we followed Rennstam's and Wästerfors's (2018) concept of sorting, reducing, and analyzing. Throughout the transcription process, we already highlighted statements we found interesting at the beginning of the sorting process (Rennstam & Wästerfors, 2018). By that, the interesting material for our study was marked and accented from the overall empirical material. Afterwards, the respective other person read the transcript and marked passages that were of interest to her/him to create a base for analysis. That process allowed us to challenge our understandings and interpretations at that point and create a basis for discussion. As mentioned in the data generation we used the expert interview to receive detailed information on CSR initiatives and the internal communication within Company X. Therefore, that interview was treated differently in our data analysis, where it was not a part of the same deep coding, sorting, and analyzing process as the other interviews. We used it to build general understanding of CSR related topics within the

company. Moreover, we looked for interesting quotes in the interview which we sorted, analyzed and discussed and these will be presented in our findings.

Afterwards, within the sorting process we applied initial and selective coding. By coding and, thus labeling our empirical data we sorted the data according to the content. Initial coding is considered as being close to the empirical data but acknowledging the knowledge we as the two researchers have (Rennstam & Wasterfors, 2018). Gioia (2021) and Bell, Bryman, and Harley (2022) refers to that step in the process as first-order-analysis which is centered around the interviewees. We broke the data up and labeled them to continuously observe amongst others on repetitions, comparisons or contrasts, different views, metaphors, and analogies in the analyzed data (Bell, Bryman & Harley, 2022). In addition, interpretivist traditions are the grounding of our study which builds upon language on how individuals make sense of reality. Prasad (2018, p. 26) stated: “self-identities are produced in and through language”. That is why our focus during analyzing was not only shifted to what the interviewees said but also how they said something. Gubrium & Holstein (1997) call that method analytical bracketing. We focused on the language and words they used. At the beginning of the interviews, we took notes in addition to the recording to capture body language and additional interesting aspects. After the conduction of four interviews, we noticed that the notes were of less interest to our research project why we stopped note-taking further on.

Every time we established a new code we defined it to keep the overview as well as a common understanding of what each code means to us. We discussed the codes we added to each important text passage. Being two researchers working on the study it enabled us to question our assumptions with a person who knows the data as well. After we coded four transcripts we examined our set of codes again and slightly modified certain parts before continuing with the remaining interviews. To finalize we went through the codings to verify if we still agreed on the current analysis. We started out with 16 codes, see the red part of Figure 1 below. In the second part of the initial coding process, we spent time again with the data and the current set of codes to look for similarities and contradictions but also to identify which codes were highly interesting to us. In that process, we chose 12 codes to work further with, see the yellow part in Figure 1.

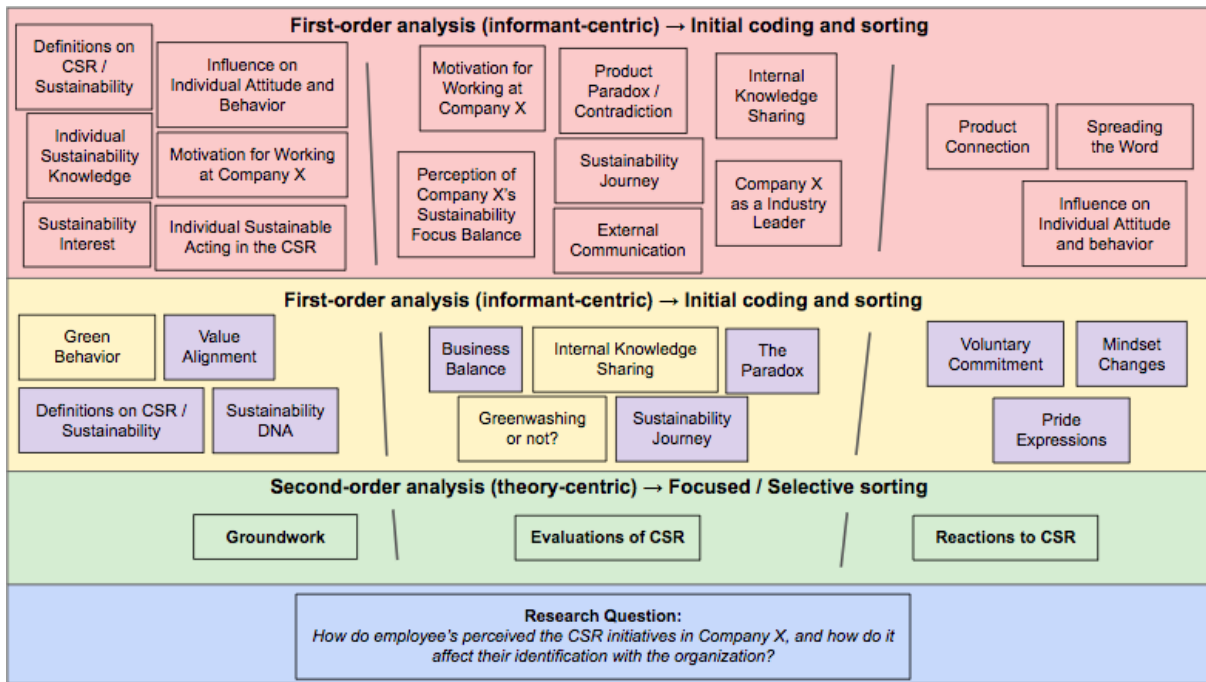


Figure 1: *Data Analysis Process*

The following step was the reduction of the empirical material. Through categorical reduction, we selected a certain set of codes. There, according to Gioia's (2021) second-order-analysis, the focus turned into a theory-centered approach where the codes were viewed through theoretical lenses. We divided the 12 codes into three main categories. Hereafter, we reduced our focus to nine codes (see purple boxes in Figure 1), which we found most appropriate to answer our research question of how employees perceive the CSR initiatives of a company and how that affects their identification with the company. Our abductive research approach allowed us to prioritize certain codes as Rennstam (2018) acknowledged the impossibility of analyzing all interesting parts in the empirical material entirely. The first category "Groundwork" included the codes Definitions on CSR/Sustainability, Sustainability DNA and Value Alignment. The second category "Evaluations of CSR" included the codes of Business Balance, Sustainability Journey and The Paradox. The last category "Reactions to CSR" was grouped by Mindset Changes, Voluntary Commitment, and Pride Expressions.

3.6 Reflexivity and Limitations

According to Alvesson & Sköldbberg (2018) the combination of reflection and interpretation leads to reflexivity. That is what we present in that chapter by questioning and reassessing the methods and empirical data of our study. By that we acknowledge that we as researchers are

aware that our context influences the interpretation of our empirical data. We construct the chapter by going through every sub-chapter again and thus, comment on the philosophical grounding, the research approach and our used methods.

Reflexivity on philosophical grounding

We started our study by having a broad research question which was formulated at the beginning as “how the individual employee working in a corporation that produces single use products perceives their workplace and how the individual can influence the corporation’s environmental thinking.” That initial question was narrowed down throughout the research process. This is aligned with the use of symbolic interactionism as one of our traditions which proposes to begin the research process with a wider research question and not to include too specific theoretical concepts at the beginning (Prasad, 2018).

The focus within symbolic interactionism on the self is on the one hand an advantage in order to fathom the individual, but on the other hand criticism is therefore also made of the tradition. The focus on the self neglects the pressure of society. Furthermore, from Freud's perspective, it can be noted that the unaware and irrational self is not acknowledged (Prasad, 2018).

Reflexivity on the research approach

On the one hand, we could have included more literature by taking a more deductive approach, which would have made us more knowledgeable before conducting interviews. Thereby this would potentially have given us the knowhow to ask more detailed and specific questions. On the other hand, by knowing more from the beginning would have risked being blinkered for the individual perception (Prasad, 2018). Therefore, as argued earlier in the methods chapter, it has been useful for us not being too anchored in theory, so we have been more open for meanings and interpretations aligned with the inductive research approach (Alvesson & Sköldbberg, 2018).

Reflexivity on used methods

A reflection of the method of document analysis is that it could have been more extensive. As we only analyzed one document, it could be argued that other documents might have been relevant as well. However, the document we used and got access to was a recent overview on the company’s position on CSR as well as their concrete CSR initiatives. Bowen (2009)

supports that even a few documents can enrich the empirical data if they are only used as support.

In addition, our field trips to the headquarter of Company X which functioned as an observation were limited to three times. However, the observations could have been more intense and over a longer time span. We had not planned that as a method itself at the beginning of our study. When we were there for the first time, we found the situation helpful to observe for our study to increase credibility on the one hand and to increase our understanding of the interviews on the other hand (Bell, Bryman & Harley, 2022).

As earlier addressed we got contact information on the interviewees through our contact person. This is connected to several aspects of potential influence on our study (Kvale, 2007). One aspect is the fact that the employees proposed to us were selected by this person, who by her/his position in the sustainability department could have a certain interest in who would participate in our study. Another aspect is that the interviewees knew that it was this person, who proposed them as potential interviewee to our study, which could potentially have affected their attitude towards us and influenced their answers throughout the interviews.

We continue with the method of semi-structured interviews. This method functioned as our main method. We started to conduct the interviews together. After conducting four interviews, we noticed that interviewees might feel uncomfortable in that 2:1 situation which would then enhance the inequality effect between interviewer and interviewee as well as negatively influence the relationship between the researcher and the interviewee which is essential for the data generation as described in the data generation chapter. We recognized that amongst others by the eye contact they tried to keep with both of us. Even if we tried to sit in a constellation where we do not oppose the interviewee we felt that the situation was more personal when we conducted the interview separately instead of together. After we changed our approach we felt it was the right decision to receive more open answers and a comfortable atmosphere.

When reflecting on our data analysis process, we noticed that being two researchers helped for having a more proven interpretation of the data. We discussed the text passages in each interview which we have highlighted independently before. That allowed us to reflect on our perception of the empirical data and change interpretations.

Another reflection we would like to add is the order of the interview conduction. We conducted the expert interview with the person of the sustainability department after conducting the standard interviews. Our initial thought was first, to clarify points that might have arisen during these interviews to make us understand the context before starting our analysis. Second, we wanted to avoid that the expert sells us the CSR initiatives like a "salesperson" and the negatively influences on our neutrality. Viewing it retrospectively conducting the expert interview beforehand could have added to the development of our interview guide. In contrast, it could have also excluded asking certain questions - for example on the understanding of sustainability and CSR - where we received interesting views.

