Sustainability Management in large German companies

An analysis of the motives for conducting sustainability management and the roles of sustainability managers and experts

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Abstract

Implementing and conducting sustainability management in businesses today presents an urgent but also complex challenge for large German companies. To react to the fast-changing regulations and demands on the market and to reduce the complexity of sustainability, organizations have introduced sustainability departments as well as sustainability experts and managers. However, the question remains as to what the motives of companies have to conduct sustainability management, and what roles sustainability managers and experts have in the process of sustainable development. The main research question therefore examines how large German companies can achieve sustainable organizational change. In 15 semi-structured interviews with sustainability experts and managers, the motives of companies for conducting sustainability management were analyzed, thereby further exploring the role and influence of sustainability managers and experts in the change process. The results demonstrate that companies pursue a variety of motives which combine economic, legal, ethical, social, environmental, as well as philanthropic and discretionary factors. In addition, the research outlines that sustainability managers and experts embody different roles in order to support the process of integrating sustainability into the organization. Moreover, through their personal involvement and enthusiasm they can partly influence sustainable organizational change. The key results also highlight the complexity of sustainability within large companies. Based on these key results of this study practical implications could be derived in the form of ten correlating factors for achieving sustainable organizational change.

Keywords: Sustainability Management, Sustainability Experts, Sustainability Managers, Large German Companies, Sustainable Organizational Change

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<tr>
<td>B2B</td>
<td>Business-to-Business</td>
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<td>B2C</td>
<td>Business-to-Consumer</td>
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<td>CEO</td>
<td>Chief Executive Officer</td>
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<td>Chief Financial Officer</td>
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<td>CSCs</td>
<td>Cross Sector Collaborations</td>
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<td>CSR</td>
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<td>CSR-RUG</td>
<td>CSR Directive Implementation Act</td>
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<td>ESG</td>
<td>Environment, Social, Governance</td>
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<td>EU</td>
<td>European Union</td>
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<td>EMAS</td>
<td>Eco-Management and Audit Scheme</td>
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<td>GRI</td>
<td>Global Reporting Initiative</td>
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<td>KPIs</td>
<td>Key Performance Indicators</td>
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<td>NFRD</td>
<td>Non-Financial Reporting Directive</td>
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<td>SBTi</td>
<td>Science Based Targets Initiative</td>
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<td>SDGs</td>
<td>Sustainable Development Goals</td>
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<td>SM</td>
<td>Sustainability Management</td>
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1. Introduction

"Creating a strong business and building a better world are not conflicting goals – they are both essential ingredients for long-term success." (Ford, 2010, para. 1)

Organizations across different sectors are starting to implement sustainability into their business, thereby reacting to the diverse economic, environmental and social challenges arising in the globalized world. These challenges not only demand for holistic sustainability strategies and aligned CSR practices, but for leaders who are fully committed to these opportunities. Sustainability in organizations cannot be achieved without leadership (Madu & Kuei, 2012). It therefore follows that the role of sustainability managers and experts1 has received increasing attention to manage these diverse challenges and drive sustainable organizational change. The questions that consequently arise, are how seriously and comprehensively sustainability management (SM) is practiced, specifically in large2 German companies that are in the public eye? How do sustainability managers and experts conduct SM? And what are the actual motives for conducting CSR practices?

The United Nations (UN) Sustainable Development Goals (SDGs) in addition to increasing international and national legal requirements, such as certification and reporting standards underlie the need for change in the private sector, demanding companies and corporations revise and adapt their business activities accordingly (United Nations, n.d.-a; European Commission, n.d.-a). Furthermore, many organizations that have implemented sustainable aspects in their core operations are seeing how this process reduces their impact on the environment, society and minimizes the use of non-renewable resources. Moreover, companies are trying to change to product components with a less environmentally negative impact (Madu & Kuei, 2012). Besides these sustainability practices there are also sustainability indexes attempting to measure the sustainable performance of companies (S&P Global, n.d.). This measurement provides information for stakeholders and shareholders about the sustainable development of the company, guiding the decision making of consumers and investors (S&P Global, n.d.). Finally, (corporate) sustainability reports are receiving much more attention than in the past as capital market-oriented companies are legally required in Europe and therefore also in Germany to report about their non-financial activities and figures (Bergmann & Posch, 2018; Madu & Kuei, 2012).

The reputation of large companies can be considered as one of their main resources (Barkemeyer et al., 2021). This resource can rapidly deteriorate if a scandal is made public. Being a relevant information provider for organizational stakeholders, media can have a strong influence through their publications (Barkemeyer et al., 2021). One of the most prominent “corporate environmental scandals”, in Germany, was in 2015, when Volkswagen admitted to having manipulated 12 million vehicles in order to achieve better results in the emission testing. Although the company paid over 30 billion euros in compensation, the reputation of Volkswagen suffered (Jolly, 2019). Even though Volkswagen is now trying to reposition themselves on the market through new inventions of e-mobility, they may face some credibility difficulties.

Sustainability demands new ways of believing, acting and processing, which is not only expected from organizations, but also from leaders today. Managers that are responsible for sustainability in their organizations need to emphasize and incorporate sustainability aspects holistically into their daily business when operating globally, while also aligning with the managing board (Brown & Hansen, 2011). Leaders and their teams are challenged to not only focus on the iron triangle3, but to also pay attention to the need for sustainable development and the application of business ethics. Sustainability experts and managers can promote sustainability by adapting the organizational strategy in addition to initiating a shift in the employees’ mindsets (Davis, 2016).

This paper is divided into six chapters. Chapters 1 and 2 include background information, previous research, the research problem and questions as well as the research purpose. The next part of this paper, the theories and concepts (Chapter 3), provides an overview and explanation of the models and approaches that will be used to conduct the analysis. The methodology (Chapter 4) includes the research design, the validity and reliability, and ethical considerations that will be elaborated. Chapter 5 starts with the presentation of the object of the study,

1 Sustainability managers and experts are defined as the employees in companies, who are responsible for organizing the sustainability activities and aligning those with the companies strategy and goals (Schaltegger, 2013).
2 Large companies are defined as companies with more than 250 employees (OECD, 2021).
3 The “Iron Triangle”, also known as the “Project Management Triangle”, presents three key constraints, scope, time and quality which project managers need to balance in order to achieve quality in a project and manage it effectively (Caccamese & Bragantini, 2012)
before leading to the analysis. In the analysis, the data that was collected in the study is applied to the theoretical approaches and concepts. Finally, the discussion and conclusion (Chapter 6) will comment on the results of the research in relation to theoretical and practical implications, while also providing an outlook for further research.

1.2 Previous research

Current statistics show that 43% of German companies have established sustainability as part of their company’s philosophy (Statista, 2020b) and 68% of German companies with 500 employees or more consider ecological sustainability in their business activities as important or very important (Statista, 2020a). There are differing reasons as to why German companies are committing to corporate sustainability, as well as in the level and intensity to which they do. Most organizations in Germany follow normative motives such as social and ecological responsibility or ethical reasons to strive for legitimacy (Hahn & Scheermesser, 2006; Windolph et al., 2013). However, the company’s reputation and image, market success among consumers and investors, as well as cost savings, and employee motivation, seem to be important motivational factors, when it comes to implementing corporate sustainability (Hahn & Scheermesser, 2006; Windolph et al., 2013). Large German companies can usually be characterized as environmentalists in their approach to corporate sustainability, having already integrated standardized management systems for environmental sustainability practices such as ISO 14000 or EMAS (Hahn & Scheermesser, 2006). However, in order to not only implement standardized management systems for environmental sustainability but also to anchor an entire sustainability strategy in the company, sustainability experts and managers are needed. Their main responsibility is to implement those strategies and be the contact for questions concerning the various topics of sustainability, for the departments (Herghiligiu et al., 2019; Institute for Sustainability & World Environment Center Europe e.V., 2019).

It is clear from reviewing the literature that various studies suggest different leadership styles that are required for leaders and change agents. Leaders in organizations should perform as transactional, transformational, transcendent or even pro-environmental leaders (Crossan & Mazutis, 2008; Graves & Sarkis, 2018; Northouse, 2016; Roscoe et al. 2019). Further, the study of adaptive leadership can help organizations to succeed in a changing environment and to guide their employees in adapting to new circumstances and regulations (Northouse, 2016). Chandler and Werther (2014) confirm that applying sustainability within an organization, will not only change the organizational activities and structures, but also the leadership behavior.

Additionally, there are previous studies researching the role of sustainability managers and their motivation to incorporate sustainability aspects into their role (Lahtinen & Yrjölä, 2019; Quinn & Dalton, 2007; Visser & Crane, 2010). Here, the literature delves deeper and examines the extent to which the professional image corresponds to the personal image of a leader (Pless et al., 2012; Todaro et al., 2020). According to Quinn and Dalton (2007) there are many different approaches for leaders to adapt to the principles of sustainability within their leadership style and organization. Finally, the literature of sustainability management varies widely, including theories that cover sustainability aspects, such as the Triple Bottom Line (TBL), Carroll's pyramid and CSR (see Chapter 3).

1.3 Research Problem

As demonstrated in the previous sections, a variety of research has been conducted in the field of implementing SM, as well as on sustainability experts and managers inside of companies. Some studies look at approaches and ways of leading and influencing sustainability practices (Lahtinen & Yrjölä, 2019; Pless et al., 2012; Quinn & Dalton, 2007), while others focus on the individual role of sustainability managers within organizations (Carollo & Guerci, 2017; Todaro et al., 2020; Visser & Crane, 2010). Besides that, previous research provides a good indication of what motivates companies to engage in corporate SM in addition to the way the practices are organized (Baldassarre et al., 2020; Hahn & Scheermesser, 2006; Windolph et al., 2013).

However, there is a lack of studies examining large companies, and little studies are conducted in Germany. Given continuously changing legal requirements, regulations and trends, such as the “Fridays for Future” movement and the increasing pressure from the public specific to large corporations, there is a significant interest in examining the current role and motivation for conducting SM in large German companies (Madu & Kuei, 2012). Hence, there is a need to further explore the organizational requirements to conduct SM within companies in relation to the narratives of sustainability managers and experts and their influence in achieving organizational sustainable change.
1.4 Research Purpose and Questions

The main purpose of this research is to explore the status quo of sustainability management in large German companies. One main focus is thereby to find out what stance the topic of sustainability currently has in companies and what their motives are for conducting SM. In this context, the roles and responsibilities of sustainability experts and managers are being investigated, as well as their influence on sustainable organizational change. Therefore, subjective opinions and perceptions of sustainability managers and experts in companies were collected in 15 interviews to generate in-depth insights on how the interviewees are promoting and influencing sustainable change in their companies and how they assess their own internal and external perceptions. In order to reach the stated purpose and to structure the study, the following research question was developed:

\[ \text{RQ: How can large German companies currently achieve sustainable change?} \]

As this main research question is formulated relatively broadly, it provides the opportunity to develop and explore further areas of interests and main focus themes as described in the following sub-questions:

\[ S-\text{RQ1: What are the motives for large German companies to conduct sustainability management?} \]
\[ S-\text{RQ2: What are the roles of sustainability managers and experts in large German companies?} \]
\[ S-\text{RQ3: What are the actions sustainability managers/experts undertake to influence sustainable change in their organizations?} \]

The first sub-question was developed to gain deeper insights into an organization's motives for pursuing SM. After examining the motivational factors, the study aims to further explore the role and responsibilities that employees in the related departments have. The third sub-question explores the opportunities that sustainability managers and experts have to influence organizational sustainable change. The aim of this study is to answer the defined research questions based on the subjective answers of the interviewees in consideration with the chosen theoretical frameworks and concepts. Furthermore, the purpose is to draw practical implications on how large German companies can achieve sustainable organizational change. The research results and practical implications will serve organizations to determine organizational parameters to successfully implement sustainability into their business strategy and operation.
2. Relevant Background

2.1 The Role of Legal Requirements, Frameworks and Certificates

International as well as national laws and regulations are proven to be key contributors to foster and achieve sustainability and sustainable development (Mauerhofer, 2016). International commitments, such as the “Rio Declaration on Environment and Development”, one of the first global declarations made at the United Nations Conference on the Environment and Development in Rio de Janeiro in 1992, have laid the foundation for European and national legal regulations and principles (Dernbach & Mintz, 2011). The German government, for instance, has made sustainability the guiding principle of its economy and demands that economic activities should work together with ecological responsibility and social justice (Bundesministerium für Wirtschaft und Energie, 2021). One new initiative is the “German Supply Chain Act”. This new law will be mandatory for all companies with more than 3,000 employees from 2023. The main aim is to ensure that German companies follow their duty to guarantee compliance with basic human rights standards, such as the ban of child labor and forced labor. Therefore, the law indicates clear requirements for companies and creates a legal basis (Bundesministerium für wirtschaftliche Zusammenarbeit und Entwicklung, 2021).

Besides that, there are further existing regulations for large companies, such as the Non-Financial Reporting Directive (NFRD) in regard to corporate sustainability reporting (European Commission, n.d.-b). In Germany the NFRD is translated into the “CSR Directive Implementation Act” (CSR-RUG). This act sets reporting requirements for large, listed companies with more than 500 employees, requiring companies to provide more detailed information about their non-financial activities. The aim of the “CSR-RUG” is to increase the transparency of the environmental and social aspects of the daily business of organizations. In addition, different international and national reporting frameworks, standards and tools, for instance by the “Global Reporting Initiative” (GRI) provide guidance in reporting activities. One key activity, demanded by the GRI standards for sustainability reporting, is conducting a materiality assessment to ensure the company is aware of relevant trends and opportunities, as well as potential risks to increase their positive external impact (Global Reporting Initiative & Sustainability Accounting Standards Board, 2021). Following these frameworks ensures that sustainability reports are conducted transparently and are comparable (GRI, n.d.).

In order to make the sustainable commitments visible for the public and external stakeholders, there are also various certifications and seals companies can obtain. These can be seen as rewards and approvals for sustainable corporate management. Certificates and seals include binding rules and regulations that can make voluntary commitments more visible and improve the reputation of organizations internally and externally. There are two types of certifications and seals, the first one targets products and the second one focuses on management systems, for instance the “EU Eco-Management and Audit Scheme” (EMAS) or the ISO 14001 norm (Bundesministerium für Arbeit und Soziales, n.d.; EMAS geprüftes Umweltmanagement, 2019). Furthermore, one of the largest and most valuable initiatives for responsible corporate governance is the United Nations “Global Compact”. It contains ten universal principles including the Sustainable Development Goals and pursues the vision of an inclusive and sustainable global economy for everyone involved and affected (UN Global Compact, n.d.).

Furthermore, the “European Green Deal”, an action plan by the European Union (EU), was published in 2019. Its aim is to reduce greenhouse gas emissions and for the EU to be climate neutral by 2050 (European Commission, n.d.-a). A major component of reaching the goals of the “European Green Deal”, are sustainable investments. In order to have a common understanding of the term “sustainable” investments, a classification system was created, the “EU Taxonomy”. This system provides definitions for investors, organizations and as politicians to create common knowledge and understanding of what can be seen as a sustainable investment (European Commission, n.d.-c).

2.2 The Role of the SDGs in the Corporate Context

Sustainable development, as defined by the UN in their “Our Common Future” report, is development that “...meets the needs of the present without compromising the ability of future generations to meet their own needs (WCED, 1987). With their definition of sustainable development, the UN made a clear statement about how our society and businesses need to develop in the future. The 17 SDGs designated by the UN represent a helpful framework to overcome challenges in relation to sustainable development (United Nations, n.d.-a). Although the SDGs mainly
target national governments, more and more private organizations are referencing the SDGs in their sustainability targets. Furthermore, private organizations are considered the most important partners when it comes to achieving the SDGs, thereby stressing the urge for cross-sector collaborations (S&C & CBEY, 2020). In Germany particularly, the business sector is considered the second most crucial change agent for sustainable development after the government (S&C & CBEY, 2020). Private companies have the power to contribute towards achieving the SDGs through their products and services, responsible operations and philanthropic engagement, but they can only achieve an implementation of the goals through partnerships and the support of governments in addition to educational and research institutions providing comprehensive information on the SDGs as a valuable framework for action (S&C & CBEY, 2020).
3. Theories and Concepts

The following chapter discusses relevant theories and concepts in relation to the topic of this study. First, the concept of sustainability management is defined and explored as an overarching frame of this paper, before looking deeper at theories of CSR. In the third section, the individual perspective of sustainability managers will be elaborated by examining the role and individual narratives. Lastly, theories of organizational change will be discussed in the context of promoting and driving sustainable change within organizations.

