Master Thesis

Energy, Environment, and Society

Towards Corporate Sustainability?

- An inquiry into the motivating factors and possibilities for creating increased focus on corporate sustainability in Norway

University of Stavanger

In collaboration with Entro

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Abstract

Generating sustainable development is still today a great global challenge, even though the climate change issues are pressing. Business corporations are significant contributors to creating sustainability progress, considering their scope of operation and the extent of their impacts. This thesis aims to bring insights into the motives for corporations in Norway to adopt sustainable practices and discuss how their focus on sustainability could be stimulated. The consultancy company Entro is for this used as a case study, which wishes to move customer companies towards a stronger emphasis on sustainability in practice. For Entro, the challenge seems to boil down to demand. The project's data basis consists of interviews with employees of Entro and two of its customer companies.

The research identifies a few main areas of motivators for corporate sustainability, classified as internal and external drivers with help from the project's theoretical framework. The areas of demand and request, regulatory requirements, and financial and commercial considerations appear as the most important for companies. The results also indicate a current large emphasis on external drivers. However, relying on external drivers for further developing corporate sustainability could be problematic and result in too slow changes. The research further identifies a few elements or approaches that could contribute to promoting the focus or attractiveness of corporate sustainability. Several of these center around Entro's practices and how the employees could better convince customer companies. However, the areas of finance, commercial considerations, and legislation are again found to be largely emphasized.

Further perspectives for stimulating corporate sustainability development are discussed by applying the theoretical framework. The project does not bring any straightforward answers to the question of which approaches should be utilized for bringing sustainable practices to the corporate sector. The results show however that internally-driven motivation should be emphasized and that commercial business aspects should also be involved. Employing new organizational perspectives is additionally found to be advantageous for enabling creativity and thus maybe creating progress. In conclusion, the task of generating corporate sustainability is complex and appears to involve an interplay and arrangement of various aspects. However, to create development, this thesis highlights that we should likely think in new ways – although the barrier between academia and practice may be hard to overcome.

Acknowledgments

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Carrying out this master project has indeed been a challenging and comprehensive process but also highly educational. The research topic is found personally exciting and engaging – I hope this thesis will also be found of interest to the reader.

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Abbreviations

CSDM	The Corporate Sustainability Driver Model
CSV	Creating Shared Value
IPCC	The Intergovernmental Panel on Climate Change
PDL	Purpose-driven Leadership
SDG	The Sustainable Development Goals
SDR	The Sustainable Development Report
UN	The United Nations
VUCA	Volatility, Uncertainty, Complexity, Ambiguity
WCED	The World Commission on Environment and Development

1. Introduction

This introductory chapter includes a presentation of the project's research topic on corporate sustainability and an account of the problem area's background. The more precise research focus and the basis for this direction are as well introduced. The project's problem statement, research questions, and hypothesis are further systematically presented. The final two subsections highlight the purpose of the research and bring an overview of the thesis' structure.

1.1. Research topic and background – creating sustainable development

According to Meadowcroft et al. (2019), the World Commission on Environment and Development (WCED) brought attention to the concept of sustainable development in 1987 with the report *Our Common Future*. This was also the first larger international report to include climate change issues as a main concern. Sustainable development is defined by the WCED as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (Meadowcroft et al., 2019, p. 1, cited in WCED, 1987). The idea of sustainable development has according to the authors since the publication of the report characterized the global debate about the environment and development. The fundamental idea of sustainable development is about creating progress. The concept is however broad, concerning and connecting several issues, such as protecting the environment, improving human welfare, creating equity both within and between generations, food security, reducing conflict and promoting peace, and increasing public participation in the decision-making (Meadowcroft et al., 2019, pp. 1–2).

In 2015, the Sustainable Development Goals (SDG) were brought together by the United Nations (UN) General Assembly. These were set to guide global efforts and actions toward increased sustainability until 2030 (Meadowcroft et al., 2019, p. 1). The SDGs were adopted by 193 UN Member States (Sachs et al., 2022, p. vi). Despite this initiative, the challenge of responding to climate change is still today a major sustainable development problem. At the same time, environmental consequences and the impacts of climate change are only increasing and becoming more evident. Impacts today include for instance rising global temperatures, ascending sea levels, ecological changes, destabilization of ecosystems and loss of biodiversity, more extreme weather conditions which also cause droughts, forest fires, and floodings, as well as increasingly appearing pandemics (Meadowcroft et al., 2019, pp. 1–3).

The Sustainable Development Report (SDR) (2022) annually reviews the progress that the world makes on the SDGs. The newest and seventh edition of the SDR, published in June 2022 – concludes that the world is for the second year in a row not making progress toward the SDGs. Progress was made in the period between 2015-2019, before the pandemic of COVID 19. The lack of progress since 2020 is thus considered a significant setback. According to the report, this setback involves several ongoing global and interconnected health and security crises, including military conflicts and the present war in Ukraine. The SDR report also states that the progress toward the climate and biodiversity goals is happening too slowly – particularly in the richer countries. The presence of the climate and biodiversity crises strengthens the impacts and consequences of the ongoing social crises, in terms of for instance food insecurity and energy access. The report emphasizes that current times are truly uncertain (Sachs et al., 2022, p. vii).

The urgency of the climate change issues is pressing. While referring to the Intergovernmental Panel on Climate Change (IPCC), Borgan (2022) highlights its sixth climate report's (2022) main conclusion: what we do in the next ten years for tackling the climate issues is crucial. The IPCC finds the upcoming years to be critical because some changes and ecological processes will become irreversible after exceeding a global average temperature rise of 1,5°C. Without taking any drastic measures and cutting our emissions, the report concludes that irreparable ecological damages will be made. Also, we could get stuck on a track that is difficult to change (Borgan, 2022, referred to IPCC, 2022). There is in conclusion a pressing need for sustainable development. Despite the urgency of the climate issues, we struggle to achieve progress in that respect – we're not even at the moment moving in the right direction, according to the recent SDR report. As Sachs et al. (2022) state: "the fundamental SDG principles of social inclusion, international cooperation, responsible production and consumption, and universal access to clean energy are needed more than ever to fight these major challenges of our times" (Sachs et al., 2022, p. vi).

Governments, businesses and firms, and individual citizens are all important participating stakeholders in creating progress and achieving sustainable development (Meadowcroft et al., 2019, p. 3). This research project focuses more specifically on the efforts made by firms and businesses. Lozano (2015) highlights that business corporations have become the object of more focus in the sustainability debate in recent years. This is because corporations, particularly those being large global actors, are seen as responsible for much negative influence on both the environment and societies (Lozano, 2015, p. 32). Creating corporate

sustainability progress may indeed be seen as a significant contribution to the world's urgently needed sustainable development, considering businesses' scope of operation and the extent of their impacts.

While the international society has endorsed the SDGs, many companies have decided as well today to engage their business with one or several of the sustainability goals. Businesses have traditionally focused on making profits – which they certainly still do, but they are also becoming increasingly committed to work on the matters of climate change, poverty, and health (NHO, 2020). This is also a result of extensive pressure put on companies to pursue social and environmental impacts next to their profit orientation (Fernhaber & Hawash, 2021, p. 1). One of the aims of this research project is to bring understanding to the motives for companies in Norway to adopt sustainability practices – especially focused on the environmental dimension. This research topic is based on a personal interest in investigating companies' internal progress to become more environmentally friendly, but also on the impression that a great deal remains to be done for many companies. How could those companies who don't already consider matters of sustainability be motivated to do so? While apathetic corporations not acting toward the climate change crisis bring forth personal frustration, the potential of making improvements in the corporate sector is though simultaneously present. As the IPCC (2022) stresses; the urgency is upon us. Since our challenge of making progress is evident, this project also aims to investigate the possibilities for creating an increased focus on or attractiveness of corporate sustainability.

1.2. Research focus – towards corporate sustainability

The point of departure for the focus of this research originates in a presentation made by the company Entro at an online seminar arranged by Norsk Klimastiftelse and Tekna (2021) in the autumn time of 2021. This seminar aimed to bring inspiration to students wishing to write a master thesis on the topic of climate and green transition, where various companies presented their different problems or questions at hand. Entro introduced the following problem statement as an area of research inquiry:

> *"The lack of sustainability focus in traditional leader groups. How to get*
> *considerations and discussions about sustainability and 'the green transition' within*

leader groups to become as equally natural to discuss as economy aspects?" (Entro at Norsk Klimastiftelse & Tekna, 2021, pt. 46:56).

At this same seminar, I learned that Entro is an energy- and environmental consultancy company that works within the area of energy efficiency, though also with some other areas to reduce CO2 emissions. It was explained that Entro experiences that sustainability is increasingly considered by companies. This is also accordingly the message or impression that is promoted through the general media picture. However, Entro still experiences a lack of focus or complete commitment to sustainability among many companies and their leaders, at least in comparison with economical or commercial considerations. The rather large question of how sustainability could become an inherent focus for leaders was thus promoted by Entro (Entro at Norsk Klimastiftelse & Tekna, 2021, pt. 43:12 – 47:19).

The research area initiated by Entro largely complies with my personal interest in investigating companies, management, and organizational change toward sustainable development. A research collaboration was therefore considered co-beneficial. In correspondence with Entro's research inquiry, as well as the basis accounted for in the previous sub-section, this project focuses on investigating companies and their leaders' motivation for corporate sustainability. Where does their motivation to engage the business with sustainability lie? To contribute to sustainable development and the promotion of societal "green" transition, how could companies' focus on sustainability be stimulated or developed? The project aims to explore these questions.

The company Entro is used in this project as a basis and case study. The research involves an investigation of how Entro as a consulting company works with promoting corporate sustainability. This includes an investigation of the company's practices and how it approaches the challenge of strengthening the sustainability focus among other companies. The research project has aimed to gather different perspectives on the questions raised in this first chapter. Viewpoints have been gathered from different employees of Entro. What do the employees of Entro experience as motivators for environmental considerations among customers and in their working field? What do the employees emphasize when reflecting upon how the focus on sustainability could be increased among businesses? To enable discussion and also consider other viewpoints, supplemental perspectives from some customer companies of Entro were also included. What do companies who have purchased Entro's services and decided to engage themselves with environmental matters emphasize as

motivators? And what factors do they emphasize for the possibility of creating an increased focus on corporate sustainability? An investigation of Entro and its practices is done to discuss potentially beneficial approaches or perspectives to promoting corporate sustainability. Thus, by bringing together the viewpoints of Entro and some of its customers, the aim is to identify advantageous approaches to bring sustainable practices and initiate them as an inherent focus in the corporate sector.

1.3. Problem statement and research questions

With the research basis accounted for in the two above sub-sections, the project's problem statement is formulated as follows:

What can be identified as motivators for companies to emphasize sustainability in their business operation? What can be found as beneficial approaches or factors for strengthening companies' focus on sustainability?

Following the problem statement and research focus, I have defined the research questions subsequently presented below. The first two questions focus on Entro and its practices:

- What do Entro's current practices look like? How do Entro's employees work with customer companies on environmental matters?
- What do Entro's employees find challenging or frustrating in their environmental work with customer companies?

The next three questions focus on the current market demand and focus on sustainability:

- What does the current market demand for Entro's services look like?
- What does the demand for Entro's sustainability services look like?
- What does the current general focus on sustainability among business companies look like?

The following three questions focus on exploring motivators for sustainability:

- What arguments would Entro's employees emphasize towards customers for selling the company's services; why should customers purchase these services?
- What are Entro's employees' considerations of customers' motivation for seeking the company's services; what factors or reasons do customers usually emphasize?

- What is Entro's customers' consideration of their motivation for seeking Entro's services; what factors or reasons do they emphasize?

The final two questions focus on exploring factors for creating advanced sustainability focus:

- What are Entro's employees' considerations of how to make corporative sustainability more attractive; how could the motivation for sustainability be stimulated?
- What are Entro's customers' considerations of how to make corporate sustainability more attractive; how could the motivation for sustainability be stimulated?

1.4. Research hypothesis

A research hypothesis is more in line with a deductive research approach. However, this sub-section includes an evaluation of an expected research finding, concerning how Entro promotes its sales argumentation toward other companies. A hypothesis involves a guess or prediction about what the researcher expects to find in a study (Neuman, 2014, p. 53). This expectation was thus developed before conducting the fieldwork and investigating Entro's practices. The project's inductive research approach is presented in the thesis' fourth chapter.

The hypothesis for this research includes that Entro largely prioritizes and promotes economically- and regulatory-based argumentation to other companies while selling its services. This hypothesis is based on an impression that was given of Entro during the seminar mentioned in section 1.2., through the initial dialog with my contact person in the company, and the information presented on its websites. The two areas of economy- and legislation-based motivation seemed with this to be largely emphasized by Entro. This involves frequent references to cost reductions, long-term savings, and achievement of business benefits like competitive advantages and a better reputation. This also involves highlighting an increasing development of regulations that concern the environment, as well as a generally growing demand for environmental considerations.

A part of the project is to investigate how Entro works toward customers and explore whether this hypothesis is fitting or not. What arguments does Entro emphasize for promoting environmental focus? Would Entro also adjust its arguments toward various types of customer companies? The broader aim of the project is to investigate and bring understanding to the main motivating areas that companies emphasize for adopting more sustainable practices.

1.5. Research purpose

The purpose of this master thesis is to bring insights into the motives for corporations to adopt sustainability practices and to initiate discussion about how their focus on sustainability could be stimulated. The project aims to bring understanding to business perspectives to explore how we can get companies on board for faster enabling sustainable development. The underlying motivation for this thesis involves thus promoting and stimulating societal transition toward sustainability. If any way possible, the overall object of this thesis is to contribute with insights that could support or help push for the societal "green transition" – as promoted by Norsk Klimastiftelse and Tekna (2021).

The project's research topic and problem area are also of personal interest, as I plan on looking for employment within the field of sustainability management and consultancy upon finishing this master's degree. A personal aim and motivation have thus additionally been to increase my own knowledge and understanding of business perspectives and the development of corporate sustainability. The following statement through the University of Stavanger has brought inspiration for conducting the project:

> *"(…) We need people who are able to recognize the environmental challenges we are facing and who are experts on possible solutions that are available. The demand for people with such knowledge will increase. People who can help businesses develop strategies that account for the challenging climate will be vital for maintaining current and developing future goals"* (Langhelle, 2020, pt. 0:26 – 0:54).

1.6. The structure of the thesis

While this first chapter has introduced the research project, the subsequent chapter presents a literature review on the research topic of corporate sustainability. The third chapter presents the project's theoretical framework that includes *Purpose-driven Leadership*, *The Corporate Sustainability Model*, and *Creating Shared Value*. The theories' relevance to the research case is also highlighted in this chapter. The methodological approaches and choices made throughout the project process are presented in the fourth chapter. This chapter will also describe the project's development, highlight some challenges that were faced, and point to some limitations of the research. The fifth chapter focuses on presenting the findings gathered during fieldwork. This chapter is divided into two main sections. The first sub-chapter gives

an overview of the company Entro, while the second sub-chapter presents interview findings. The research findings are further discussed in connection with literature findings and the theoretical framework in the sixth chapter. The seventh chapter lastly promotes the research project's conclusions.

2. Literature review

The following chapter constitutes a literature review. The main purpose of the literature review is to establish a context and background for the current research, in addition to connecting the research project and the state of knowledge on the pertinent topic (Blaikie & Priest, 2019, p. 79). The following sub-sections are organized thematically in areas considered relevant or with implications of interest for the intended research case. The first main section brings focus to the complexity of the business environment and traditional organizational perspectives that still characterize today's businesses. The second main section focuses on sustainable development and corporate sustainability.

2.1. Business complexity and organizational traditionalism

As a result of large uncertainty and instability, many in the literature claim that we today live in a so-called *VUCA* world. The first part of this literature review will bring focus on this as a current organizational challenge. Today's organizations and their leaders are further found to not be equipped or adapted for responding to the VUCA world since they still function within what is characterized by the literature as traditional organizational thinking.

2.1.1. The complexity of the business environment – an organizational challenge

By way of introduction, Khare and Mack (2016) express that we live in the most amazing, though simultaneously highly challenging times. The authors claim that the world of the twenty-first century is completely changed from previous centuries, where disturbances and disruptions today are present and evident in people's private and professional lives. As a consequence of the 2008 worldwide financial crisis, the consciousness of the business world's global interconnectivity has also increased. With unpredictability as a basis, many characterize today's situations as constituting a VUCA environment, which is short for *Volatility*, *Uncertainty*, *Complexity,* and *Ambiguity* (Khare & Mack, 2016, p. 3). Kok and van den Heuvel (2019) similarly state that we live in one of the fastest-changing times in history – in fact, within a revolution of digitalization, communication, and traveling. Some consider our time as equally prominent as "the transition between the Middle Ages and the modern world or the dawn of the industrialized world" (Kok & van den Heuvel, 2019, pp. 4–5).