Qualitative research is often argued not to be generalizable. Prasad (2018) argues that it rather means that qualitative research is not replicable to other contexts. The context of our study was the conduction in a headquarter, only with employees working in the headquarter and at the same time are not directly involved in the development of the CSR strategy. In addition, the companies' core business belonged to the packaging industry. Therefore, there might be generalizability in the same context. In that vein, Bell, Bryman and Harley (2022) counter to the missing validity and reliability in qualitative research that authenticity is crucial. That is why we added two other methods - document analysis and observation - to support our empirical data's trustworthiness. Since qualitative research is often criticized for being subjective, we included a high number of direct quotes in our empirical findings, primarily to let the interviewees "speak."

4. Findings and Analysis

In the following we present our empirical findings and analysis. First, we illustrate the findings of the internal document analysis. Second, we present our findings by outlining the answers of our expert interview. Third, our observations of the field trips to the headquarter of Company X are summarized. In the sub-chapters one to three we only present the empirical findings and refer to them throughout the sub-themes of our interview findings and analysis. Thereby, the three chapters function to increase the credibility of our empirical data and as a source of additional background knowledge to support our understanding of the company's CSR initiatives. In the fourth sub-chapter we present the empirical findings and analysis derived from the interviews.

4.1 Findings Internal Document

The internal document represents a presentation with the title “Sustainability as a competitive advantage” of an internal sustainability workshop with the audience of employees in the headquarter. It has been created by the sustainability director of Company X. The presentation consists of 106 pages and is constructed by using mainly images, graphics and charts to illustrate the topics of the agenda. These images are various in their theme and include pictures from “Friday for future” demonstrations to supermarket chain advertising. The presentation is divided into six main topics. It starts out by addressing concerns on the company's core business and future challenges. Afterwards, the presentation moves on by outlining how Company X reacts to the challenges and how the initiatives match the concerns. The presentation ends by giving an overview of initiatives developed to increase sustainability knowledge among the employees and a Q&A section.

We treat the document as an additional source of data to our interviews, which was helpful for us in beginning our study by getting an overview of Company X's CSR initiatives and developing a more comprehensive understanding when interviewees were referring to them. That is why we analyzed the document by mainly focusing on interesting parts regarding their CSR initiatives and how they present them. The results of the thematic analysis show the following four themes: *Concerns against Company X's core business*, *Definition of CSR/Sustainability*, *Intrinsic or Extrinsic Motivation*, and *Increasing Knowledge*.

The first theme *Concerns against Company X's Core Business* refer to how the company addresses what they produce in connection to sustainability. With the statement “The devil’s advocate - All the doubts against Company X from a sustainability angle”, it seems like the company acts as a metaphorical target in order to eliminate possible counter-arguments. It appears that the concerns underlie the presentation, as the concerns are revisited at the end. There, the concerns are taken up again and thus frame the entire presentation.

The second theme addresses how CSR and sustainability are defined, which gives us a better understanding of the perception of the CSR initiatives and the effect on identification with the organization. We noticed throughout the presentation that “CSR” has only been used once, while “sustainability” appears 75 times. Sustainability is defined in the presentation through “the triple bottom line” showing a chart with overlapping circles phrased profit, people, and planet.

In the third theme *Intrinsic or Extrinsic Motivation* we address why the company - out of their own view - engages in sustainability, and how SDGs are included and connect the strategy to the values of the company. Company X connects the SDGs to their own sustainability goals which focus on net-zero, circularity, and social aspects. By that, they also state requirements set up by the EU or on a national level. That is summarized by “we need to act” which is responding to the requirements of external factors. That is supported by “Our strategy as a response to the changes”. In general, we perceived certain switches from having the intrinsic willingness to change to the extrinsic requirement for change in regard to sustainability.

Our last theme *Increasing Knowledge* refers to the initiatives the company conducts to inform employees on the CSR initiatives and increase their knowledge on the topic. The presentation explains e-learning concepts that touch upon content such as policies, group strategy and, environmental claims and greenwashing. In addition, a sustainability leader and ambassador program increases the knowledge among certain employees to spread the word. Quarterly sustainability reports including a presentation provide information on the progress.

To conclude, the internal document provided insight information which was enriching for us to create an understanding of how employees are informed on the sustainability strategy and how the company is communicating internally. This works further as a way for us to

contextualize the employee interviews and provide better interpretations. Thereby, we intend to increase our understanding of what is meant by the interviewees and, thus, improve the analysis of the findings.

4.2 Findings Expert Interview

The interview with the expert from the sustainability department (Interview 17), was conducted to give a better base for understanding and interpreting the employee interviews. Although we excluded employees working in the sustainability department as our main interviewees, an interview with someone who is involved in developing the CSR initiatives helped us to receive precise information. Thereby, we have not followed her/his perception of CSR but used the interviewee's explanatory capacity, since we perceived the expert as more knowledgeable within the field of sustainability in the company. The expert interview gave us awareness of the attitude of Company X's sustainability department towards the corporate sustainability strategy.

From our interviews with the employees, we heard several vague understandings of the term CSR whereas sustainability was more familiar to the interviewees. This created an interest for us in understanding how the sustainability department treats the two terms and distinguishes them. This is what the expert from Interview 17 answered below:

“It's a matter of opinion. But for me, CSR is a more passive term that is more responding to others demands. That is anticipating problems and being a good corporate citizen. Whereas sustainability is a more active concept where you actually understand your impact, and you try to do something positive, you try to reduce the impact or your negative externalities I would say. So, I see sustainability as more active and CSR as more passive.”

The interviewee continued by explaining how the company treats the terms in their work:

“CSR doesn't exist at all in our terminology today. So, we don't use it. Yeah, no, I think it's a term from 10-15 years ago when that was more common. Today, I think it's past its prime, it's not relevant anymore. It's too passive, I think. I think it's corporate social responsibility, it's to be responsible, it's to respond to something, I think, sustainability is to have an ambition, have a stake in the ground up there. It's more active.”

The expert equals being responsible with responding to something, which we view as an interesting approach, which we will address in our analysis of the empirical findings later in the study. She/he continues with how one as responsible for sustainability in a company should approach the other employees:

“So, I think it's a sales job you have to do as a sustainability professional these days, I think you have to sell the concept of sustainability, you have to sell the benefits of doing the right things. And you also have to prioritize because you can't do everything at once. So, there I mean the benefit of having a strategy is that you know, how you're going to prioritize, you know, where you put your sort of 80/20 kind of focus.”

In the above statement the interviewee talked about how you need to sell the employees the concept of sustainability. This shows how the company perceives the employee's general internal motivation. The expert continued by elaborating on building employee competencies in the field of sustainability:

“There's a few things but there's more to be done, for sure. But what we try to do is to have a positive sense of change, and also to foster a spirit of curiosity, that wanting to engage, wanting to know more. And when you get to know more, you can become more successful as a salesperson, as a marketing person, as a purchasing person, whatever it is. There's a host of different things. But we're not ready by any means. There's still a lot of work to be done.”

Below the interviewee considers the role of the sustainability department as a coach, which we think is in terms of motivation in contrast to the salesperson, she/he refers to further above:

“So, I think is to see our own role as a coach as a help for other people to do great things. And that's the way we try to see it. So, we're trying to be a department with big ears and small mouths in a way. And try to fit in, but then also not to give in but also have an opinion, have a direction, and then help people along to make sure that we get development in the right areas. It's a constant approach.”

Throughout the expert interview we saw the interviewee's view on CSR and sustainability. In addition the sustainability departments' role of sharing CSR initiatives within the company was described.

4.3 Findings Field Trips

As an element of our research design, we conducted observations throughout field trips to the office place. During these field trips we noticed several aspects which we think express values and workflows of the company. Throughout this chapter we present the empirical findings, which work as supporting elements for several other arguments in our further thesis.

The office space in general was quite new as they moved there only approximately one year ago. The interior was clean but still comfortable, especially through an open space with many seating options. We noticed some green plants and also some felt decorations in plant shape. The products themselves were not presented directly at the entrance but at another floor.

As Company X produces disposable products for the set table, the kitchen at the headquarter was an interesting place to us. There, we noticed that paper cups, paper plates, napkins and cutlery were available to be used by employees for free. There were napkins printed with the values of Company X: “We care”, “we make a difference” and “we are passionate”. In addition, we observed that there was no possibility for waste sorting.

Although paper cups for beverages were offered, we noticed some people also using porcelain cups which were also available for usage. During lunch time people brought their

own food in glass boxes from home or had take-away boxes with food from one of the plenty restaurants outside the office.

4.4 Findings and Analysis Interviews

In this sub-chapter we present the empirical findings and analysis of our main data generation. This part is divided into three categories: Interviewee's groundwork, evaluations and reactions to CSR. Each category includes two to three sub-themes.

4.4.1 Interviewee's Groundwork

The main category of interviewee's groundwork consists of three sub-themes: *Definitions on CSR/Sustainability*, *Sustainability DNA*, and *Value Alignment*. To build up the basis for the perception of the CSR initiatives we have noticed a connection to the understanding of CSR, which is why we begin the first sub-theme with the internal definition of the terms CSR and sustainability. Hence, the terms used in Company X. Furtheron, we explore the sustainability personality of our interviewees, when we present their individual attitude and awareness. In addition, our analysis has revealed that interviewees attach special importance to the relationship between their own values and the companies' values. For this reason, the third sub-theme is *Value Alignment*.

4.4.1.1 Definitions on CSR / Sustainability

The first sub-theme *Definitions on CSR / Sustainability* explores how employees at Company X describe CSR and sustainability and how they define the terms for themselves. At the beginning of the interviews, we always posed a question discovering their understanding of the terms "sustainability" and "CSR", which enabled us to have a common understanding. We found two main points. First, we noticed that the interviewees mainly referred to the term sustainability while CSR was hard for them to define. However, we later found that they use both concepts equally. Second, statements were given about why there are difficulties with defining the concepts.

Interviewee 4 labeled CSR as an extensive term: "*So, I think it's a broad term. I mean, it covers a lot.*". Interviewee 6 added on CSR:

“I mean, there you have both the human aspect and the climate aspect. Being a fair, fair player, so to say both to individuals and to the environment and to the overall global landscapes so to say. Yeah. That sounds a bit fluffy, but okay.”

The statements above expound that CSR is a term hard to define. We discern an underlying impression of confusion during the interviews. First, it seems that the interviewees do not distinguish between both terms - sustainability and CSR - and second, the term CSR does not give much meaning to them. Throughout we got the impression that interviewees referred predominantly back to sustainability. In the way they used sustainability as a term, we noticed that they also include the concept of CSR.