3.1 Sustainability Management

Sustainability management can be best explained when separating the words and defining them individually. Sustainability can be seen as a “continuity of economic development, environmental protection, and social equity” and management as “enabling conditions for sustainability” (Madu & Kuei, 2012, p. 5). Therefore, to implement sustainability successfully within an organization, clear strategic proceedings and the support from the top management are required. Sustainability can be seen as a continuous project that does not show fast results but requires a long-term perspective. Besides that, the successful implementation of SM requires a transformation of the organizational culture, an adjustment of work structures and policies, training and good information flow of the change of strategy and empowerment of the employees to be part of this change. Furthermore, a re-evaluation of technologies in place as well as some new investments should be considered (Hahn & Scheermesser, 2006; Linnenluecke & Griffiths, 2010; Madu & Kuei, 2012).

To adapt to these requirements, there is no doubt that organizations need to change. The different areas of change can also be seen as dimensions or responsibilities of sustainability. One dimension can be the “economic responsibility” (Madu & Kuei, 2012). Here, common strategies and approaches to act responsibly in the market are, for instance, corporate social responsibility (CSR), corporate citizenship (CR) and corporate sustainability (CS). Following a CSR approach can help organizations stay competitive, meet stakeholder demands and act responsibly at the same time, as further discussed in the following section (Chandler, 2017). Another way to fulfill this responsibility while simultaneously contributing towards achieving the SDGs, is for companies to “promote sustainable economic growth” and “ensure sustainable production and consumption patterns”, which may lead to a positive change in the organization as well as society (United Nations, n.d.-b). According to the Business and Sustainable Development Commission (2017), adapting and changing their products and services towards achieving the SDGs, offers private organizations great economic market opportunities and future value. The second dimension, “environmental responsibilities”, includes protecting natural resources that are essential for society. This can include for example to reduce waste, develop new and environmentally friendly solutions, only use renewable resources as well as creating better and bigger importance of the topic (Madu & Kuei, 2012). Looking at the third dimension of “social responsibility”, this dimension implies going beyond producing goods and services that are somehow connected to a societal project. Organizations should apply this dimension by providing inclusive working environments as well as development opportunities for employees. In addition, they should pursue improving the quality of life of communities, for example, by creating resources for them to do so. (Business and Sustainable Development Commission, 2017; Madu & Kuei, 2012) This furthermore leads to “philanthropic interests and responsibility”. Furthermore, by following the rules and regulations, as well as doing what is right and not being involved in any corrupt systems, organizations will also act ethically and secure their reputation (Madu & Kuei, 2012).

In line with the provided explanations by Madu and Kuei (2012) and for the purpose of this study, the term SM is being defined as the identification of organizational primary challenges in relation to economic, environmental and social dimensions, their strategic alignment, the implementation of necessary tools, processes and measures.

3.2 Corporate Social Responsibility

Corporate social responsibility (CSR) has become an inseparable part of sustainability management. The fact that many of the annually conducted corporate social performances reports are often either titled “CSR and sustainability reports” or simply the one or the other, shows the intertwining of the two topics (Carroll, 2016). Many organizations today implement a CSR perspective, meaning they consider being socially responsible as investing into long term sustainability projects by incorporating CSR within their strategic planning process (Carroll, 2016; Chandler & Werther, 2014).
The term “responsibility” itself, as defined by official dictionaries, means having a “duty to deal with” that you can be held accountable for and which might be in relation to your position or job (“Responsibility”, n.d.-a; “Responsibility”, n.d.-b). Hence, in a corporate context, “responsibility” can be understood as the duties and the impact organizations have towards their diverse stakeholders, in regard to environmental, social and economic aspects, with the aim of thereby acting in the most ethical way (Chandler & Werther, 2014; Institute for Global Ethics, 2011; Scott, n.d.; Wan-Jan, 2006).

As one of the first researchers questioning the term “social responsibility”, Milton Friedman (1970) states businesses have only one social responsibility, which is using their resources to pursue activities that increase their profits. With his perspective, Friedman sets the maximization of shareholder value in the center of corporate decisions and strategies, as companies are expected to not only sustain themselves but also generate profits through the sale of products and businesses which in return profit society and shareholders. Hence, economic stability and responsibility lies the foundation for both a strong corporate performance and competitiveness, as well as for CSR (Garriga & Melé, 2004; Carroll, 2016).

One of the early definitions of CSR, provided by Carroll (1979) states that organizations, besides facing economic expectations, are also expected to act legally, ethically and discretionarily by society at certain points in time. His definition was later translated into the “Pyramid of CSR” as demonstrated in Figure 1, where the economic responsibility of organizations is displayed as the base, followed by the legal, ethical and philanthropic responsibilities (Carroll, 1991). Building on Friedman’s theory, economic responsibilities according to Carroll demand organizations to be “as profitable as possible”, which also entails maintaining a strong competitive advantage and operational efficiency (Carroll, 1991, p. 40). While legal responsibilities imply that organizations, including their products and services, are required to comply with ground rules, such as laws and regulations that are established by society, ethical responsibilities refer to society’s expectations of moral norms and values that go beyond following legal requirements. Lastly, philanthropic or discretionary responsibilities consist of proactive, voluntary and strategic behaviors and activities that can benefit both society and the organization in the long term by, for instance, improving the overall quality of life of the community. Organizations that fulfil philanthropic responsibilities act socially responsible with the aim of being perceived as good corporate citizens by society (Carroll, 1991; Carroll, 2016). In one of his later publications Carroll (2016), Carroll emphasizes the ethical argument as being relevant in all four stages of the pyramid. He furthermore describes his pyramid as “…a dynamic, adaptable framework the content of which focuses both on the present and the future” (Carroll, 2016, p. 6).

![Figure 1: Own representation of “The Pyramid of Corporate Social Responsibility” by Carroll (1991)]

As one of the most prominent and applied frameworks in the business context, this study focuses on Carroll’s CSR pyramid as a theoretical framework to study the motives of large German companies for conducting SM.
3.3 The Role of Sustainability Experts and Managers

Sustainability managers and experts are more in demand than ever before. Their role in moving the organization towards sustainability is fundamental (Lahtinen & Yrjölä, 2019; Quinn & Dalton, 2007). Given the fact that sustainability can be characterized as complex challenges, it is necessary that the “change-driver” uses a transformative management style to conquer these challenges (Lahtinen & Yrjölä, 2019).

Activities are conducted inside an organization as a basic tool to reach certain goals to achieve strategic outcomes. These activities can be diverse and may need different leadership styles to be implemented (Lahtinen & Yrjölä, 2019). Lahtinen and Yrjölä (2019) argue that through adjusting activities towards sustainability, leaders can transform and initiate sustainable development. Hence, they identified nine transformative activities that drive sustainability inside of companies. The first activity can be valuable when thinking about fast changing environments (1) “challenging the dominant environment through reflexivity” (Lahtinen & Yrjölä, 2019).

Today, organizations need to flexibly adapt to the fast-changing demands of the environment, meaning in the context of the political landscape, the company's culture as well as the operating market. Taking the lens of systems thinking is one way to see the situation as a whole rather in individual “snapshots”. This means creating an understanding for the cause and effects of situations, as well as an understanding that life is dynamic and not static, thereby establishing a practice of “sensemaking” (Booth Sweeney, 2001). Sustainability managers may have an overview of the situation, however, to achieve successful organizational change it is necessary to involve all stakeholders and to (2) “create a space for multi-vocal collaboration” (Lahtinen & Yrjölä, 2019). This can also lead to the concept of “Intrapreneurship” that often serves as a foundation for organizations and big companies to drive social innovation.

This approach mainly focuses on the ideas of employees and is supposed to help them to develop and scale their ideas (Lindgren, 2020). If the people that are affected by the change are not involved in the process, there could be a risk that they refuse to be involved overall, instead seeing it as a useless change or threat to their jobs (Vasan & Przybylo, 2013). As a result, activity (3) “aligning collaborators’ future visions” can be valuable, because it gives everyone the opportunity to be engaged in the process and be part of the transformation, as well as to help shape the vision of the company (Lahtinen & Yrjölä, 2019). Furthermore, organizational learning and knowledge sharing can have a positive impact on employees’ innovation (Khan & Khan, 2019). By implementing (4) “restructuring principles, processes and practices” and (5) “removing mental, physical and cultural barriers” can lead the organization and the leader to a faster achievement of the overall goals (Lahtinen & Yrjölä, 2019; Tolbert & Hall, 2016).

While leading a change process inside of an organization, activity (6) “designing effective feedback loops” can be highly relevant, as it can help to move an organization towards sustainability and to involve all stakeholders in the change process (Lahtinen & Yrjölä, 2019; Quinn & Dalton, 2009). Furthermore, to generate a larger outcome of the organizational change, creating networks can be helpful, while following sustainability strategies. By doing so the last three activities may play an important role: (7) “influencing public discourse and action”, (8) “ensuring the transparency of sustainability efforts”, and (9) “co-constructing a new environment” (Lahtinen & Yrjölä, 2019). In addition, one concept that can support learning outcomes and the severity of organizational transformation, are cross sector collaborations (CSCs) (Forrer et al., 2014). CSCs are partnerships involving public or private businesses like governments, nonprofits and communities, to successfully solve societal problems and achieve the SDGs. By doing so, information and resources of the participating organizations are shared, automatically to a greater outcome that an organization would not have achieved by itself (Forrer et al., 2014).

In addition to applying a strategy or driving organizational change, it is also helpful for leaders to be aware of the connections between society, the business and the environment and to maintain these interconnections (Quinn & Dalton, 2009). To do so, some managers are choosing to build their “narrative identity”. These identities are formed through time, situational aspects as well as the narrative's past, expectations in the present, and certain hopes for the future. For a leader that needs to adapt to a new environment these identities can help them to embody a specific role, while leading such a change process. This can be valuable, when the role the leader needs to present is different from personal perceptions and values. Furthermore, these leadership narratives are also context and audience dependent. Wright et al. (2012) presents three different “narrative identities”: the “green change agent”, the “rational manager” and the “committed activist”. Table 1 describes the three narratives, including their role and characteristics in companies.
Table 1: Own representation of “narrative identities” based on the theory by Wright et al. (2012)

<table>
<thead>
<tr>
<th>The green change agent</th>
<th>The rational manager</th>
<th>The committed activist</th>
</tr>
</thead>
<tbody>
<tr>
<td>• Environmentally consciousness</td>
<td>• Not being recognized as “green”</td>
<td>• Involvement in climate change is connected to personal values</td>
</tr>
<tr>
<td>• Personal commitment</td>
<td>• Actual focus on business, profitability and shareholders</td>
<td>• Engagement as a personal journey</td>
</tr>
<tr>
<td>• Passionate about climate change and sustainability</td>
<td>• Shifting towards being more environmental because it’s more efficient and not mainly sustainable</td>
<td>• Community engagement as well as memberships in environmental activities</td>
</tr>
<tr>
<td>• Change agent, advocating sustainability (inside of the organization and in personal life)</td>
<td>• Professional and objective</td>
<td>• Volunteering</td>
</tr>
<tr>
<td>• Embedding change and creating an impact inside of the organization through “green activities”</td>
<td>• Environmental initiatives are more a business case</td>
<td>• Being part of a sustainability community</td>
</tr>
<tr>
<td>• Satisfaction in the role and work for sustainability</td>
<td>• Sustainability applied to reduce reputational risks</td>
<td>• Individuals are slowed down and unmotivated if organizations do not support them properly</td>
</tr>
<tr>
<td>• Withstand a lot of resistance to organizational change towards sustainability strategies</td>
<td>• New opportunities through climate change for value creation</td>
<td></td>
</tr>
</tbody>
</table>

Table 1 demonstrates the need for adaptability from managers. It shows the need for them to be able to adjust to different situational contexts, while simultaneously balancing expectations of themselves with expectations from the stakeholders. As mentioned above, transformative management with the application of transformative activities can be a method to overcome such challenges (Lahtinen & Yrjölä, 2019). However, the narrative’s identities may also undergo a transformation process, given the flow of information, experiences and mentors in their development process (Wright et al., 2012).

3.4 Organizational Change

To gain further insights of the influence that sustainability managers and experts have to successfully promote sustainable development in large companies, there is a need to explore how far a leader can drive change and realignment in an organization. Organizational change can be defined as “the process of continually renewing an organization’s direction, structure, and capabilities to serve the ever-changing needs of external and internal customers” (Moran & Brightman, 2001 cited in Todnem By, 2005, p.369). Since change is mostly unreliable and “ad hoc” it needs certain management skills to handle these sudden situations (Todnem By, 2014). To succeed as an organization in today’s fast and continually changing environment, it is important to be part of a change process (Todnem By, 2014).

Therefore, there are different theories that describe the organizational change process, as well as the effectiveness of change. One model that is often used and compared is the “change model” by Lewin (1946). This model describes three stages of change: “unfreezing, movement, and refreezing” (Hussain et al., 2018). However, this model only describes general steps towards change and to apply these steps to a business there would be much more information needed (Hussain et al., 2018). Furthermore, change can be divided into “continuous” and “episodic” change. Episodic change can be described as occasional, intentional and irregular (Weick & Quinn, 1999). One other framework that displays episodic change is the model from Kotter, (1996) the “8-steps process for leading change” this can be helpful, because it can be used as a guideline on what needs to be done and what are the required steps to achieve organizational change. Kotter (1996) recommends leaders to follow the 8 Steps, as shown in Table 2. For leaders it can be difficult to adapt to new challenges while at the same time taking the organization and everyone involved with them. A framework can therefore help structure the process (Seijts & Gandz, 2018).
Table 2: Own representation of “8 Steps for Managing Organizational Change” by Kotter (1996)

<table>
<thead>
<tr>
<th>8 Steps for Managing Organizational Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Establish a sense of urgency</td>
</tr>
<tr>
<td>2. Form a powerful, guiding coalition</td>
</tr>
<tr>
<td>3. Create a vision</td>
</tr>
<tr>
<td>4. Communicate the vision</td>
</tr>
<tr>
<td>5. Empower others to act on the vision</td>
</tr>
<tr>
<td>6. Plan for and create short-term wins</td>
</tr>
<tr>
<td>7. Consolidate improvements &amp; produce still more change</td>
</tr>
<tr>
<td>8. Institutionalize new approaches</td>
</tr>
</tbody>
</table>

Although there are existing frameworks and approaches towards organizational change, 70% of all change programmes fail. This may be due to the fact that the existing theories are contradictory and do not provide clear guidance for the change manager (Todnem By, 2014). However, the model of Kotter (1996) provides an overall guidance and concrete steps about what needs to be done in order to successfully change the organization. For this study, Kotter's model was chosen as being useful for the study to compare and analyze the influence of sustainability managers with the data collected in the semi-structured interviews.

The leader of a change process also needs to be aware that culture is seen as a primary reason why organizational change will or won’t succeed (Linnenluecke & Griffiths, 2010). Furthermore, it is often argued that culture can directly influence the performance of an organization and that changes inside of an organization can have a direct impact on the efficacy of a business (Ogbonna & Harris, 2000). Kotter’s model therefore helps leaders to transmit to their employees the importance of organizational change and convince them to be part of this development (Avolio, 2018; Ferdig, 2007).

Today, continuous change is vital for organizations in order to still be able to participate in the market and be competitive especially due to the fast development of technological innovation and changing social and demographic trends (Todnem By, 2014). Furthermore, when leading organizational change, it is important to be aware that change can also be influenced and “triggered” from outside and from within an organization (Todnem By, 2014). External factors that can have an influence on organizational change are upcoming laws and regulations by the government, the ongoing globalization of capital markets, climate change and aging population, developments in technology and digitalization (Dawson, 2003; Todnem By, 2014). Internal factors would include a shift in the organizational culture, which entail human resources management initiatives, such as “trainee programs”. Sustainability is an ongoing process, thus it is also important that organizational change, in particular in relation to sustainability, should be a change process that goes through all parts of the organization.

The theoretical section with the described frameworks allows the possibility to answer the research questions on a theoretical level. “The Pyramid of Corporate Social Responsibility” by Carroll (1991, p.42) is used as a main framework to explain the motivational factors behind why organizations conduct sustainability management. The model of Lahtinen and Yrjölä (2019) aims to answer the question of what role sustainability managers and experts are engaging in to be a “change-driver”. That is, what tasks and responsibilities they undertake to be transformative in the context of prioritizing sustainability as a major topic within the company. The theoretical approach is then connected to the model of the “narrative identities” by Wright et al. (2012). The “narrative identities” underline the aforementioned nine transformative activities by Lahtinen and Yrjölä (2019). The model is applied to underline and connect the importance of the activities that managers and experts do within their role to implement sustainability strategies and goals, and to see whether they are interrelated. Lastly, these activities...
and narratives are then reflected in Kotter's model (1996) of the “8 Steps for Managing Organizational Change”, to find and analyze the connection of actions of the sustainability managers and experts and their influence in the organizational change process.
4. Methodology

The methodology chapter provides information on the conduction of this study. First, the research design and process of data collection are presented. The latter includes information on the way primary and secondary data was collected, particularly the process of selecting and reviewing literature as well as the selected qualitative method of semi-structured interviews. Then, the way the collected data was analyzed is described. Finally, the researchers' approach to validity and reliability as well as the detected limitations and ethical considerations in the research process are elaborated.