Ramakrishnan (2021) explains that the "super-diversity" and "super-mobility" of our time create the present VUCA world. The COVID-19 pandemic is a VUCA situation example, where large-scale changes have both occurred and changed again rapidly all over the world. The author claims as well that the VUCA world is a new normal that is both real and here to stay (Ramakrishnan, 2021, pp. 89–90). Kok and van den Heuvel (2019) equally explain that within business studies, extreme diversity and mobility are seen as the factors constituting the VUCA environment (Kok & van den Heuvel, 2019, p. 5).

Uhl-Bien and Arena (2017) note that complexity is currently taking place on multiple levels, across and through several different sectors and contexts. The authors explain that complexity can be difficult to accurately put into words, even though many experiences it both personally and professionally. The authors claim the concept however is quite simple, hence explained as concerning "rich interconnectivity". This implies that when different elements interact they change each other unexpectedly, fundamentally, and irreversibly (Uhl-Bien & Arena, 2017, pp. 9–10). The aforementioned global financial crisis is for instance referred to as a complex event since several factors linked together in a larger interconnected system created an unpredictable outcome, which had comprehensive and irreversible long-term effects globally (Uhl-Bien & Arena, 2017, p. 10). (Section elements derived from own work, 2021b).

Khare and Mack (2016) highlight that a current problem for today's corporations is that while the VUCA world and business environment change at this rapid and staggering pace, organizational tools and management frameworks remain unchanged. Thus, the authors stress a need for the development of new and broader knowledge, i.e., new organizational frameworks and concepts (Khare & Mack, 2016, p. 3). Uhl-Bien and Arena (2017) highlight also that the complexity has apparent implications for today's organizations, business corporations, and their leaders. The authors refer in this regard to IMB's global CEO study (2010), which reported that rising complexity, volatility, uncertainty, and interconnectedness were seen as the largest challenges that leaders face in present times. This survey also reported that the interviewed leaders doubted both the capability and equipment of their respective organizations to deal with complexity, in addition to their own ability to manage complexity (Uhl-Bien & Arena, 2017, p. 9, referred to IBM, 2010).

As a closing sectional note, some leaders might perceive our time as exciting and with great opportunities to lead for changes. At the same time, the occurring complexity with its rate and lack of clarity can be experienced by others as chaotic and overwhelming (Uhl-Bien & Arena, 2017, p. 9). Kuenkel (2016) expresses optimistically that challenges involving complexity,

interdependence, and urgency also could be turned into opportunities. The author emphasizes that since these three conditions namely have been co-created by humans, humans can also create ways to deal with them (Kuenkel, 2016, p. 28). Kuenkel states that: "where complexity is high, the capacity to adapt, to evolve, to coordinate, to innovate, and to change is equally high" (Kuenkel, 2016, p. 32).

2.1.2. Organizational traditionalism – outdated models and perceptions

Section 2.1.1. has shown that we live in a complex and unpredictable VUCA world and that organizations and leaders are not equipped for this new reality. Organizations are indeed not ready to adapt to the VUCA world and respond to its needs because they still mostly function within traditional organizational thinking.

Khare and Mack (2016) describe that simple corporate business focus from the previous century and since the expanding industrialization has largely involved production efficiency, process stabilization, and business expansion. Specialized knowledge and research developed by businessmen like Taylor and Ford were also at this time applied with great progress and large advantages. The following success and continuous economic growth globally over the following decades have led to the assumption that previously learned and applied organizational paradigms, approaches and tools could be equally sufficient for addressing the challenges of the current and future times. With increasing complexity, the uncertainty of their sufficiency is however now growing (Khare & Mack, 2016, p. 4).

Conti (2011) explains that the model used to manage organizations of the previous century was the so-called "organic" or "mechanistic" model. This model is also still highly established among many leaders, both in mind and in practice (Conti, 2011, p. 253). Due to previous advances, the model and its involving perceptions appear to be implicitly embedded as a way of thinking and doing organization. Rey, Velasco, and Almandoz (2019) similarly highlight that most modern business organizations are still embedded within what scientists call "classical and neoclassical logic of management" (Rey et al., 2019, p. 5). The authors explain that within such classical logic, organizations are generally viewed as machines or organisms, designed with the main aim to achieve some certain set objective. The dominance of this logic's presence is also quite easily visible in practice (Rey et al., 2019, pp. 5–6).

Conti (2011) states that within the mechanistic model, the "ruler" is placed above and separated from those being "ruled". The leader is sometimes even idolized or adored by

subordinates. In the developing times of this model, efficiency was a large concern. Divided labor and tasks thus became essential characteristics. With industrial development, the first decades of the twentieth century gave further rise to the first organizational theories. The mechanistic model was adopted because it was in line with the social and political realities of the time. However, according to the author, the model quickly revealed incapability to deal with following social developments. Conti also claims that human employees are still today simply understood as organizational resources that are replaceable by machines (Conti, 2011, pp. 253–254). Cardona, Rey, and Craig (2019) equally highlight that classical organizational models are hierarchical. Leadership is thus understood as a top-down process, i.e., exercised "from those with more formal power to those with less" (Cardona et al., 2019, p. 61).

Conti (2011) states that the mechanistic model is quite evidently not consistent with the social systems of today's societies. This model is even today the "main cause of organizational unfitness and malaise" (Conti, 2011, p. 253). The author argues that the model and its perceptions are outdated and no longer sufficient for contributing to organizational environmental adaption. Adaptability and resilience to surroundings are however capabilities demanded by the increasingly globally interconnected world. Organizations should thus overcome traditional thinking and rather deploy modern approaches to deal with complexity (Conti, 2011, p. 252). Crossan and Olivera (2010) likewise highlight that the twenty-first century needs new organizational approaches since the organization as we know it from the previous century remains unchanged (Crossan & Olivera, 2010, p. 1).

Uhl-Bien and Arena (2017) highlight that order and hierarchical top-down approaches are instinctive responses to complexity. Turning to previous successful solutions brings a feeling of control and satisfaction for both leaders and employees. Since organizations are managed on principles from the Industrial Age, it's also a common response. However, the authors argue that this response can oppress the interactive dynamical approach that is rather required (Uhl-Bien & Arena, 2017, p. 10). Our knowledge of management is also changed as a result of the continuous complex world. The situations that organizations face today require indeed adaptability and "new ways of leading" (Uhl-Bien & Arena, 2017, p. 9). Rey et al. (2019) likewise stress that organizations are forced to focus on adaptability. For organizations to be able to adapt to the VUCA world and modify their practices, leaders need to "think out-of-the-box" (Ramakrishnan, 2021, p. 90).

Attempts to move beyond classical organizational perceptions can notably be found within leadership theories classified as contemporary. Kelly (2019) highlights that leadership within such traditions implies something more than special individuals, here rather seen as a continuous relation between leaders and employees. Seeing leadership as a process implies moving beyond human-centric perceptions and rather acknowledging its collective character (Kelly, 2019, p. 203). (Section elements derived from own work, 2021b).

An apparent dilemma from the literature is that while the world is seemingly only getting more complex, traditional organizational perceptions that include influence from classical mechanistic thinking still seem to largely dominate today's organizations. This brings implications for organizations' structure, internal processes, everyday practices like decision-making, and how they respond to complex challenges or issues. From what is found in the literature, there seems to be a conflict between current organizational practices and the need for adaptability to surroundings. Traditional thinking is by many seen as too old-fashioned, inflexible, or strict to support adaptability. The reviewed literature thus leaves an impression that there is a general need for other more modern organizational approaches, paradigms, practices, and/or tools. Though being a natural reaction – aiming to determine control, certainty and stability are conclusively seen as not corresponding well with modern issues of complexity and uncertainty. Khare and Mack (2016) mention lastly that there are several promising approaches and theories aiming to overcome traditional mechanistic thinking. Ideas to deal with the problems mentioned in this section have accordingly been discussed academically since the 1960s (Khare & Mack, 2016, p. 13).

2.2. Sustainable development and corporate sustainability

Increasing worldwide complexity and VUCA situations can be said to include the present issues of the climate change crisis and global warming. These issues are in themselves highly complex and comprehensive challenges. Climate change has as well led to growing pressure on corporations to focus on sustainability. These matters are the focus of this second part of the literature review.

2.2.1. The complexity of sustainability

In the literature, sustainability is generally seen as a complex and composite topic. Schulz, Mnisri, Shrivastava, and Sroufe (2021) highlight that the UN's formulation of the seventeen

different sustainable development goals simply expresses the inter-and transdisciplinarity of sustainability. The formulation shows that sustainability is a highly composed subject area. The authors thus determine sustainability as a so-called "wicked problem". As a consequence, it's also commonly known that dealing with sustainable development demands multiple perspectives and abilities to move beyond academic and disciplinary boundaries (Schulz et al., 2021, p. 2). Kuenkel (2016) similarly states that sustainability is a complex of multiple issues. It includes aspects of both the environment, politics, technology, and economy, but first and foremost though – humanity (Kuenkel, 2016, p. 31).

Due to the diversity and comprehensiveness of sustainability, Schulz et al. express a need for new perspectives that "go beyond existing mindsets and practice" (Schulz et al., 2021, p. 2). The authors see traditional perspectives and methods as too limited to deal with the multiple demands of sustainable development. Overall holistic perspectives are rather seen as required by the multiple dimensions that are involved. Integration of several disciplinary perspectives is also seen as necessary for addressing the urgency of the challenges. These perspectives should for instance include aspects of both finance, technology, sociology, and psychology, which need to be considered in a genuine multi- and cross-disciplinary way (Schulz et al., 2021, p. 7). Given the complexity of the problems that are involved, Dentchev et al. (2018) state that sustainability research is naturally interdisciplinary. In terms of research on sustainable business model development specifically, the authors similarly call for multiple perspectives and inter-and transdisciplinary approaches (Dentchev et al., 2018, p. 701). (Section elements derived from own work, 2021b).

2.2.2. Corporate sustainability – increasing societal pressure and driving forces

The climate change issues have led to increasing pressure on corporations to become more sustainable. This second sub-section looks at how the literature defines corporate sustainability and what it defines as drivers for its development.

Haney, Pope, and Arden (2020) highlight that global sustainability challenges currently enforce organizations across multiple industries to change their practices and become more sustainable (Haney et al., 2020, p. 155). Eide, Saether, and Aspelund (2020) likewise state that the pressure on business corporations to become more sustainable has increased in recent times. Rising attention towards the climate crisis amongst the general population is putting pressure on corporations and firms to become more sustainable through every part of their

value chains. The authors also mention that the general public gets motivated to act more sustainably by popular and engaged environmental activists, such as Greta Thunberg (Eide et al., 2020, p. 1). As a result, Meuer, Koelbel, and Hoffman (2020) state that corporate sustainability has become an increasingly important target for managers across all industries. The authors refer as well to a recent study, where almost all the questioned managers responded that corporate sustainability is important for their business (Meuer et al., 2020, p. 319, referred to Kiron, Unruh & Kruschwitz, 2017).

Eide et al. (2020) define corporate sustainability as: "the overall company activities to ensure sustainable development" (Eide et al., 2020, p. 1). Meuer et al. (2020) highlight further that publications on the topic have gathered pace in the last decade. These publications have largely focused on how managers can integrate corporate sustainability and why it could bring long-term business benefits. The framework of *Creating Shared Value* is notably mentioned (Meuer et al., 2020, p. 319, referred to Porter & Kramer, 2011). However, research on corporate sustainability has been criticized for not effectively illustrating how corporations can contribute to sustainable development. The authors think this criticism is based on a lack of clarity on the concept of corporate sustainability. This unclarity is problematic for both managers who wish to incorporate sustainable practices and for differing between corporate- and noncorporate sustainability. Thus, while intending to bring more clarity to the concept, the authors identify multiple existing definitions of corporate sustainability to determine its essential characteristics (Meuer et al., 2020, p. 320).

Meuer et al. (2020) find that corporate sustainability is generally either considered as a part of a company's design (practices, processes, or strategies) or as a way of doing business (approach, concept, or paradigm). Several definitions of corporate sustainability largely emphasize ambition, which involves changing business practices and not only planning for it. They differ further in the requirement of integration in core company activities, although the majority demand full integration, which means that sustainability must be a guiding business principle. The different dimensions of sustainable development are found to be selectively included in the definitions. The economic dimension is interestingly most frequently ignored. Many definitions appear to include economic factors, these relate however to potential business benefits rather than macro-economic factors. Most definitions promise accordingly some sort of corporate benefit or advantage, e.g., profit, performance, growth, or competitive advantage (Meuer et al., 2020, pp. 329–331). The authors argue conclusively that an increased understanding of the concept of corporate sustainability should help managers contribute to

sustainable development more effectively. However, progress can only be achieved if corporations alter their business activities so that they conform to the "long-term objectives of sustainable development" (Meuer et al., 2020, p. 336).

Despite a large scholarly literature on the topic, Sroufe (2017) claims that there still exists much confusion about why and how corporations engage themselves, evaluate progress, and demonstrate commitment to sustainability goals. The author further finds the driving forces for corporations to integrate sustainability to be dynamic and both externally and internally driven (Sroufe, 2017, p. 316). Lozano (2015) highlights that corporate sustainability drivers include multiple different aspects. In his research, the author finds that the most important externally driven motivators include reputation, regulation, customer demands, and legislation. The most important internally driven motivators include proactive leadership and the business case (Lozano, 2015, p. 32). Lozano's model of corporate sustainability drivers is presented in the subsequent chapter and used as a part of this project's theoretical approach.

Sroufe (2017) highlights that some view organizations as mainly pursuing legitimacy when they submit to external pressures for corporate sustainability integration. The author also mentions that drivers are found to vary a lot based on the size, structure, and industry of the company (Sroufe, 2017, p. 316, referred to DiMaggio & Powell, 1983; Engert & Baumgartner, 2016). Internal drivers further include factors like principles, company culture, moral obligations, and risk management. These factors influence thus the company's business strategies, actions, plans, programs, structure, systems, and essentially; sustainability performance (Sroufe, 2017, pp. 316–317, referred to Lozano, 2015; Epstein & Roy, 2001). Corporate sustainability integration is as a final note seen as achieved when sustainability is a part of all the company's units, operations, decision making, value creation, and reporting structures (Sroufe, 2017, p. 326, referred to Hallstedt et al., 2010; Garcia et al., 2016).

2.2.3. The challenge of corporate sustainability achievement

While the pressure on business corporations to become more sustainable has increased, the literature also emphasizes that it's difficult for businesses to reach such practices. The challenging condition of corporate sustainability is the focus of this third sub-section, which could also lead some companies to exaggerate their environmental performances when seeking business opportunities.

Metcalf and Benn (2013) highlight that corporate sustainability is widely recognized as being a complex task for organizations. The authors' research involves an investigation of leadership styles for successfully implementing corporate sustainability. They conclude that the challenge originates in several layers of complexity: 1) complexity of sustainability, 2) complexity of leadership, and 3) the complexity of complex problem-solving. The authors argue that leading for sustainability thus requires exceptional abilities. The capabilities they point to include being able to think, read and predict through complex problems. Also, to engage other employees during the dynamic change process, at the same time handle any personal emotions that are involved while dealing with the complexity (Metcalf & Benn, 2013, pp. 369–381). (Section elements derived from own work, 2021b).

Haney et al. (2020) similarly highlight the challenge for leaders to incorporate corporate sustainability. First, this is difficult for leaders due to the many tensions that are involved with the task. Balancing long-term versus short-term focus and competing business goals are mentioned as examples. Second, and as we have already seen in section 2.2.1., sustainability challenges are commonly viewed as complex and ill-defined problems without clear solutions. As in line with the literature findings of section 2.1.2., the authors also highlight that leadership approaches based on previous knowledge to manage and forecast future occurrences are increasingly seen as insufficient. Third and last, addressing sustainability challenges demand the involvement of various stakeholders with different viewpoints, values, and perceptions of both the problem and the end goal. The authors mention additionally that sustainability leadership is increasingly acknowledged as crucial and as differing from traditional business leadership (Haney et al., 2020, p. 156).

As seen in section 2.2.2., Meuer et al. (2020) highlight that increased knowledge of corporate sustainability should help to differentiate between corporate- and noncorporate sustainability. It can be difficult without instruments to evaluate performance or determine whether companies are rather committing *greenwashing* (Meuer et al., 2020, p. 320, referred to Bowen & Aragon-Correa, 2014). Delmas and Burbano (2011) explain that companies frequently communicate and advertise their "greenness" to keep up with expanding markets and increasing customer demands. They aim to gain business opportunities and benefits. Greenwashing is when a company however misleads consumers about their environmental performance or the "greenness" of their products and services (Delmas & Burbano, 2011, p. 64). The difficulty of achieving corporate sustainability could lead companies to exaggerate or falsely promote themselves as sustainable when aiming to keep up with market demands.