The following statements refer to multiple reasons interviewees mentioned why they find the term hard to grasp. It has been stated that several perspectives need to be considered if something is sustainable:

“And also, like that everything is not black and white. So, just so if you compost a product is that it's not always sustainable and those kinds of things. I've learned that it's more difficult than we think. It's just not picking a sustainable option in the grocery store.” - Interviewee 11

Interviewee 12 added that being sustainable depends on whose perspective it is viewed:

“And it's easy to think there is only one truth, but there's always a lot of pro's and con's or if's and but's if that's preferable. I think it's interesting to have insights in like, both sides, sometimes. There is not always the same perception of what the truth is. What is right. So, I would have wanted to have more insight in the different views of things.”

The excerpts give an impression of multiple reasons why CSR and sustainability are difficult to define. One reason is that the interviewees acknowledge that several shades and views on sustainability exist. As the company is producing disposable products, the topic of circularity is always present and anchored in its sustainability strategy. It becomes clear that through their statements aspects of the products itself, but also recyclability for instance are considered.

The importance of sustainability was another point of how they defined it for themselves. While there were interviewees as Interviewee 14 stating “*I mean, it's a hot topic everywhere you go.*”, others viewed it from the company perspective where it was considered as “*I say sustainability is in the end a hygiene factor. It should be sustainable products is not a must*” (Interviewee 7). Both statements show through how they express themselves that either, like Interviewee 14, sustainability is considered very important or as Interviewee 7, that it is something that is a necessity. Their opinion is dependent on the perspective out of which the interviewees view it; from rather a company or personal view.

In this paragraph, we merge the empirical findings of all data generation connected to the sub-theme *Definitions on CSR / Sustainability* and let these findings converse with our literature review. The internal document shows that the term CSR is less used than the term sustainability. That is supported by the expert interview which highlights that “*CSR doesn't exist at all in our terminology today.*” Both findings are in line and clarify why the interviewees did not show a distinction between both terms.

In the internal document sustainability is defined by people, planet, and profit. These three terms can be connected to the UN's economic, social, and environmental dimensions (United Nations, 2015). As the terms are illustrated in circles that overlap each other, Kuhlman and Farrington's (2010) point of interconnectedness is considered. That is in line with and explains the interviewees' statements of multiple perspectives of sustainability.

While the company's definition of sustainability is in line with the UN's three dimensions, the expert interview presented the distinction between sustainability as an active term - being responsible - and CSR as a passive term - as responding to requirements. It is an interesting view that we nevertheless could not find throughout other parts of our data generation. It can be argued that Painter-Morland's (2006) concept of accountability is visible in Company X's interpretation of “sustainability” where the impression can be created that the company acts mainly intrinsically responsible. By distinguishing the terms sustainability and CSR as respectively active and passive, we interpret that the expert from Company X downplays the role of external mediation factors such as legislation in her/his evaluation of the level of proactiveness within the company's approach to CSR initiatives. Thereby, Company X wants to create a picture of inner duties and responsibilities which do not require a legalistic formulation.

The Brundtland Report uses sustainability as a term as well but takes it to a broader audience than only corporations. On the one hand, this can lead to the view that the use of the term sustainability in a corporate context can be considered less concrete. On the other hand, by using the term sustainability corporations can make clear that sustainability does not only concern corporations but every individual (World Commission on Environment and Development, 1987).

As a final comment, we like to mention that the used literature in our study including recent ones mainly refers to CSR (see e.g. Ahmed et al., 2020; Ansari & Irfan, 2023; Ng, Yam & Aguinis, 2019; Wut & Ng, 2023). That was why we were even more surprised about the statement in the expert interview about the outdated term of CSR which Company X does not use in the business world anymore.

4.4.1.2 Sustainability DNA

In this sub-theme we outline how employees of Company X express their individual perspective on sustainability related aspects. We use this as a fundament for understanding their green profile, which gives us a base to interpret their behavior in terms of how they evaluate the CSR initiatives within the company. This chapter shows various interests and ways of engaging in sustainability related questions, starting out with a proactive approach regarding decreasing consumption:

“Well, waste handling is one thing, but I also think we need to use less of the natural resources buy second hand, not buy at all. Mend. Borrow from each other. So, not have as many things as earlier maybe.” - Interviewee 9

This responsible attitude is supported by another employee:

“Private Life, it is basically very self-conscious about my consumption. And also being conscious about the environment around me. So, meaning not only the environment, but also people. And as an example, this is not a big thing, but whenever I buy something, or consume something I really ask myself, Do I really need it? Is this really something that I can't live without? And very often, I might say, Oh, it's fine. I

can just skip it. Also, I think it's about to like to just really control your own footprint.” - Interviewee 10

The same employee continues:

“It's about really being more self aware about your choices. And, really also, this is something I don't see in many people, to be curious to just ask where things are coming from, and why they are, for example, packed in plastics and why not? And I mean, just be curious and question status quo.” - Interviewee 10

We found these quotations interesting, because by stating “*Do I really need it?*” and “*It's about really being more self aware about your choices*”, we think that the interviewees unconsciously connect to the paradoxicality of the company's products and how the organization behaved in regards to consumption at the office place, which we observed when interviewing employees. We address those aspects later on in our findings, more specific in the sub-themes *The Paradox* and *Mindset Changes*.

However, other interviewees did not express the same attitude and awareness towards sustainability. Several of them described that convenience and missing motivation were reasons for not having a very proactive approach:

“It would be more admirable if I could also, you know, do more actions myself, but I like my car, and I, you know, the convenience about dropping off my son in the morning and then coming to Company X with the car. I don't have the motivation 'to then go up earlier, waking him up, you know, to go with the train and so on, which is, of course, a full possible solution that I could do. - Interviewee 14

Another employee even downplayed the individual's role and argued that she/he thought that corporations and political organizations need to step up:

“I think the company or companies are those with the biggest responsibility and the decision-makers, of course, because as an individual, you can do a lot. But it's hard to move mountains as an individual. I need to, as an individual buy products or services

that are good for the planet. So, I think the companies surely need to step up. A lot. As well as I mean, EU.” - Interviewee 13

In addition to the above findings, we noticed an interesting individual disassociation from being very proactive sustainability-wise. Several interviewees expressed their awareness of other types of sustainability DNA than their own. For example, interviewee 4 stated:

“It's something I obviously am aware of in my private life. I wouldn't say that I'm some kind of [...] extra [...] sustainability-focused person as such. I'm not. I'm not at the barricades [laughing] sustainability-wise in my private life at least. But I see the importance, of course.”

And another employee shared a similar statement when expressing: *“I'm for sure not a real activist, but we cannot be too careless, it feels good to have some kind of agenda here” (Interviewee 14)*. By these quotations, the employees distinguished or distanced themselves from being too green and talked about these types of people, as someone they cannot identify with. They might have a proactive attitude, but for some reason, they do not want to include it in their self-view. The aforementioned examples of quotations show various attitudes and perceived sources for motivation and the opposite, missing motivation. Some employees indicate that they are very conscious about how they behave whereas others do not show proactiveness in their values and attitude.

The sub-theme *Sustainability DNA* gives insights into the sustainability interest of the interviewees. Even if the sustainability DNA does not show how employees perceive the CSR initiatives of Company X, it is a part of the groundwork to understand the individual perception (Glavas & Godwin, 2013). As the perception but also the reaction to the CSR initiatives is dependent on whether the activity serves the values and individual goals, it was interesting to receive information on the interviewees' green profile. The statements provide information on the employees' higher-order goals. The interviewees showed different values towards living sustainably, which impacts the realization of the CSR initiatives in the company as employees are more engaged in following them when they are in line with their values (Ansari & Irfan, 2023; Unsworth, Dmitrieva & Adriasola, 2013). As Company X is highly engaged in CSR we note that employees with rather limited green profiles also have less positive perceptions of the CSR initiatives.

An underlying factor of a green attitude is interest (Tudor, Barr & Gilg, 2008). That is what Interviewee 10 shows by focusing on curiosity about the background information of consumer goods. That results in green behavior as the person clearly states that she/he distances from certain products. Several interviewees mentioned the activities they do which they consider as environmentally friendly or sustainable from conscious choices in consumption to recycling and buying second-hand. This behavior which is lived in private life can be applied to the workplace (De Roeck & Farooq, 2018; Osbaldiston & Schott, 2012). Interviewee 14 expressed her/his convenience throughout the interview by saying that she/he prefers the car, for example. We see a parallel towards the convenient products Company X is selling which can also be considered as a value alignment which will be presented and analyzed in the next sub-theme.

4.4.1.3 Value Alignment

In the sub-theme of *Value Alignment* we summarize the statements made by our respondents regarding their individual values and the values of Company X. In general, the interviewees mentioned their individual values - partly with reference to sustainability - and their importance. Several interviewees emphasized the relevance to themselves of congruence between their individual values and Company X's values. Interviewee 9 mentioned recycling as an example of how the individual and Company X relate to it and that both parties share a common view in this regard:

“I think [the initiatives] goes well hand in hand with the person I am, what I feel because I have been sorting my waist or what you say, well, putting glassware, glasses belong. Paper, plastic. I've been doing that for ages. So, it suits me very well. I feel like I'm really connected to Company X in that perspective.”

Interviewee 12 stated the importance of overlap between personal and company values:

“I mean, you need to bring in the work life, what do you do in your private life. I mean, what you believe in should not be different in work so.”

The person continued by talking about the beliefs of the coworkers, afterward including her/his own perspective:

“It's important that you also act the way you talk because I feel that people who work in Company X also believe in the goals and it's important for them that we try to be as sustainable as we can. If people would have said that's not so important. I mean, then I wouldn't want to work here. So, it feels like we are a bit on the same journey.”

The excerpts above highlight the interviewees' feeling of importance for coherence between the interviewees' private values and beliefs and the company's. This functions as a prerequisite for agreeing with the company's goals and wanting to work there. In addition, the person in the last statement emphasizes the significance of the value alignment between the self and the coworkers. Otherwise, it would be out of the question to take the path of becoming more sustainable as a company together.

In this paragraph, we connect the empirical insights of the sub-theme *Value alignment* with our literature review. Firstly, we address how the value alignment of employees and the company is connected to organizational identification and organizational commitment. Afterwards, we present examples of how the company works strategically with affecting the employees' attitude and behavior, so it fits the cooperation's values and goals.

Through the above quotations, the interviewees expressed that they notice an alignment of values between themselves as individuals and the company. Furthermore, an employee stated that people working at the company believe in the corporate goals. Those aspects of employee enactment towards the values and goals of Company X are what Dutton, Dukerich & Harquail (1994), Riketta (2005), and Vogue (2012) emphasize as an attitude, which shows a high degree of organizational identification. This correlates positively with an increased level of organizational commitment (Kim et al., 2010), which according to Reichers (1985) is present when the employees identify and extend their work by voluntary engagement. Thus employees identify through value alignment and by voluntary involvement, they work towards the goals of the company as a part of their identification with the company.