4.1 Research Design

Qualitative analysis is the analysis from qualitative data, which in the case of this study, refers to the data collected from the interview transcripts (Bhattacherjee, 2012). When conducting a qualitative analysis, the researchers should have some knowledge about the topic they are studying, as it is more about “sense making” and understanding the problem rather than trying to explain the topic or problem itself (Bhattacherjee, 2012, p113). One data collection method is the interpretive method, which includes an inductive approach. This method is also associated with qualitative methods. Qualitative data is mostly collected through interviews and observations and is often analyzed through a coding technique (Bhattacherjee, 2012; Bryman 2012).

Exploratory research is predominantly used in the following scenarios: when there are new fields to investigate, when the researcher's goal is to primarily capture the range of a particular problem, to better understand the problem and when trying to test if the problem is feasible to be further explored (Bhattacherjee, 2012; Silverman, 2015). Furthermore, exploratory research is helpful when the participants' experiences of the study are crucial for the research. For these reasons, this method was chosen in order to better understand the experiences and tasks of the sustainability experts and managers and to gather more insights into large German companies. This leads to the conclusion that exploratory research is helpful to apply when several steps of a problem follow each other, for instance, when looking at organizational change in companies (Bryman, 2012).

Taking a qualitative approach can be a useful research method to experience individuals' thoughts, values and attitudes that may not be accessible in a survey questionnaire. Some research on the companies was conducted prior to the interviews, but the information gathered was not explicitly mentioned during the interviews in order to let the interviewees tell their own stories and not influence the conversation. The collected qualitative data was seen from a naturalist perspective, following not only an exploratory but also an inductive approach, gaining authentic insights into people’s experiences by using open-ended questions (see Chapter 4.2.3) (Bryman, 2012; Silverman, 2015). The goal of inductive research is to collect valid and reliable data and to draw theoretical concepts from or find patterns in this data, thereby gaining new knowledge (Bhattacherjee, 2012; Bryman, 2012). Furthermore, inductive research is often used when little research has been done in the field. Consequently, this study follows an inductive approach (Bhattacherjee, 2012).

4.2 Data Collection

The following section provides information on the procedure of data collection as well as the tools, programs and sources that were applied to gather and process this data. Furthermore, the interview (primary data) process will be explained and based on what selection criteria the literature (secondary data) was selected.

4.2.1 Secondary Data

For this study, the literature was reviewed as suggested by Saunders (2019). To begin, the literature was searched on different platforms such as the Libsearch platform of Malmö University, Google Scholar and on Elsevier’s peer-reviewed scholarly literature site ScienceDirect.com. The main search terms used were sustainability manager”, “sustainability management”, “corporate sustainability”, “large companies”, “corporate social responsibility”, “role”, “narratives”, “influence”, “motivation” and “organizational change”. These terms were combined with each other in the databases to find appropriate articles according to their titles. Then, the articles were reviewed, and relevant articles were chosen based on reading the abstract, introduction and conclusion, as suggested by Saunders (2019). The empirical articles provide contextual knowledge of the main themes which
served as a basis for the interviews and the analysis. The chosen articles were summarized as demonstrated in Appendix A.

4.2.2 Primary Data

Based on the aforementioned organizational and leadership theories, a qualitative study among large German companies was conducted to collect primary data. The primary data for this research was collected in Germany through semi-structured interviews. The focus was placed on the German market, firstly because both researchers are based in Germany and had also previously worked in companies. The second reason for selecting the German market was due to the high number of large companies that are located in Germany. Compared with the rest of the EU, Germany is home to most large companies within the EU, with 4,410 large corporations registered in 2018 (OECD, 2021).

Before starting the process of semi-structured interviews, preliminary, self-conducted observational research among sustainability managers and sustainability experts in companies was conducted via the business platform LinkedIn to get an overview of the listed titles, positions and described roles. Based on this preliminary research and following the process of “theoretical sampling” in qualitative research, where samples are selected according to their relevance to the examined theoretical framework, potential, suitable interview partners were searched and contacted (Silverman, 2015). Following this process, the interviewees were mainly approached via LinkedIn or directly via email. The messages contained information about the researchers, the reason why they were contacted, information about the topic of the research and how the interviews will be conducted. Around 65 potential interviewees were contacted with follow-up emails. In the end, 15 interviews resulted from these contact requests and email exchange. Initially, it was planned to only conduct interviews in one industry. However, not enough interested potential interviewees responded to the requests from one single area. For this reason, the 15 interviews were held across different industry sectors, as shown in the table in Appendix C. This table provides an overview of the interview partners, the companies interviewed, as well as details about the interviews that were conducted, such as the date, duration, and language of the interview. Information on the participants is provided by their names and email exchange. Initially, it was planned to only conduct interviews in one industry. However, not enough interested potential interviewees responded to the requests from one single area. For this reason, the 15 interviews were held across different industry sectors, as shown in the table in Appendix C. This table provides an overview of the interview partners, the companies interviewed, as well as details about the interviews that were conducted, such as the date, duration, and language of the interview. Information on the participants is provided by their names and email exchange.

4.2.3 Semi-Structured Interviews

In order to answer the defined research questions and to gain insights on the influence of sustainability managers in large German companies, 15 semi-structured interviews of approx. 30 to 45 minutes with sustainability managers and experts were conducted. The semi-structured interviews were done to explore the rationale behind the employees’ answers and to give the interviewees and the interviewers the possibility to further explain their statements (Silverman, 2015). This method provided the possibility to further investigate the research topic more deeply as it provides the opportunity to ask follow-up questions while interviewees were able to speak openly and elaborate more on their personal views. Furthermore, the questions asked consisted of various types, such as introducing, follow-up, direct, indirect, and specifying questions (Bryman, 2012; Silverman, 2015).

As preparation for the interviews and to be able to monitor the interview process, an interview guide with five well-phrased main questions, based on the research questions, as well as various supporting sub-questions, was outlined in German and English (see Appendix B). The semi-structured interview guide supports structuring the interview process while providing some flexibility to be able to further respond to answers from the interviewee (Jacob & Furgerson, 2012; Rowley, 2012). The interviews were held individually to gain a deeper understanding and insight into the area of interest, as well as to further develop an understanding of the situation investigated.

Due to the ongoing situation with the Coronavirus pandemic the interviews were conducted through internet-based techniques using a webcam to help overcome the impersonal nature of text-based interviews (Saunders et. al, 2009). Most interviews took place over Zoom, Microsoft Teams or Google Meet and were audio recorded for evaluation purposes. Before starting the official interview series, the interview guide was tested in a pilot interview with a corporate responsibility manager in order to get feedback on the interview questions, the structure, timing as well as to test the technicalities to guarantee a smooth process. The feedback gathered from the pilot interview was then incorporated into the final interview guide. To analyze the collected qualitative data, the interviews were transcribed in full verbatim.
4.3 Data Analysis

Given the number of interviews and the limited time frame, the decision was made to analyze the collected data, using the method of content analysis by coding the transcripts. Therefore, after completion of every interview, the audio files were transcribed in full verbatim with the exception of repetitions, unfinished sentences and pauses to ensure flow of reading. Nonverbal expressions were also not noted due to the limitations of facial interpretation in the video conversations.

In the analysis process the transcripts were read carefully multiple times and keywords, interesting statements and comments were marked, using the qualitative data analysis software “Nvivo”, to help create a better overview of the interviews and the topics addressed therein (Osborn & Smith, 2008). The marked phrases and words, as well as the comments were sorted in various themes which were defined as codes. As recommended by the literature, the codes were divided in structural codes as main categories and content codes as sub-categories in relation to the interview questions stated in the interview guide (see Appendix B) (Galletta 2013; Bhattacherjee, 2012). Appendix D demonstrates the initial coding scheme, which was revised after the first detailed reading and coding of all transcripts (Galletta, 2013; Osborn & Smith, 2008). The final structured coding scheme as shown in Appendix E, displays a total of five main categories, 22 sub-categories and provides a detailed overview of the number of references found per interview and category, leading to a total of 760 references that were drawn from the interviews. Within the analysis, (see Chapter 5), the coded data was first described and summarized per sub-category and then applied to the chosen theoretical frameworks and approaches.

4.4 Reliability and Validity

In order to guarantee a certain reliability of the research it is important to review whether the study is repeatable thereby obtaining similar results (Bryman, 2012). To increase the reliability of the qualitative research the process of data collection and data analysis was described in-depth (Yin, 2009). Therefore, all interviews were recorded, transcribed and documented and direct quotes from the research were included in the analysis part (Silvermann, 2011). In addition, Appendix B, Appendix C and Appendix E ensure a transparent research process. By laying a transparent and solid research foundation, this study can be considered as externally reliable and replicable (Bryman, 2012; Yin, 2009). However, due to the changing external conditions on the market, it cannot be guaranteed that the study findings would be the same and that the positions and influences of sustainability managers at the point of conduction of the study will not change. Furthermore, it is also important to consider which organizations and which person were surveyed, together with the time horizon and the legal requirements at the point of research. This leads to the assumption that the replicability of the study and hence the external reliability, is purely based on the transparent foundation of the research process (Bryman, 2012).

To achieve validity in this study, the interview guide (see Appendix B) was developed based on research questions and the research aim, targeting the object of study. Furthermore, the interview guide was built upon the selected theoretical framework and concepts. During the analysis process, the statements from the interviewees were related and applied to the theoretical frameworks and concepts, thereby helping to focus on factual statements rather than to be led by emotional statements. Throughout the entire research process, objectivity and subjectivity was kept front of mind.

External validity, also referred to as generalizability, determines whether the research results can be applied beyond the selected samples and context of research. Achieving generalizability in qualitative research is difficult, particularly when only a limited sample of a certain population is being interviewed (Bryman, 2012; Bhattacherjee, 2012). Bryman (2012) suggests focusing instead on drawing generalizable statements by applying the research findings to theory and ensuring a cohesiveness in the theoretical argumentation. This was intended in the analysis and discussion part of this study (see Chapters 5 & 6).

4.5 Limitations

Due to the previously described data collection process, the interviewees were selected based on their specific job title and description as stated on LinkedIn. Since the selection criteria was based on the self-portrayals made by the individuals on the platform, the accuracy of the information cannot be guaranteed. As only 15 positive responses were received, no priority could be given to the seniority and experience of the interview partners in the field of sustainability.
In addition, it could be said that there were further limitations through the chosen research method. The personal background of the researchers as well as their subjective and individual understanding might have influenced the interview guide and process for this study. Hence, to ensure objectivity during the interviews and to continuously increase the quality of the interview process, one researcher conducted the interview while the other researcher was listening and observing from a neutral position. This enabled the observing researcher to ask any remaining questions at the end of the official interview and to provide feedback to the main interviewer after the interview was completed. The interviews were all conducted via video conference tools with the camera running, but it is possible that a personal meeting would have created a different basis of trust.

Lastly, given the limited time frame, the researchers needed to focus on specific interests in the research field and had to narrow down the theoretical framework to apply and analyze the collected data. During the interview process and afterwards in the analysis, further topics and aspects arose that should be investigated in relation to different theories for future research.

4.6 Ethical Considerations

Since the study contains sensitive information about the companies and their engagement in SM, the confidentiality of the data collected was a major priority. Prior to every interview, the interviewees were asked for their consent to record the interview. Furthermore, all participants were informed before the interview that the collected data will be anonymized and that the audio recording will be deleted after completion of the thesis and a certain retention period for further inquiries. All interviews were conducted voluntarily and without receiving compensation. The anonymization serves to protect the interviewees and their companies concerned and allows readers to look at certain statements made by the interviewees without prejudice (Bryman, 2012).

To guarantee the anonymity of the interview data, the names of the interview partners, as well as their company names were exchanged with a capital letter in the transcription files, based on the order of the interview schedule, as demonstrated in the interview overview (see Appendix C). In addition, any specific information that was mentioned by the interviewees in relation to their organization was anonymized. Following this procedure of transcription guarantees validity, authenticity and reliability of the final research results (Bryman, 2012; Saunders et al., 2016; Silverman, 2015). Furthermore, in the analysis and in particular within the section of the “narrative identities”, not every company was mentioned directly and categorized, in order to protect the interviewees and the representation of the company. However, despite not being named directly the given subjective statements were analyzed and applied to the theoretical frameworks.
5. Analysis

In the following chapter the key findings from the data collected will be described and analyzed in relation to the selected theoretical frameworks. Prior to the analysis, the object of study will be presented in detail to provide relevant background information to the reader.

5.1 Presentation of the Object of Study

5.1.1 Sustainability Experts and Managers

The aforementioned preliminary, self-conducted observatory research amongst sustainability managers and experts in Germany showed that while some large companies have entire teams or departments working on CSR and sustainability related topics that are led by a “Head”, “Director” or “Chief Officer” for sustainability, others only have one manager or officer for sustainability or CSR. Looking at the titles and job descriptions of the people, these ranged from sustainability manager, officer, expert, project manager to corporate responsibility. Based on the diverse range of titles, there is a legitimate interest in examining what lies behind the respective roles, including tasks and responsibilities as well as self- and outside perceptions. The specific job titles or positions held by the 15 interviewees within their organizations, their identified gender as well as their years of experience in the field of sustainability, were documented in Appendix C.

5.1.2 Large German Companies

The German government has declared sustainable development as its priority on an environmental, social and economic level. In order to achieve this ambitious approach, the government relies on the support and collaboration of German industries and companies to change their production patterns and services (The Federal Government of Germany, 2016).

With 57% of the national gross value as stated in 2018, large German companies contribute extensively to Germany’s strong global economic position (Statista, 2020c). As a result of the legal regulations and the global SDGs, organizations have been increasingly reporting on their sustainability and CSR activities. According to the “CSR Directive Implementation Act”, corporations that are defined as large, are oriented on the capital market and have more than 500 employees, are required to submit a non-financial statement or report (Nachhaltigkeitskodex, n.d.).

In order to better understand the role that SM plays across companies, sustainability managers and experts from large companies of different industries, typologies and business orientation were approached, as displayed in the overview in Appendix C. Most of the companies that were interviewed are of private nature whereas only three are publicly listed. The amount of Business-to-Business (B2B) and Business-to-Consumer (B2C) companies is balanced, including one third of the companies with a dual orientation. The provided background information helped to better contextualize and understand the collected statements from the interview partners in the analysis process of this study.

5.2 Motives for CSR and Sustainability Management

When asked about their motives for conducting SM, the interviewed company representatives named a range of factors from economic and legal requirements to intrinsic motivation, social and ethical as well as ecological and philanthropic reasons, as described in the following sections.

5.2.1 Description of Empirical Data

Economic

Three out of 15 interviewees stated that being a large organization, they first and foremost need to ensure profitability and economic stability by earning interest and fulfilling their investors and shareholders’ interests in the capital market (Interviews B, I, G). Other three interviewees further mentioned that investors are now expecting their organizations to act sustainably and report about it (Interview E, G, J). In addition, two interviewees stated that investors expect a good performance of the company in common sustainability ratings in the capital market, such as ESG ratings (Interview E, G).
Another reason for being sustainable as an organization is to ensure credibility on the market (Interviews E, K). Hence, four out of 15 interviewees reported that their organizations have sustainable business models or have started to adapt their business model, product portfolio and operations towards sustainability (Interviews A, I, J, L, M). Being a market leader through sustainable practices and products was mentioned by two interviewees (Interviews B, E). In general, five interviewees stressed that implementing sustainability today is both a competitive advantage and essential to keep up with competitors (Interviews E, G, I, L, O).

Legal Requirements, Regulations and Sustainability Reporting

On a political level, the majority of the interviewed companies are confronted with growing pressure to act more sustainably, for instance through national and international agreements and regulations, such as the European “Green Deal”, the “EU Taxonomy”, CO2 emission trading or in Germany the “Packaging Act”, the “German Climate Protection Law”, as well as the recently announced “Supply Chain Act” (Interviews A, B, E, F, G, I, J, L, M, N, O). The latter goes hand in hand with strict due diligence obligations when it comes to compliance with human rights, which has drastic implications for the entire supply and value chain of companies, as mentioned by seven interviewees (Interviews A, B, E, F, J, L, O).

When looking at large public organizations, Interviewee C explains that their organization is required to implement and conduct SM as well as appoint respective personnel by the state. Interviewee M stresses the advantages of having political support in the implementation and financing of sustainable measures (Interviews C, M).