2.2.4. Leadership importance and factors for corporate sustainability

Although there might still exist disagreement and confusion about what corporate sustainability fully involves in practice, the literature finds leaders to be of significance for its development. Leaders are also found to represent a large potential in the sustainability field. A few areas important for promoting corporate sustainability may also be identified.

Eide et al. (2020) investigate the implications of leaders' motivation and their leadership style for firms' adoption of sustainability strategies. First, they note that incorporating sustainability strategically contrasts with committing to it solely as an institutional demand. They also state that many companies view the climate change challenges as great business opportunities. The authors firstly find leaders' personal motivation important. Since chief executives create company strategies, then those who personally value sustainability will also likely include this. Leaders must also be able to communicate their values and lead other employees toward set practices. Their leadership style is thus secondly found important. *Intellectual leadership* is particularly found beneficial for stimulating motivation among employees. This is a leadership style that encourages others to employ different kinds of perspectives, evaluate and reassess previous assumptions, and look at sustainability issues in new ways (Eide et al., 2020, pp. 1–2). The authors conclude that leaders are generally important for firms' strategic sustainability efforts. Leaders with a personal motivation for sustainability are also more likely to lead companies with such strategies (Eide et al., 2020, pp. 6–9).

Haney et al. (2020) express that organizational leaders are crucial for the change process that is necessary for organizations to become more sustainable. The individual business leader in the sustainability field has been given less attention in previous literature. However, with the large potential that leaders represent, the importance of bringing understanding to the challenges that they face is increasingly recognized. The authors highlight at the same time that many see sustainability challenges as demanding the development of new leadership skills and competencies. Previous literature on sustainability leadership largely concentrates on required abilities and competencies but it's now increasingly agreed that this type of leadership includes more than knowledge and specific skills. Attitudes, motives, values, and ethics are also found essential. The authors thus state that sustainability leadership can be seen as a *value-driven* concept (Haney et al., 2020, pp. 155–157).

Haney et al. (2020) explore four various *experiential learning programs* in their research. They argue that such programs and learning approaches could beneficially stimulate a type of

learning that include underlying, value-driven aspects amongst leaders. Thus, these approaches could potentially facilitate sustainability leadership development (Haney et al., 2020, p. 160). The authors argue that their study of experiential learning brings insights into how individual managers can be assisted in their learning to become sustainability leaders. Sustainability leadership requires essentially both new knowledge, skills, and new ways of thinking, but also importantly; an underlying motivation to act. To make sustainability a personal matter is thus a thread that runs through their explored programs and observed results. "Making it personal" is something that makes leaders feel both committed and empowered to act for sustainability in their organizations (Haney et al., 2020, p. 170).

Kuenkel (2016) calls comparative attention to leaders' personal motivation for sustainability. The author points to leaders who have taken an "inner journey" and the potential for engagement with sustainability issues that this represents. She explains that having a somewhat higher call or core purpose is common for those leaders who have decided to make a difference. She mentions that this can include e.g., having a specific dream, feeling obligated to help others, compassion for other people, curiosity or interest to understand the world, and/or a fascination for future possibilities. This represents "seeds that get nourished by an engagement in sustainability issues" (Kuenkel, 2016, p. 29).

The literature mentions a few areas important for promoting corporate sustainability. As we have seen through this literature review – both sustainability, organizations, and leadership are considered complex processes, which many thus consider to require cooperation. Although being a complicated task, Kuenkel (2016) stresses e.g., the need for co-creation and collaboration for sustainable development. Creativity and holistic approaches are other keywords often appearing in the literature. Schulz et al. (2021) see creativity through both individuals, groups, and organizations as essential for securing the necessary holistic approaches to sustainable development. They refer to creativity as the development of new concepts, products, services, tools, methods, ideas, models, and strategies. They also view creativity and collaboration as inherently coherent (Schulz et al., 2021, p. 7). Traditional perspectives are frequently viewed as insufficient in the literature since they might not allow creativity to evolve. Innovation and new ways of thinking are essentially seen as significant. Lastly, holistic and interdisciplinary approaches are important due to the many different aspects that are involved while dealing with both people, organizations, and sustainability (Schulz et al., 2021).

2.3. Literature review summary

The literature shows that many would claim that we today live in a VUCA world, which is challenging for organizations because they are not adapted to respond to its involving demands. Organizations and leaders still mostly function within traditional perceptions that originate from the Industrial Age, including influence from classical mechanistic thinking and hierarchical top-down steering approaches. This brings implications for organizations' structures, internal processes, everyday practices, and how they respond to complex challenges. Many see these perspectives as outdated since they do not correspond well with modern matters of complexity and uncertainty. The increasing global complexity can also be said to include the climate change crisis.

Climate change issues have further brought increasing pressure on corporations to become more sustainable. Based on various kinds of motivating drivers, corporate sustainability has become an important target for all different kinds of companies to achieve. The concept however seems to involve several layers of complexity. In addition to confusion about what corporate sustainability may fully entail in practice, the literature also finds it largely difficult to achieve. Collaboration, creativity, and holistic approaches are repeatedly mentioned as factors necessary for generating sustainable development.

The literature also finds leaders important for companies' interest and ability to engage with sustainability. Leaders' personal motivation to act for sustainability is additionally found significant. Sustainability leadership is thus found by some authors to include personal factors like values, attitudes, motives, and ethics – in addition to certain needed skills and new leadership approaches (Haney et al., 2020). In terms of creating corporate sustainability progress, leaders appear from these findings reasonable to further investigate. How might corporations and leaders be directed to care more about corporate sustainability? This question represents the research's direction of focus.

3. Theoretical framework

The following chapter presents this project's theoretical approach, which in combination with the case results is used to bring clearness to the proposed research questions and problem statement. The frameworks and concepts presented in this chapter will thus be utilized in the later analysis and discussion of collected data. Based on the findings from the literature review, it's desirable with a theoretical approach that combines aspects of business operation, leadership, value creation, and motivation for corporate sustainability. Taking this into consideration, the frameworks of *Purpose-driven Leadership*, *The Corporate Sustainability Driver Model,* and *Creating Shared Value* are included since they bring dimensions of interest to the research case.

3.1. Purpose-driven Leadership

The following two sub-sections will present the framework of Purpose-driven Leadership (PDL) and highlight its relevance to the research project.

3.1.1. PDL – overview

Rey et al. (2019) explain that a purpose simply represents the "*why*" of one's actions and efforts. A purpose also specifies one's contribution to the society and world. The authors further claim that the presence of a purpose is a trend that has increased in recent times – both within companies and amongst individuals. They believe the concept is even becoming a necessity for organizations to create meaningfulness in an otherwise competitive environment and uncertain VUCA world. For organizations, the purpose is further normally formulated as the positive impact and/or legacy that they wish to leave in the world. It represents an overall societal commitment and includes broader aims, such as e.g., reducing poverty or securing biological diversity. The purpose can thus be considered as the foundation of a company's mission, which also brings inspiration to its employees (Rey et al., 2019, p. 4).

Cardona et al. (2019) refer to PDL as a form of shared leadership that is based on an idea of a common purpose. They explain shared leadership as a type of leadership that is distributed through the company as a whole, rather than from any single leader at the top. Shared leadership is thus: "a system of mutually influential interactions in groups at different levels with the aim of achieving a collective goal" (Cardona et al., 2019, p. 58). The authors

highlight further that in traditional leadership paradigms, a purpose would firstly be developed at the top before being communicated down throughout the organization. The aim is then to align everyone around the predefined purpose. However, new studies show that this is not necessarily the best way to create a common purpose. The authors argue that a shared organizational purpose in fact cannot be created at the top and implemented downwards. The shared purpose already exists within the organization, so the task of PDL is rather to discover it. The influence lies hence with all those who share the purpose and aim to exercise it through their work. Working actions must as well be taken by the entire group together. This creates loyalty from each employee, in addition to authentic commitment and a feeling of obligation (Cardona et al., 2019, p. 58). (Section elements derived from own work, 2021b).

Rey et al. (2019) consider the increasing presence of a purpose as representing a development of a new logic of organizational management. Although most business organizations are embedded within the classical logic, the authors believe it will evolve into a new logic of purpose. Gradually, this new logic will also become the dominant one in organizations. They identify three main traits: *personal purpose*, which emphasizes the idea of an individual purpose within the organizational purpose; *self-management*, where the personal purpose grows within the organization; *unity*, which is the final connection between the personal and organizational purpose (Rey et al., 2019, pp. 5–9). Unity is represented in figure 1 below.
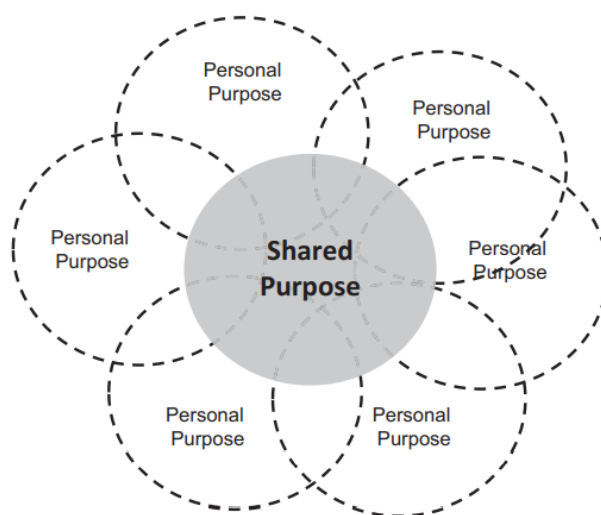

Figure 1: Shared purpose – Representation of unity

(Derived from Rey et al., 2019, p. 11)

Rey et al. (2019) state that the individual employee's purpose no longer can be ignored or assumed to be coherent with the organizational purpose, as typical of the classical logic. Employees search, discover, and define the purpose of their work themselves. Thus, the company does not define employees' purposes and it's not to be negotiated. The concept of self-managing additionally involves rejecting the idea of managing others and rather trusting them to manage themselves. The authors mention that the possibility of self-management would previously have been hard to believe, but with help of technology and communication, it's already a reality in many organizations. The shared purpose's selection process is further continuous and demands regular reflection, updates, and revision. For its development and final harmonization with the company's purpose, employees importantly need to listen to and understand each other's purposes (Rey et al., 2019, pp. 8–9).

Cardona et al. (2019) similarly describe the following three elements as the fundamentals of PDL: 1) to discover own personal purpose, 2) to help other members discover their personal purpose, and finally, 3) to connect the personal and organizational purpose. This brings a new leadership perspective that goes beyond classical approaches. Complete embracement of PDL further demands overcoming the top-down leadership model, though this is still the most common one. Managers must hence see others as their co-leaders rather than followers (Cardona et al., 2019, p. 68). Rey et al. (2019) claim the traditional logic and its boundaries only will become increasingly challenged. Many companies are also already embracing purpose-driven practices. They mention Google, Amazon, and Meta (previously Facebook) as examples of corporations created with ideals close to the logic of purpose, representing thus inspiration for further development (Rey et al., 2019, pp. 11–12).

Quinn and Thakor (2018) lastly highlight that the concept of a higher purpose may be considered incoherent with economic business understandings since it ideally reflects something more inspirational than economic exchanges merely. The authors claim however that a higher purpose also can correspond with business interests. They explain further that employees who find their work meaningful will become reenergized, inspired, and eager to learn new matters. This will lead to an increasing contribution, collaboration, and thus finally, performance growth. The authors similarly emphasize that the purpose cannot be invented and implemented by the management. The purpose exists already within the organization and is discovered through empathy, questions, listening, and reflection (Quinn & Thakor, 2018, pp. 79–81). They conclusively state that though economic benefits are not guaranteed, positive results have been observed in those organizations with a higher purpose present. It can have

practical business implications in terms of financial health and competitiveness because motivated employees who feel ownership contribute with dedication: "they do more – and they do it better" (Quinn & Thakor, 2018, p. 85).

3.1.2. PDL – relevance to the research case

The perspective of PDL brings a more complex understanding of what leadership could be. However, the perspective seems to underestimate the potential of conflict and disagreement. What if all employees have different contradictory considerations and they cannot agree on a final shared purpose? A somewhat utopian viewpoint on harmony and agreement is arguably one limitation. For this project's case concerning the investigation of motivation for corporate sustainability engagement, PDL might as well not bring sufficient or fully realistic explanations when it comes to financial business aspects. As we have seen in the previous section, Quinn and Thakor (2018) bring however an interesting point of view on the combination of purpose, performance, and profit – which can be seen as a motivator for purpose integration.

PDL can further be beneficial for this research as it helps us look into how organizations internally could work together and forward when/if they have agreed on their common goal of corporate sustainability. The perspective brings interesting new dimensions and considerations of collaboration, value creation, and leadership – as found significant in the literature review. PDL brings also some responses to the VUCA world challenges. In addition to bringing new needed organizational approaches, the presence of a purpose is for instance seen as necessary for creating meaningfulness. The perspective doesn't however focus on sustainability, though the higher purpose could include an emphasis on this. PDL also fails to explain the origination of the motivation for the determined purpose. A purpose is explained to be something that each employee has and needs to discover individually, it appears then this could be anything that the individual finds personally important. For this project, PDL does thus not appear to bring beneficial explanations to how a purpose of corporate sustainability may come about. *Why* would employees develop sustainability as their purpose – where does the motivation come from? Elements of PDL are considered relevant to include in this project's theoretical approach. For investigating the basis of sustainability motivation, two other frameworks are in the following explored.

3.2. The Corporate Sustainability Driver Model

The following two sub-sections will present the framework of the Corporate Sustainability Driver Model (CSDM) and highlight its relevance to the research project.

3.2.1. CSDM – overview

As a result of his research on what drives corporate sustainability – particularly focused on large corporations, Lozano (2015) promotes the model referred to as the *Corporate Sustainability Driver Model*. Corporate sustainability is today gradually becoming better integrated into companies' practices and culture. The author argues that the model brings the necessary holistic perspective that many lacks on how to create more proactive measures for corporate sustainability integration (Lozano, 2015, p. 42).

Lozano (2015) states that corporations and their leaders have become increasingly aware of the effects of their operations and interactions, as well as the inherently interdependent relationship between the economic, environmental, and social dimensions of sustainability. Incorporating sustainability principles represents though still significant challenges for corporations due to the complexity and multi-dimensionality of the matters – as also emphasized in the literature review. Several approaches for sustainability integration are also mentioned to have largely focused on technical solutions solely. Elements such as interpersonal relations, company culture, interactions, and other dimensions of sustainability might then be neglected (Lozano, 2015, pp. 32–33). The author utilizes the following definition of corporate sustainability:

> *"Corporate activities that proactively seek to contribute to sustainability equilibria, including the economic, environmental, and social dimensions of today, as well as their inter-relations within and throughout the time dimension (i.e., the short-, long-, and longer-term), while addressing the company's systems, i.e., operations and production, management and strategy, organizational systems, procurement and marketing, and assessment and communication; as well as with its stakeholders"* (Lozano, 2015, p. 33, referred to Lozano, 2011)

Lozano (2015) expresses that corporate sustainability is essentially driven by many different factors. Factors are further in the literature found to usually be divided into 1) *external*

factors, which involve relations with external stakeholders, and 2) *internal factors*, which involve processes inside the corporation. External factors include factors like reputation, corporate brand, stakeholder pressures, market expectations and access to them, regulatory pressures, satisfaction from customers, operation licenses, benchmarking from competitors, and trust generation amongst both consumers, partners, and suppliers. Internal factors include factors like ethics, cost and resource savings, profit, growth, quality, leadership, and shared value among employees (Lozano, 2015, p. 35). The author supplements his research with interviews among top-level corporate managers and field experts. Leadership and the business case were found to be the most important internal drivers for corporate sustainability. The other internal factors that were frequently mentioned include precautionary principles, company culture, ethics/morality, avoiding risks, economic considerations, and viewpoints of employees. The external drivers found most important were reputation, customer demands and expectations, regulation, and legislation (Lozano, 2015, pp. 39–40).