Related to this theme are observations from our field trips and insights from the expert interview. The field trips showed that the company has produced napkins with the corporate values; “we care”, “we make a difference” and “we are passionate”. Furthermore when conducting the expert interview the interviewee referred to her/his job role as a combined

salesperson and coach. By that, the person is having a mediating role between the values of the company and the employees. The job is to sell the CSR strategy to colleagues and develop the knowledge of the other employees, so they identify with the direction of the company, which can create organizational identification (Sluss & Ashforth, 2008). These examples of internal CSR initiatives become a source for Company X in developing their employees' knowledge, interest, and attitude, which they from our findings seem to be successful in.

4.4.2 Evaluations of CSR

This category consists of three sub-themes: *Business Balance*, *Sustainability Journey*, and *The Paradox*. The intention of the presented data in these sections is to give an understanding of how the employees in Company X perceive the CSR initiatives of their employer in terms of balancing the focus areas, developing the business, and handling the potential contradiction related to selling disposal products while striving to be a leading company within sustainability areas.

4.4.2.1 Business Balance

The first sub-theme *Business Balance* draws attention to the interviewees' comments on the intensity of sustainability focus. The chapter touches upon interviewees' judgments of Company X's current balance between different interests. While some believe that there is too much focus on sustainability and that the economic focus is being lost, others believe that sustainability efforts should be increased.

Some interviewees perceive the extent of Company's X CSR initiatives as too much which was expressed by terms as going too extreme, losing the commercial focus, or as Interviewee 4 stated:

"I think there is always a risk that sustainability takes an unproportionally too big part [...] sometimes because we obviously also need to remember that we are a company stock market listed. We want to grow, we want to sell and it's not always that sustainability and sales go hand in hand."

From that perspective, the company has a purpose of increasing sales and should not forget about that while enrolling an extensive sustainability strategy. It was also mentioned that the

first priority should be sales while sustainability “has risen in the priority ladder” (Interviewee 11). In addition, to that - as Interviewee 4 mentioned - sustainability initiatives contradict profit maximization. Interviewee 4 elaborated on that view by declaring that she/he does not feel allowed to question sustainability initiatives:

“It’s hard to criticize someone for bringing up sustainability-related topics. The risk then is that we lose the commercial focus a bit, which is also important because we can be extremely sustainable, but if we don’t sell anything in the end, we will maybe have a very small impact.”

Interviewee 9 presented the perspective that sales and growing revenues are crucial to enable Company X to have a positive impact:

“But on the other hand, we are a company that we need to sell stuff to make a business out of it, otherwise we won’t be able to make any difference at all. So we need to weigh in many aspects of the work. Not only, sustainability is one big part, yes. But we still need to sell this coffee cup to be here to make a difference.”

In contrast, there were interviewees who stated that according to their opinion, the effort into sustainability initiatives can increase: *“I think we are doing a great job. But we can always do better.”* - Interviewee 9

In summary, there are different views among the interviewees on what share CSR initiatives should have in the company's activities. While some believe that the focus should be on maximizing profits, others feel that CSR initiatives could be intensified. Furthermore, it seems that at least one interviewee feels that she/he cannot address opinions against CSR initiatives and that the most sustainable solution would be to stop selling the products.

Turning the view of the interviewees’ perspective to the literature, we connect the perceived balance of the CSR initiatives to the different views interviewees had on the purpose of Company X. The interviewees who perceived the CSR initiatives as too extensive and overweighing the economic interest can be considered to mainly view the purpose of the company in Friedman’s (1970) perspective. Here the focus is to increase sales and to grow as it seems that the CSR initiatives do not add to the growth of Company X. In contrast, the

interviewees who appreciate the CSR work of the company and wish for an increase might view the purpose of the company rather out of Freeman's (2002) perspective. Thereby, every stakeholder of the company where the environment, for instance, is included as well is considered.

The way the company communicates this aspect in the internal document we have analyzed demonstrates that employees are guided to a mixed perspective which can be exemplified by the presentation's title "Sustainability as a competitive advantage". On the one hand, it emphasizes that the CSR initiatives have the purpose of strengthening their market position which supports Friedman's (1970) view. On the other hand, by investing in the CSR initiatives which are not only ones required to stay "within the rules of the game" (Friedman, 1970, p.55) but are voluntary and, thus can be allocated to the stakeholder view of considering all stakeholders (Freeman, 2002). Therefore, it seems that Company X is combining both approaches which is why it can be assumed that interviewees took on divergent perspectives.

In addition, we argue that employees who criticize the intensity of the CSR initiatives can be connected to the perception of non-economically driven CSR initiatives. While non-economically driven CSR initiatives are often perceived as positive, it seems in our case to be the opposite (Schaefer, Terlutter & Diehl, 2019). The employees perceive the CSR initiatives to some extent as voluntary and therefore, missing the economic focus. That is in line with the sub-theme *Sustainability DNA* where we argued, supported by our literature review, that the green profile and the CSR perception are connected. Therefore, it needs to be considered that the statements here are predominately made by interviewees who showed rather less interest in sustainability and might have a slightly negative perception of the CSR initiatives. However, not in the sense as presented in the literature review through skepticism or incongruence with the core business (Wut & Ng, 2023) but it can be assumed that the personal interest is not given, due to missing awareness. Although a reason for missing awareness can be too less communication of the CSR initiatives, it seems that employees of Company X perceive too much communication (Bhattacharya, Sen & Korschun, 2008). It appears that some interviewees perceive the communication as too extensive. Our empirical data do not indicate whether the CSR initiatives have the same intensity as the communication.

We noticed that persons who shared a particularly green profile by explaining what they do in terms of sustainability in their private life, for instance, viewed Company X's duty on a higher level than ones who mentioned an imbalance of the CSR initiatives to the economic focus. Therefore, we see a dependency on the perception of CSR initiatives and the green awareness and behavior of employees. That is in line with our literature review where multiple sources revealed that there is a correlation between CSR perception and green awareness and behavior (El Akremi et al., 2018; Shah et al., 2021).

4.4.2.2 Sustainability Journey

The second sub-theme, *Sustainability Journey*, explores how the employees at Company X viewed the organizational development in terms of CSR initiatives and sustainability focus in general throughout the time the interviewees have been working for the company. There was a shared perception that the focus on sustainability has increased significantly throughout the last decade, but the source for motivation and level of living the change was debatable. Furthermore, several interviewees pointed out the importance of keeping up the approach of continuously performing responsibility in the future.

Our interviewees' explanations on how they view the development of sustainability focus at Company X depended on the individual employee's understanding of CSR and sustainability as well as their previous experiences within the field. The quote below exemplified the feeling of sustainability as an aspect that has become a character trait of Company X:

“Now sustainability is one of the most important things in everything we do. I think there's always a sustainability perspective on everything we do. So, I guess that's the big change. If we take the time back ten years, that was not the case. We didn't go into every meeting or every new forum with a sustainability mindset necessarily, but today we do so.” - Interviewee 4

Another interviewee focused on the drivers for this change by reflecting on the relationship between intrinsic and extrinsic motivation within Company X:

“I do feel that it's not something we have to do anymore. I think it's something we want. That's kind of my general opinion, compared to earlier when it was more something we should do. Now, I think from the management team, this is something

we want to do. Or actually, we must do to be able to survive as a company in this world and on this planet.” - Interviewee 13

In the quote above the interviewee started pointing out a potential change from extrinsic to intrinsic motivation of Company X in terms of focus on sustainability. This is an interesting evaluation because shortly afterwards the interviewee’s view changed when acknowledging that taking CSR initiatives seriously, is something Company X “*must do*” to be able to survive. By that, the interviewee expressed that the extrinsic motivation is still there, but that the intrinsic motivation in Company X has increased as a part of their sustainability journey. When turning the view to how the interviewees expressed themselves in regards to the sustainability journey, it appears that they involve themselves into the journey by using “we” several times.

The sustainability development within the organization is something that emotionally affects several employees, for example, Interviewee 9, expressed: “*I think Company X is a company that we can be proud of what we do [...] we are proud. I feel proud of being a part of Company X and this journey that we're on.*” This employee added to the pride with the following statement: “*So even though we are making products that are still end of life [laughing], I think we are moving along to do better to be better.*” This contradiction in terms of the relationship between being sustainable when producing and selling disposal products is what will be discussed and exemplified further in the following sub-theme *The Paradox*.

After presenting our empirical findings of the sub-theme *Sustainability Journey* we continue with presenting our analysis through connecting the findings to our literature review. First, the sustainability journey of Company X was described amongst others by Interviewee 4 by a “sustainability mindset” which shows that the CSR initiatives are perceived as authentic. According to Interview 4 it seems the organization has developed a sustainability mindset through the sustainability journey. It is perceived that sustainability is everywhere in the company and thereby the sustainability journey becomes authentic (Wut & Ng, 2023). The interviewee perceives an alignment of the CSR communication and the actual CSR work. Even if there might be the awareness that the core business of Company X is contradicting the sustainability journey, the perception of a positive development of the CSR initiatives is given. That is interesting as this is in contrast to Schaefer, Terlutter and Diehl (2020) who suggest a needed fit between the core business of a company and its CSR initiatives.

In addition, some statements included a judgment of the CSR motivation which was mainly perceived as intrinsically driven. That is what Glavas & Godwin (2013) call proactive perceived CSR. However, an externally given development which requires corporations to implement and conduct certain initiatives by law also makes a perceived development itself not surprising (European Union Commission, n.d.). Interviewees also mentioned the regulations the company is facing which Glavas & Godwin (2013) names reactive perceived CSR. The interesting aspect is that next to governmental requirements, interviewees also experienced a transformation in the motivation towards an increased willingness to change. The findings of the internal document showed that the CSR initiatives are presented in blurred lines that are mandatory to ones that seem to be intrinsically motivated.

It seemed that the interviewees support the sustainability journey of Company X. The majority of the interviewees have been working at Company X for many years. It can be inferred when they joined the company, the CSR initiatives were carried out in a way that made the employees support the company's actions to the degree that they wanted to work there. According to Rupp, Skarlicki, and Shao (2013), Shah et al. (2021), Wut and Ng (2023), there is a correlation between perceived CSR and employees' green behavior. Wut and Ng (2023) indicate that positive perception can increase individual green behavior. We observe this behavior and development in the interviewees as well. It seems that the company as well as the employees increased their sustainable behavior over the years, considering that it was impacted by an increase of awareness in society and requested legislation by politics.