All 15 interviewees stated that their organization is currently doing or is planning to conduct sustainability reporting. This is especially important for those companies listed on the stock market due to the mandatory regulations, as stated in the NFRD by the EU (Interviews A to O). Sustainability reports are either published as standalone reports (Interviews H, N) or as integrated reports (Interviews K, L) and are written based on GRI standards (Interviews D, F, L). Interviewees M and O furthermore explain that large companies listed on the stock market are legally bound by the “Non-Financial Reporting Directive” to conduct reporting on their social and environmental activities (Interviews M, O). Reports are typically published every one or two years (Interviews C, G) and document progress on key figures such as diversity quotas (Interview B, C). The reports are considered as means to provide transparency, comparability and accountability towards not only investors, but all stakeholders (Interviews A, B, C E, F, G, I, K, M, N).

Social and Ethical

In regard to the social and ethical motives for conducting SM, three interviewees mentioned that being and acting sustainably as an organization is increasingly expected by society (Interviews B, D, J). Four interviewees specified that it is furthermore demanded by their stakeholders, particularly by customers, employees, NGOs and public movements, such as Fridays for Future, who are exerting increasing public pressure on climate issues (Interviews D, G, E, O). Consequently, six of 15 interviewees stated that besides being compliant with legal regulations and requirements, their organizations have voluntarily committed to the SDGs by implementing the most relevant goals to the business in their sustainability targets and KPIs (Interviews B, C, D, I, J, L). In addition, six interviewees mentioned that their companies have joined sustainability seals or international initiatives, such as the “FSC”4 labels, the “UN Global Compact” or the “Science Based Targets Initiative”5 (SBTi) (Interviews A, D, E, F, J, O). Furthermore, three interviewees mentioned that their organizations are already operating based on the ISO norms (Interviews E, I, K). In regard to providing social benefits to communities, two interviewees stated that their organizations are offering their products cheaper to socially disadvantaged people in developing countries (Interviews I, J).

Overall, three interview partners expressed their responsibility as an employer towards their employees as a social motive, with regards to topics such as equality, diversity, flexible working conditions, and development opportunities (Interviews C, F, J). Lastly, two interviewees mentioned having perceived an internal cultural and social change in the mindset of their companies' employees and board members to care and act upon social issues and sustainability goals (Interviews B, G).

4 The FSC labels by the Forest Stewardship Council (n.d.) ensure that wood sourced for the production of goods comes from sustainable and environmentally friendly forest management.

5 The “Science Based Targets Initiative” (SBTi) is a collaboration between various international international public institutions and organizations, whose aim is to mobilize “the private sector to take the lead on urgent climate action” by guiding them in achieving their individual climate related scientific targets, such as reduction of carbon emissions (Science Based Targets Initiative, n.d., para. 4).
Environmental

Six out of 15 interviewees mentioned that their organizations have incorporated environmental factors in their sustainability goals and strategy (Interviews I, J, K, L, M, N). Companies have a high environmental responsibility since they rely on limited natural resources (Interviews D, C, F, J). Three interviewees confirmed that businesses today must operate within the ecological capacity, meaning within the planetary boundaries\(^6\) (Interviews B, K, I). Consequently, six out of 15 interviewed organizations have set themselves goals in regard to “decarbonization” or to achieve CO2 neutrality in their operations and products (Interviews C, G, J, K, L O).

In addition, two interviewees mentioned the topic of “climate packaging” (Interviews D, N) and four other interviewees explained that their companies have started implementing green electricity or have already reached 100% green electricity in their operations (Interviews B, F, K, M). Furthermore, four organizations have introduced incentives or revised compensation systems for senior managers or the management board to reach environmental goals, for instance in relation to decarbonization (Interviews G, L, M, O). While three interviewees stated that their companies are already offering “green”, climate-friendly services to their customers (Interviews G, M, K), two of the interviewed public organizations even perceive themselves as a sustainable environmental company, having implemented sustainability and climate protection in the company’s vision and business model (Interviews C, M). Other environmental topics which have gained increasing attention are “biodiversity” and nature conservation, as mentioned by four interviewees, for instance, through the implementation of biodiversity strategy reports (Interviews B, C, J, M).

Philanthropic and Intrinsic

Eight out of 15 interviewees mentioned that their organizations are proactively promoting the topic of sustainability externally for instance by engaging in voluntary collaborations with foundations and organizations that are specialized in the field or by joining or hosting public events (Interviews B, D, E, F, G, J, K, M). Two interviewees stated that there is an intrinsic motivation within their company to manage and become more sustainable, hence contributing to a more sustainable planet and the preservation of living conditions (Interviews F, K). In general employees and their intrinsically driven employee engagement seem to play an important role when it comes to making the company more sustainable and to achieve sustainability goals, particularly through their own ideas and projects (Interviews B, D, E, F, K). Consequently, four out of 15 companies have established internal sustainability initiatives for their employees. These initiatives enable employees to contribute towards corporate sustainability, through the participation in corporate volunteering programs, voluntary sustainability training or in a sustainability application as well as in project initiatives to generate sustainable solutions and ideas for which the company grants their employees part of their working time (Interviews B, E, J, K).

Future Existence

According to the interviewees, the majority of the interviewed organizations perceive the practices of SM as relevant to their operation and existence in the future (Interviews B, D, E, F, H, I, N, O). In order to achieve long-term existence, interviewees described concrete actions, such as implementing the triple bottom line and sustainability into the business model and strategy, as well as building and providing sustainable solutions and products (Interviews H, I, N). Furthermore, four out of 15 interviewees mentioned that their companies are conducting SM to ensure economic viability by staying up-to-date and keeping up with competitors and companions on the market (Interviews B, D, E, O). This is elaborated in detail within the Economic Motives section.

5.2.2 Application to the theoretical framework

In the context of Carroll’s pyramid and the defined corporate responsibilities (Carroll, 1991; Carroll, 2016), the stated motives for conducting SM stated by the interviewed companies can be classified as economic, legal, ethical and philanthropic responsibilities as per following.

\(^6\) “The nine planetary boundaries” concept, as defined by Rockström et al. (2009), presents nine ecological processes and systems on Earth that are at risk from human behavior, suggesting concrete boundaries for humankind to safely operate within these systems and processes, which ultimately amounts to maintaining a stable and balanced environment on the planet.
As stated before, the economic responsibilities of companies include being profitable, thereby being able to sustain themselves within society and operate autonomously (Carroll, 2016). Being profitable also implies maintaining a high competitive advantage (Carroll, 1991) by providing products and services that are desired by society so that shareholders are incentivized to keep investing in the company (Carroll, 2016). While Interviewee C confirmed their company being pressured to keep prices low, Interviewee B further stressed: “Shareholder value, if you like to put it that way, is also something that large corporations are always chalke up for. So it's now clearly also about sustainability figures and facts, and if you can't prove transparently that you're improving, then as a large corporation you will lose not only consumers in the long term, but also investors.” (Interview B, personal communication, April 15, 2021; Interview C).

By considering stakeholders' needs and adding societal value, companies are not only ensuring their societal legitimacy but also increasing their long-term financial viability (Chandler & Werther, 2014). According to Interviewee G, being sustainable as a company is also starting to generate monetary benefits (Interview G, personal communication, April 21, 2021). As further exemplified by interviewee K, sustainability has turned into a sales argument to acquire new clients who are seeking sustainable offers (Interview K, personal communication, April 26, 2021). Hence, the interviewed organizations have been transforming their business models and adapting their product portfolios towards sustainability, to be able to increase their financial viability and even outperform their competitors. However, Interviewee L stresses that “[...especially in profit-oriented companies, business cases still have to be calculated and simply counteract this myth that sustainability is still expensive and not worth it. That's simply not the case, and you have to keep explaining that to a profit-oriented world.” (Interview L, personal communication, April 26, 2021).

According to Carroll (1991, 2016), fulfilling legal responsibilities as a company means performing within and complying with national and international law and regulations. Interviewee M explains that while legal regulations are driving forces for sustainability in companies, in large corporations the pressure to act upon them appears often delayed (Interview M, personal communication, April 28, 2021). The existence of laws and regulations is perceived in a positive way as they provide common standards. In order to be successful, it is also necessary for companies to fulfill legal obligations (Carroll, 1991), such as conducting the mandatory sustainability reporting based on the GRI and NFRD (European Commission, n.d.-b; GRI, n.d.). According to Interviewee K, conducting thorough reporting is crucial in order to avoid penalties and be ahead in time (Interview K, personal communication, April 26, 2021). The interviewees agreed that the standards in terms of reporting increase transparency and comparability between companies and help avoid “greenwashing” in the scene. However, as underlined by Interviewee F, “[...] honest sustainability reporting is incredibly difficult. It's incredibly time-consuming, and accordingly it's important to take the necessary time and build up the necessary capacities and knowledge first, and not just report something based on a template just because it sounds nice.” (Interview F, personal communication, April 21, 2021).

Adhering to ethical responsibilities in the organizational context is defined as acting and performing according to ethical and societal norms and morals that go beyond legal and regulatory compliance (Carroll, 1991). More concretely, it means that a company should “[...]do no harm to its stakeholders and within its operating environment.” (Chandler & Werther, 2014, p.53). In the context of the interviews, this was also related to social as well environmental motives and responsibilities that interviewees mentioned for conducting SM (Madu & Kuei, 2012).

As previously stated, one major voluntary commitment that is expected from large companies by society, is considering and complying with the SDGs framework by the UN. Interviewee I specified that implementing the SDGs has given their organization a more holistic perspective on the topic of sustainability (Interview I). Looking at ethical aspects such as human rights, Interviewee J highlighted that, besides complying with the upcoming German Supply Chain Act, it is “[...]our corporate duty to take care of what happens along the value chain, whether upstream or downstream, we can no longer be indifferent to this.” (Interview J, personal communication, April 23, 2021). This categorical moral reasoning (Chandler & Werther, 2014) underlines ethical behavior and practices being done out of intrinsic motivation, as expressed by further interviewees. On the other hand, there is a predominant moral dilemma in the sustainability scene when it comes to ensuring safety and social standards in the organization's own country versus ensuring compliance with fundamental human rights at production sites in developing countries, as explained by interviewee I (Interview I, personal communication, April 23, 2021). Furthermore, as mentioned before, interviewees stressed sensing increased pressure by public stakeholders, for example NGOs or movements such as “Fridays for Future” to act sustainably. Interviewee E described gaining the legitimacy and approval of these stakeholders to do business as “[...]’Social License to Operate’ [...]” (Interview E, personal communication, April 20, 2021).
In regard to environmental aspects, interviewees agreed on their responsibility to protect the environment and avoid the exploitation of natural resources. To achieve environmental targets, the interviewed companies have been revising and transforming their supply chains, operations, business models and product portfolios as well as started to introduce incentives for leaders and the management board. Lastly, in order to be perceived as “good corporate citizens” (Carroll, 2016, p.4), organizations have social responsibilities towards their own employees. Hence, companies are focusing on training their employees also in sustainability matters, as underlined by interviewee F “[…] it is important for us to train people and pass on our knowledge, our cultivation "know-how.”” (Interview F, personal communication, April 21, 2021).

**Philanthropic responsibilities** refer to organizations pursuing philanthropic or discretionary activities, which are also expected by society. However, compared to ethical responsibilities, these go beyond ordinary social engagement and are unrelated to the core business of the company, such as donating or voluntary engagement in charity and welfare activities to increase the ‘quality of life’ of societal communities (Carroll, 1991; Carroll, 2016; Chandler & Werther, 2014). Charitable engagement among the interviewed companies was expressed as being intrinsically driven and stated to be done in particular through projects in developing countries to increase the lives of the local communities. Besides the voluntary engagement of employees through corporate volunteering programs, the interviewed companies are pursuing philanthropic activities such as collaborations with sustainable and non-profit organizations and foundations. According to Carroll (1991), companies should also “[…]provide assistance to private and public educational institutions.” (p.41). This was reiterated by several interviewees, who are either conducting lectures at universities themselves, or the Chief Sustainability Officer (CSO) of their company is. Furthermore, as previously mentioned, the proactive participation or hosting of internal and external events has been described as being crucial in promoting sustainability issues, as underlined by interviewee L “[…]We are trying to break up this hard "community" that exists, so to speak[…]so that we can achieve a greater overall reach.” (Interview L, personal communication, April 26, 2021).

5.3 Sustainability Management

Before looking at the role of sustainability managers within their organizations, it is necessary to understand how the interviewed companies conduct SM in terms of the existence and implementation of a concrete strategy and goals and the way these are being communicated and promoted.

5.3.1 Description of Empirical Data

**Existence of Sustainability Strategy and Goals**

When it comes to the existence of a sustainability strategy and goals, all 15 interviewees confirmed that their organization has some sort of sustainability strategy and/or specific sustainability goals, targets or KPIs (Interviews A-O). While six interviewees specified their strategy as being relatively new or still being aligned and developed (Interviews C, D, E, F, H, O), four interviewees also said that the topics of CSR and sustainability have been playing a role in their organization for much longer, even though not in the form of a concrete strategy or anchored in a dedicated department (Interviews B, D, G L). Looking at the time frame of the sustainability goals and strategy, the interviewed companies named short-term as well as long-term goals, ranging from 2025, over 2030 to even 2050 (Interviews A, B, C, E, G, I, J, N). Furthermore, two thirds of the interviewees explained that the CSR or sustainability strategy is anchored within the corporate strategy (Interviews C, D, E, G, J, K, L, M, N, O). Three interviewees added that their sustainability strategy is related to the organization’s values or vision (Interviews C, F, H). Besides the overarching sustainability strategy, three companies have developed additional strategies on specific topics such as “climate protection”, “biodiversity” or “energy” (Interviews B, C, L).

In regard to the types of sustainability goals and targets, the interviewees named a range of operational as well as business related goals their companies have developed, besides ethical responsibility and philanthropic related targets (Interviews B, C, E, F, I, J, K, M, N, O). Six interviewees further explained that their core goals or fields of action, consist of subgoals, which target specific areas and parts of the company (Interviews B, F, G, J, M, N). In some cases, the goals have been translated into actionable sustainability guidelines and programs, as stated by two interviewees (Interview C, L). Overall, the goals should be based on reliable data and facts, as provided by official frameworks and initiatives, for example, the SBTi (Interviews A, G, I).
Implementation of the Strategy and Goals

According to seven of 15 interviewees, the process of establishing a sustainability strategy started with a materiality analysis, as required by the GRI standard, to lay a strategic foundation (Interviews C, D, F, G, I, L, N). As explained by nine interviewees (Interviews A, B, F, G, J, K, L, N, O), in order to roll out sustainability goals and strategy within the company, the strategy is disseminated throughout the affected departments and divisions, who are then responsible for the local translation and implementation. The defined goals do consequently affect the business and operations of the company, as they are bindingly implemented in the processes of the subdivisions and departments, as explained by three interviewees (Interviews E, F, K). To track the key figures and assess the progress of the implemented goals, three interviewees mentioned their companies establishing a monitoring or audit systems where risks and progress on the established goals are reported by the individual departments (Interviews B, F, G). The role and responsibility of the sustainability departments and teams during the implementation process, as described by seven interviewees, is to connect the dots and the reporting of the different departments and divisions, to hold everyone accountable for their actions, and to look more broadly into strategic areas (Interviews B, D, G, I, K, N, O).

To support the internal implementation and transformation process, 11 out of 15 interviewees stated that their companies are conducting or are planning sustainability training for employees and leaders as well as specific workshops for departments (Interviews A, C, F, H, I, J, K, L, M, N, O). Furthermore, three interviewees described their companies as having established a “sustainability council” or “sustainability committee”, consisting of internal or external experts who meet on a regular basis to advise and challenge the company on the process of implementing and achieving their sustainability strategy and goals (Interviews G, J, K). As summarized by Interviewee E, the implementation and realization of the sustainability goals requires the support and identification of everyone in the company (Interview E).

Communication of the Strategy and Goals

One major aspect in the process of implementing the strategy and goals, in particular to increase the awareness, is communication, as stressed by interviewee M (Interview M). The interviewed sustainability managers and experts named a variety of the internal and external communication tools and measures to communicate and promote the sustainability strategy and goals in their company. First and foremost, communication about the strategy has to be transparent and very active, as stated by Interviewee E (Interview E). Hence, five interviewees explained that both, the internal and external communication around sustainability topics is done by the internal communication department (Interviews G, H, L, M, N). The most prominent tool, to communicate in particular externally on the progress of the strategy and the goals, is the official sustainability report, as mentioned by eight of 15 interviewees (Interviews B, C, F, G, J, K, N, O). Other external communication measures that were named to communicate the strategy and goals, as well as their progress, are press work (Interviews B, N), a client magazine, and public marketing campaigns (Interviews G, L, N). Furthermore, seven interviewees stated using both, internal and external events and speaking formats, often being hosted or joined by the management board directly to communicate about the company’s sustainability strategy and goals (Interviews E, F, H, K, M, N, O). In terms of internal communication measures, five interviewees stressed the importance of active internal communication chains from the divisions and relevant stakeholders back to the management board and their department, e.g. through regular calls and webinars (Interviews D, G, L, N, O).