Lozano (2015) argues that those who discuss potential drivers of corporate sustainability mainly take either an external or internal perspective – few rather consider an overall holistic perspective. A holistic perspective on sustainability includes both the interactions between the economic, environmental, and social dimensions of sustainability in the shorter- and longer-term, and between internal and external stakeholders. All in all, the author regards corporations as complex, social organizations. They are affected by various driving factors, which nonetheless also make corporate sustainability challenging for leaders. As a result, the CSDM is brought together – as presented in figure 2 below. Both internal drivers and external drivers, as well as the drivers that connect them, are considered in this model. The model brings hence the alleged necessary holistic perspective on how companies could get more proactive when they aim to become more sustainability orientated (Lozano, 2015, p. 42).
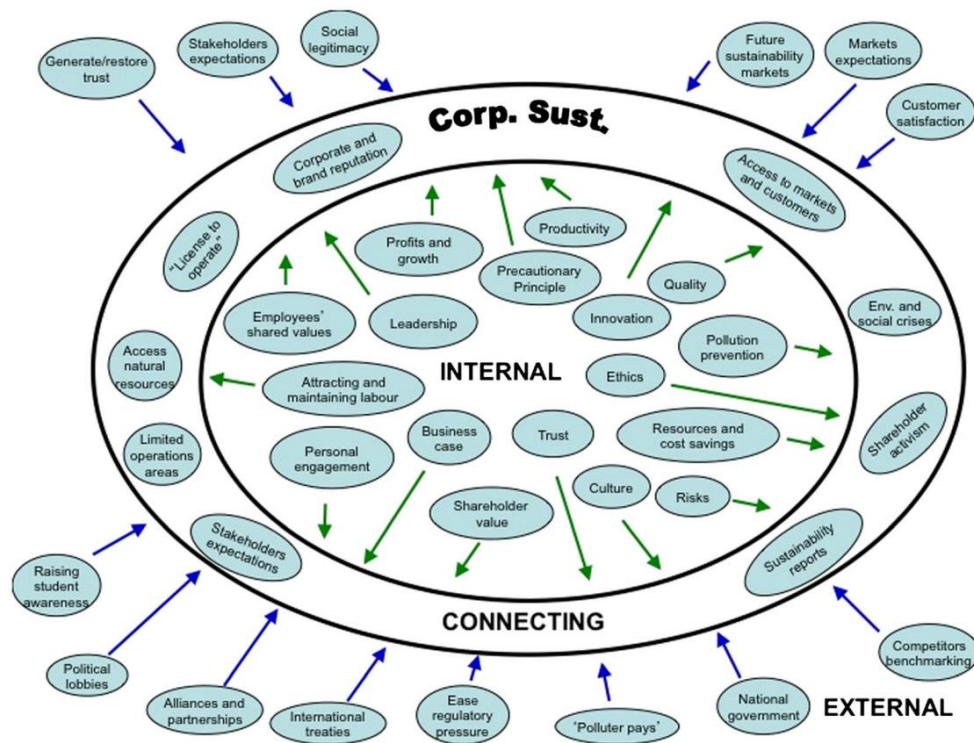
Figure 2: The Corporate Sustainability Driver Model

(Derived from Lozano, 2015, p. 40)

Leadership was as a final note interestingly found as one main driver for corporate sustainability. Lozano (2015) mentions that the literature also largely recognizes *ethical leadership* as a key element for the successful introduction and implementation of organizational change. However, as also highlighted; an organization cannot change solely based on leadership efforts. The author mentions as well that the emphasis on leadership amongst his interviewees nonetheless could have its basis in their top positions. Internal drivers are additionally in the literature generally seen as creating more proactive measures than external drivers. External drivers are thus seen as less likely to help corporations move towards sustainability (Lozano, 2015, pp. 35, 40).

3.2.2. CSDM – relevance to the research case

The CSDM is relevant for this project as it looks into, classifies, and differentiates between potential driving forces for corporate sustainability engagement. The framework highlights the diversity of motivating factors and driving forces for corporate sustainability and shows that it's a compound topical area. The model emphasizes also holistic- and interdisciplinary perspectives, which were emphasized in the literature review for sustainable development.

The framework also finds corporations as complex organizations, affected by multiple different aspects, where interpersonal relations nonetheless also must be included. This viewpoint can be seen as in line with "complexity thinking", something that was additionally emphasized throughout the literature review. With this as a basis, the CSDM is considered advantageous to include as part of this project's theoretical approach.

3.3. Creating Shared Value

The following two sub-sections will present the framework of Creating Shared Value (CSV) and highlight its relevance to the research project.

3.3.1. CSV – overview

Porter and Kramer (2011) introduce the framework of CSV as a new way of thinking about business. The authors state that business companies have largely been viewed as causing social, environmental, and economic problems. Their success is often claimed to develop at the expense of surrounding communities. All in all, this has led the legitimacy of business to fall drastically. The authors claim further that the problem is mainly situated with companies themselves because they are caught within an outdated and narrow approach to value creation, focused on short-term performances rather than long-term success. The authors express that companies must reconnect business and society, i.e., recombine company success with social progress. This can be done with the principle of shared value, which involves that economic value creation for the company simultaneously creates value for the society by approaching current societal needs or challenges. The authors stress that corporations' purpose must be to create shared value rather than just striving for profit. They see this as a new way to achieve economic success and as representing a potential change in the essence of business thinking. The approach of CSV is essentially claimed to have the potential to reshape capitalism and possibly strengthen the legitimization of business again (Porter & Kramer, 2011, p. 64).

Porter and Kramer (2011) highlight that economic business success and societal benefits are traditionally seen as opposites. Within e.g., neoclassical thinking, social improvements are seen as potential limitations for the company that could lead to higher costs and lower profits. They claim this perspective thus has made companies avoid social and environmental aspects in their strategies and economic thinking. From an elder and limited capitalistic viewpoint, companies are also seen as solely contributing to society by making profits, which bring

employment, salary, taxes, etc. Within the perspective of shared value, both societal and economic needs are seen as factors that define markets. Societal harms and weaknesses like accidents are as well seen as issues that could create costs for companies. By approaching societal limitations and challenges, the authors argue that companies could expand their markets and increase productivity. They express that the concept of shared value is in essence about increasing the totality of economic and social value since companies' competitiveness and the condition of their surrounding communities are connected. Companies must thus acknowledge the significance of their business environment and move their focus beyond industry only (Porter & Kramer, 2011, pp. 64–67).

Porter and Kramer (2011) present three main ways for companies to create shared value opportunities: 1) "by reconceiving products and markets", 2) by "redefining productivity in the value chain", and 3) by "building supportive clusters at the company's locations" (Porter & Kramer, 2011, p. 67). Improving value in one area also bring opportunities in the others. The first point includes identifying all societal needs, benefits and harms involved with the company's products and services. This changes continuously, so ongoing evaluations are necessary. Reconsideration and changes will make the company meet the market demands that also meet societal needs. It will also lead to new market opportunities. The second point includes reconsideration of the company's entire value chain. The value chain affects and is affected by multiple societal issues. Some could also cause company costs. Improvement of e.g., packaging could bring material cost reductions for the business, while at the same time contribute to waste reduction from an environmental perspective. Figure 3 below – introduced by the authors, presents the areas of strongest connection between societal concerns and company benefits. The third point involves supporting the surroundings: other companies, infrastructure, and the community at the location(s). Productivity, efficiency, innovation, and competitiveness are influenced by local collaboration and supportive clusters. Keeping the market open, transparent, and fair is mentioned as a key for cluster building. The authors also state that this area involves the highest shared value opportunities (Porter & Kramer, 2011, pp. 67–75). (Section elements derived from own work, 2021b).
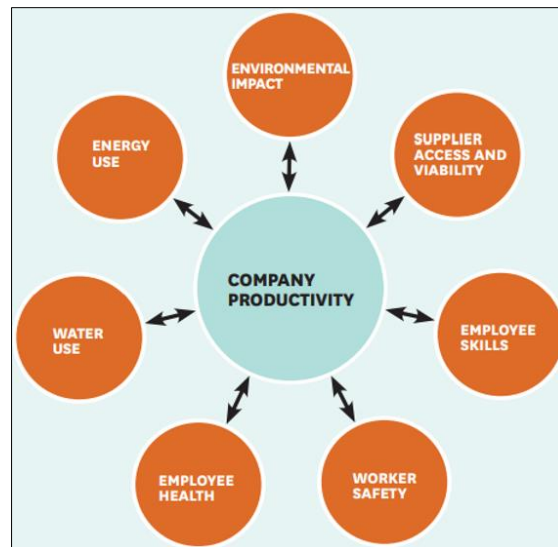
Figure 3: Competitive advantages and social issues – Areas of connection

(Derived from Porter & Kramer, 2011, p. 68)

Porter and Kramer (2011) conclude that profits involving social purposes represent a higher type of capitalism. However, the more narrowed capitalistic viewpoint is still most often learned in business. The practice of shared value would further make societies progress and companies grow at the same time. The authors emphasize also that shared value creation will require new and strengthened collaboration. Governments and NGOs should help to enable and stimulate its practice. They express that the principle of CSV would essentially make companies focus on "the right kind" of profits and move beyond short-term thinking. It should though come from companies' self-interest and a better understanding of business and value creation. The authors claim that societal necessities would indeed be handled if every company pursued the principle (Porter & Kramer, 2011, pp. 75–77). Lastly, for the practice of shared value creation, leaders will need to develop new skills and knowledge. As briefly mentioned by the authors, this includes: "a far deeper appreciation of societal needs, a greater understanding of the true bases of company productivity, and the ability to collaborate across profit/nonprofit boundaries" (Porter & Kramer, 2011, p. 64).

3.3.2. CSV – relevance to the research case

CSV is relevant to include in the project's theoretical approach for exploring motivating factors and discussing approaches for promoting corporate sustainability. The framework emphasizes and combines aspects of both business operation, opportunities, and economic

considerations, including the aspects of purpose and value. In comparison with the framework of PDL, CSV is considered to bring more realistic explanations for sustainability engagement in terms of value/profit, which is an ideally conflicting area within PDL. CSV also largely corresponds with several elements emphasized in the literature review. The framework highlights a necessary shift from traditional business thinking, i.e., short-term focus on profit and growth, towards a broader, coherent, and more sustainable business perspective. Both companies and management need accordingly to evolve from narrow approaches and outdated perspectives. Broad collaboration and interdisciplinarity are as well notably highlighted within CSV. Companies must also acknowledge the significance of their business environment and respond to societal needs. The framework doesn't however seem to bring elaborated explanations for internal organizational processes and specific leadership practices. CSV emphasizes though that companies' motivation should come from self-interests and increased knowledge. From the viewpoint of the CSDM, CSV thus appears to focus on internally driven motivation rather than external factors. As a final note, the authors of Porter and Kramer were often mentioned in the reviewed literature. CSV appears as a recognized framework for the topic of sustainable development.

4. Methodology

The following chapter will account for this project's research strategy and methodological approach. Descriptions, reflections, and evaluations of choices made throughout the project process will be emphasized. Thus, the chapter will principally explain the methods used in the project and describe the research process' development. Considerations concerning validity, reliability, and limitations are included in the final sub-section.

4.1. The research strategy and methodological approach

The following sub-sections account for the research strategy and methodological approach utilized in this project for conducting the empirical investigation. A brief explanation of the ontology and epistemology behind the approach is also included.

4.1.1. Research strategy – the inductive-qualitative approach

Neuman (2014) explains that there are two general research approaches: the inductive and the deductive approach. Inductive research begins by gathering data to build towards and create generalizations, patterns, or ideas. Several specific observations are the starting point while the development of theory aims to capture what these show. Deductive research rather begins with the researcher's idea or guess, where data is gathered to test or verify these. Studies are not always solely inductive or deductive but most emphasize one approach before the other. The purpose of the research and the type of data to be collected are guides for the choice of an approach, there is though no strict rule for this. An inductive approach is most often used with qualitative data and exploratory research, while a deductive approach is more often used with quantitative data and explanatory research (Neuman, 2014, p. 48).

Blaikie and Priest (2019) differentiate between four main different procedures for answering research questions, called "logics of inquiry". These include *Inductive*, *Deductive*, *Retroductive*, and *Abductive* logic. The authors explain that inductive logic intends to describe social characteristics and regularities. The inductive logic is also essential for answering "what" questions – which coincide with this project's research questions. Deductive logic cannot for instance answer "what" questions. The focus of abductive logic is further on the world of the social actors being investigated, i.e., their reality, meanings, and knowledge. This can be discovered by entering their world and observing their activities while aiming to

describe these meanings, motives, and actions. The abductive logic can be used to answer both "what" and "why" questions (Blaikie & Priest, 2019, pp. 21–22).

As explained in the introductory chapter, this thesis presents an explorative study and addresses "what" questions. Exploratory research also commonly makes use of qualitative data, while the researcher must remain open-minded and creative (Neuman, 2014, p. 15). Thus, inductive logic is the project's main research strategy or approach for gathering qualitative data. Elements of the abductive logic may be said to also be involved, but the research does not have an explicit micro-focus on the participants and their language – as Blaikie and Priest (2019) emphasize. These authors also highlight that a combination of the four logics to answer a study's research questions is common. For this research, a hypothesis or expectation of a finding is also formulated – as introduced in section 1.4., although this is typically more in line with a deductive research approach. The hypothesis is explored whether to be fitting with the findings or not and included as part of the discussion in chapter six.

The practice for this project has largely been to move back and forth between the literature, the definition of the theoretical framework, data collection, and the processing of the collected data. Keeping the research process open and fluid also corresponds with the inductive and abductive approaches. Neuman's (2014) descriptions of the inductive-qualitative approach and process characterize the realization of this research project. As the author explains, when gathering qualitative data, the course of the activities is flexible, multidirectional, and nonlinear. The research process proceeds gradually but slowly and it may take sidetracks before moving forward – which indeed matches the process of this project. The process is thus like a spiral, where new insights are obtained with each loop. This approach can further be a beneficial strategy for being able to adjust to changing situations, keep open to new perspectives, and for creating more of an overall feeling for the research. The researcher can as well start with more general research questions that are specified later in the process, which was also the case for this project. Less time can then be spent beforehand on developing precise questions and planning study details, but much time is needed in the later stages of collecting and processing data. A final aim is also being able to generalize the research findings, i.e., relate them to a broader category of people, organizations, or units beyond the specific cases that were studied (Neuman, 2014, pp. 48–51). An illustration of "the research spiral" is presented in figure 4 below as a representation of the project's research approach and process.
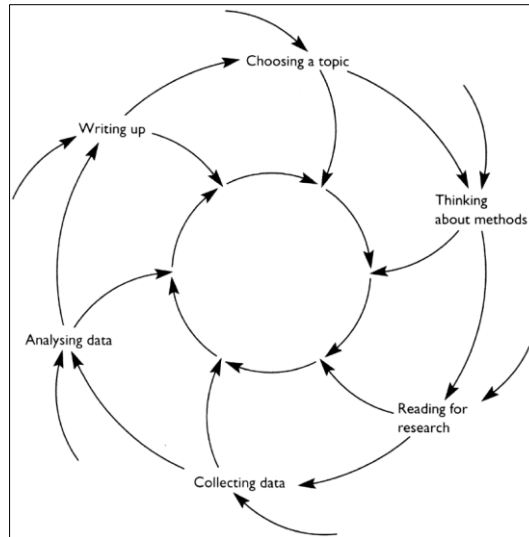
Figure 4: The Research Spiral
(Derived from Blaxter et al., 2001, p. 10)

The project is set to gather qualitative data. I chose the company Entro as a case study to approach the research field and used interviews in combination with observations as the collection methods. There are various definitions of a case study, but the concept is commonly used as "an umbrella term for a family of research methods having in common the decision to focus on inquiry around an instance" (Blaikie & Priest, 2019, p. 183 referred to Adelman et al. 1977). I further chose individual or personal interviews to get close to each interviewee, also because I considered these to be easier and more realistic to set up than e.g., group interviews. It was also important to make the interviews appear informal, casual, unintimidating, and not too time demanding for obtaining participants. To also remain flexible, the interviews were conducted semi-structured, based on a beforehand developed interview guide. This guide was not followed methodologically but functioned as an assistant during the interviews. A brief question basis or description of the research's main aim was also shared with the interviewees beforehand. Further descriptions of the data collection process are accounted for in section 4.2.2.

Time and resource restraints have been highly important factors in the choice of methods. I believe that the method of interviewing has been beneficial for the case of this project, which aims to gather different perspectives on the topic among relevant actors. A discourse analysis could have been an alternative method, involving a collection and categorization of different groups of stakeholders' viewpoints on the matter. Questionnaires and surveys could as well have been alternative methods. These three methods might have provided a larger sample

base than what has been obtained in the project with interviews. However, these methods would have been less beneficial for gaining personal and elaborate opinions, discussing the topic and elements freely, and asking follow-up questions.

Cooperating with an operating company has also been highly favorable for relating the case to reality and practice. I would though have aimed to obtain more interviews if more time was at hand – particularly, to gather more viewpoints among customer companies of Entro. The project could have focused more on business leaders' own considerations and maybe less on Entro and employees' considerations. In the end, I feel that the project and its results match the time at hand. The chosen methodology is also considered to have helped explore my research questions and problem statement, though the research could have been taken further.