4.4.2.3 The Paradox

As the third sub-theme the interviewees touched upon the paradoxical situation of producing disposable products and investing in a vast CSR strategy. We find it interesting in which ways that paradox was drawn attention to by the interviewees. Therefore, this chapter focuses on the views on the products Company X sells and their CSR approach.

Interviewee 5 argued while there might be a contradiction between selling disposable products and focusing on CSR, packaging is needed:

“The problematic thing about this is that we are a company selling single use products, which is kind of contrary to being sustainable [laughing] one would maybe

argue. But even if we would stop selling cups and bowls in restaurants and catering firms, they still need solutions.”

The statement gives the feeling to serve the needs of their clients the company needs to continue selling single use products. As Company X invests into start-ups focusing on reusable solutions, for instance this could be a solution to what Interviewee 5 alludes to.

Other interviewees addressed the paradox in relation to applying and working for Company X. They expressed that the products themselves were a point they found difficult and counted as a negative assessment of the workplace. Interviewee 10 stated:

“When I applied for Company X, it played a role definitely, but in a more negative way. That was the only aspect where I really have been doubting if it is the right decision to go to Company X. I was always like, oh, no, what they're producing is basically rubbish. How can I work for a company that is producing and selling rubbish and polluting the world? So, for me, that was always in the back of my mind.”

The person used instead of disposable products words such as “rubbish” to highlight the waste problem that is created. While in her/his view the products themselves are a problem, there might have been other convincing reasons to work for Company X and to live with that struggle. In contrast, Interviewee 9 does not support the products but perceived the strongness of the CSR initiatives as highly valuable for her-/himself, thus making the products matter less:

“Actually I don't like the products as they were, used disposed products. But then I went to Company X's website and I read the annual report, and saw that the thoughts were already there, on circularity, etc, and the sustainability solutions as they were four years ago. And I thought, well, why not? Sounds like a good company, being in the forefront.”

Furthermore, there are statements where interviewees acknowledge the difficulty of the products but evaluate the sustainability work as weighting stronger which leads to pride:

“If you can look at it and think some kind of pride I think that is that we're really we are a single use company and of course in all fairness that is of course not a good business for the climate, to just use one product one time. But for us, then to be so driving and so focused in sustainability and all the different issues and topics that surrounds, I guess that gives me some pride.” - Interviewee 11

Another view is mentioned by Interviewee 4 who touched upon closing the business as a sustainable solution viewed from a certain perspective:

“Because we could also stop selling everything we do. Maybe that's the most sustainable [laughing] from one perspective at least. Maybe that would be the most sustainable thing to do.” - Interviewee 4

The person brought up the point that a sustainable approach for Company X would be to stop selling at all. We perceived the way it was expressed in the interview to a certain degree as cynical.

In conclusion, interviewees addressed the paradox by themselves. It seems that individuals perceive the importance of it differently and thus, have multiple arguments to justify the need of Company X but also see the CSR initiatives as outstanding which makes them feel proud.

The empirical data illustrated that awareness of the paradoxical situation of the core business of Company X and the CSR initiatives exist. The findings of the internal documents approve the contradiction. It seems the company communicates this directly to the employees by stating “The devil’s advocate - All the doubts against Company X from a sustainability angle” and discusses multiple critical aspects.

The core business of products or services the company offers as well as the level of CSR initiatives are crucial determinants for the CSR perception. As the empirical findings present, there is a different perception and justice to the core business based on the green profile of each individual. Ahmed et al. (2020) present a correlation between the offered service or product of a company and the CSR initiatives level with green behavior.

While all interviewees show green awareness in the sense that the product itself might not be environmentally friendly, multiple perceptions regarding the eligibility of the product exist. According to Tudor, Barr, and Gilg (2008) green awareness also increases green behavior. To us, it appears that the awareness of most interviewees also increases the wish as well as the willingness to support and engage in CSR initiatives. We would argue that strong support of the CSR initiatives as presented in some of the quotes above also acts as a compensator to the rather negatively perceived core business. Their green knowledge leads to an engagement to reduce the company's impact on the environment by looking for alternatives. The reason is that they know about the problems and inform themselves of solutions (Ahmed et al., 2020).

In addition, our findings do not fully support the results of Schaefer, Terlutter, and Diehl (2020) who showed that a mismatch between the core business of a company and CSR initiatives is of high importance. While our interviewees stated some contradictions towards the core business of producing disposable products, they still perceived the CSR initiatives as positive. That enhances our statement above of compensating on the core business by the CSR initiatives.

It can be added from the employees' environmentally moral view that the CSR initiatives are mainly perceived as positive but the core business is questioned or perceived as negative. That is in line with Rupp, Skarlicki, and Shao (2013) who found that responsible CSR initiatives are perceived as positive and irresponsible ones as negative. By applying these findings to our case we interpret that the CSR initiatives which lower the impact of the business and aim for more sustainable business practices are perceived as positive. However, the core business and use of the products are judged as rather irresponsible and thus, negative.

4.4.3 Reactions to CSR

Our third category focuses on in what way the CSR initiatives of Company X affect how the employees identify with the organization. This category is divided into three sub-themes which are *Mindset Changes*, *Voluntary Commitment*, and *Pride Expressions*. The first handles the impact on the sustainability mindset of the individual, whereas the second focuses on what the employees do voluntarily in a professional setting. The third theme addresses the individual employees' level of feeling proud of the organization's CSR initiatives.

4.4.3.1 Mindset Changes

In the first sub-themes, *Mindset Changes* we have observed two types of changes in the interviewees' sustainability-related approach. Firstly, we have identified results on the development of the employees' individual sustainability knowledge and how it has affected their interest in the topic. Secondly, the sub-theme addresses a view on how interviewees act on the basis of their perceived level of responsibility taken by their employer, Company X. In general, the company approach seems to have had an impact on the mindset of the employees in terms of know-how and interest but also in their willingness to question the business of their company. The latter will be identified later in this section, whereas the former is firstly exemplified through this quote by Interviewee 5:

“But then constantly we influence individual attitudes and behavior by slowly but steadily changing how we work and keep kind of inventing ourselves instead. So, I think in line with all of these initiatives that we have, my own knowledge has increased a lot and that's very positive I think.”

This interviewee evaluates how the company works on influencing their employees and acknowledges that her/his individual knowledge has increased a lot. Interviewee 4's statement below adds on to that perception by expressing that the big sustainability focus within Company X has increased the interviewee's "sustainability mindset". Furthermore, the interviewee states that this psychological development did not happen for intrinsic reasons:

“So, without wanting it myself, maybe I am probably thinking about it more and more. Also in different settings. I probably have more of a sustainability mindset than I would if I would not have been working at this company where sustainability is such a big focus.”

A third example of the positive mindset changes within the company is when Interviewee 7 states:

“I think you become more aware about [sustainability]. If I would not have worked with Company X and in the area we are working right now, I most likely wouldn't be that up to date and maybe not that interested in it. I think it has increased my knowledge, but also my interest about it.”

In this quote, the employee-organization relationship is evaluated and positive outcomes are expressed such as increased knowledge and interest. This interviewee evaluates the outcomes as a parallel mindset change.

However, other employees had another perspective on the mindset change when evaluating how Company X's increased sustainability focus had influenced them. Interviewee 10 shared an interesting paradoxical view when explaining that she/he views the CSR initiatives of the company more critically towards Company X's sustainability ambitions since the individual employee became more knowledgeable about the topic:

"I thought, oh, yeah, that's the right thing to do and this is really wonderful what they're doing, and this is so great. But now, knowing more, you start to critically question if this is really the right action, or measurement, or if we are not just choosing sometimes the easier way."

This shows that with an increased sustainability knowledge, an increased ability to question the company's initiatives follows. Another employee gave a concrete example of where she/he does not feel that the company really demonstrates responsibility. According to the interviewee, employees do not fully "live the change" in the company, and thereby, the mindset change is missing:

"One thing I miss a bit with the approach is maybe that Company X, when it comes to sustainability, we are also linked a bit to the Partner Company with that people live the change and has a passion in sustainability. Here we are still not flying internally. We're not. We don't have perfect conditions to know what we should do with our own products when we use them in the kitchen for example. I will say there are more ways to go internally in terms of living the change ourselves and having a sustainable approach when it comes to driving a business. And maybe avoid flying when possible, more general. We are not really going the full way there." - Interviewee 6

We find this quotation interesting because this statement is in contrast to when Company X in a part of their internal document states how important it is that the company is "living the change." Furthermore, the observations from our field trips to the headoffice supports the

above argument for limited conditions, which we experienced in terms of a missing recycling system in the kitchen area and in general at the office.

Throughout the following paragraphs, we will connect the above findings of our sub-theme, *Mindset Changes* to our literature review. Firstly, we will cover how it relates to the concepts within the chapter *Green Profile* in the literature review. Thereafter we draw the lines in how the *Mindset Changes* have played a role in the relationship between the three theoretical concepts of perceived CSR, organizational identification and organizational commitment.

In the first part of our findings, it became clear to us that several of the interviewees' green profiles changed while working for Company X. As Bissing-Olson et al. (2013) suggest green behavior can be enhanced by a stronger green attitude. It is also visible in our findings that companies' CSR initiatives caused an increase of the employees' green attitude. In addition, through the CSR learning process the green awareness has increased (Ahmed et al., 2020). That is supported by the IDG's who ask for a development of employees and organizations qualities and skills to be able to act in a more sustainable way (Inner Development Goals, 2023).

We interpret the first two quotes as examples of what Rousseau (1998) refers to as deep structural identification. Interviewee 5 talks about how the attitude and behavior of employees has changed and Interviewee 4 shared an even more clear expression of the development when acknowledging that her/his sustainability mindset has developed by working at Company X. By analyzing the internal document we saw that it is an intended focus area in the company's strategy work building a competent organization. We argue that compliance starts to be built between the employer's strategy and the self-concept of the individual employee through the aforementioned quotations.

In comparison, the last two quotes question the level of organizational identification. The criticism the interviewees show towards their employer is in contrast with the embodiment and adaption of the organization's values and supporting attitude, which Dutton et al. (1994), Riketta (2005) and Vough (2012) state that organizational identification is characterized by. We interpret these findings as examples that not all employees feel identification towards the company. For Interviewee 10 it is because of a mindset change that has outpaced the ambition level of the company. She/he expresses how an enthusiastic attitude towards the CSR

initiatives has been replaced by criticism awakened by growing knowledge and interest and thereby mindset change. By this the CSR is perceived less positively and by the reasoning of De Roeck and Farooq (2018) causes a decrease of organizational commitment.