5.4 The role of Sustainability Experts and Managers

To examine the role of sustainability experts and managers, the interviewees were asked about their specific role within their big German companies. The interviewees talked about their tasks, responsibilities, their roles and the organizational structure of their sustainability departments and how they are perceived within the company.

5.4.1 Description of Empirical Data

Tasks & Responsibilities

In the interviews, the interviewees described their own tasks and responsibilities, as well as their co-workers’ or team members roles and responsibilities. One main task that was defined as the most time consuming is the process of data collection and monitoring of non-financial KPIs for the mandatory sustainability report (Interviews B, C, D, E, F, G, I, J, K, L, M, O). Even those companies that are not legally obligated to conduct such reporting, describe
this task as a main aspect of their work. Another central aspect of their tasks can be categorized as informing and communicating. This also includes staying informed about the development of legal requirements and communicating their importance to the stakeholders involved in the company. (Interviews B, D, E, F, H, I, J, K, N, O). Following these tasks and responsibilities, it was also specified that there is still a strong need to convince people to get involved in the process of sustainable development and become part of the sustainable strategy. Another task mentioned in 13 interviews and described as time consuming, is the translation of the sustainability strategy, including the implementation of the goals and programs within the companies and departments (Interviews B, C, D, E, F, G, H, I, J, K, L, N, O). This task was characterized as important as it helps reduce the complexity of the strategy and goals, thereby converting them into concrete actions and tasks for the affected departments and employees. Additionally, whenever this process of “translation” is taking place, the managers and experts described that a “coordination” process would follow. This “coordination” process includes passing the translated programs and strategies down to the departments and ensuring the involvement of each department (Interviews D, K, M, O).

Traits & Competences

The interviewees explained what traits and competences they consider valuable for guiding sustainability inside an organization. One aspect that was mentioned by five interviewees, was that sustainability experts and managers need to have a certain drive and enthusiasm for the topic “sustainability” (Interviews B, C, K, L, N). These traits were described as necessary to persuade and empower participants to be a part of a sustainable transformation. Another aspect that was communicated in the interviews, was the need to have competencies to perform change management (Interviews E, N). Furthermore, it was specified that there is a need to be assertive, but also collaborative. This includes being able to identify relevant topics and to get involved in discussions inside as well as outside of the company and to make concrete decisions (Interviews F, G, I, J, M, N).

Narratives

In three interviews with leaders or “Heads” of the interviewed companies, the interviewees described themselves using certain narratives (Interviews E, G, H, I). One narrative mentioned twice was the role of the “facilitator” (Interviews G, L). This was described in relation to the task of incorporating aspects and regulations from the outside of the company to the inside of the company, making them accessible for the employees. In the case where the company’s division of labor makes it sometimes difficult to implement sustainability aspects through the whole organization, it requires the roles of the “facilitator” and “mediator” to try to find a compromise and a way to implement these new aspects (Interviews G, I). Two sustainability experts and managers also described themselves as an “ambassador” (Interviews H, K, L). This was considered in connection with the tasks of incorporating sustainability inside of the companies, departments and employees’ workdays while at the same time convincing and empowering the people to be part of the sustainable development. In relation to the latter task, the role of the “networker” was additionally named twice (Interviews E, G). Here, the focus is laid on networking within the company but also outside of the company. In one interview the interviewee described the team's role as “thought leadership” (Interview K). This role includes the questions of the scope of sustainability in the company and how far the sustainability team should and can push this topic in the organization as well as on the market. It was also expressed that the topics should be related to the content of the company, so that there is still a connection between sustainable actions and profitability (Interviews H, M). Another role that was characterized in two interviews was the role of the “coach” (Interviews I, M). This role includes activities that are necessary to implement sustainability in a company and to prepare and accompany the departments for this change.

Perception

The internal perceptions of the sustainability experts and managers and the sustainability departments were described by the interviewees themselves. Based on these statements, the perceptions in the organizations were varying. At seven companies, the perception of the sustainability department was described as very positive and being perceived as important for the company (Interviews B, D, E, H, J, K, N). It was also specified in this context that there are divided opinions. Half of the employees feel that sustainability is an important aspect, while the other half feels that it is just another task that creates more work than it positively contributes to the organization (Interviews A, L, M). In this context, it was mentioned twice that opinions have changed in recent years and the departments are now seen as an important component and point of contact inside the companies (Interviews G, O). In one interview, the interviewee stated that the perception is not always positive and sustainability departments are often seen as strict controllers of acting in the right way (Interview F). In one company the role of the interviewee has not yet been communicated (Interview C).
Organizational Set Up

In four interviews, the structure in which the sustainability department used to be located has changed (Interviews F, G, H, I). It was also noted in several interviews that this change is now more periodized mainly due to the weighting of the topic of sustainability. In six of the interviews, the sustainability departments were more or less independent departments (Interviews A, E, F, G, J, K), in some of them they were still merged with the “corporate communication”, “business development” or “strategy” department (Interviews D, H, I, L, M, O). Seven organizations that were interviewed explained that they directly report to the Chief Executive Officer (CEO) (Interviews C, D, E, F, G, L, N). Furthermore, in three interviews it was mentioned that the CEO is also the CSO (Interviews K, J, O). Two other interviewees reported that their sustainability department directly reports to the Chief Financial Officer (CFO) (Interviews A, I).

Stakeholders

In all 15 interviews, stakeholders were mentioned as an important component for the implementation of the sustainability strategy, as well as their influence on the sustainable orientation of a company (Interviews A to O). The three public organizations mentioned that legal and political requirements have a strong influence on their operations (Interviews C, L, M). In comparison, investors were named as one important stakeholder in seven interviews among the private companies (Interviews B, E, G, J, K, N, O). As one of the largest investors worldwide, as well as one of the most important investors in the landscape of German companies, BlackRock and in particular “Larry Fink's 2021 letter to CEOs”, was mentioned twice, as an important enabler in terms of the company's sustainability involvement and strategy (BlackRock, 2021; Interviews J, O). In seven interviews it was also communicated that regardless of all the influences that come from the outside, one of the most important group of stakeholders are the employees, as they can ultimately accelerate but also slow down the entire process and thus have an enormous influence on the organization's change processes (Interviews B, C, D, E, K, L, O).

Leadership Support

In all 15 interviews it was mentioned and outlined how important it is that the topic of sustainability is given importance and supported by top management in order to be able to implement it successfully in the organization (Interviews A to O). Thereby, different methods of implementation were followed here as well. In two interviews, it was explained that a “top-down” approach is followed (Interviews C, G). Hence, what is seen as important by the top-management will undergo a clear hierarchical implementation in the departments. In contrast to this, in two other interviews it was outlined that it is important to not impose sustainable changes from top down. Instead, the interviewees noted to first of all listen, and recognize the barriers from every department, and then try to find solutions together (Interviews A, E). One major trait that was mentioned in three interviewees is the ability to be “cooperative” (Interviews E, G, L). Further, leaders should be open and innovative (Interviews E, G, L) for new paths, as well as have the confidence to guide in new directions and to make decisions (Interviews I, K, N).

Networks

All 15 companies represented by the interviewees belong to a certain network (Interviews A to O). The interviewees outlined internal networks but also external networks that support promoting sustainability. External networks are associations, NGO, partnerships, collaborations and programs. The reasons for building and expanding these networks that were described in eight interviews, were in order to present the activities in the direction of sustainability to different stakeholders, as well as to influence and be informed about the latest developments (Interviews B, E, F, J, I, K, L, M). The internal networks can also be fundamental to initiate and contribute to organizational change processes.

5.4.2 Application to the theoretical frameworks

According to the framework by Lahtinen and Yrjölä (2019) representing nine transformative activities, it could be seen that 12 of 15 interviewees included and mentioned the first activity “(1) challenging the dominant environment through reflexivity”. This is described in the role of the “facilitator” and “mediator” who facilitates discussion and alignment processes to implement sustainability (Lahtinen & Yrjölä, 2019). This was highlighted by Interviewee N, stating that their company “[...]wants to be a part of the solution and knows that our customers are looking for more sustainable choices and believes that only sustainable companies will exist in the future.” (Interview N, personal communication, April 29, 2021)

The second activity is part of the first, both being mutually dependent. In order to drive an organization forward or to change it, it is necessary to involve all stakeholders in the process, therefore to “[2] create a space for multi-
vocal collaboration” (Lahtinen & Yrjölä, 2019). As previously stated, the concept of “Intrapreneurship” can serve as a foundation for companies to drive this activity and to help employees to develop and scale their own ideas (Kolev et al., 2015). Interviewee K highlighted “[...]that for all those who want to get involved in sustainability, there is a network[...]it is agreed with their managers” that “they are allowed to use up to 10% of their working time for sustainability[...]” (Interview K, personal communication, April 26, 2021). Therefore, this activity includes creating a working environment that empowers people to be part of the change and where their ideas are supported (Praszker & Nowak, 2011). This was underlined by two interviewees, where employees in the organization have the opportunity to proactively realize projects in relation to sustainability.

The third activity “(3) aligning collaborators’ future visions” was mentioned by all interviewees as a fundamental part to organizational change. Everyone who is affected by the change or the implementation of sustainability should have the possibility to help shape the process. This activity ultimately also influences the previous activity, as through an open design of the process, knowledge is also exchanged which then in return also has an impact on employees’ innovation (Khan & Khan, 2019). When new programs and strategies are influencing the organizational structure, it can be valuable to “(4) restructure principles, processes and practices” (Lahtinen & Yrjölä, 2019). In five interviews the interviewees explained where sustainability had previously been positioned in the organizational structure and where they were planning to place it now. In the majority of the described cases, the sustainability department was located either within “marketing”, “communications” or “business development”, prior to the restructuring process. With the new restructuring process some sustainability departments have been “[...] reassigned to the CFO” or “[...] will report directly to the CEO” (Interview I, personal communication, April 23, 2021; Interview L, personal communication, April 26, 2021).

The structural aspect as well as the activity of “(5) removing mental, physical and cultural barriers” can help the companies and the sustainability experts and managers to a faster achievement of the overall goal to implement sustainability (Lahtinen & Yrjölä, 2019; Tolbert & Hall, 2016). In seven interviews, it was mentioned that the sustainability programs or strategies and the associated projects are coordinated with the relevant departments and that dedicated specialists can be found in the respective departments for this purpose. The, “[...]environmental coordinators[...]” opinions are received by the sustainability department and on this basis the processes and projects are adapted (Interview B, personal communication, April 15, 2021). This shows that the sustainability department with the environmental coordinators “(6) designed effective feedback loops” (Lahtinen & Yrjölä, 2019). Furthermore, it was mentioned that investors are more and more focused on the area of sustainability, therefore wanting to be informed about the impact and development of the sustainability department. Interview J reported that “In 2019, we had about 30 investor conversations[...]who were interested in that topic, so purely ESG-related topics. We had over 150 of those activities last year and it’s continuing to increase.” (Interview J, personal communication, April 23, 2021).

The following two activities: “(7) influencing public discourse and action” and “(8) ensuring the transparency of sustainability efforts” from Lahtinen and Yrjölä (2019), were mostly mentioned in connection with the reputation of companies. In two interviews it was mentioned that it is important to make sustainability activities visible in order to show that the company activities “[...]have dealt with this very intensively[...]” and have gone through a development process, where they “[...]completely integrated these issues into the business models” (Interview J, personal communication, April 23, 2021). In two other interviews, this topic was mentioned to prove to sceptics that even certain companies in certain industries can still implement sustainability, although it may not seem so obvious at first glance. All interviewees stressed the specific role partnerships and memberships are playing, describing the reasons why it can be essential to join some of them. Here, it was also mentioned that these partnerships and memberships have received increasing attention especially with the background that the landscape of such initiatives has also increased over the last years. Furthermore, this was also described as a way of extending the external as well as internal networks and therefore to “(9) co-construct a new environment”, where information and challenges are exchanged, as highlighted by Interviewee A, saying “[...]they also have these issues and have to work on them. And that's where it's very important, or helpful, to exchange ideas.” (Interview A, personal communication, April 09, 2021; Lahtinen & Yrjölä, 2019).

However, in order to understand the role of the sustainability manager, it is not only important to look at the activities of the sustainability experts and managers themselves, but also to take a closer look at their identity within the company. To do so, the “narrative identities” presented by Wright et al. (2012) can help analyze the data collected through the interviews to the theoretical framework.

In the 15 interviews and through the interview guide (see Appendix B), the interviewees' own presentation and their perception of the topic of sustainability was presented in the course of the interview. It can be said that five interviewees can be characterized as “committed activists” (Wright et al., 2012). One interviewee stated that he
“(...)introduced the topic of sustainability, out of self-interest(...)” and, through his own intrinsic motivation, ultimately drove the issue forward in management (Interview E, personal communication, April 20, 2021). Another interviewee when describing his tasks, explained that he came into contact with the topic of sustainability through the company and then decided to help building up the sustainability strategy, “now working in the purchasing department [...] to build up sustainable procurement and, above all, to implement and integrate the sustainability strategy in the area of procurement” (Interview F, personal communication, April 21, 2021).

Furthermore, two other interviewees outlined their personal projects abroad in which they trained local people in certain areas in order to improve their living conditions on site, as highlighted by Interviewee I: “It was my greatest professional luck, probably, that I was allowed to lead this project, [...] and was actually allowed to build it up and gain the experience[...]” (Interview I, personal communication, April 23, 2021). These different approaches of the interviewed sustainability experts and managers from personal and also professional involvement in the field of sustainability can be reflected in the narrative of “the committed activist”. This narrative describes a person that is part of a sustainable community and sees their involvement as part of a personal journey (Wright et al., 2012).

However, the majority of interviewees can be considered part of the “green change agent” narrative, being characterized through their personal involvement in the topic. One important character trait of the “green change agent” narrative, is that this narrative feels dedicated to change something in their organization. Interviewee L reported that it is also important that there are a few “ambassadors” in the company (Interview L, personal communication, April 26, 2021). Therefore, sustainability managers and experts are mostly driven by their own conviction that there is a need to change and to develop a better and especially more attentive life that considers the “impact on the earth, society, and the health of local and global economies” (Ferdig, 2007 p.26).

Another narrative is the “rational manager”. This manager focuses mainly on the business outcomes and the shareholders' demands and expectations. The drive of these individual experts is therefore more to act sustainably in order to be able to continue operating on the market and thus follow other companies as well as requests from the management board (Wright et al., 2012). These managers also see new opportunities in the market through the application of sustainability aspects, for instance to recruit new employees and to improve the organization's reputation (Wright et al., 2012). This behavior was partially described during four interviews.

Considering “the nine transformative activities” and the categorization of the sustainability experts and managers, it can be seen that all managers, independently from the “narrative identity”, were challenged with the task of creating an urgency for sustainability inside of the companies. The “green change agents” described mostly activities of trying to create a space where sustainability can unfold, while organizing processes and practices can help this development. On the other hand, the “committed activists” were mostly concerned with “aligning collaborators' future visions” and trying to get feedback to further influence the sustainability development and process. The “rational manager” sees sustainability more as a business case. However, despite their “narrative identity”, the interviewees were all aiming to create a “new environment” for the companies they are working for.

5.5 Influence of Sustainability Experts and Managers

To understand the extent to which the described roles can influence sustainable change within an organization, Kotter's model (1996) the “8-steps process for leading change”, was selected as an analytical framework to evaluate the key findings on SM from the interviews. A focus was thereby laid on how sustainability strategies and goals, as well as their implementation and communication through the sustainability managers and experts can enhance and drive sustainable change.

5.5.1 Application to the theoretical framework

The first step of Kotter's model (1996) suggests to “establish a sense of urgency”. In all interviews, it was outlined that it is the task of the sustainability experts and managers to bring the necessity of this topic into the companies and to place it at the top management, as highlighted by Interviewee G “(...) our role is very much to pick up the impetus from outside, to know what is happening and to transform that into decision-making documents for the Board of Management or for the company.” (Interview G, personal communication, April 21, 2021). Furthermore, it was reported that even though small projects and changes can take place without the support from top management, these projects will fail to be implemented successfully throughout the entire organization. As Interviewee H describes “Now this has to be just as understandable to the person on the line as it is to the person...”
in top management. And on top of that, it must be a management task to establish sustainability in all business processes.” (Interview H, personal communication, April 22, 2021).