4.1.2. Ontology and epistemology

While the concept of *ontology* concerns "ideas about the nature of reality", *epistemology* concerns "how knowledge of it can be obtained" (Blaikie & Priest, 2019, pp. 101–102). In-depth explorations of the matter of theoretical research traditions and philosophy of science fall beyond the scope of this thesis. It's though worth mentioning how the traditions behind the inductive and abductive logic generally view what reality is and how understandings about it may be gained, to give an idea of the perceptions behind this project's strategy and approach. The inductive logic is considered to best function with the epistemology of *conventionalism* in combination with the ontological assumptions called *cautious-*, *depth-*, and *subtle realist*. Conventionalism involves seeing the theories that scientists create as tools for bringing understanding to the world. These describe though only what the scientist considers to be real – not the reality. The tradition of realism broadly involves seeing reality as existing independently of human minds. The abductive logic is often used with the epistemology of *constructionism* and in combination with the *idealist* ontology. Constructionism involves regarding social reality as having to be discovered through social actors' language, thus from their inside and not through scientists' concepts and theories. There are however no criteria for establishing the truth of this knowledge. The tradition of idealism broadly involves seeing the social reality as being made up of social actors' common interpretations, which they produce and reproduce through their everyday interactions and activities (Blaikie & Priest, 2019, pp. 102–105).

4.2. The project process

This section will describe the process of the research project and its gradual development. The section also includes descriptions of the data collection and processing stages, whereas the final sub-section highlights challenges that were experienced during the process.

4.2.1. The development of the project

A first research design proposal on the topic was developed as a course assignment by early December 2021. It included thoughts of interest at the time, but the project's focus has developed significantly since then. The presentation and research inquiry raised by Entro – as mentioned in the introductory chapter, was discovered in October 2021. I initiated contact with Entro in November and received a response a month later. The first meeting with my contact person in the company was held just before Christmas time. This was when the idea to use Entro as a case study/basis for the project was first formulated which I found to be an interesting case. This also seemed beneficial in terms of accessibility and feasibility of the project. A next meeting was held in early February 2022, where I presented my research proposal. The focus was still somewhat broad but involved a proposition intending to study Entro and conduct interviews with both employees and customer companies.

The project was then registered with *Norsk senter for forskningsdata* (NSD). While participating employees of Entro are anonymized as much as possible and no personal data is utilized in the project, indirect recognition could hypothetically be possible. Information about the research and consent forms were therefore forwarded before conducting any interviews – included in Appendix 1. The customer company representatives are fully anonymized, only the sector of their operating company is made visible in this thesis. No interview notes are included in the Appendix to maintain the anonymity of the interviewees.

In February and March 2022, I focused on gathering relevant literature on the topic and areas of interest for the research case. This stage of the research process was considered quite challenging, even found somewhat overwhelming to comprehend. I also found it quite difficult to move on from this stage and decide when enough literature had been collected – literature review could indeed have been a research project in itself. The literature process stage contributed nonetheless with knowledge and helped to build up the research context. The literature was found and derived from both previous course curricula, search through databases (e.g., Oria, Google Scholar), search through peer-reviewed and acknowledged

journals and publishers, tips given by my supervisor, previous assignments and project work, and further references in already found literature. In reflection, less time could probably have been spent at this stage, though this was hard to acknowledge at the time.

At one point I had to decide to proceed from the literature collection stage although a clear direction of the project was still uncertain. By mid-March 2022, the focus was thus turned to empirical data collection. I decided to start with observation work and information gathering to get increased knowledge of the company Entro and for obtaining a basis for interview questions. At this point, I had some broader research questions in mind but not any definite ones. I did find this move out in the field largely helpful for proceeding with the project and approaching a narrower research focus. The process continued with scheduling interviews with different employees of Entro and further customer companies. The interviews were conducted in March, April, and May. The decision to stop the data collection process in May was made based on time restraints, though I would ideally have liked to talk to more customer companies. May, June, and July were spent processing the data and writing out the different sections of this thesis. I have essentially moved in between the different elements of this thesis and worked on sections simultaneously. In the next two sub-sections, the collection and processing stages will be explained in more detail.

4.2.2. The data collection process

For the observation and information-gathering work, I was allowed to spend time at one of Entro's office locations. This work was carried out within the two last weeks of March 2022. In addition to observing and getting an overview of Entro's practices, this process included some informal conversations with my contact person. I thus had the opportunity to ask spontaneous questions about Entro and their work in a casual and unofficial setting. In this process, I was additionally allowed to participate in one internal department meeting. This meeting mainly concerned talking about status updates, upcoming activities, and planning. The observation and information-gathering work were beneficial for obtaining an impression of the company's practices and activities, while further understandings were achieved through the interviews. Spending time at the office location was also favorable for obtaining a basis for the development of interview questions.

While conducting the interviews, the interview guide functioned as a starting point. Questions were adapted and developed from interview to interview, based on knowledge and

information obtained through previous interviews. Some questions were also directed toward the specific interviewees' positions and their working areas. The first interview worked as a "test" to find my way forward since the areas of importance were still somewhat uncertain. The research focus was further made clearer as the collection process carried on. Although the interview guide was developed and altered, some core questions remained throughout all the interviews. Getting reflections on the question of motivators for environmental work among companies was for instance considered essential. Some follow-up and spontaneous questions did as well occur during the conversations. The interviews had with this quite an open conversational flow. The interviewees were allowed to talk freely if they wanted to, though the extent of their initiative varied. Some interviewees were elaborate and reflective in their responses, while others were briefer. A few of the interviewees also ran out of time, resulting in the interview having to be concluded before all intended questions were posed.

One interview was conducted in person, while the rest were conducted as an online video call through Microsoft Teams. Conducting interviews online was considered necessary concerning practicality and getting access to interviewees across the different locations in Norway. In-person interviews would perhaps have been more favorable for getting closer and personal with the interviewees. However, the online interviews are considered to have brought the necessary data for exploring my research questions. No recordings were taken during the interviews, only written notes. All interviews were also conducted in Norwegian. A summary of the project's interviews is presented in table 1 below.

Date	Interviewee	Stage	Duration
23.03.22	Entro employee	In-person	About 60 min.
30.03.22	Entro employee	Online	About 45 min.
31.03.22	Entro employee	Online	About 30 min.
04.04.22	Entro employee	Online	About 30 min.
07.04.22	Entro employee	Online	About 20 min.
22.04.22	Customer representative	Online	About 23 min.
10.05.22	Customer representative	Online	About 20 min.

Table 1: Overview of interviews

While formulating the initial research project proposal, I thought it would be important to interview employees in different positions throughout the organizational structure of Entro – including higher-up leaders, middle managers, and working advisers. However, when starting to conduct the interviews, I began to realize that the viewpoints of the employees working directly with customers were probably more relevant for my research case. The consideration of gathering various perspectives as a necessity remained, but the research focus moved away from executive leadership positions within Entro.

The five interviewees from Entro include employees from different locations and main working areas, with various professional and academic backgrounds, number of years in the company, and experience in the field. Diversity is something that I find important for obtaining different perspectives. Suggestions on whom to contact for interviewing were given by my contact person in Entro. Advice and access to the two interviewed customer companies were as well given by my contact person and through some of the interviewed employees. The sector of the two companies, involving property management, is a typical client area for Entro. These interviews were conducted with the positions that are responsible for the environmental work within the companies. Access to the companies' executive leaders was notably not obtained, which would likely have been more desirable for the research case. Some of these interviewees' reflections are still considered relevant for the case, particularly the companies' motivators for environmental work. The interviewees did not have much knowledge about the development and implementation processes for their companies' focus on environmental matters, which would have been interesting to explore for the research case.

4.2.3. The data processing

Notes and keywords were taken by hand during the interviews instead of making recordings, which decision was mainly based on time and resource restraints. I also wanted to keep the interviews informal and unintimidating when asking people to participate, as well as make sure to pursue the NSD's personal data protection guidelines. The interview notes were further written out after concluding the interviews, containing answers and reflections made by the interviewees in addition to some personal observations and thoughts. Not making recordings of the interviews was beneficial for time efficiency, which made it possible to interview several people instead of only a few. While processing the data, I had however to trust my notes and rely on the memories of the talks instead of being able to listen through

recordings. The chosen method and this decision are nonetheless considered to have worked sufficiently for the project.

In the data processing stage, interview notes and findings were further written out and classified into different sections based on content. The aim was to get an overview of and identify viewpoints, areas, and arguments in the responses. In this sorting process, decisions of aspects to include or remove in relevance to the case also had to be made. The stages of collecting, processing, and analyzing the data were indeed time-demanding. While processing the data and writing out findings, it has been highly important to remain true to the interviewees and their explanations. Based on my interview notes, the word cloud figures 8 and 9 – presented in chapter five, were made in the program NVivo. These figures represent visualizations of keywords or categories frequently emphasized by the interviewees in their responses. The figures were made to create an illustrative impression for the reader.

4.2.4. Challenges in the project process

A few challenges were experienced during the project process. The first main challenge was to determine and limit the focus of the research. I found this particularly difficult in the initial stages of the project, although figuring out the way while the project carries on is a part of the chosen research approach – as explained in section 4.1.1. I had the benefit of having several conversations with my contact person in Entro through the process and before starting to collect data, which I found helpful for proceeding with the project. I have as well found it challenging to decide when to conclude or move on from the different elements and stages of the project and essentially to manage its complement within the given time limit.

Another challenge for the project was getting access to data and obtaining interviewees. The recruiting process involved continuous correspondences where I had to remain open, flexible, and forthcoming. I also had to manage meetings being rescheduled or canceled. Most of those who were asked for participation responded positively and helpfully immediately. I did however also experience some rejection. A few of the employees in Entro were somewhat reluctant to participate due to having less practical experience on the topic of corporate sustainability. Obtaining interviews with customer companies of Entro was even more challenging. I was largely dependent on approval or access for whom to contact and it became a challenge to find relevant companies that Entro believed would want to participate. The process became time-demanding as parts of the communication to other companies had to go

via Entro. This could nonetheless also have an impact on the participants obtained, e.g., if Entro only put me in touch with only very satisfied customers. I was able to contact one of the customer companies directly myself. In the end, time restraints became the main difficulty. I had to conclude the data collection process at a stage where I ideally would have wanted to interview more companies. I did also not manage to talk directly to company leaders, which was the initial aim of the research.

The third main challenge was conducting the interviews since this is something that I have less experience with. It was challenging to balance the matters of asking questions – but not leading ones, keeping an ongoing conversation with the interviewees, reflecting on their responses, making potential adjustments to the following questions, and at the same time taking notes. Managing the interview time was an additional difficulty. Some of the interviewees had time limitations, resulting in the conversations having to be a bit rushed at the end. I could easily have conducted some longer interviews but could however not take up more time. Questions and matters were prioritized during the project process, in which the first interview contained the most unnecessary questions for the end thesis.

The last experienced challenge concerns the earlier information-gathering process, where it was challenging to get a clear-cut overview of Entro and the specific services that the company offers. The company's websites were among other elements explored. The websites contain a great deal of information on services and areas of customer assistance, but involve however multiple different pages, tabs, and menus. The company's working areas also appear to be partially connected or composited. The task of creating an overview was thus somewhat confusing or difficult to grasp but not experienced as a major project challenge.

4.3. Validity and reliability – limitations of the research

Validity and reliability may involve several meanings. Neuman (2014) refers to the concepts as desirable aspects of scientific research, i.e., ideals that the study should strive for. Their perfect performance can though never be achieved. Reliability involves that the utilized method or instrument is consistent and dependable, while validity involves linking a concept to empirical measures. Validity concerns thus how well the aspect of reality the researcher measures fits with the ideas used to understand that aspect of reality. However, reliability and validity differ from qualitative and quantitative data. In qualitative studies, reliability involves that the data is collected consistently and consciously. The researcher should not act

inconsistently, carelessly, or irregularly when collecting data even if one also has to remain flexible and adaptive in the process. Validity for qualitative data concerns authenticity and involves representing what is "real" for the actors who are studied. The aim is to capture social life in the way that these actors experience it (Neuman, 2014, pp. 132–135). For the data collection process of this project, I have aimed to appear consistent, regular, professional, and gain authenticity. Some errors or potential limitations are nonetheless involved.

My lack of experience in conducting interviews has likely brought implications for the research project. For instance, in terms of formulating ideal interview questions and the performance during the interviews. Personal understandings and subjective interpretations are further involved with the method of interviewing – even if the research aims to be objective and represent authenticity. There is for instance a risk of interpreting an expression that the interviewee potentially intended in other ways. I had however the opportunity to ask follow-up questions during the interviews, which reduces the extent of this risk. Acquiring subjective interpretations or "incorrect" meanings is also a potential error present in the processing of the interview notes and findings. I have nonetheless aimed to remain true to the interviewees and get meanings as right as possible, though I had to rely on my notes and memory.

A limitation of my chosen method involves that it was not possible to listen through recordings several times to assure the interviewees' answers and expressions. Also, to reinterpret, reconsider, or look for new meanings while processing and analyzing the data. As only the main points or parts were possible to obtain, my interview notes do not represent the conversations and responses completely accurately. With this method, there is also an involved risk of losing any meanings or expressions during the interview. The interviews were as well conducted in Norwegian and the results were translated into English. This involves that meanings could have gotten lost in translation or answers even translated incorrectly. While I did not experience any significant troubles conducting the online interviews, this is a more challenging and anonymous or diffuse way to communicate than face-to-face. This is an additional element that could have affected the data possible to obtain.

The final project limitations highlighted in this section concern anonymity and objectivity. As accounted for in section 4.2.2., suggestions and information for whom to contact for interviews were given via my contact person in Entro and through previous interviewees. This involves that several of the interviewees both knew each other and were aware of each other's participation in the project. The factor of less anonymity could have affected the participants' openness and honesty during the interviews. However, I do not consider this to be a large

error for the research as sensitive or private information is not concerned. As a researcher, I further had to strive for remaining critical and objective during the research process. Also, not in any way act on a request for Entro. During the process, I took the opportunity to apply for an open job position in the company. Though this process was closed before the conclusion of the research project, this is a matter that could have affected the research and its objectivity.

5. Results and analysis – case company and interview findings

The following chapter presents the project's collected data. The first sub-chapter gives an overview of the company Entro, which is used as a case study. The second sub-chapter will move on to present findings gathered from the interviews. This section is separated into thematic sub-sections to bring a clear overview of the main subjects and patterns emphasized by the respondents. The section will bring focus to the following main elements: 1) the Entro employees' considerations of environmental work with customers companies, 2) motivators for corporate sustainability or environmental engagement, and 3) potential factors for creating an increased focus on corporate sustainability.

5.1. Overview of the company Entro

The information presented in this first section was obtained through observations, several conversations with my initial contact person, and interviews with other employees of Entro. Elements have additionally been derived from Entro's website, as well as from an online service catalog to which I was given access during fieldwork. This catalog included a brief company overview and a summary of the services it offers and is used both internally and externally for customers. The first sub-section will provide a general introduction to the company. The second sub-section will highlight Entro's working areas and the services it offers, whereas the final third sub-section will bring light to the company's organizational structure and internal practices.

5.1.1. About Entro and its sustainability strategy

Entro is an energy- and environmental consultancy company, which offers advice to a diversity of both private and public companies and organizations. According to information found on their websites, Entro is a leading advisory company in Norway and the Nordic region, within the specific area of sustainable building operation. Entro offers specialized expertise on sustainable and resource-effective buildings and claims to be one of the largest service providers in this area. Entro works thus mostly with large Norwegian and Nordic companies that either own, manage, or service properties (Entro, 2022b). In addition to Norway, Sweden, Denmark, and Iceland, the service catalog indicates that the company also

operates with corporations in Myanmar, Pakistan, and Bangladesh. Entro also expresses further international ambitions (Entro, 2022a).

Entro would be categorized as a medium-sized company since it has less than a hundred, but more than twenty employees (NHO, 2022b). At the moment, Entro has three main office locations in Norway and one additional location under development. The corporation was first established in 1990. As further indicated on their websites, Entro has been through some stages of organizational restructuring, but energy usage and regulation seem to have been the main areas of focus since its establishing stages. As mentioned on their websites, concepts like "energy efficiency" and "green enterprise" were not particularly common at the time of Entro's creation more than thirty years ago (Entro, 2022b). The several years of experience of the company are highlighted in the communication outwards. Entro seems indeed to present itself as a front-running company within the area of energy efficiency consultancy in Norway.

Entro's work with customers largely concerns building performances, energy usage, and operation efficiency specifically. This was made clear even in the early project stages and through initial communication with Entro. Entro's work thus largely involves technical aspects and matters, which have made employing engineers a natural focus for the company. This was also reflected throughout the project's interviews, as several interviewees had engineering backgrounds. Entro's services and competencies are nonetheless not restricted to technical areas. On their websites, they notably refer to as having interdisciplinary competence and holding a mix of both practical and academic skills (Entro, 2022b).