4.4.3.2 Voluntary Commitment

The second sub-theme we phrase *Voluntary Commitment* because findings showed how employees' commitment to their job at Company X increased by taking more responsibility than their position requires them to do. The interviewees show different sources of motivation. Interviewee 11 highlights that sustainability plays a role in building a professional profile and that this was an aspect which she/he evaluated when applying for a role as "Sustainability Leader" within the company:

"I was interested in how to become more sustainable, but also, career-wise, I think it's good to have that on your resumé, maybe but also have the knowledge. Because, like it's gonna be a hot topic in the future."

The interviewee talks about "career" and "resumé" and acknowledges the importance of knowing more about sustainability in the future because the focus on the term is highly topical and will remain important in the future. Another respondent added:

"I thought it was a really good idea to have these ambassadors and then I felt I already in my daily work, work a lot with these questions and I guess it's not always so easy for a salesperson or customer service or an end customer to differ between quality, product safety, and sustainability. So, it was a bit egoistic reason from the beginning that I wanted to know more so I could be able to provide better answers and to like tighten this cooperation [where] we already had a bit [of] inefficiency." - Interviewee 12

Whereas Interviewee 11 pointed out a more individual motivation, this person uses the word "egoistic" despite the fact that the increased sustainability knowledge is something which will benefit the corporation. Interviewee 12 added that part of the motivation belonged to the intention of tightening the workplace. Another employee answered a question regarding if Company X's CSR initiatives were something the person talked to her/his family and friends about in this way:

“They don't really ask me. No, it's me sharing it. Yeah. The part that I'm extra proud of or if I think it is fun or nice to know.” - Interviewee 13

Here we experienced an employee who shared aspects of Company X's sustainability journey with her/his relations by an intrinsic and proactive motivation. The person even added the word “proud” which can be considered in that situation as an example of a committed and positive response to working at the company in regards to its sustainability focus.

On the opposite, Interviewee 5 questioned the level of voluntary commitment:

“It's in my interest to know how to be compliant with internal rules and regulations. I think that there is a varying degree of feeling of responsibility [laughing]. And then also at least people would say a lack of time.”

She/he builds the reasoning that an employee is required to fulfill the tasks of the position, but other than that, the person does not have the feeling that Company X's employees really act responsibly in terms of the level of commitment they show. Another interviewee supported this view by expressing:

“I don't need it in my position, so to speak right now at least you know that much. So, it's more that I'm trying to follow what's happening here. But I have to admit, we also have trainings that I haven't done yet because it's not that prioritized for me, other things come on top. Of course, my daily tasks are more important. Then that comes as something extra that I know is important for the company. So, I feel little guilty again if I don't do it, because I think it's important that we are all then more aware.” - Interviewee 14

Throughout the interview, Interviewee 14 has not mentioned any interest in voluntary commitment. She/he even ends up feeling a little guilty, because the interviewee thinks that everyone has a responsibility to be more aware. This employee distinguishes between her-/himself and Company X when expressing that the e-learnings are something extra, which is important for the company.

In this paragraph, we will create a review of how the empirical findings of our sub-theme *Voluntary Commitment* are connected to our literature review. We saw throughout the quotes from the employee interviews various attitudes toward doing other work tasks than what was expected. This means that the interviewees showed different levels of organizational identification and organizational commitment, which will be explained below.

When interviewee 12 expressed: *“I wanted to know more so I could be able to provide better answers and to like tighten this cooperation”* the above quote is an example of what Rousseau (1998) refers to as deep structural identification, where the employee shows high involvement by doing tasks which are not normally associated with her/his job position. This is supported by the determination to strengthen the organization, which according to Rodrigo and Arenas (2008) is when organizational identification occurs. Interviewee 14 is on the other hand expressing clear situational identification, by *“I don’t need it in my position”*, and in that way, the employee is working from what is needed and expected in her/his job role.

A few interviewees explained how they voluntarily engage in the ambassador program. On the one hand, this could according to Jones (2010) be an expression of pride, which increases their level of organizational identification. On the other hand, pride is not always leading to voluntary engagement as there are many examples of employees who feel pride without doing any voluntary effort. Another theoretical aspect, which is put into play by increased employee engagement is organizational commitment, which Reichers (1985) suggest increases when the employees extend their efforts towards the organizational goals, which is the case in the quotes from Interviewee 11 and 12.

4.4.3.3 Pride Expressions

In the third sub-theme we address how the increased sustainability focus of Company X has affected the employees in regards to feeling pride and identifying with the organization. It is seen that many interviewees find meaning in the company approach, which makes them happy, proud and works as a motivation for them in terms of goal-reaching. A review of selected quotes is presented in the following.

Below Interviewee 7 shows pride and belongingness to Company X through her/his attitude towards the products. It is expressed how she/he is interested and pays attention to Company X’s products in leisure time:

“And also, being dedicated to my work I think it's quite fun. So, when going shopping, you know, quite often passing by the shelves selling our products or competitors' products. So, it's like, if I go to a restaurant, you know, I touch and feel the napkins.” - Interviewee 7

A similar approach was expressed through Interviewee 4: *“But it's nice when I see our products in stores and restaurants because that means that we have done a good job, at least in some cases.”* We assume that the perspective on pride very much grows from job position and area of interest because the employees had many different evaluations on how they felt about the products, sustainability focus, and other areas of the business, which we discussed earlier within the theme *Business Balance*.

By underlining the connection between the feeling of pride and the motivation for working at Company X, Interviewee 7 takes it further. The focal point in this statement is the change of focus on sustainability, which becomes a potential competitive advantage both externally and in this case internally. The focus on sustainability maintains job satisfaction and creates employee pride for Interviewee 7:

“I think also that it's a nice [...] the change that has been done the last years with the focus on sustainability is also one of the reasons actually I'm liking work for Company X. I'm proud of what we're doing and the shift we're doing.”

And this is supported by Interviewee 5, who stated:

“I felt that it is genuinely a good company and I really feel that now one and a half years later that my feeling was correct. And I say that by heart and I truly mean that. It's nice to feel that.”

Another interesting and connected quotation to this theme is when Interviewee 14 said:

“I'm glad I wouldn't say proud, it's a strong word for me, but I'm happy that we're doing these initiatives because then I can defend it more. As I wouldn't be proud of

working for a company, you know, that is too careless, so to speak. Let's put it like that."

This person is restrained in using the verb "proud", but even more interesting we find it when she/he is connecting CSR initiatives with the outcome of being able to "defend it", which we interpret as the business as such. Furthermore, the expression "too careless" builds on the unconscious criticism of Company X. Here we assume that in this person's understanding and view the increased focus on sustainability and CSR initiatives becomes a tool to act less carelessly.

Throughout the whole process of interviewing employees from Company X, we noticed a general level of identification of the employees with the organization. This relation was in particular expressed when several employees were asked to evaluate the development of CSR initiatives and focus on sustainability within the company. Employees often used "we" when stating what the company had done. This demonstrates the individual employee's belongingness and feeling of connection to the company. In this regard, the employee takes a share of the credit when the focus is on positive development. Therefore, we find it interesting that the interviewees below do not separate themselves from Company X when the focus is on potential improvements and ambitions for the future. For example, Interviewee 13 states: "My hope is that we will step up even further" and Interviewee 3 has a similar expression: "We need to be relevant both today and tomorrow."

Below Interviewee 3 uses a similar phrasing style:

"I hope that we are we'll be reaching our long term goals and that we will be in the front seat and forefront and being the sustainability leader in 2030. That's what I'm working for every day, that we will reach our goals and then continue to do it, like, better than the goals that we have set up."

Here the employee even equals the company goals with her/his own by stating: "That's what I'm working for every day, that we will reach our goals". One thing is that you as an employee use such a strong expression, another aspect is that the interviewee here also uses words as "we" and "our", which shows that she/he identifies with the company.

In this and the below paragraphs, we will summarize the findings within our sub-theme, *Pride Expressions* and connect it to our literature review. The empirical findings showed that working for Company X provides several employees with a feeling of pride. The context and origin of the pride differ but mainly originate in the emotions from the sustainability journey of Company X.

Most of our interviewees perceived the CSR initiatives as positive. In that vein, it was of less importance if the CSR initiatives were environmental, economic, social or philanthropic in nature. That is in line with Schaefer, Terlutter and Diehl (2020) who revealed that showing pride on CSR initiatives is of less importance. The positive perception leads to pride and identification with the company which is supported by our empirical findings (Kim et al., 2010; Ng, Yam & Aguinis, 2019).

In general, when the employees expressed how proud they are of Company X's sustainability journey, it is an example of what Dutton, Dukerich and Harquail (1994) and Smidts (2001) discuss as taking part in and shining from the reputation of the company. Through the many passionate expressions, we noticed what Meyer and Allen (1991) define as affective commitment. Especially emotional attachment and identification were dominant within the organization. According to Jones (2010) organizational pride is visible when employees show pleasure. In our study, this is the case for example when Interviewee 14 expresses that she/he is happy that they are doing the CSR initiatives and when Interviewee 7 thinks the change is "nice".

Furthermore, Interviewee 7 expressed that she/he is proud of the shift which the company has been through and states that it is one of the reasons why the employee works at the company. By stating this the employee shows job satisfaction and organizational commitment as examples of positive work outcomes arising from perceived CSR according to De Roeck and Farooq (2018).

According to De Roeck et al. (2014, 2016) the employee's organizational identification is fostered by perceived CSR, which is in accordance with the quotations in this sub-theme. Following the authors' reasoning, the widespread occurrence of pride that the employee feels towards their employer's reputation within sustainability work is the source for prevalent organizational identification within Company X. This is in line with the increased level of

affective commitment which arises when the employees at Company X perceived the CSR work of the organization (Rego et al., 2007; Brammer et al., 2007, Papacharalampous & Papadimitriou, 2021; Westhuizen & Malan, 2023). The commitment is most evident when Interviewee 3 expresses the shared goals of being the sustainability leader in 2030 and in the same quote stating that the approach of continuously improving is what the employee works for every day. This is related to the reasoning of Dutton, Dukerich and Harquail (1994), who argue that there is organizational identification in play when the employee is committed to working hard to pursue the organizational goals, which is the case with this interviewee.

5. Results

In this part of our study, we will present our results from the empirical findings and analysis of how employees at Company X perceive the CSR initiatives and how this affects their identification with the organization.