A certain organizational structure can also support this first step of organizational change. This highlights the importance and urgency the topic is given, by being anchored at the top management. Furthermore, it was explained that in two German companies the CEO is the CSO, which can still appear as “[...] quite extraordinary compared to many other companies.” (Interview K, personal communication, April 26, 2021).

Continuing this process of organizational change, the next step would be to “form a powerful, guiding coalition”. This step should take place internally as well as externally. Partnerships and coalitions can be seen as value creation whose outcomes and learning effects are unique and that an organization would probably not achieve by itself (Forrer et al., 2014). Furthermore, organizations today tend to benefit from knowledge acquisition and knowledge transfer (Madu & Kuei, 2012). Therefore, it can be crucial to involve stakeholders in sustainability processes in order to build an even stronger coalition. In five companies the employees were described as one of the most important coalitions to implement sustainability and to drive organizational change. “Without our internal stakeholders, we couldn’t do it at all. So, just a team [...] , of course, can’t move a company of a thousand people on the issue of “sustainability”. That won’t work. Instead, we really need our internal contacts and experts, [...] in order to drive the issue forward, to position it and to achieve something.” (Interview O, personal communication, May 3, 2021). Therefore most companies specified that the implementation of the sustainability strategy and goals is conducted or planned through special experts in the different departments, such as “environmental coordinators” or senior leaders in the departments who function as “sponsors” for one of the goals. Having experts for sustainability in the different departments increases the expertise when implementing goals and measures as well as helps the central teams receive feedback, as described above.

The next two steps including the tasks of “creation of a vision” and “communication of the vision” in relation to sustainable change are mostly done in the process of establishing and implementing the sustainability strategy and goals. However, while two of the interviewees mentioned sustainability as being anchored in their company’s vision, the other interviewees explained their sustainability strategy and the related goals. According to Interviewee K, the sustainability strategy “[...] should be embedded in all areas and all dimensions of the company’s strategy.” (Interview K, personal communication, April 26, 2021). A vision is thereby also created through long-term sustainability goals, reaching up to 2030 or even 2050, as mentioned in eight interviews. To “communicate the vision”, the strategy and goals are being translated into concrete action plans and sustainability guidelines to then be cascaded into the different departments. The strategy, goals, as well as the action plans and guidelines are communicated internally and externally, often with the help of the corporate or internal communications department. Interviewee F, for instance, exemplifies that in his company “[...] internally there are various info events, newsletters, we have built up a new podcast internally to further spread these topics [...] . We are becoming more visible, also in communications, in the industry, in the sector. But the core external tool is primarily the sustainability report.” (Interview F, personal communication, April 21, 2021).

The fifth step of organizational change “Empower others to act on the vision” was often described as a main task and responsibility of the interviewees. Interview E explained his role as “[...] informing, convincing, and pushing. Keeping the topic at the top, making it transparent, explaining it, getting it into people’s heads. [...] and then empower people.” (Interview E, personal communication, April 20, 2021). This can be helpful for the leaders of a change process, given the importance of embracing this change and convincing or empowering others to be a crucial part of this development (Ferdig, 2007). In the interviewed organizations, the empowerment of others is described through the various communication measures, in particular through internal and external talks and presentations by leaders and the management board, as well as educational offers for employees. Since employees are considered key drivers in enabling and driving sustainable change, Interviewees E and I underline that “the responsibility for sustainability lies with each individual[...]” (Interview I, personal communication, April 23, 2021) in the company and that implementing sustainability “only works if everyone really identifies with it and makes a contribution somewhere.” (Interview E, personal communication, April 20, 2021).

The sixth step “Plan for and create short-term wins” was not explicitly included in the activities or tasks that were described by the sustainability managers and experts. However, Interviewee D emphasized that in order to be able to exist as a company in the future, it is important to “[...] now also pay attention to what we actually do with different things, so with resources, with the environment and so on.” (Interview D, personal communication, April 20, 2021). Besides that, two sustainability experts mentioned that publishing a sustainability report was seen as a small step towards establishing sustainability as an urgent theme in the organization and therefore a short-term win. Furthermore, the projects of employees, which they had brought into the company’s working environment, independently of their job but purely from intrinsic motivation, were also seen as a short-term win by two interviewees. One important aspect that should be stressed at this point, is that when it comes to sustainable
change within organizations, “[...]it’s particularly important to think in the long term [...]”, as highlighted by Interviewee O, who furthermore added that this often causes a dilemma within companies, as the results and impact of the implemented measures cannot be seen in the short-term (Interview O, personal communication, May 3, 2021).

The penultimate step of Kotter's model, "Consolidate improvements & produce still more change" can be related to the targets set in the interviewed companies by the sustainability department and managing board. In order to “consolidate improvements”, they first need to be tracked, which in the case of the large German companies was reported to be done through monitoring and audit systems which serve to document and assess the progress on the established goals and to avoid potential risks. The progress on the established individual goals is reported back to the sustainability team and managers by the different divisions and departments, who then consolidate the reports and derive future measures and projects, as confirmed by interviewees O and G: “[...]we basically have an overview of everything, we control everything. But the implementation basically takes place in the specialist departments and in the divisions [...]” (Interview O, personal communication, May 3, 2021), “[...]driving projects forward, driving ideas forwards, looking at where can we develop even more, where can we position ourselves a little better?” (Interview G, personal communication, April 21, 2021).

The last step “Institutionalize new approaches” can be considered from different points of view. On the one hand, the majority of the interviewed sustainability managers and experts have already implemented a sustainability strategy and concrete goals, as well as sustainability governance structures, which have led to some degree of institutionalization. As specified by Interviewee N, establishing a governance structure for sustainability, “[...]is a way to develop accountability and education of our partners across the organization.” (Interview N, personal communication, April 29, 2021). All future projects and activities described by the interviewees, cannot be included in this analysis yet, as their effects will only be visible and measurable in the future. As concluded by Interviewee F, implementing sustainability and achieving sustainable change “[...]is always a process and we are still at the beginning.”

The model of Kotter’s “8-steps process for leading change” is used to underline the transformative activities by Lahtinen and Yrjölä (2019) and to analyze to what extent the sustainability managers and experts have the possibility to contribute to organizational change through their tasks and responsibilities. As most steps that are described in the model can also be found in the “nine transformative activities”, it can be assumed that they are also part of a change process and therefore managers and experts have been given the task by the company to initiate and implement the goals and work packages and hence drive sustainable organizational change. In order to do so they need to be strong “communicators” and represent a certain “narrative” to be credible and to empower others to join the change process. The last steps of Kotter’s model could not be directly linked to the transformative activities, however they can be seen as characterizations of the “narrative identities” especially of the “committed activist”.
6. Discussion and Conclusion

The final chapter of this study is divided into three sections. Firstly, the initially defined research questions will be answered based on the key findings of the research. Secondly, theoretical and practical implications will be given to conclude with limitations of the study, as well as recommendations for further research.

6.1 Key Findings

To answer the defined research question, the research findings as elaborated in the analysis part in Chapter 5, will be summarized based on the three sub questions and reflected critically.

_S-RQ1: What are the motives for large German companies to conduct sustainability management?_

The interviews have shown that large German companies pursue a variety of motives which combine economic, legal, ethical, social, environmental, as well as philanthropic and discretionary factors. As detected in the interviews, these organizational motives are often derived from perceived responsibilities. Consequently, the named motives can be related to the four types of responsibilities according to Carroll’s pyramid for CSR (1991). In line with the pyramid’s first two layers of economic and legal responsibilities (Carroll, 1991), economic, next to legal motives, were mentioned most frequently and given the highest priority by the interviewees. This priority was also detected independent of the industry or type of organization, being public or private, as well as B2B or B2C. Economic motives were especially described in relation to shareholder expectations of staying profitable and competitive on the (capital) market. The high relevance of legal and regulatory requirements or motives, is strongly related to the size of the interviewed organizations, given the mandated national as well as international laws and regulatory frameworks for large companies in Germany, as mentioned in Chapter 5. Even though mandatory reporting was described as very time-consuming, the increasing laws and regulations are largely perceived as positive, as they promote more human rights based and thus more ethical, as well as more ecological behavior in companies and within entire industries.

Ecologically or environmentally speaking, companies are certainly aware of their ethical responsibility to act within the planetary boundaries. Social-ethical responsibilities expected by internal and external stakeholders such as employees, NGOs and customers receive similar attention from companies as ecological aspects. The focus of the companies surveyed is thereby on compliance with human rights along the value chain, involvement in initiatives, networks and collaboration with sustainable organizations, as well as the equal treatment and education of employees. Most of the interviewed companies refer to the SDGs in their economic, ecological and social goals, often considering it their organizational duty to contribute to their achievement.

Philanthropic or discretionary motives were explicitly mentioned the least. It was found that the described philanthropic commitment and corresponding goals of the companies are greatest when the topic of sustainability is driven intrinsically at the management level and even anchored in the role of the CSO. Overall, based on the statements of the interviewed managers and experts, companies seem to have realized the urgency of implementing sustainability in their organization, be it in the form of sustainable business models, operations, supply chains, products or services, to further exist in the future. Interviewee B aptly summarized: “As a large company, we naturally have a huge responsibility. The bigger the company, the greater the responsibility.” (Interview B, personal communication, April 15, 2021).

_S-RQ2: What are the roles of sustainability managers in large German companies?_

The role of sustainability experts and managers is still being defined and shaped in many companies. While the own role description of the 15 interviewees was largely congruent, differences could only be found between leaders and employees interviewed. The leaders described themselves as organizers and coordinators of all the relevant tasks, but also described the role and tasks of their employees. Furthermore an important task of these experts and managers is to drive these tasks and changes, and to repeatedly draw attention to the need for sustainability. Hence, most interviewees were identified as a “green change agent” since they prioritize the topic of sustainability inside of their organization and are leading everyone involved in the process towards sustainability. Given that the companies are still in the discovery phase of implementing sustainability, one of the most important roles for sustainability managers and experts is being an “ambassador” who promotes and raises awareness for the topic.
However, the process of implementation can be slow and difficult. Therefore, the managers and experts also described that it is important not only to have a certain drive, but also to act as a “facilitator” to mediate and consolidate the implementation processes in the individual departments, as well as to relentlessly stress the importance of the topic over and over again. These responsibilities can also be summarized in the “orchestrator” role. This role was mainly described in regard to the overarching role of the entire sustainability department or team to manage and organize the internal as well as external stakeholders and to ensure the implementation of the sustainability strategy. This requires further management skills, as well as a certain leadership style and characteristics to orchestrate all these responsibilities. Furthermore, the role should also be filled by someone who can communicate well between the different parties, thereby also functioning as a “networker”. This role was also described in connection with the “mediator” role, since it is not only about increasing and maintaining the network, but also often about mediating between different parties at the same time. As the following statement by interviewee J aptly summarizes: “Society wants it, investors want it, regulators want it, and so do the companies. Is that a walk in the park? No! It really is a lot of discussion, a lot of weighing. Because, it's always about compromises that you have to make.” (Interview J, personal communication, April 23, 2021).

S-RQ3: What are the actions sustainability managers/experts undertake to influence sustainable change in their organizations?

To achieve organizational change and for the organization to recognize the importance of a certain issue, a crucial task of sustainability managers and experts is to collect relevant information on the topic, such as affecting legislation, trends and regulations. Therefore, they gather a great deal of knowledge and information to then “cascade” it into the organization. With this information on, for example upcoming legal regulations, they can place their conviction and the importance of the topic first and foremost at top management level and from there with management support further cascade it into the different departments. This constant communication from the very beginning of the sustainability implementation process, can be seen as an activity sustainability experts and managers are doing to influence the change of an organization. Through the constant communication internally among employees and board members, and externally to stakeholders, they increase the awareness and importance of the topic. Once most of the relevant stakeholders have been convinced of the importance of sustainability and a network of supporters has been built it is necessary to specify the path that leads towards achieving the common goal for the company and for each individual. In order to achieve this, sustainability managers and experts must convince and “empower” others. It is clear that one individual alone cannot change the organization, it should encompass all stakeholders (Crossan et al., 1999). In order to successfully implement these activities, it is important to clearly define one's own role. Thus, everyone who takes on this role should also know what their motivation is, and how this will fit with the motives of the company. In the course of this process, the managers and experts need to define and determine their area of responsibility in order to increase their influence. These activities and the presentation of one's own motivation and thus credibility, should be aligned with the company's strategy, to achieve the greatest possible sustainable organizational change.

However, regardless of all the efforts sustainability managers and experts can make to drive and influence organizational change, their scope of action is limited to a certain point. In order to really bring these aspirations and changes through the entire organization and align the company accordingly, full support from top management is required, to achieve legitimacy, credibility and consequently a holistic change.

To better understand the issue of SM in German companies, the first research question was formulated to identify the motivations of the companies and detect the strongest drivers for conducting sustainability. Consequently, it was also important to understand the role of the sustainability manager and expert in order to know if and what correlation there is with the aforementioned motives of the company and to what extent the role is influencing the implementation of sustainability within the company. Lastly, to understand the influence of sustainability in the companies, the last sub research question was created. This question elaborates the way in which companies and their representatives practice SM and whether this can ultimately lead to a change in the priority sustainability is being given within organizations.

6.2 Theoretical and Practical Implications

6.2.1 Theoretical implications of the frameworks

For the purpose of this study, four theoretical frameworks and concepts were selected. After assessing various concepts and theories of sustainability management and CSR, “The Pyramid of Corporate Social Responsibility”
by Carroll (1991) was found to be the most adequate to identify and classify the motives of large German companies for conducting SM. Even though the model defines corporate “responsibilities”, the subjectively presented motives of the interviewed companies can be interpreted as responsibilities in the context of this study, since self-perceived responsibilities can serve as motives for concrete actions. Besides being a prominent and frequently cited model among researchers, the pyramidal structure helped to categorize and order the motives for conducting SM stated in the interviews, according to their relevance. However, during the process of analyzing and categorizing the collected motives, it was noted that the given structure is lacking clarity when it comes to categorizing social and environmental aspects, as they can occur in all four stages of the pyramid. Due to this limitation, the aforementioned social and environmental motives were classified into the four categories at the discretion of the researchers, but with priority given to ethical responsibilities, as social and environmental aspects were mostly mentioned in the context of ethical behavior and societal duties and expectations.

The model of Lahtinen and Yrjölä (2019), with their nine transformative activities allowed the possibility to analyze to what extent the sustainability managers and experts were involved in the process of transforming the organization towards sustainability. Through the interview guide and the questions contained therein, enough data could be collected in the interviews to conduct the analysis based on this concept. It is important to mention that the individual activities presented in the concept could be interpreted in different directions, thus leaving a certain freedom to analyze and apply them.

The third concept chosen and applied, was the theory of Wright et al. (2012), the “narrative identities”. This concept gave the opportunity to analyze the individual role and motivation of the interviewed sustainability experts and managers, thereby also questioning the extent to which they embody their respective role in the professional context. However, in order to fully assess and classify the embodied roles and narratives, comprehensive information on the private opinions and actions of the interviewees would have been necessary, which was not sought in the interviews due to the limited scope of this study. Consequently, the private context was missing in the collected data to make a comprehensive classification of the interviewees. Furthermore, the question arises as to what extent the individual respondents would have answered any personal question, being interviewed in their public role as company representative. Nevertheless, some interviewees proactively talked about their private experiences and attitudes.

Lastly, the model by Kotter (1996) describing “8 Steps for Managing Organizational Change” was applied. This model helped to assess the steps that sustainability experts and managers can undertake to drive sustainable organizational change, as well as their level of influencing this change. However some of the steps in Kotter’s model (1996) showed strong similarities with certain transformative activities described in the model of Lahtinen and Yrjölä (2019), which resulted in some repetitions in the analysis of the interview data.

The selected theories were helpful in approaching the research topic and served as a guide for structuring and setting up the study. In addition, the theories were used as a basis for conducting the interviews, as well as for structuring and analyzing the results. Thereby, the goal was not necessarily to confirm or disprove the theories used. However, the number of theoretical frameworks used in this study demonstrates the current lack of theories and frameworks that allow for a combined analysis of all three aspects studied, namely the entrepreneurial motives for conducting SM, the individual role of sustainability managers and experts, and their influence on sustainable organizational change, in order to detect dependencies and interrelationships. The following section therefore presents the ten factors deemed most relevant for answering the research question, including a description of their dependencies and interrelationships.