As I learned through the project and data collection process, Entro does not have many customer cases that go beyond specific technical matters and energy-related issues. Technical services are the most often requested services by customers. Thus, Entro does not have much experience with projects that concern sustainability more broadly. One interviewee expressed however that they've previously had some concrete assignments on the topic of sustainability, also that they currently have some ongoing dialogs with potential customers. Entro wishes to widen its main working area and include broader aspects of sustainability amongst customer projects to a larger extent. Most of the interviewees however expressed that they consider this a challenging task to accomplish. Through all the interviews with the employees of Entro, the respondents emphasized that customers do not necessarily emphasize the bigger picture of sustainability. Customers are rather often more narrowed or smaller scale oriented in their focus – at least in their initial requests and dialog with Entro. It could for instance be the case that a customer focuses on improving indoor climate and conditioning systems for energy

savings and cost reductions, or need to do maintenance checks of technical installations due to regulations. One employee explained that Entro is at present time experiencing a challenging in-between phase, where customers are getting increasingly aware that they will at some point need to emphasize sustainability to a larger extent. However, most customers are not yet at the point where such considerations are taken fully into account. The interviewee also expressed that the focus amongst customers and business corporations is believed to change. Entro sees accordingly already an ongoing transition but it's inevitably difficult to move on in the market and strengthen the focus on sustainability amongst customers. This expressed dilemma constitutes a significant basis for this project's context.

5.1.2. Working areas and customer services

The focus of this sub-section will be on Entro's working areas and the services that it offers to customer companies. The company's working areas are broadly separated into five categories: *energy*, *environment*, *sustainability*, *finance,* and *benchmarking* – as seen in figure 5.

⚡ Energy	♲ Environment	💧 Sustainability	(KR) Finance	✅ Benchmarking
Reduce energy consumption and costs through an energy-efficient operation.	Reduce costs and improve your environmental performance.	Secure the resources of the future by thinking and acting sustainably.	Save the environment and climate by lowering your electricity bill.	Where can you make adjustments to optimize operations and environmental footprint?

Figure 5: Categorization of Entro's service areas
(Derived from Entro, 2022b)

Entro's services are more precisely categorized into three main service areas. These areas include *management*, *optimization,* and *control/benchmarking*. This grouping is utilized both on the company's websites and in the given service catalog (Entro, 2022b, 2022a). Table 2 below summarizes Entro's services based on this categorization. As I learned during fieldwork, *control and benchmarking* is the grouping of services that concern aspects within finance, analysis, and legislation, i.e., numbers and regulations broadly speaking. The *optimization* category involves technical and engineering service aspects, matters that hence generally involve "green" operation. The *management* category involves services that concern business management and administrative processes. This service area is of particular interest for this research project because it includes a focus on leaders/leadership, the development of sustainability strategies and company targets, as well as the planning of related practices and actions. The next two paragraphs will therefore elaborate on the content of this category.

Management	Optimization	Control and benchmarking
Energy management	Optimized building management	Benchmarking
Environmental management	Smart buildings	Consumption/usage monitoring
Energy consultancy	Energy monitoring systems	Consumption/usage analysis
Environmental consultancy	Envi. monitoring systems	Tenant recharging
Waste management	Consumption/usage measuring	Reporting
Sustainability consultancy	MFMD	Taxonomy
Green business development	Support for consulting engineers	Cost control
Risk financing	Energy meters	Energy labeling
		Invoice control

Table 2: Overview of Entro's services

(Based on categorization from Entro, 2022b, 2022a)

As seen in table 2, the management category includes amongst others the services of energy- and environmental management and consultancy. When asked about the practice of these particular services, one employee explained that the essential aim for Entro is to help customers help themselves. Entro can first assist customers to set their desired targets, and second, help them map out potential starting points and formulate action plans. The same interviewee stated that Entro can thus help the customer establish an internal structure for reaching their objectives. The practice of energy management was explained to simply involve a continuous focus on energy within a company. The interviewee mentioned that Entro would here for instance advise the customer to establish an internal leader group focused on the topic so that the company in the end could manage itself in the area. The interviewee expressed that Entro in this way introduces a way of leading, but not any specific theoretical-based leadership style. The interviewee indicated that this approach is a part of the general method that Entro brings to customers. If a customer wishes so, Entro could nonetheless also function as the company's environmental department.

Another Entro employee explained that the service of sustainability consultancy can involve helping a customer develop sustainability objectives and strategies. A common practice is to have a session with the customer and systematically map out the company's entire stakeholder system. According to this interviewee, a stakeholder system involves all the actors who are directly or indirectly affected by the company's practices. A consideration of the potential effects that more sustainable practices could bring for these actors should be included. A

process of defining what sustainability entails for the specific company is then initiated, which also involves an evaluation of what is important for their business. The interviewee mentioned that sustainability is a wide and not at all unambiguous term with several involving dimensions. Perspectives and elements of importance will also thus vary from customer to customer, depending on e.g., what they do, where they operate, and how they operate. *Materiality-* and *stakeholder* analysis were conclusively explained as being essential practices of Entro's work within the management service area. The analysis involves identifying areas of importance and actors of significance for the customer company. The same interviewee lastly mentioned that though energy- and environmental management focus on more limited issues, the areas are in reality underlying parts of a broader corporate sustainability picture.

During fieldwork, I learned that Entro also offers courses and customer training, through what is called Entro Knowledge Center. When asked about the frequency of the courses, one interviewee explained that these are arranged occasionally. The courses are however mostly technically focused, thus placed within the optimization- and operation service category. The same interviewee mentioned briefly that courses within the management area have been held previously. Another interviewee confirmed that Entro's courses first and foremost concern technical aspects and energy systems training. This interviewee was additionally asked to consider whether it could be of interest for Entro to offer more training for customers within the area of management and sustainability. The interviewee answered that this undoubtedly could be of relevance – potentially even advantageous, something that had thus already been personally suggested. Such courses could for instance focus on bringing understanding to the development of sustainability strategies, but in a general manner so that it would be simultaneously relevant for different types of customers. To my impression, training and courses do not at the current time appear as areas of particularly large focus for Entro.

5.1.3. Organizational structure and working practices

While investigating the service areas of Entro, I considered the company's working areas to involve quite limited expert knowledge. Not only in terms of engineering and technical matters, but also in areas concerning finance, analysis, reporting, and legal regulations. The question of how each employed consultant in Entro works with customer cases thus came to mind rather early in the information gathering process. Would for instance all employees need a certain amount of knowledge of technical installations, accounting, and legislation? Would

the consultants also need to be able to carry out or participate in the comprehensive reports and specified analyses included in the company's services?

Through the observation work, I learned that Entro's employees work internally within five main areas or different departments. These areas correspond with the company's service area categorization presented in section 5.1.2. The internal working departments include the following: 1) *control,* 2) *"green" operation*, 3) *management*, 4) *benchmarking*, and 5) *IT/software*. The area of IT is an internal support area not oriented toward customer services. The employees work within the department where they feel most at home. They are also free to change their main working area whenever or if desired. As a response to the initial question of how each consultant works, I learned that Entro's employees largely collaborate on customer cases across the different service areas and office locations. Resource allocation is thus a common practice within Entro. The service of sustainability strategy development is for instance placed within the management area, while sustainability reporting is within the service area of control. These services are though connected and involve collaboration.

One employee explained that the establishment of the *management* department happened during the autumn time of last year, 2021 – in other words, quite recently. The interviewee stated that this service area was though not new for Entro, just the establishment of a separate working group. The area of management has been present and a part of the company's services for a longer period, especially the service of energy management. Another interviewee stressed that work with or directed toward corporate leaders and management always has been an area of focus for Entro. A third interviewee explained that strategic sustainability has been initiated as an own area within Entro to focus on creating more market activity on sustainability and investigating what the company can offer the market. It has been a developing process to establish such company strategies for Entro.

I conclusively learned that each consultant doesn't need greater knowledge of all the services that Entro offers since specialization is allocated across the company. Elements of a customer project or another specified service request at one office location may be assigned to other employees within the associated working area at other locations. During the observation work, one employee explained that internal resource allocation has not always been the practice for the company. At some point, it was however decided to strategically focus on allocation to increase efficiency. Resource allocation of specialization also seems reasonable in terms of the company's argumentation for holding broad interdisciplinary competence. An operational leader – a position based on each office location, manages accordingly the

allocation work. Each office location also has one departmental leader. Sectional leaders and other main area responsible positions are additionally present in the corporation. Executive leadership positions are as well present in the organizational structure (Entro, 2022b). In one of the conversations with my contact person, it was indicated that Entro aims to have a flat or informal organizational structure with unpretentious leadership. I was given the impression that Entro wishes to perform as a modern, updated, visionary, and progressive company. Figure 6 below is made as a representation of how I vision the build-up of Entro's organizational structure, based on the findings of this section.
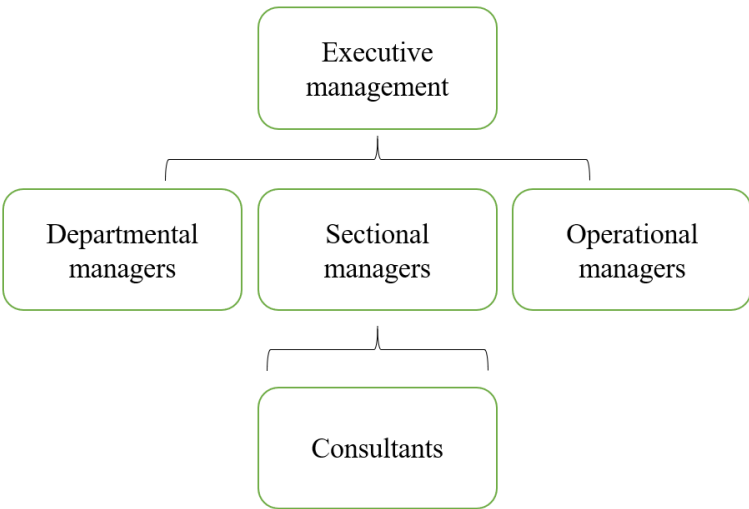
Figure 6: The organizational structure of Entro
(Based on Entro, 2022b)

Entro's website indicates that the company's main working method is based on its own developed methodology, which has gradually been developed and improved since its establishing stages. This methodology is referred to as "the Entro method" and is based on the following four main elements: *facts/data*, *digitalization*, *value-creation*, and *collaboration* (Entro, 2022b). Figure 7 below is made as a representation of the Entro method and the involving elements. The website explains that the Entro method involves that the company's practice includes a collection of usage data, which is used to create overviews and analyses for enterprises. The data collection and processing work is also digitalized for efficiency and precision. The element of value-creation involves that Entro's projects are profitable. Profitability is stated as a constant focus of the company's services. The work is lastly described to be done in close contact and connection with the customers (Entro, 2022b).
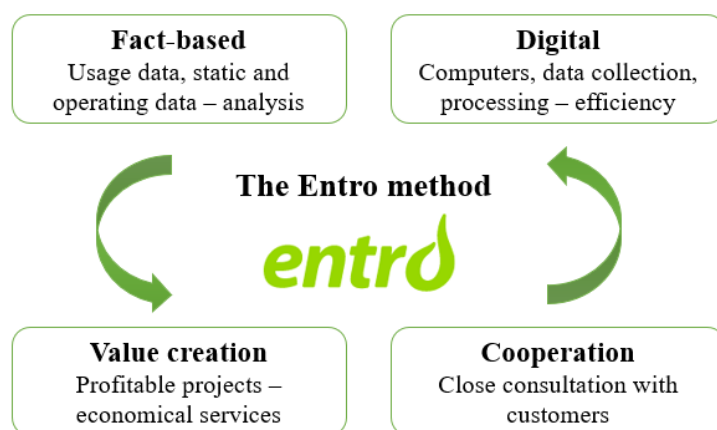
Figure 7: The Entro method

(Based on Entro, 2022b)

The Entro method was not further accounted for or particularly often explicitly mentioned by the interviewees during fieldwork. The elements of the method appeared however in the employees' descriptions of Entro's working practices – which will be made visible through the presentation of findings in the following sub-chapter. This involves especially the element of value-creation. The Entro method and descriptions of working practices are further discussed in chapter six in connection with the theoretical frameworks of CSV and PDL.

5.1.4. Sub-conclusion

In conclusion, Entro experiences that most customer cases concern technical and energy-related matters and that many companies are not particularly preoccupied with corporate sustainability more broadly. Entro does also not have much experience with projects that go beyond specific technical issues. The company wishes to move both its expertise and customers towards a stronger emphasis on corporate sustainability in practice. Entro's employees see an already ongoing transition of increased attention for sustainability but complete considerations are generally not yet present amongst most companies. The employees also consider it highly difficult to change the focus of the market. The question of *how* companies could be motivated to strengthen their focus on sustainability and the challenge it represents remains a focus of this thesis and the subsequent sections.

As we have seen, Entro offers various services within five broadly categorized areas: energy, environment, sustainability, finance, and benchmarking. The services that the company offers

are more specifically structured around three working areas: management, optimization, and control/benchmarking. The management service area is of particular interest for this research as it includes a focus on leaders, sustainability, strategy, and planning. Entro offers also courses for customers but these are mostly limited to technical matters. The area of training and courses doesn't currently appear as of relatively large focus for the company – an element that will be further discussed in chapter six.

Entro's employees work within departments or groups that correspond with the service areas that the company offers. Resource allocation is a common practice, where the employees collaborate and contribute with specialization in customer projects across the departments and service areas. The organizational structure of Entro will be discussed in connection with the theoretical framework of PDL in chapter six. It was expressed during fieldwork that Entro has a flat structure and informal leadership. The findings of section 5.1.3. indicate that a traditional type of management structuring that involves executive management, middle managers, and subordinates is present.

5.2. Corporate sustainability – practices, engagement, and motivations

This second section is further divided into thematic sub-sections, based on the focus of the interview questions and the elements emphasized by the interviewees. The first sub-section highlights considerations made by Entro's employees regarding their work with customers. These include reflections on the current market demand, customers' requests, what customers generally emphasize, and challenges that they experience in their work. The second sub-section presents the interviewees' reflections on motivating factors for corporate environmental or sustainability engagement. The final third sub-section presents the interviewees' responses to the question of how the focus or attractiveness of corporate sustainability might be increased. Arguments that the employees would use with companies to promote an advanced environmental focus are also included. The framework of the CSDM – as accounted for in the third chapter, is used throughout these two sections to classify and differentiate between the highlighted factors. It's worth noting that the interviewees largely emphasize the environmental dimension while reflecting on the topic of sustainability.

5.2.1. Entro – considerations of customer work

The Entro employees' reflections and experiences of their work are relevant for investigating today's general market demand for services that concern sustainability, as well for obtaining an impression of the focus on sustainability among companies. Explanations regarding Entro's working approaches are also useful for looking into practices and further discussing possible approaches for accelerating the sustainability focus amongst business companies.

5.2.1.1. The market demand and customers' requests and emphasis

Throughout all the interviews, it was emphasized that the demand for Entro's services has increased in recent times. One interviewee stated that, in general, the demand for services that concern the environment and sustainability is increasing. The rising necessity for companies to account for sustainability reporting is also according to this interviewee evident in statistics. Another interviewee confirmed that Entro experiences a general maturation and development of the market, which has been particularly noticeable during the past 1-2 years. Several interviewees mentioned that the increased demand for the company's services has been largely visible with the exceptionally high electricity prices of the past year. Increasing energy prices and interest in reducing electricity costs could thus be related to Entro's experience of increasing demand from customers.

Through the interviews, it was made clear that it's equally common for customers to contact Entro and for Entro to contact customers. One interviewee expressed that this is a constant practice combination. Several employees highlighted however that requests from customers have increased in recent years. One interviewee explained that until about 3-5 years ago, it was mostly Entro who worked outwards and towards customers. The same interviewee mentioned that this however depends on the type of service concerned. Services within the areas of optimization, operation, and benchmarking are more often initiated by customers, which could involve an energy-saving service or a specific label the company wishes to obtain. It was further explained that Entro needs to be more progressive and take the initiative in promoting services within the management service area. Another interviewee mentioned that Entro also needs to be more proactive when it comes to selling sustainability because they currently do not have enough history as a company in this area. It was additionally mentioned that the company has focused on marketing to a larger extent in recent years.

Entro's employees consider energy efficiency as the main service focus amongst their customers. One interviewee highlighted that services concerning cost savings for business operations are the most common, in which optimization and improvement are key practices. It's also through the interviews found that customers are more often specific rather than general or broad in their requests. Requests in open tender competitions were also explained as often being very specific. Customer requests are thus generally found to often be more narrow and smaller-scale oriented – at least in the initial dialog with Entro. Although most employees work with energy efficiency as a more limited focus in everyday cases, one employee expressed feeling that Entro all in all works with sustainability more broadly.

One employee explained that Entro does not experience many requests on the topic of sustainability. The same interviewee believes however that the demand for sustainability services is in reality bigger than what Entro is now able to see or obtain from customer dialogs. It was thus expressed that Entro is potentially talking about incorrect matters in conversations with customers. The interviewee mentioned for instance noticing a limited sustainability focus when forwarding offers that concern sustainability services to companies. The process stops then on the customer side – even if the interviewee considers the offers being affordable. The employee also believes that a transition has begun, in which the focus on sustainability as a necessity is already increasing. Entro's aim of strengthening the market's focus on sustainability was however indicated as being a challenging task. A reference to the "the chicken or the egg" dilemma was in this regard made, where the following questions were raised: should Entro hire more people within the sustainability field and try to forward the focus among customer companies? Or should an increased focus and demand rather first develop from the market?