The first category “Interviewee’s groundwork” functioned as a fundament for the continuing evaluations and reactions of CSR. The first sub-theme included findings on the used terminology. The company does not work with the term “CSR”, and instead uses “sustainability” as a frame for reference. This means that the employees in general struggle to define CSR and find it hard to distinguish between the concepts, which we find fundamental for how they perceive the CSR initiatives. The reason for using sustainability is, on the one hand, unspecific and more open about why companies do not commit to something concrete. On the other hand, by using sustainability the company includes every individual employee to take responsibility and disconnect it from the corporate world (World Commission on Environment and Development, 1987). The second sub-theme *Sustainability DNA* in that category indicates that individuals with a prevailing green profile show a higher level of enthusiasm towards the CSR initiatives and express their positive feelings to a higher extent. That is why the CSR perception but also the identification with the company as a reaction to perceived CSR is dependent on the green profile. The last sub-theme in that category is *Value Alignment*. Our analysis identifies that the alignment between the individual values and the company values demonstrates employee identification with the company. The latter correlates with increased organizational commitment (Kim et al., 2010).

Within the category of evaluations, we analyzed in the sub-theme *Business Balance* various attitudes toward how Company X balances their business in terms of sustainability. Employees show inconsistent views of the CSR approach of Company X. While some perceived the CSR approaches to be extensive and overlapping the business, others perceived the opposite. That can be explained by the company’s communication in the sense that it also shows multiple perspectives (Freeman, 2002; Friedman, 1970). While we noticed a rather negative perception towards the share of the CSR initiatives in the general business, this does not direct the CSR initiatives itself. Our empirical data provides that employees with a limited green profile showed more criticism towards the balance. We assume that a perceived missing balance might lead to a disidentification. In addition, the second sub-theme

Sustainability Journey revealed that most employees perceived the development of the CSR initiatives at Company X as positive. The statements lead to the impression that the CSR initiatives are mainly intrinsically driven. However, this development also comes naturally by increasing societal interest and pressure from politics. The increased engagement in CSR has also increased the green profile of the company. The last sub-theme *The Paradox* addressed the contradiction between the core business of disposable products and the CSR engagement. While the results showed that employees are aware of the paradox, we could not find an effect on the CSR perception, but rather an even stronger support of the CSR initiatives. Moreover, the positive attitude towards the CSR initiatives can also be considered as an unconscious compensation for the core business.

Within our category of reactions to the CSR initiatives of Company X, we experienced various attitudes, which relate back to the findings from the chapters covering the interviewee's groundwork and the evaluations of CSR within our study. The *Mindset Changes* showed that there were mixed results on the identification with the company in connection to the role the CSR initiatives played in the individual's interest and attitude towards sustainability. The findings in this sub-theme showed examples of employees whose green profile increased and thereby affected their perception of the CSR initiatives to a degree that decreased their organizational identification with Company X. Throughout the theme *Voluntary Commitment* different types of identification, situational and deep structural (Rousseau, 1998), were made visible. The latter connected to a high level of organizational commitment, which for the interviewees included in the theme played out in volunteerism at the workplace, where the employees performed work tasks next to their actual tasks. In the last section considering *Pride in the Organization* we saw a broad feeling of pride as an effect of the generally positive perception of the CSR initiatives within Company X. The pride supported the findings from the other two sub-themes and clarified the presence of organizational identification and organizational commitment within the relationship between employees and Company X.

6. Discussion

After presenting the results of our study, our discussion chapter consists of our implications. First, we present implications to theory. Second, we outline the findings for management.

6.1 Theoretical Implications

Terminology

We identified that in contrast to our research question, the case company does not use CSR in their common language but sustainability. We found that there can potentially be an influencing factor and dependency on the terminology as it can be considered as a basis for how employees perceive the CSR initiatives. Within that, the company can shape that influence by the terminology used in their internal and external communication. To our knowledge, corporate language or the terminology of the terms used that describe CSR has not been highlighted in the field of CSR perception so far, which is why our study contributes through this finding.

Dependency between sharing pride and sustainability interest

We have presented in our literature review that individuals contribute to the reputation of the company dependent on pride and identification with the organization (Dutton, Dukerich & Harquail, 1994; Smidts, 2001). Our empirical data in relation to CSR provided signs of pride but in contrast, we could not generalize that it contributes to the reputation of the company. We identified that if employees share their pride toward the companies' CSR initiatives with their private network, it is dependent on their individual sustainability interests and the sustainability interest of their network. Our empirical data reveals that employees only talk about CSR initiatives when they have an intrinsic interest in CSR. In addition, our interviewees claimed a dependency on the CSR interests of their private network. If their family and friends have a low interest, they are more unlikely to provide their pride and information about the company's CSR initiatives.

The influence of a paradoxical business model on CSR perceptions

As a part of the empirical findings of the employees' evaluation of Company X's CSR initiatives, we experienced that the interviewees were aware of the paradoxicality of a company producing and selling disposal products and engaging in extensive CSR initiatives. Despite acknowledging the contradiction the employees in general showed among other

positive reactions organizational pride towards the company's CSR initiatives. Our study elaborates on the findings from Schaefer, Terlutter and Diehl (2020), which report that the type of communicated CSR initiatives need to fit the core business of the company. That is important for enhancing a positive CSR perception of the employees. While our interviewees perceived the core business of Company X mainly as not environmentally friendly, the CSR initiatives were perceived as positive - independent of nature.

Manufacturer of takeaway products in Northern Europe

Our study contributes to the existing literature in the field of CSR perception and the effects on organizational identification as it adds in terms of industry and the region Company X is located. As explained in our introduction there are several reasons why we found the case company interesting. We could not find studies on a company that is not directly harmful to the environment but also - especially from society - not considered as environmentally friendly. That type of company serving rather the convenience of our society is according to what we know by now understudied. Many studies were conducted either in the hospitality or healthcare sector (see e.g. Guan et al., 2023; Shah et al., 2021). Within that, our results are interesting in how employees in such an environment perceive CSR initiatives. In addition, we included a significant number of publications that were conducted in Asia, especially ones that studied the relationship between CSR perception, green behavior, and organizational identification (see e.g. Farooq, Rupp & Farooq, 2017; Guan et al., 2023; Shah et al., 2021). That is why it was interesting to conduct a study in that research field in Northern Europe.

6.2 Practical Implications

Transparency around business balance

Our empirical findings showed that several interviewees questioned the business balance of Company X in terms of performing CSR initiatives. Some were aligned with Friedman's CSR attitude (1970), that the company does not have a bigger responsibility than following the legislation. Others requested different initiatives and bigger changes, which is more in line with Freeman (2002), who argued that stakeholders should be considered when approaching CSR work. This is related to when Glavas and Godwin (2013) discussed reactive and proactive perceived CSR, which is what we have experienced through our empirical findings from the sub-theme *Business Balance*. To prevent discrepancy between the company's CSR approach and how the employees perceive it we propose that the

organization shares their motivation behind the CSR initiatives with their employees. That might create more alignment and understanding of the company's direction if the employees know whether initiatives originate from a proactive or reactive motivation source (Glavas & Godwin, 2013) such as, for example, legislation. This we think can potentially increase the understanding of the company's decisions from an employee perspective and avoid internal turmoil. Based on our study's findings our conviction is that by the way Company X handles it at the moment, the organization risks that the employees work with a missing understanding of the business approach and thereby act critically towards the corporate decisions and prioritizations.

The risk of fostering criticism through developing a green profile

According to the internal document, expert interview, and findings throughout our employee interviews, it was clear to us that Company X works strategically with building up sustainability knowledge and confidence within the organization. This happens through e-learnings, ambassador programs, etc., where the company shapes the employees in the direction of the corporate strategy. By doing so the company has the ability to educate, shape the green attitude of employees and transfer organizational values into the mindset of their co-workers. This can increase organizational identification, as one positive outcome, which we have worked with throughout this study.

Educating employees correlates positively with organizational commitment according to Brammer et al. (2007). This is aligned with Meyer and Allen (1991) who argued that affective commitment emerges when identifying with the organization. We argue that there is the risk of creating an imbalance within expectations when sharing too extensive knowledge and educating employees. Findings showed that knowledge and interest development, in general, were welcomed by the employees, but that several found the existing actions basic and in some cases waste of time. However, through quotations from our sub-themes *Sustainability Journey* and *Mindset Changes*, it became clear that the actions also have increased the criticality towards the organization's actions and whether the change is really lived. Therefore, we suggest that organizations with a core business that is not necessarily considered environmentally friendly need to be aware that increased green knowledge might also lead to questioning the status quo. Thus, it is important to balance the development of green employee profiles and not "overeducate". Because taking into consideration the paradoxical product range can possibly create a misfit between employee expectations and

the company's CSR initiatives. This will potentially create resistance instead of support and thereby decrease organizational identification and affective commitment.

Preventing perceived paradoxicality

As explained in the theoretical implication "The influence of a paradoxical business model on CSR perceptions" we experienced a distinction from employees between the paradoxicality within the company's business model and the actual evaluation of the company's CSR initiatives. This was as explained throughout the section an theoretical implication because it added a new dimension to the existing knowledge within the cause and effect of the paradox. In this implication, it is our intention to address a practical implication from the same findings. Because in addition, we found in the analysis of the internal document that the company works preventively with this potentially perceived contradictory approach. Here Company X addresses the paradox by having discussions named "The devil's advocate" and "Answering back the devil". We argue that it is a way for the company to accommodate potential negative interpretations from its employees by verbalizing the underpinning and questionable paradoxicality within the company's business.

7. Conclusion

In this chapter, we present a summary of our research including the purpose of our study and answers to our research question. Thereafter, we discuss the reflections and limitations. By the end, we review how our research field can be approached in the future.

7.1 Research Summary

From our interest in the field of CSR and work environments, we decided to look for a cooperative company that we would not assume to engage a lot in sustainability. By working together with Company X we worked out the research question: *How do individual employees perceive Company X's CSR initiatives and how does it affect their identification with Company X?*

By reviewing existing research within the field of perceived CSR, according to Aguinis and Glavas (2012) and Gond et al. (2017) there is need for more research in taking the perspective of the individuals instead of the company. In addition, the growing interest in sustainability in society was a supporting factor for us to investigate how individuals evaluate their employer's CSR attitude and behavior.

The results of our empirical findings led to four theoretical and three practical implications. As theoretical implications, we suggested that 1) the terminology of CSR and sustainability influences the CSR perception, 2) sharing pride in CSR initiatives is dependent on sustainability interest, and 3) a paradoxical business model influences CSR perception. In addition, we increased 4) the research area to takeaway manufacture in Northern Europe. Thus, the first and third implications are connected to answering the first part of our research question of how the employees perceive the CSR initiatives of the company. Whereas, the second theoretical implication is an effect of the perceived CSR in relation to the individual's sustainability interest. The fourth and last implication stands outside our research question as a broader evaluation of how the context of our study is different from existing research within the field.