6.2.2 Practical Implications of the Study

Since this study examines not only the motives for conducting sustainability management and the roles of sustainability managers and experts in companies but also their influence on driving sustainable organizational change, the following conclusions can be derived to answer the main research question: How can large German companies currently achieve sustainable change?
To achieve holistic and long-term sustainable change in companies, this study suggests a set of ten correlating factors that organizations should consider, as demonstrated in the venn diagram in Figure 2. These factors were derived from the key results of the study as presented in the previous part answering the three sub research questions. To better visualize the ten factors and demonstrate their correlations, they were divided into individual, organizational, and network categories, illustrated in overlapping circles.

Looking at the number of factors per circle, it is evident that organizational factors play the largest role when it comes to achieving sustainable change within large companies. The company needs to establish a long-term sustainability strategy and goals which should be integrated in the overarching corporate strategy. The strategy and goals should be based on economic, legal and ethical, the latter including social and environmental, as well as philanthropic motives. In order to initially define and ultimately successfully implement the defined strategy and goals, an organizational structure is required that promotes the implementation, starting with a sustainability department or team that manages and drives the implementation process throughout the company.

This leads to the individual factors, as the sustainability team or department should consist of individuals, being sustainability officers, consultants, managers or specialized experts, that ideally embody the previously described role of the “green change agent”. Meaning, committed individuals who are not only environmentally conscious on a personal level and passionate about the topic of sustainability, but also proactively advocating and driving sustainability within their company through activities to create lasting impact, thereby withstanding any potential internal and external resistance and obstacles (Wright et al., 2012). These sustainability teams and departments should be supported by at least one person at the top management level. Besides that, the successful implementation of sustainability requires proactive, intrinsically driven employee engagement across the entire company, both in the form of philanthropic engagement as well as skilled expertise in the respective departments to holistically and thoroughly implement the sustainability goals and strategy.
The last aspect further emphasizes the relevance of the third, the network factors. Holistic sustainable change can only be achieved through a shift in the mindset of the entire company, which requires strong internal and external partnerships and collaborations, contributing to the creation of sustainable networks and CSCs.

Finally, none of the aforementioned factors would be effective without ongoing communication among all relevant actors in the three categories. Hence, communication is being placed in the overlapping parts of the three circles, to demonstrate its connecting function. Communication should be both internal and external, with companies having a variety of effective tools at their disposal. Internal communication is thereby required to align all parties involved and to create understanding among employees for the sustainability strategy and the necessity of measures, to ultimately achieve the previously described shift of mindset. Externally, communication helps companies involve all stakeholders affected by sustainable change and report on progress and relevant figures.

6.3 Limitations and Recommendations for Future Research

The fact that this study, and thus the answer to the research question, was conducted solely based on the subjective statements, perceptions and opinions of the sustainability managers and experts from the interviewed large German companies, presents some limitations. Given the limited scope of this study, the research and thus the interviews, were constructed around the data that was expected to be gathered through the 15 interviews. Nevertheless, the interview statements should be critically questioned and ideally supplemented in a follow-up study by statements from other internal and external stakeholders in order to obtain a holistic picture. One interesting aspect could thereby be to examine the perceptions of the company’s employees who are affected by the measures and the sustainable change, to furthermore understand how they perceive the role of the sustainability managers. In addition, to gain objective insights on the role of the managers and experts, the personal description of their role, daily tasks and responsibilities could be compared with the official job and role descriptions provided by the company, in order to detect differences and inconsistencies. The follow-up studies proposed here would allow a deeper dive into the study presented and its findings, which also had to be limited by examining three broad research areas to identify correlations based on what was said in the time-limited interviews of one hour or less. Given the imbalance between private and public companies that participated in this study, it would be valuable to conduct the study again specifically with a focus on comparing the respective motivations of private and public companies, as well as to detect any potential interrelations and dependencies with affecting regulations and legislation.

Furthermore, the generalizability of the research results to the participating industries is not given due to the low number of participants per industry. Hence, to achieve higher comparability and generalizability of the study results and simultaneously gain in-depth insights on the status quo of the role of sustainability management and sustainability managers, the study could be repeated among various companies within one industry on
References


## Appendix A: Overview Literature Review

<table>
<thead>
<tr>
<th>Research Stream</th>
<th>Authors</th>
<th>Title</th>
<th>Year</th>
<th>Journal</th>
<th>Research Object</th>
<th>Methodology</th>
<th>Keywords</th>
<th>Summary of Abstract</th>
<th>Findings</th>
<th>Link</th>
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<tr>
<td>Leadership</td>
<td>Ferdig, A. M.</td>
<td>Sustainability Leadership: Creating a Sustainable Future</td>
<td>2010</td>
<td>Journal of Change Management</td>
<td>Leadership style</td>
<td>Quantitative analysis</td>
<td>Sustainability, Leadership, Ethics, Employee Engagement, Responsibility, Complexity</td>
<td>This study strives to describe what kind of challenges leaders are facing and also tries to explain what are leaders, what are their roles and what are the relations between personal and private life.</td>
<td>The study reveals four different types of sustainability change agents: “Experts, Facilitators, Catalysts and Activists” (p.1), claiming that one SMA is unlikely to embody only one type only and that the role might shift according to the context. In addition, the study uncovers the crucial role of values, inspiration, expertise, empowerment, strategic thinking and social contribution as sources of meaning for the purpose-driven SMA by applying major ontological psychology theories.</td>
<td><a href="https://doi.org.proxy.msu.edu/10.1080/09585190902713380">https://doi.org.proxy.msu.edu/10.1080/09585190902713380</a></td>
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<tr>
<td>Leadership</td>
<td>Ogbona, E. &amp; Harris, L. C.</td>
<td>Leadership style, organizational culture and performance: empirical evidence from UK companies</td>
<td>2000</td>
<td>The International Journal of Human Resource Management</td>
<td>Leadership style</td>
<td>Quantitative analysis</td>
<td>Organizational Culture, Leadership Style, Performance, United Kingdom</td>
<td>The study examines the relationship between leadership style, the performance and the organizational culture of organizations.</td>
<td>This study shows that there is no relation between organizational culture and performance, therefore, when there is an change in the culture the performance can either go up or down. Furthermore, the study differentiates between which forms are directly can create an impact and which do not.</td>
<td><a href="https://doi.org/10.1080/09585190902713380">https://doi.org/10.1080/09585190902713380</a></td>
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<td>Leadership</td>
<td>Peters, N. M. &amp; Melin, T. &amp; Wibnehm, D. A.</td>
<td>Different Approaches Toward Doing the Right Thing: Mapping the Responsibility Orientations of Leaders</td>
<td>2012</td>
<td>Academy of Management</td>
<td>Leadership style</td>
<td>Qualitative analysis of 25 business leaders and entrepreneurs</td>
<td>-</td>
<td>The study examines responsible leadership as a concept that can directly influence corporate social responsibility and the performance. Furthermore, it can also help to create an better understanding of the reputation from firms and companies and how they are perceived by society.</td>
<td>The study shows that they are four different types of responsible leaders: 1) traditional economist, 2) opportunity seeker, 3) integrator, and 4) idealist. These orientations from the leaders may vary due to different situations.</td>
<td><a href="https://dx.doi.org/10.5465/emp.2012.0028">https://dx.doi.org/10.5465/emp.2012.0028</a></td>
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<td>Leadership</td>
<td>Quinn, L. &amp; Dutton</td>
<td>Leading for sustainability: Implementing the tasks of leadership</td>
<td>2007</td>
<td>Corporate Governance</td>
<td>Leadership</td>
<td>Qualitative analysis</td>
<td>Leadership, Economic Sustainability, Corporate Social Responsibility</td>
<td>The study presents leaders that are adopting sustainability principles to create an urgency with specific tasks in the context of sustainability.</td>
<td>The research states that leaders that implement sustainability in their leadership style are characterized the same as &quot;effective&quot; leaders. However, when thinking is different from the others is regards to the purpose of the organizations.</td>
<td><a href="https://doi.org.proxy.msu.edu/10.1111/j.1467-8639.2008.006003.x">https://doi.org.proxy.msu.edu/10.1111/j.1467-8639.2008.006003.x</a></td>
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<td>Leadership</td>
<td>Sejrup, G. H. &amp; Gomle, J.</td>
<td>Transformational change and leader character</td>
<td>2008</td>
<td>Business Horizons</td>
<td>Leadership style</td>
<td>Quantitative analysis</td>
<td>Leadership, Leader Change, Transformational Change, Performance, Leadership Qualities</td>
<td>The study aims to show which dimensions are needed in a leader character to successfully implement organizational change. The research uses &quot;factor’s model” eight step model of leadership change” and &quot;framework of leader character dimensions and associated elements.”</td>
<td>The study shows that leaders bring the drive towards the organizational change, however there is need to fully integrate it for all employees, because they are mainly the ones that are implementing the change inside of the organization.</td>
<td><a href="https://doi.org/10.1111/j.1467-8639.2011.01105.x">https://doi.org/10.1111/j.1467-8639.2011.01105.x</a></td>
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<td>Leadership and Motivation for Sustainability</td>
<td>Haeh, T. &amp; Schermer, M.</td>
<td>Approaches to Corporate Sustainability among German Companies</td>
<td>2006</td>
<td>Corporate Social Responsibility and Environmental Management</td>
<td>German companies</td>
<td>Online survey</td>
<td>Corporate Sustainability, Typology, Corporate Social Responsibility, Corporate Social Performance, Sustainable Development, Corporate Sustainability Policies and Strategies</td>
<td>The study tries to examine the relevance of sustainability in German companies and their motivation of conducting and committing their organization towards sustainability and integrate tools in relation to the topic inside of the company.</td>
<td>The study and analysis of this research show that there are three different types of leaderships and approaches to conducting corporate sustainability. The three types are “environmentalists, traditionalists and sustainability leaders”. These have different motivational factors between the personal commitment of sustainability.</td>
<td><a href="https://doi.org/10.1002/cie.10033">https://doi.org/10.1002/cie.10033</a></td>
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<td>Leadership &amp; Organization</td>
<td>Khan, N. A. &amp; Khan A. N.</td>
<td>What followers are saying about transformational leaders: Existing employee innovation via organizational learning, knowledge sharing and social media use in public organizations?</td>
<td>2019</td>
<td>Government Information Quarterly</td>
<td>Leadership</td>
<td>A quantitative study</td>
<td>Transformational Leadership, Organizational Learning, Knowledge Sharing, Social Media Use, Employee Innovation, Diffusion of Innovation Theory</td>
<td>The study is using innovation theory to show the relationship between transformational leadership and employee innovation and what effect it has on organizational learning and knowledge sharing.</td>
<td>The study shows that transformational leadership helps improves organizational learning in public organizations. Furthermore, the results show that transformational leadership has a major impact towards knowledge sharing and therefore innovation learning.</td>
<td><a href="https://doi.org/10.1080/10480803.2019.1637900">https://doi.org/10.1080/10480803.2019.1637900</a></td>
</tr>
<tr>
<td>Leadership &amp; Organization</td>
<td>Tafere, M. M., Tesf, F., Dubhi, T. &amp; Idriss, F.</td>
<td>The influence of manager awareness of climate change, perceived climate risk exposure and risk tolerance on the adoption of corporate responses to climate change</td>
<td>2020</td>
<td>Business Strategy and the Environment</td>
<td>Leadership and Decision making</td>
<td>Quantitative analysis</td>
<td>Awareness of Climate Change, Climate Change, Climate Risk Exposure, Risk Tolerance, Sustainable Development</td>
<td>This study tries to examine the effect of awareness of climate change from managers and therefore the perceptions of climate risks on the adoption of organizational responses to climate change. Furthermore, the study tries to test the managers’ risk tolerance and the relationship between recognizing climate risks and climate actions from the managers.</td>
<td>The study shows that there is an correlation between decision making and the perception of the leaders towards climate risks. Climate Change is seen as an strategic issue within the organizational context.</td>
<td><a href="https://doi.org/10.2468/bse.2020.217151">https://doi.org/10.2468/bse.2020.217151</a></td>
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A
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<th>Research Stream</th>
<th>Authors</th>
<th>Title</th>
<th>Year</th>
<th>Journal</th>
<th>Research Object</th>
<th>Methodology</th>
<th>Keywords</th>
<th>Summary of Abstract</th>
<th>Findings</th>
<th>Link</th>
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<tr>
<td>Leadership &amp; Organization</td>
<td>Vedbraaten A. M., Mayer D., &amp; Mäen A.</td>
<td>Is the Success Possible in Compliance with Ethics and Ontology in Business?</td>
<td>2015</td>
<td>Proceeds: Economics and Finance</td>
<td>Business Ethics</td>
<td>Quantitative analysis</td>
<td>Ethics, Business Ethics, Deontology, Business Success</td>
<td>This study summarizes the importance of the application of ethics in business and what consequences can occur when not applying ethical behavior in business.</td>
<td>The topic of business ethics needs to be taken seriously from organizations in order to also drive the company towards more innovative ideas and more involvement from the employees.</td>
<td><a href="https://doi.org/10.1016/S2213-113X(15)30091-4">https://doi.org/10.1016/S2213-113X(15)30091-4</a></td>
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<tr>
<td>Motivation for Sustainability</td>
<td>Visser, W. &amp; Crane, A.</td>
<td>Corporate Sustainability and the Individual: Understanding What Drives Sustainability Professionals as Change Agents</td>
<td>2010</td>
<td>S&amp;T Paper Series 12.5</td>
<td>Sustainability managers across different organizational and professional contexts in South Africa</td>
<td>Qualitative approach: 30 in-depth, semi-structured interviews</td>
<td>Corporate Social Responsibility, Corporate Sustainability, Change Agents, Professional Role, Ethical Leadership, Sustainability Managers, Values</td>
<td>The study examines different findings on the motivations of german companies who are conducting corporate sustainability. Therefore, it analyzes three different motivational factors: &quot;market success, corporate legitimacy and internal improvement&quot;.</td>
<td>The study identifies four different types of sustainability change agents: &quot;Experts, Facilitators, Catalysts and Activists&quot; (p.5), claiming that one SM is able to embody one type only. In addition, the study reveals the crucial role of expertise, strategic thinking, values, empowerment, inspiration and social contribution as sense-making arguments for purpose-driven SM by applying known existential psychology theories.</td>
<td><a href="http://dx.doi.org/10.2139/ssrn.1503987">http://dx.doi.org/10.2139/ssrn.1503987</a></td>
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<tr>
<td>Motivation for Sustainability</td>
<td>Winkelp, S. E., Herm, D., &amp; Schlehegen S.</td>
<td>Motivations for Corporate Sustainability Management: Contexting Survey Results and Implementation.</td>
<td>2013</td>
<td>Corporate Social Responsibility and Environmental Management</td>
<td>Literature Review and online survey</td>
<td>Corporate Sustainability Management, Functional Area, Motivation, Leadership, Market Success, Improvement</td>
<td>The study analyzes different findings on the motivations of german companies who are conducting corporate sustainability. Therefore, it analyzes three different motivational factors: &quot;market success, corporate legitimacy and internal improvement&quot;.</td>
<td>The study states that depending on the motivations for conducting sustainability inside of the company there are diverse levels from the companies towards engagements in sustainability.</td>
<td><a href="https://doi.org/10.35562/JR.2002/31397">https://doi.org/10.35562/JR.2002/31397</a></td>
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<tr>
<td>Organization</td>
<td>Barletta L., Dispassio M., Hoffmann S., &amp; Johansson A.</td>
<td>Organizational sustainability readiness: A model and assessment tool for manufacturing companies</td>
<td>2021</td>
<td>Journal of Cleaner Production</td>
<td>Manufacturing companies</td>
<td>Case study combined with interviews</td>
<td>Sustainable manufacturing, Readiness assessment, Capability assessment, Corporate strategy, Performance management, Production systems</td>
<td>This study discusses the need for management in manufacturing companies to increase their capabilities and capacities towards a more sustainable manufacturing process.</td>
<td>The study underlines the need to have sustainable principles implemented inside of industrial practices. Sustainability does not need to change rather their is a need for the area of manufacturing to see the possibilities. However, there is still a need for tools to support this development.</td>
<td><a href="https://doi.org/10.1016/j.jclepro.2020.115446">https://doi.org/10.1016/j.jclepro.2020.115446</a></td>
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<tr>
<td>Organization</td>
<td>Basnai B.</td>
<td>Learning strategies in sustainable energy demonstration projects: What organizations learn from sustainable energy demonstration projects</td>
<td>2020</td>
<td>Renewable and Sustainable Energy Reviews</td>
<td>Organizations and their learning strategies</td>
<td>Quantitative analysis</td>
<td>Learning, Knowledge, Innovation, Demonstration Project Energy, Sustainability lessons</td>
<td>This study reviews the existing learning strategies of organizations that are a part of sustainable energy demonstration projects.</td>
<td>The study shows that there are several learning strategies of organizations that participate in such projects. They improve their functionality of technologies, on the production side they increase their effectiveness and efficiency. Furthermore, through this actor new market opportunities and develop a way to implement sustainable energy in the core business.</td>
<td><a href="https://doi.org/10.1016/j.rser.2020.113005">https://doi.org/10.1016/j.rser.2020.113005</a></td>
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<tr>
<td>Organization</td>
<td>Wang D. &amp; Ng E.</td>
<td>Economic, organizational, and environmental capabilities for business sustainability by competence: Findings from case studies in the fashion business</td>
<td>2021</td>
<td>Journal of Business Research</td>
<td>Organizations and the impact of sustainability in business</td>
<td>Case Study</td>
<td>Business Sustainability Competence, Business Sustainability Capabilities, Case Study, Fashion Business, Firm Performance</td>
<td>This study presents the importance of business having capabilities to perform sustainably and to show the impact it can have to have certain managerial competence especially in the context of the five Fs (i.e., re-imagine, redesign, recreate, re-purpose, and reduce).</td>
<td>The research presents the importance of organizations commitment towards developing strong stakeholder relationships.</td>
<td><a href="https://doi.org/10.1016/j.jbusres.2021.112060">https://doi.org/10.1016/j.jbusres.2021.112060</a></td>
</tr>
<tr>
<td>Organization</td>
<td>Gupta K., Kumar G., &amp; Waeber P.</td>
<td>Industry 4.0, Cleaner Production and Circular Economic: An Integrative Framework for Evaluating Ethical and Sustainable Business Performance of Manufacturing Organizations</td>
<td>2021</td>
<td>Journal of Cleaner Production</td>
<td>Organizations</td>
<td>Combined case study in combination with multi-criteria decision making (MCDM) tools</td>
<td>Industry 4.0, Cleaner Production, Circular Economy, Ethical and Sustainable Business Performance</td>
<td>This study shows the problem that organizations are facing nowadays from changing from their traditional way of manufacturing towards a more sustainable one. The research develops a framework that is based on concepts as &quot;circular economy, sustainable cleaner production, the industry 4.0&quot;.</td>
<td>The study presents that adapting manufacturing processes towards a more sustainable one. It can help organizations achieve a greater global competitive advantage. This study presents an integrated framework for organizations to help changing their manufacturing processes.</td>
<td><a href="https://doi.org/10.1016/j.jclepro.2020.116203">https://doi.org/10.1016/j.jclepro.2020.116203</a></td>
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<tr>
<td>Organization</td>
<td>Hussain, S. T., Lee, S., Alsen, E., Haddad, M. J., Hasani, S. M. &amp; All M.</td>
<td>Kurt Lewin’s Change model: A critical review of the role of leadership and employee involvement in organisational change.</td>
<td>2018</td>
<td>Journal of Innovation &amp; Knowledge</td>
<td>Organizational change</td>
<td>Quantitative analysis</td>
<td>Organizational Change, Unfreezing, Change Process, Refreezing, Employee Involvement, Knowledge Sharing, Leadership Style, Change Implementation</td>
<td>This study investigates the three stages of Lewin’s model: unfreezing, movement, and refreezing. Furthermore, it critically reflects on the theories of change that are existing, because change can be made for organizations.</td>
<td>The study shows that leadership plays an important role. The leader is the change agent in the Kurt Lewin’s model. The leader “unfreezes” the organization and the transformational leadership style affects the change process. This leadership style is characterized by the fact that the leader coordinates together with his employees, shares knowledge and gives the opportunities for employees to also make decisions.</td>
<td><a href="https://doi.org/10.1016/j.jibk.2016.07.002">https://doi.org/10.1016/j.jibk.2016.07.002</a></td>
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<td>Research Stream</td>
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<td>Title</td>
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<td>Research Object</td>
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<td>Keywords</td>
<td>Summary of Abstract</td>
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<td>Link</td>
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<tr>
<td>Organization</td>
<td>Linstead, M. K., &amp; Griffiths, A.</td>
<td>Corporate sustainability and organizational culture</td>
<td>2010</td>
<td>Journal of World Business</td>
<td>Organizations culture</td>
<td>Quantitative analysis</td>
<td>Corporate Sustainability, Organizational Culture, Competing Values Framework, Culture Change</td>
<td>This study tries to examine what the link is between a cultural orientation of an organization and the tracking of corporate sustainability principles. Especially, this paper tries to understand the correlation between culture change and sustainability, and what can lead towards a more sustainable oriented culture.</td>
<td>The study shows that there is a missing relationship between organizational culture and corporate sustainability. Furthermore, this shows that there is a need for change from being a bureaucratic organization, by becoming more practical and “aiming” in order to implement corporate sustainability there should be less process value internally and a higher value for open systems.</td>
<td><a href="https://doi.org/10.1016/j.jwb.2009.08.006">10.1016/j.jwb.2009.08.006</a></td>
</tr>
<tr>
<td>Organization</td>
<td>Nancy M. P., Beckman, T. &amp; Getzels J.</td>
<td>Barrier and driven to sustainable business model innovation: Organization design and dynamic capabilities</td>
<td>2020</td>
<td>Long Range Planning</td>
<td>Organizations innovation</td>
<td>Qualitative analysis included 53 interviews</td>
<td>Sustainable Business Model Innovation, Dynamic Capabilities, Organization Design</td>
<td>This study tries to provide a critical reflection of existing theories and approaches towards organisational change management. Furthermore, it tries to create a new framework on how to manage change.</td>
<td>The study gives guidance for organizations to apply SMBM.</td>
<td><a href="https://doi.org/10.1016/j.jrmp.2020.101350">10.1016/j.jrmp.2020.101350</a></td>
</tr>
<tr>
<td>Organization</td>
<td>Tideman By, R.</td>
<td>Organizational Change Management: A Critical Review</td>
<td>2005</td>
<td>Journal of Change Management</td>
<td>Change Management in organizations</td>
<td>Quantitative analysis</td>
<td>Critical Review, Theories and Approaches</td>
<td>This study tries to provide a critical reflection of existing theories and approaches towards organisational change management. Furthermore, it tries to create a new framework on how to manage change.</td>
<td>The study made an attempt to see the new for a new framework in order for mange organizational change. Especially, due to the fact that change is happening on a ongoing and rapid basis in order to manage these difficulties.</td>
<td><a href="https://doi.org/10.1080/1469701050002920">10.1080/1469701050002920</a></td>
</tr>
<tr>
<td>Role of SM</td>
<td>Carolin, L. &amp; Guarini, M.</td>
<td>Actors in a “Sustainable Paradoxes and Metaphors in Sustainability Managers’ Identity Work</td>
<td>2017</td>
<td>Journal of Business Ethics</td>
<td>Sustainability managers of national and multinational companies based in Italy</td>
<td>Qualitative approach: 26-narrative and some structured face-to-face interviews</td>
<td>Corporate Sustainability, Sustainability Managers, Identity Work, Motivation, Paradoxes</td>
<td>This study shows that transformational leaders have four different types of leaders. These tensions can result in the construction process of SME’s identity: (1) values orientation in contrast to business orientation, (2) being an organizational leader compared to an outsider and (3) identity tensions that have a longer-term across a short-term focus.</td>
<td>The authors characterized para-normally among two opposing poles in parallel. Furthermore, coherence was found between the first pole of tension in contrast to the opposing poles.</td>
<td><a href="https://doi.org/10.1007/s10551-015-3166-7">10.1007/s10551-015-3166-7</a></td>
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<tr>
<td>Role of SM</td>
<td>Lähteenmäki, S. &amp; Hyökkö, M.</td>
<td>Managing sustainability transformations: A managerial funnel approach</td>
<td>2019</td>
<td>Journal of Cleaner Production</td>
<td>Sustainability managers who are experimenting in organizing sustainability</td>
<td>Qualitative approach: 10 in-depth, unstructured/open interviews</td>
<td>Business Sustainability, Sustainability Management, Sustainability Transformations, Sustainability Transitions, Transitions Management, Framing</td>
<td>This study aims to show which factors are needed in a leader’s character to successfully implement the change inside of the organization.</td>
<td>The study shows that there is a missing relationship between organizational culture and corporate sustainability. Furthermore, this shows that there is a need for change from being a bureaucratic organization, by becoming more practical and “aiming” in order to implement corporate sustainability there should be less process value internally and a higher value for open systems.</td>
<td><a href="https://doi.org/10.1016/j.jre.2019.03.190">10.1016/j.jre.2019.03.190</a></td>
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<tr>
<td>Role of SM</td>
<td>Wright, C., Nyberg, E. &amp; Grant, D.</td>
<td>“Tropics on the third floor”: Climate change. Narrative Identity and the Micro-Politics of Corporate Environmentalism</td>
<td>2012</td>
<td>SAGE Journals</td>
<td>Leaders narratives</td>
<td>Quantitative, social constructivist method with interviews. Total source of qualitative data over 1000 pages of interview.</td>
<td>Change Agency, Climate Change, Environmental Sustainability, Identity Work, Micro-Politics, Narrative Identity</td>
<td>This study tries to create an understanding of the interaction between identity and organizations, by showing how sustainability managers are trying to keep a balance between private and professional characteristics.</td>
<td>This study states that people also want to create a better world not only in private file but also in their professional life. This needs a certain leadership style and characteristics. Therefore, these types of narrative identities are identified in order to see what are existing characteristics and what can be seen as a difference between personal and private life.</td>
<td><a href="https://doi.org/10.1177/0959022X12463916">10.1177/0959022X12463916</a></td>
</tr>
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</table>