Several of the employees stated that it's most common for Entro to work and develop customer cases with whom they already have an established relationship. Entro works in other words most often with already existing customers. One interviewee mentioned that Entro is not a large sales organization or has its own large sales department. A customer project may for instance initially start with one or a few services, that further develop and end up in the inclusion of several service aspects. It was made clear that Entro has a few customer collaborations that have been maintained throughout several years, which was also the case for the project's two interviewed customer companies. One employee expressed that for Entro's aim of becoming better to sell itself within the area of sustainability, it might be beneficial to start with already achieved customer relations and collected data overviews.

In the interviews with the two customer companies, both representatives highlighted operationalization as the beneficial factor for their collaboration with Entro. One of the interviewees explained that when their company first started to work with energy efficiency, the matter was at the time of a more peripheral or remote manner, so they needed help to make it operative in practice. The interviewee stated that Entro has managed to meet a necessary demand, where data analyses are both performed and practices brought to action. This thus gave Entro a competitive advantage. The interviewee expressed that numbers with a long history have been highly important for their company, which is also why the collaboration with Entro is still of relevance to them. The other interviewee likewise stressed seeing Entro as important for their company's optimization process, bringing data overviews, and the knowledge of its portfolio and previous practices.

5.2.1.2. Challenges and obstacles with customer work

The Entro employees had several considerations of challenges, obstacles, or frustrations that they experience in their work with customers. While reflecting on the question of challenges, one employee intuitively mentioned maintaining motivation. The interviewee expressed feeling frustration with customer companies' current focus – which is limited and smaller-scale oriented, instead of focusing on a bigger and more total corporate sustainability picture. The interviewee also mentioned that many have a typical fear of consultancy and see it as a frightening expensive service, which simultaneously makes it difficult to talk to companies and get them interested in Entro's services without being instantly rejected.

Another interviewee stated seeing those companies who don't consider environmental or sustainability evaluations today as having a short-term and day-to-day business focus rather than a larger and long-term perspective. The interviewee mentioned that Entro typically experiences that companies base the lack of such evaluations on a tight economy. It was also expressed by this interviewee that some leaders simply don't understand business thinking, while others might not see sustainability as sufficiently important, as long as they manage to stay within minimum legal requirements. Some leaders are as well still climate deniers and will regardless of Entro's work see sustainability – as expressed; as some idealistic nonsense.

One interviewee expressed experiencing complexity as the most difficult part of Entro's work. The interviewee explained that calculations and estimations for climate- and environmental issues have previously belonged to academia. Many companies thus don't have much

experience or relations to the matters. It was also mentioned that completing a total CO_2 consumption report for a company is a rather extensive task, while implementation of waste recycling or energy reduction is a bit more straightforward. The challenge is to keep Entro's work simple enough, while at the same time following given standards. The interviewee stated that sustainability is a highly contested area with several involving elements mutually depending on one another. The complexity was thus concluded as a current challenge.

One employee highlighted that regulations like the EU taxonomy are quite a new and uncertain terrain, which can be difficult and heavy to maneuver or manage one's way through. It's not yet completely clear what the taxonomy will look like for companies in Norway, but there are organizations currently working on bringing understandings and guidelines to it. On the other hand, another employee stated that the EU taxonomy might help as a push factor in those customer cases where energy-efficient measures are seen as less advantageous or beneficial. This was explained as a barrier that Entro experiences with some industrial actors, which essentially brings a weaker argument in favor of the purchase of its services.

Lastly, one employee mentioned seeing customers as currently having multiple areas to grasp for sustainability practice progress, they lack however competent employees to work on the development. The frustration this interviewee expressed is that many companies seem to put themselves at a level of minimum when it comes to taking action. Companies most often also want to solve their issues internally rather than externally, e.g., through consultancy companies like Entro. The interviewee indicated that companies are still largely trying to figure out how they are going to solve or relate to sustainability challenges, where many also might not want to put a lot of effort or costs into the process. Trust-building was thus considered an important aspect of Entro's further practice. The interviewee also mentioned that it will be challenging for Entro in upcoming times to compete with larger, well-established, and experienced stakeholders in the consultancy business.

5.2.2. Motivators for sustainability engagement

The following section presents the interviewees' considerations of current motivating factors for environmental or sustainability engagement among corporations. The first sub-section highlights factors emphasized by the employees of Entro, while the second sub-section presents factors mentioned by the customer companies.

5.2.2.1. Factors highlighted by the employees of Entro

The employees of Entro had several considerations of motivating factors for companies' focus on the environment and sustainability. Both different and repetitive aspects were mentioned throughout the interviews. The employees' reflections are largely based on factors that they currently experience from customer companies that have decided to purchase Entro's services. As one interviewee stressed, motivations largely differ from company to company. It was also highlighted that motivations may differ from the person within the company that Entro interacts with. A CEO might stress broader strategic aspects, whereas a division manager or janitor might consider more limited operational or daily practice-related aspects.

One interviewee stated that many customers seek Entro's services because they experience certain regulatory demands. This could for instance be an energy labeling required by law or maintenance checks of technical installations due to safety regulations. The interviewee mentioned that such regulations can be of both national and international legislation or come from internal company policies. Another interviewee similarly highlighted national requirements and internal company policies or strategies.

The EU taxonomy as an international legislative framework was repeatedly mentioned throughout all the conducted interviews. The taxonomy was mentioned as an important regulatory demand, which is believed to further increase its significance for the business sector in upcoming times. As I learned during the fieldwork, this classification system consists of six main environmental goals. The first two goals were publicized in the last year of 2021, while the next four will commence at the beginning of the next year, 2023 (NHO, 2022a). The UN's sustainability goals were as well mentioned as a current international driving force. Political factors, legislation, requirements, and regulations were conclusively largely emphasized by the employees as important driving forces for corporate environmental or sustainability engagement. In the framework of CSDM, these factors would be characterized as external drivers. "International treaties", "national government", and "to ease regulatory pressures" are for instance explicitly mentioned as external drivers in the model, while given "license to operate" is characterized as a connecting driver.

The second motivator that was highly emphasized by the employees involves companies' desire to reduce their costs. Motivation based on economical considerations was repeatedly highlighted as an important factor for companies' engagement with Entro's services. Some of the interviewees mentioned that this type of motivation has been particularly evident with the

increased electricity prices of recent times. One interviewee expressed that Entro has a beneficial case to sell when it comes to this type of motivation since most companies either wish or aim to achieve cost savings. The interviewee stated that energy efficiency and energy saving are profitable practices, thus appreciative services to sell, also for the matters of HSE, risk, and avoiding accidents. In the CSDM, these types of motivators would be characterized as internal drivers. "Profits and growth", "resources and cost savings", "business case", and "risks" are for instance mentioned as internal drivers in the model.

The third motivator highlighted by the employees involves value creation and market value. Entro's customers largely involve actors within the real estate and property management sector. One interviewee explained that it's important for these actors to appear attractive to both their customers, tenants, investors, and future potential buyers. For this sector and market, energy efficiency and "green" buildings are currently seen as matters of increasing importance and value. The interviewee stated that the motivation for sustainability thus largely centers around demand and request. At the same time, the employee stressed that it's still the environmental dimension within sustainability that is the most considered.

Another interviewee likewise expressed that a focus on energy and sustainability to improve the company's value in the stock market and obtain economic incentives are current increasing trends. Investors and property owners were highlighted by several interviewees as particularly important sector stakeholders, potentially even the most important actors for most of Entro's customers. One employee explained that investors increasingly request information about companies' sustainability efforts for their evaluation of investment or funding. It's now more often assumed that a focus on sustainability implies safety, which makes investors consider it safer to invest in sustainable companies and properties. Sustainability considerations and practices thus increase a company's value in the market, whereas corporations that cannot demonstrate a contribution to environmental issues risk not achieving any funding. Another interviewee expressed that those companies who ignore environmental considerations will simply no longer be considered in the market. Demand and request include business competition. In this regard, one employee mentioned benchmarking as a motivator among customers, where they compete to create the best market portfolio.

The elements in the two above paragraphs can be seen as a mixture of both internal and external drivers. Value creation for increased company attractiveness, gaining profits, incentives, and financing, thus stimulating business growth, as well as avoiding risks, would for instance be characterized as internal drivers in the CSDM. Demand and request, market

and stakeholder pressure, and benchmarking, would on the other hand be categorized as external drivers in the CSDM. The elements of "market expectations", "future sustainability markets", "stakeholder expectations", and "competitors benchmarking" are for instance referred to as external drivers. "Corporate and brand reputation" and "stakeholder expectations" are seen as connecting drivers in the model.

Some of the employees mentioned value creation based on ideology and ethics rather than economical aspects as also a present driving factor. One interviewee mentioned experiencing this motivation more often with larger corporations, potentially because these actors may afford value-based ambitions to a larger extent than smaller companies. The interviewee stated that corporations see sustainability as a clear business investment for the future, while simultaneously noting that this would however be a motivator based on finance rather than ideology. While reflecting on this aspect, the interviewee stressed that economic- or profit-based motivation shouldn't necessarily be seen as something negative. Regardless of the basis of the motivation, the most important matter is to get companies to take action.

Another interviewee mentioned idealism or inherent ethical values as present motivators for some customers, though largely varying from company to company. Some companies also use idealism as a competitive advantage for making others view them as attractive, energetic, and long-term present stakeholders. The same interviewee highlighted seeing the societal focus on climate change problems and the message that "everyone must contribute" as currently present driving forces. The interviewee experiences today's general focus on sustainability as being completely different than from 10-15 years ago and believes the focus will only increase in the upcoming times – making companies have to relate to it. A third employee likewise mentioned societal responsibility and liability as motivators currently experienced among customer companies.

Inherent ethical values and ideology, as highlighted in the above paragraphs, would in the CSDM be characterized as internal drivers. The associated considerations including profit, growth, competitive advantage, future business opportunities, and investments would also be placed as internal drivers within the model – regardless of the bases of these motivations are indicated as being different. Pressure from society and stakeholders, social responsibility, and social liability would on the other hand be seen as external drivers in the CSDM. "Social legitimacy", "stakeholder- and market expectations", and "customer satisfaction" are for instance mentioned as external drivers in the model. "Stakeholder expectations" and "access to markets and customers" are additionally in this relation characterized as connecting drivers.

One Entro employee, with a long experience in the field, sees that companies' general motivation or interest in energy efficiency and environmental issues has changed over the past 20-30 years. According to this interviewee, the motivation was previously largely based on a personal interest among leaders, where the business operation was about making profits and staying with regulations. This would in the CSDM be seen as internal drivers. Sustainability reporting was further explained to have had an enormous development. Today, more and more companies see sustainability as a necessity to work with. The interviewee stated that this development is not something that has been driven forward by leaders' interests solely but rather from a larger perspective. Various stakeholders were here mentioned as being key factors, which include actors like e.g., customers, employees, property owners, investors, and surrounding neighbors. For instance, customers increasingly demand sustainability, whose influence can be demonstrated by choosing to shop or not in certain stores. The government was mentioned as important not only for regulatory demands but also for the granting authority of funds that some are dependent on. These two factors would in the CSDM be seen as outside pressures and external drivers. Employees were mentioned seen as the stakeholder group where the motives to develop sustainability practices largely lie, which in the CSDM would rather be an internal driver.

In conclusion, this experienced employee indicated that aspects beyond profits and regulatory demands are today involved with corporate sustainability engagement. During the interview, it was discussed that commercial considerations and profit-based motivation however still seem to be present in this argumentation. The interviewee then expressed seeing companies taking action as being the most important matter, regardless of the motivation being based on idealism or economy – a similar statement made by one of the previous interviewees. Both motivation bases would nonetheless in the CSDM be seen as internally driven.

5.2.2.2. Factors highlighted by the customer companies

The two customer company representatives had some further considerations about motivating factors for their companies' engagement and collaboration with Entro. One of the representatives first stated that sustainability is a highly complex objective and mission for their company. Their environmental work was explained to have previously been more limitedly focused on the elements of energy, waste, and water usage. Their next strategical step is to work in terms of sustainability more broadly.

One of the customer representatives stated that their company's motivation for sustainability is based on several reasons. The overall parent corporation's determined climate targets were mentioned as a factor they naturally have to relate to. It was also mentioned that it's important for their company to pay attention to and keep themselves updated on the market. Energy-efficient and "green" buildings are now becoming increasingly requested in their market. If they don't meet these market demands, they are also not competitive. The interviewee thus stressed that competitiveness is indeed one of the most important factors for their company. The other representative similarly expressed bringing attention to the market demands "to make a living" as a significant motivator, where "green" properties are currently considered as what brings value and pays off on a long-term basis. Market expectations, competition, and general outside pressure would be seen as external drivers in the CSDM. The companies' focus on keeping up with the market for survival could also be seen as internal drivers that concern creating profit and growth, taking precautionary principles, and avoiding risks – as mentioned elements in the CSDM. One of the interviewees additionally mentioned experiencing a general change in the motivation for business companies to engage with environmental or sustainability issues. Energy usage was mentioned as an example, where the prices previously have been so inexpensive that companies haven't even needed to be concerned about the matter. The focus on energy usage has though according to this interviewee largely increased during the past 3-4 years.

Having a positive company reputation and appearing attractive were other motivating factors that appeared as significant for the two customer companies. In the CSDM, "corporate and brand reputation" is categorized as a connecting driver. One of the interviewees mentioned that it's important for their company to appear attractive for both customers, employees, and in recruitment. Highlighting their profile, which includes sustainability values, will likely attract people with the same values who are thus engaged and motivated to work for their company. A focus on shared values among employees is an internal driver in the CSDM. The interviewee noted in this regard that the company must though be able to document its practices as being sustainable as it's no longer sufficient to only promote "greenness".

Regulations and legal demands were elements further mentioned by one of the customer company representatives. These include new or upcoming legislative frameworks, like the EU taxonomy. This interviewee expressed that their company wishes to be prepared for such new regulations. Beneficially, they even want to stand at the front of upcoming developments. It was simultaneously mentioned that international investors have been a previous significant

push factor for their organization's development of an environmental focus. These were explained to have forwarded clear demands and requirements which were strong driving forces for their corporation. These factors would again be categorized as external drivers in the CSDM, which mentions both "national government", "international treaties", "ease regulatory pressures", and "alliances and partnerships". "Stakeholders expectations" are grouped as both an external- and connecting driver. The company's focus on staying updated or even in front of the market could also be seen as an internal driver, focused on creating growth and seeking profitable business opportunities.

While reflecting on the question of motivating factors, the other customer representative instinctively expressed that environmental considerations are important for everybody from a larger perspective since climate change concerns the earth in its entirety. The interviewee seemed with this statement to emphasize or promote idealistic- or ethical-based motivation, which would be seen as internal drivers in the CSDM. The same interviewee also mentioned having visionary leadership as the most significant driving factor for their company's current environmental focus. The company director was explained to consider "greenness" as what brings value and growth to their business in a long-term perspective. To the question of the internal development process of this focus, the interviewee confirmed that it was something initiated by management. Their focus has accordingly grown stronger over the past 10 years and is still something that's increasing. Environmental considerations were mentioned as being strategically important for their company since it brings increased value, they thus have high ambitions as a company. Leadership and value creation focused on profit and growth are elements categorized as internal drivers in the CSDM.

Figure 8 below is made as a visualization of keywords or categories frequently emphasized by the interviewees as experienced motivators for corporate environmental or sustainability engagement. Based on the findings of this section 5.2.2., the driving factors are found to be based on various aspects. The CSDM has brought a beneficial framework for categorizing the different types of drivers highlighted by the interviewees. The main areas of motivators found in this section may be broadly summarized into the following points: 1) political aspects, which include regulatory and legal demands, laws, and requirements, 2) financial/economical aspects; cost reductions, savings, and profitability, 3) value creation, including growth and market value, reputation, and attractiveness, 4) demand and request, competitiveness, and to keep oneself updated on the market, 5) ideology, inherent ethical values or ambitions, societal focus, responsibility, and liability, and lastly 6) visionary leadership and the focus of

management. A mixture of both internal-, connecting-, and external drivers are conclusively emphasized by the interviewees within these main points.