Our practical implications for managers and organizations are 1) to be transparent about the balance between economic and sustainability focus, 2) to consider the causes and effects of developing a green profile amongst employees, and 3) to address potential paradoxicality in

the relationship between products and CSR initiatives. All three implications address the second part of our research question, which focuses on how the employees' perception of the company's CSR initiatives affects their identification with the organization. The implications suggest how companies can positively affect the employees' identification in practice through their CSR initiatives.

7.2 Reflections and Limitations

In this chapter, we address a variety of overall reflections on our study. The reflections on the methods have already been presented in chapter 3.6 *Reflexivity and Limitations*.

After planning, conducting, and analyzing our study we would wish to go back to the theoretical framework to make some adjustments. In general, the selected theoretical concepts helped us to analyze our empirical findings and helped for building a proper knowledge base. We included the main concepts for addressing our research question. Nevertheless, we would modify the green profile which included selected variables such as green awareness and green attitude. We feel that focusing on one specific variable would have been more concrete, which could have specified our research field even more. In our study, we have considered the variables which we grouped as green profile as a general variable. Thus, the limitation we have already mentioned in our introduction changes slightly from selecting a certain set of variables to one specific one depending on the research interest.

In the introduction of this paper, we touched upon the non-static situation of CSR perception as a limitation of our research. After finishing our study, we follow the statement that we would have wished for a longitudinal study to grasp not only a static moment of CSR perception as the employees' values develop over time (Rupp, Skarlicki & Shao, 2013). In addition, Bissing-Olson et al. (2013) state that individuals change their daily effects, and thus, green behavior is fluctuating. That means by interviewing employees several times we would have received a more clear picture of their green behavior, and not situational insights. Another point is that it would have been interesting to receive insights into the development of the sustainability journey of Company X, which was specifically mentioned by the interviewees. Thus, it would have been highly interesting to study that development in regards to the CSR perception and the effects on identification with the organization.

The study was limited to employees working in the headquarter but not in the sustainability department. That was in our special interest to study the CSR perception of employees working close by where the CSR strategy is developed. Since Company X is a multinational producer, we missed the CSR perception of employees working in other subsidiaries as well as in production. By that, we would have received a more comprehensive picture of the whole company and been able to compare different parts of the organization. This could have given us insights into whether the distance to management plays a role in how the employees perceive the CSR initiatives.

In line with that, we would like to mention that our study is not generalizable as already touched upon in the philosophical grounding in the methods part. The study only represents the studied case organization. It was not the nature of our research to create a generalizable study but we hope that some findings will be applicable to other contexts and situations.

Another reflection and limitation we would like to draw attention to is the green profile we got to know from the interviewees themselves. As well as the CSR perception, statements about their own green profile such as green awareness and green attitude are subjectively communicated to us. Therefore, we assume and consider that the statements do not represent a certain level of a green profile since there might be a gap between the stated green attitude and the actual green behavior. Our findings reveal that different factors such as societal pressure affects the presented green attitude while a convenient lifestyle is influencing the actual green behavior.

7.3 Further Research

The reflections and limitations presented above lead to multiple possibilities for further research. In addition, throughout our research process, we noticed various other paths that could be followed which we present in this chapter.

In our reflections and limitations, we have already addressed the limited timeframe which constrains facts such as the constant development of the individual employees' green profile and changing emotions that influence CSR perception. Therefore, we find it meaningful to

address a similar study as ours in a longitudinal time frame, where it is possible to analyze either how the evaluation and reactions of the individual employees develop over time.

When conducting our study we interviewed employees of different ages, gender, and educational backgrounds. By doing so we aimed for a variety of opinions which was in line with the philosophical grounding of our study. According to e.g. Tudor, Barr, and Gilg (2008), there is a connection between green behavior and sociodemographic aspects. They found that green behavior in waste management increases with age. Therefore, we assume that considering sociodemographic factors such as age can provide a more specific picture of differences in CSR perception and effects on identification with the company.

As our study has been approached qualitatively we would like to address the meaningfulness of considering a supportive quantitative study. We find it interesting to analyze patterns of the relationship between green interest, perceived CSR, and organizational identification. More specifically we have the interest of knowing if the organizational pride increases with the level of understanding. Furthermore, it could be addressed whether there are risks of “overeducating” employees to an extent where it ends up having a negative effect on the company’s outcome in terms of for example the level of organizational identification. This suggestion arose from our findings which showed examples of employees who increased their green knowledge internally and by that developed criticism towards their employer’s CSR initiatives.

In our study, we have engaged with a group of employees working at the head office of our cooperating company, which has subsidiaries in multiple countries. As addressed in the reflections and limitations, it would be interesting to conduct further research and study various departments to analyze the differences between them. We expect a big difference between the head office evaluation of CSR initiatives close to the development of the CSR strategy and in operations such as at a production plant.

As there are several dimensions to CSR, among others the economic, environmental, legal, and philanthropic, it would be interesting in future research to focus on specific CSR initiatives addressing them separately. It could be interesting to focus on every single type of CSR initiative to understand what effect it has on the employees' CSR perception and

furthermore how the identification with the company differs as every dimension addresses different issues.

As a last aspect, we suggest that further research consider the role of societal norms. Throughout our empirical findings, we saw repetitive examples of answers to our interview questions which seemed to be influenced by underlying expectations that we did not localize. Therefore, we suggest that further research could include the aim of understanding what role the norms in society play in the individual's attitude and behavior towards CSR initiatives.

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9. Appendix

9.1 List of Interviewees

Interviewee	Department
Interviewee 1	Product Management
Interviewee 3	Human Resources
Interviewee 4	Human Resources
Interviewee 5	Risk Management
Interviewee 6	Business Development
Interviewee 7	Product Management
Interviewee 9	Site Management
Interviewee 10	Logistics
Interviewee 11	Marketing
Interviewee 12	Product Compliance
Interviewee 13	Communication
Interviewee 14	Business Development
Interviewee 17	Sustainability (Expert Interview)

9.2 Interview Guide - General

1. Introduction

1.1 Introduce ourselves and the thesis course

1.2 General information about the interview session - refer to declaration of consent
(*anonymity, open dialogue, allowance to record*)

2. Background

2.1 Asking questions on personal information (age, nationality, educational background)

2.1 Tell us something about your career at Company X?

Possible follow up questions:

2.2 When did you start to work at Company X?

2.3 Did your position change over time?

2.4 Why did you start working at Company X?

2.5 What do you like most about working with Company X?

2.6 (*If we want an elaboration*) What makes you feel connected to the company?

3. Definitions

3.1 What does sustainability mean to you in private life?

(Follow up: Can you give examples ...?)

3.2 What does Corporate Social Responsibility mean to you?

3.3 Do you distinguish between sustainability and CSR?

3.4 What role did CSR have when you were looking for a job?

4. View on Company X's CSR initiatives

4.1 Tell us a bit about the development. What do you find good and why?

4.2 What role do single use products play in your private life?

4.3 In what way do you - in your position - have contact with the CSR initiatives?

4.4 What do you think are the most *outstanding* CSR initiatives at Company X?

4.5 Are there any activities you would suggest in addition to the existing ones?

Follow up:

Can you explain your suggestion(s)?

Do you have the opportunity to contribute with your ideas/thoughts?

If not, how do you feel about that?

4.6 Are the CSR initiatives a topic you discuss with colleagues when for example having lunch break or outside the workplace?

4.7 In what way has the company's growing focus on sustainability affected the culture? Can you give examples?

4.8 How do you inform yourself on CSR in a professional setting?

4.9 In your professional network, do you exchange knowledge through conferences for example on CSR? If yes, what do you get out of it?

4.10 How do you feel about your personal knowledge on CSR?

4.11 Do you talk about Company X's CSR initiatives with your friends and family? (Why/why not?)

4.12 In what way do you feel that the CSR initiatives of Company X have influenced you in what sustainability and/or CSR mean to you? (If no, why not?)

4.13 In one of the internal presentations we have read about the sustainability e-learning concept. How do you feel about the e-learning concept?

Follow up:

Have you already gone through it?

What were your takeaways?

5. Future perspective

5.1 How do you feel Company X „performs“ CSR activities in contrast to its competitors?

5.2 We have seen in the presentation '*Sustainability as a competitive advantage*' that some employees are so-called "sustainability leaders":

What does that mean for you?

In case of a sustainability leader: How did you get that title?

5.3. What backsides do you see of focusing on sustainability?

5.4. What do you predict about Company X's future in sustainability? And what do you wish for?

6. Ending

6.1 These were all the questions we had. Are there important questions on sustainability you think we should ask?

6.2 Thank you for your participation and time. We appreciate that a lot.

9.3 Interview Guide - Expert

1. Introduction

- 1.1 Introduce ourselves and the thesis course
- 1.2 General information about the interview session - refer to declaration of consent (*anonymity, open dialogue, allowance to record*)

2. Questions

- 2.1 Questions on definition of CSR and sustainability. How do you distinguish between CSR and sustainability at Company X?
- 2.2 In the internal document we have read that one part of the CSR strategy is "living the change". What do you do that employees adapt to the values of the company?
- 2.3 Different departments have different interests. How do you balance the three aspects of social, environmental and financial sustainability and responsibility?
- 2.4 How do you feel about the internal communication on sustainability initiatives as some time has passed? How do you perceive that it worked out so far?
- 2.5 In what way has the company's growing focus on sustainability affected the culture?
- 2.6 Do you notice a difference in how employees react to the CSR initiatives in dependence on how long they work for Company X?
- 2.7 What challenges have you noticed implementing the CSR strategy?
- 2.8 We noticed at your website that you state , "and we need to ensure that we are building sustainability competencies." How do you ensure that employees are on a certain level of knowledge in sustainability?
- 2.9 Do you get feedback from employees on the CSR initiatives? If yes, in what way?

3. Ending

- 3.1 Thank you for your participation and time. We appreciate that a lot.

9.4 Declaration of Consent

Declaration of consent for collecting and processing of personal interview data

University: Lund University

Programme: Managing People, Knowledge and Change

Interviewer: Peter Jensen and Franziska Schindler

Interview Date:

Name of the Interviewee:

I hereby declare that I am willing to take part in an interview as part of the Master's thesis. I was informed about the direction as well as the relevance of the interview.

I confirm that I agree to the recording of the interview using a recording device. The interview will be transcribed and used exclusively within the context of the Master's thesis. The transcript of the interview will be anonymized, i.e. all information that could lead to an identification of the person will be changed or removed from the text.

My participation in the interview and my consent to the use of the data as described above are voluntary.

Under these conditions I agree to give the interview and accept that it will be recorded, transcribed, anonymized and analyzed.

Place, Date

Signature Interviewee

Signature Interviewer