(SM = Sustainability Managers)
Hello XX,

thank you for taking the time to participate in this expert interview for our master's thesis on "Sustainability Management in Large German Corporations." The interview will take for about 30 to 40 minutes and we would like to audio record the interview for evaluation purposes. Is that okay with you? Your data will be anonymized, and the audio recording will be deleted after completion of the thesis.

The goal of this interview is to learn more about your role at XX and the general positioning of sustainability within the company and the influence of managers and experts in the field of sustainability. To begin with, the following question:

<table>
<thead>
<tr>
<th>Questions</th>
<th>Sub-questions</th>
<th>Timeframe</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q1 - EN: Could you please tell me about your organization and the role of sustainability?</td>
<td>• Is there a sustainability strategy (short-term to long-term)?</td>
<td>10 min</td>
</tr>
<tr>
<td></td>
<td>• Is the strategy based on goals/targets that are included in overarching strategy &amp; KPIs?</td>
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<tr>
<td></td>
<td>• How is the strategy implemented within the organization?</td>
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<tr>
<td></td>
<td>• How is the strategy communicated (internal &amp; external communication)?</td>
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</tr>
<tr>
<td>Q2 - EN: Why does sustainability play a role in your organization?</td>
<td>• What are the arguments and reasons for CSR and sustainability in your organization?</td>
<td>7 min</td>
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<tr>
<td></td>
<td>• Do trends and legal requirements influence your argumentation? And if yes, which trends and requirements?</td>
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<td></td>
<td>• Why and who is the sustainability reporting done for (if there is any)?</td>
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<tr>
<td>Q3-EN: How is your role shaped?</td>
<td>• What is the organizational set-up of sustainability and CSR in your organization (reporting line and team size)?</td>
<td>7 min</td>
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<tr>
<td></td>
<td>• How long has your role (and department) been existing?</td>
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<td></td>
<td>• What is expected from you in your role in terms of tasks and areas of responsibility?</td>
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<td></td>
<td>• How is your role perceived within the organization?</td>
<td></td>
</tr>
<tr>
<td>Q4 - EN: How can sustainability managers/experts influence sustainable change in their organizations?</td>
<td>• What are concrete actions?</td>
<td>7 min</td>
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<tr>
<td></td>
<td>• How can or should they communicate and promote sustainability within their organization?</td>
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<tr>
<td></td>
<td>• What role do internal and external stakeholders play to influence sustainable change?</td>
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<td></td>
<td>• How does the management board need to be involved?</td>
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<td></td>
<td>• Is there a specific leadership style or certain characteristics and traits that can influence sustainable change in an organization?</td>
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</tr>
<tr>
<td>Q5 - EN: How do you assess the future development of the role of sustainability managers within big organizations?</td>
<td>• How will the role of sustainability managers develop in the future?</td>
<td>7 min</td>
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<tr>
<td></td>
<td>• How long do you think organizations will need sustainability managers?</td>
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<td></td>
<td>• What will be their main focus (tasks)?</td>
<td></td>
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</table>
Appendix C: Overview of Interviews and Interview Partners

Note: Full interview transcripts can be provided upon request.

<table>
<thead>
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<th>Interview Partner</th>
<th>Organization</th>
<th>Interviews</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Gender (f/m/d)</td>
<td>Position in the organization</td>
<td>Experience in Sustainability in years</td>
</tr>
<tr>
<td>Interview A</td>
<td>Female</td>
<td>Corporate Responsibility Manager</td>
<td>2 yrs</td>
</tr>
<tr>
<td>Interview B</td>
<td>Female</td>
<td>Senior Manager Sustainability</td>
<td>6 yrs</td>
</tr>
<tr>
<td>Interview C</td>
<td>Female</td>
<td>Corporate Development and Sustainability Officer</td>
<td>7 yrs</td>
</tr>
<tr>
<td>Interview D</td>
<td>Female</td>
<td>Junior Consultant CSR Management &amp; Coordination</td>
<td>2.5 yrs</td>
</tr>
<tr>
<td>Interview E</td>
<td>Male</td>
<td>Director Environment, Health, Safety &amp; Sustainability</td>
<td>10 yrs</td>
</tr>
<tr>
<td>Interview F</td>
<td>Male</td>
<td>Project Manager Sustainable Procurement</td>
<td>4 yrs</td>
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<tr>
<td>Interview G</td>
<td>Male</td>
<td>Senior Officer Sustainability</td>
<td>11 yrs</td>
</tr>
<tr>
<td>Interview</td>
<td>Gender</td>
<td>Title</td>
<td>Years</td>
</tr>
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<tr>
<td>H</td>
<td>Female</td>
<td>Vice President Public Relations</td>
<td>9 yrs</td>
</tr>
<tr>
<td>I</td>
<td>Male</td>
<td>Head of Responsible Business &amp; Sustainability</td>
<td>13 yrs</td>
</tr>
<tr>
<td>J</td>
<td>Female</td>
<td>SVP Head Corporate Sustainability</td>
<td>2 yrs</td>
</tr>
<tr>
<td>K</td>
<td>Female</td>
<td>Executive Business Assistant to the CSO</td>
<td>1 yrs</td>
</tr>
<tr>
<td>L</td>
<td>Female</td>
<td>Corporate Sustainability Manager</td>
<td>2 yrs</td>
</tr>
<tr>
<td>M</td>
<td>Male</td>
<td>Cluster Lead Sustainability and Environmental Strategy</td>
<td>7 yrs</td>
</tr>
<tr>
<td>N</td>
<td>Female</td>
<td>Director Sustainability</td>
<td>15 yrs</td>
</tr>
<tr>
<td>O</td>
<td>Female</td>
<td>Sustainability Professional</td>
<td>3 yrs</td>
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### Appendix D: Initial Coding Scheme

<table>
<thead>
<tr>
<th>Main Category</th>
<th>Sub-category</th>
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<tbody>
<tr>
<td>Motivation for CSR and Sustainability Management</td>
<td>Economic</td>
<td>Legal/Reporting</td>
<td>Social</td>
<td>Ethical</td>
<td>Ecological</td>
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<tr>
<td>Sustainability strategy</td>
<td>Goals</td>
<td>Implementation</td>
<td>Communication</td>
<td>Anchoring</td>
<td>Time frame</td>
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<tr>
<td>Definition Sustainability Manager</td>
<td>Roles</td>
<td>Tasks</td>
<td>Responsibility</td>
<td>Expectations</td>
<td>Perception</td>
</tr>
<tr>
<td>Influence of Sustainability Managers</td>
<td>Organizational</td>
<td>Communication/Promotion</td>
<td>Stakeholders</td>
<td>Leadership</td>
<td>Traits/characteristics</td>
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<tr>
<td>Future Development</td>
<td>Roles</td>
<td>Tasks</td>
<td>Responsibility</td>
<td>Existence</td>
<td>Time frame</td>
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## Appendix E: Final Coding Scheme

### Motives for CSR and Sustainability Management

<table>
<thead>
<tr>
<th>Sub-category</th>
<th>Economic</th>
<th>General Future Existence</th>
<th>Legal requirements &amp; Frameworks</th>
<th>Reporting</th>
<th>Ethical</th>
<th>Environmental</th>
<th>Philanthropic / Intrinsic</th>
<th>Goals</th>
<th>Implementation</th>
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### Role of Sustainability Managers and Experts

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