Figure 8: Driving factors for environmental/sustainability engagement

5.2.3. Creating an increased focus on corporate sustainability

While the previous section has presented the interviewees' considerations of existing motivators, the following section brings focus to factors that could increase the focus or attractiveness of sustainability for corporations. The interviewees had some considerations about how companies and leaders could be motivated to consider sustainability to a larger extent in their business practices. The first sub-section includes factors and arguments that were highlighted by the employees of Entro. Several of these relate to how Entro's work could be more efficient or how the employees could better convince customers to consider sustainability. The second sub-section highlights the customer companies' considerations on the matter. During the interviews, it was stressed that the question of how to possibly increase the focus on corporate sustainability is quite broad. Some of the reflections are thus in a somewhat hypothetical manner, while others are more practically oriented.

5.2.3.1. Factors and arguments highlighted by the employees of Entro

A first element that was emphasized by the Entro employees involves communication and taking the customers' perspectives. All the employees highlighted that adjusting both their

language and arguments to different companies are important parts of their work. Adapting their language involves how they interact with the customer. One employee mentioned that it's for instance important to not have too technical language so that the potential customer would be left confused or without a satisfactory understanding at the end of the conversation. Both the language and the message that Entro brings must be adapted toward the specific customer and it's important to find a balance in the dialog. What the customer emphasizes can also depend on the position of the person that Entro interacts with.

Another employee mentioned that getting a customer to care about a certain issue is difficult. This interviewee explained that Entro thus most often asks the specific customer what they care about and what they need. Understanding the customer's needs was highlighted as an essential part of Entro's work, whether these concern costs, strategy development, etc. The interviewee indicated that this is a basis of Entro's working approach so that services can be tailored for different customers. Understanding the customers' perspectives, necessities, interests, and motives, as well as meeting the different types of personalities, were conclusively highlighted as significant by the employees. A common practice is to pay attention to what the customer emphasizes during the dialog so that this can be further developed. These elements would be understood as internal drivers in the CSDM. A third employee mentioned that it's additionally important to obtain some beforehand knowledge of the company before meeting this potential customer.

One employee mentioned believing that the best way for Entro to communicate sustainability to companies is by highlighting other companies' previous success, particularly those within the same sector. It could be highlighted that the same benefits may be achieved, whether these concern cost reductions, rewards, or other benefits. This interviewee mentioned that companies and leaders like to hear about ideas from pioneer companies and their success histories. This was thus seen by the employee as a way to potentially create increased engagement. The same employee stressed that it's also highly important for Entro to stay updated and keep a continuous dialog with the market.

Another employee mentioned that they internally in Entro have talked about daring to be direct and clear in their communication with customers while promoting sustainability services. Also, the employees should confidently stress that Entro has the necessary competence and experience for practice on the topic. This same interviewee emphasized as well the importance of being able to take the perspective of corporate leaders. The employee believes that the matters of economy and finance also have to be involved in the dialog with

leaders. For sustainability considerations to be seen as attractive, they have to be affordable and include some sort of business benefit. A business benefit doesn't however necessarily need to involve profit or cost savings. This leads to the next element emphasized by the employees, which concerns value creation.

One employee explained that Entro generally emphasizes that sustainable practices bring both lower costs and bigger value to potential customers, although arguments may vary from company to company. Entro thus usually presents a value-creation picture. Another interviewee explained that this includes emphasizing that the customer is contributing to the societal "green" transition and making an effort for the world, while at the same time saving the business costs. The company should thus be shown what they could be "a larger part of". The same interviewee expressed that most companies care about the matter of making savings. Competitive advantages with both banks, insurance companies, and customers were also mentioned as promoted factors. A third interviewee explained that cost reduction and the profitability of energy reduction have been the core sales arguments for Entro since its creation, but considers that their work now also involves further dimensions.

The value creation argument includes the aim of making customers "lift" their focus to look at a bigger picture instead of certain limited issues. One employee expressed that the message and benefit of not solely relating to economic-based thinking should be highlighted to companies. Companies should be able to see a bigger value picture, in which both their business and employees would be positively affected by increased sustainability. Another interviewee likewise stressed the importance of highlighting consciousness of sustainability contributing to multiple positive aspects for a company which will pay off in several areas. A third interviewee explained that many employees are driven and motivated by sustainability engagement, which practice thus leads to their increased satisfaction at work. Most people also wish to experience value in their work because it makes them feel eager and experience their work as meaningful. The interviewee stated that sustainability engagement creates both internal and external value for a company and goes beyond economical aspects merely. Highlighting the argument of value creation was in conclusion emphasized by several of the employees, which would be seen as internal drivers in the CSDM. One employee interestingly mentioned that the value of sustainability is maybe still unclear for many companies, especially for smaller- or medium-sized companies. The importance of sustainability is however potentially clearer for large corporations.

While reflecting on value creation for customers, one interviewee made some further considerations about the value image of Entro itself as a company. It was explained that Entro aims to contribute with continuous improvement and empowerment of its customers. If the company progress and makes sales, it can also expand its business practice, employ more people, and thus work increasingly progressive towards the overall main aim of promoting the societal "green" transition. It was also expressed by the interviewee that even though the employees of Entro share a common engagement, they will also have some different personal values or ethical considerations. For instance, some consider that projects for companies within the oil- and gas sector should principally be excluded, while others deem these cases as of obvious significance. The interviewee stated that the management of Entro will in the end make the final decisions about collaboration agreements on larger projects.

The next element emphasized by several employees involves a focus on regulatory demands. One interviewee mentioned that companies naturally have to relate to regulations, rules, and laws – both national and international ones. The same interviewee also expressed seeing legislative requirements with defined expectations as the most efficient measure for getting companies to consider environmental problems. Requirements need however monitoring and made sure to be pursued by companies. The interviewee stated that rules will get ignored if there are no consequences, restrictions, or sanctions for breaking them. The EU taxonomy was mentioned as an example of the EU interfering with sustainability legislation. An increasing presence of environmental regulations has already started and is believed to further escalate. The interviewee stated however hoping the taxonomy will be monitored and followed up in practice so that it doesn't end up being unconsidered.

Another interviewee highlighted that increasingly occurring regulations and laws should be promoted to companies as an argument for sustainability engagement. Increasing requirements mean that companies will have to relate to the matter sooner or later. The process could also get more expensive the longer companies wait without doing any changes to their business. A lack of compliance with regulations can for instance result in daily penalties, which will become expensive for the business. The interviewee thus stated: why not start the process now, while is still not too costly? Regulatory demands and legislative pressures highlighted by the interviewees are seen as external drivers in the CSDM.

A fourth factor highlighted by the employees throughout the interviews involves demand, request, and competitiveness. One employee mentioned promoting to companies that they need to keep up with the course of the market. The interviewee explained this involves

highlighting that companies should obtain consideration of the modern organization and take action so that they don't fall behind in the market. The factors of demand and competition with competing companies are as grouped as external drivers in the CSDM. The same interviewee additionally expressed that those corporate leaders who are already working on sustainability are not afraid of being updated and upfront in the market.

Avoiding and reducing risks was a further element emphasized by the interviewees. One employee mentioned that reduction of risk is believed to become increasingly important for business companies in the upcoming times. Stakeholders should thus consider this aspect and invest in better buildings to decrease the risk of poor purchases and undesired future effects. The same interviewee also highlighted that companies will need to be able to demonstrate environmental practices in reporting and accounting as it's not enough to just appear "green".

Another interviewee mentioned seeing self-interest among leaders as significant for companies' focus on sustainability. The interviewee explained that this involves leaders' interest in either making profit, cost savings, or creating attractiveness in the market, recruitment, and to employees. These factors would be characterized as internal drivers in the CSDM. This was the only employee who explicitly mentioned seeing leaders' self-interest as important for corporate sustainability, which is a noteworthy observation. This consideration also appears to not entirely comply with another employee's consideration seen in section 5.2.2.1., which involves that leaders' interests are of less importance for sustainability engagement today than previously. This observation is further discussed in chapter six.

One employee lastly believes that Entro has the potential of becoming quite attractive as a consultancy actor. The interviewee expressed considering that Entro has a beneficial "doer-role" that should be promoted to companies. This involves that Entro can both bring advice to a company and carry out its desired goals. The interviewee mentioned however that Entro's services are likely most relevant for actors within the building- and property sectors. Entro could otherwise be relevant for some smaller companies within other sectors but likely less relevant for larger global business corporations. The interviewee believes that smaller and midsize companies will increasingly need help with setting and carrying out sustainability strategies in the upcoming times, which brings possibilities for Entro.

5.2.3.2. Factors highlighted by the customer companies

When reflecting on the question of how sustainability might become more attractive or increasingly considered amongst business companies, one of the customer company representatives expressed believing that corporations will simply not be able to escape the topic in the future. The interviewee stated that a focus on sustainability and circular economy will likely become incorporated aspects within general business strategy. It was further stressed that most corporations will likely care about the matter – regardless of sector or industry because they will fall behind if they don't. The interviewee expressed that this concerns companies' competitive abilities, which are seen as external drivers in the CSDM.

The other customer representative highlighted "green" financing as something being highly important for businesses in general, in which sustainability engagement gives better conditions for loans. The interviewee further mentioned financial incentives while reflecting on potential push factors for an advanced attractiveness of sustainability among companies. It was expressed that maybe there could be given some financial incentives or reliefs, i.e., a benefit or advantage for those companies who are tenants of "green" buildings. The interviewee thus indicated emphasizing political decisions for creating increased attractiveness of corporate sustainability. This type of financially based motivation would also be placed as an internal driver within the CSDM.

Both the customer company representatives experience that the focus on environmental issues and sustainability have become more important among their own customer companies, though varying between the different types of stakeholders. One of the interviewees mentioned that investors have been quite proactive and forwarded stricter demands, while other customers have been slower. Some customers are more proactive than others, particularly large company actors. Their company sees nonetheless a general increased focus on sustainability. The other interviewee likewise stated that the emphasis varies among their customers but they experience also a general change and positive development. The interviewee confirmed that the topic is currently considered and generally talked about amongst their customers.

Figure 9 below is made as a visualization of keywords or categories frequently emphasized by the interviewees as factors or elements that could make sustainability more attractive or become an increased focus for companies. Based on the findings of this section 5.2.3., the main aspects highlighted by the interviewees may be broadly summarized into the following points: 1) communication and comprehension, 2) financial/economical aspects; costs, and

business benefits, 3) value creation and attractiveness, 4) political aspects, including regulations and legislation, and 5) demand, request, competitiveness, and reduction of risks. Both internal-, connecting-, and external drivers of the CSDM were emphasized by the interviewees with these aspects.

Figure 9: Factors for creating an increased focus on corporate sustainability

5.2.4. Sub-conclusion

The employees of Entro experience that the general demand for the company's services has increased in recent years, as shown in section 5.2.1. The increasing demand depends however on the type of service. The areas of optimization, operation, and benchmarking are more often requested by customers, particularly energy-saving services. Increasing energy prices is likely related to Entro's experience of increasing demand, which could however involve companies being interested in reducing electricity costs rather than becoming more environmental-friendly. Customers were further found to be generally specific and smaller-scale oriented in their requests to Entro. Customers are thus seen as having more limited perspectives rather than wider and long-term perspectives, often with economical considerations as their basis. This was seen as a current challenge by some of the employees.

As section 5.2.1. also shows, Entro experiences less activity and requests for services within the management and sustainability areas. The employees stressed that they must act more proactive when promoting such services. Though most employees believe the focus on

sustainability will in any way increase in upcoming times, they struggle to find a beneficial approach for strengthening the present focus among companies. The challenge seems to largely come down to the basic market driving forces of supply and demand for Entro as a company. The findings indicate that, for now, Entro mostly responds to demand. Entro works most often with already established customer relations. For the aim of increasing the focus and sales of sustainability services, it was indicated that it might be beneficial to start with established customers and try to develop their cases. Entro's contribution to promoting sustainability appears to focus on how to communicate about sustainability and how to convey its involving complexity and importance. Entro's general approach is also found to be based on adjusting to the customer's interests, made evident in section 5.2.3.1. The arguments they promote for environmental engagement will thus vary from customer to customer.

Section 5.2.2 has made clear some motivating factors for corporate environmental or sustainability engagement. Motivating factors are found to be based on various aspects and categorized as both internal-, connecting-, and external drivers in the CSDM. Six main areas are identified:

1) Political aspects, regulatory and legal demands, laws, and requirements – externally driven motivation

2) Financial or economical aspects, cost, savings, and profitability – internally driven motivation

3) Value creation, growth, market value, reputation, and attractiveness – internally driven motivation

4) Demand, request, competitiveness, and to keep oneself updated – externally driven motivation

5) Ideology, ethical values or ambitions, societal focus, responsibility, and liability – internally driven motivation

6) Leadership/management – internally driven motivation

Demand and request – which include market and stakeholders, regulatory- and legal demands, and financial and commercial considerations – which also include competitiveness and value creation, were the areas that appeared strongest and most frequently.

Section 5.2.3. brought focus to factors and approaches that could create an increased focus on or attractiveness of corporate sustainability. Several of these highlighted elements center around Entro's practices or how the employees could better convince customer companies. Five main areas are identified, where four are characterized in the CSDM:

1) Communication and comprehension

2) Financial or economical aspects, costs, and business benefits – internally driven motivation

3) Value creation and attractiveness – internally driven motivation

4) Political aspects, regulations, and legislation – externally driven motivation

5) Demand, request, competitiveness, and reduction of risks – externally driven motivation, while reducing risk is an internal driver

Factors and approaches for creating advanced corporate sustainability are further discussed in the following chapter.

6. Discussion

In the following chapter, the findings of this project will be further discussed. The theoretical perspectives of Creating Shared Value and Purpose-driven Leadership will be applied – as accounted for in chapter three. Elements highlighted in the literature review, presented in chapter two, will as well be put in perspective with the findings. The first sub-section focuses on leadership for corporate sustainability. The second sub-section looks closer at and discusses approaches and perspectives for creating progress and promoting corporate sustainability. The third sub-section finally discusses the question of the urgency and necessity for an accelerated focus on corporate sustainability.

6.1. Leadership for corporate sustainability

The literature review indicated that a focus on corporate leaders was important for the further investigation of corporate sustainability progress. As made clear in section 2.2.4., the literature finds leaders and their motivation to be important for both their companies' interests and ability to engage with sustainability. Thus, the question of how corporations and their leaders might be directed to care more about corporate sustainability achievement was highlighted – as in connection with the research inquiry raised by Entro, accounted for in the introductory chapter. With help from the CSDM, section 5.2.2. has also made clear some driving factors for companies and their leaders to consider environmental issues or engage their business with sustainability matters.

During the analysis and processing of the data collected from the interviews, it was noticed that leaders are not often explicitly mentioned by the interviewees. This is made visible throughout the previous chapter with the presentation of findings. While reflecting on questions, the interviewees most often talk about or refer to companies as one unity. This observation is considered important for this research project which initially aimed to investigate or bring focus to leaders for corporate sustainability progress. After completing the beforehand literature work, leaders were believed to be a large focus during the fieldwork. Thus, this finding was somewhat unexpected. However, a consideration is that leaders are likely taken for granted as being the main attention or target when we talk about promoting corporate sustainability. I believe that the interviewees might understand or implicitly see leaders or management as the target or focus since leaders are naturally seen as being the head of companies, decisions, strategy development, and implementation processes. Therefore,

when the interviewees talk about the company as a unity, I believe they largely in reality refer to leaders and managers – the positions with influence and the power to act in the company. This perception would at least be in line with traditional organizational thinking and correspond with the literature findings highlighted in section 2.1.2. It was made clear in this section that the literature largely sees classical organizational perceptions as still dominating today's organizations, bringing implications for both the structure, internal processes, and practices in companies. While conducting the interviews, leaders and/or leadership were nonetheless explicitly mentioned a few times. The following paragraphs will point to two examples where leadership for sustainability was interestingly considered.

As seen in section 5.2.3.1., one Entro employee highlighted currently seeing the self-interest amongst leaders as significant for companies' focus on sustainability. Leaders' interests in making profits and cost savings or creating attractiveness were mentioned as specific examples. Another Entro employee emphasized that companies' motivation for environmental engagement has changed over the past two to three decades, as highlighted in section 5.2.2.1. This interviewee stated that companies' motivation was previously to a larger extent based on leaders' personal interests, which centered around making profits and staying within legal requirements. The interviewee makes an interesting point that sustainability engagement today involves further dimensions than economical and regulatory ones solely. The consideration of the various dimensions of sustainability was also emphasized by several other interviewees, in addition to being a highlighted element in the literature review. This same interviewee stressed as well that the growing focus on sustainability among companies is not something that has been only driven forward by leaders' motivations, in which pressure or increasing demand from various stakeholders are seen as one main key.

With the explanations of the above paragraph, the second employee seemed to indicate that leaders' personal interests in environmental or sustainability engagement are of less significance now than before. By highlighting stakeholders' importance and stating that many now see the focus on sustainability even as a necessity, the interviewee also seemed to put increased emphasis on external driving forces. This observation of leaders' interests is not quite in line with the literature findings, which still see leaders, their motivations, and internal drivers as important. The viewpoints or emphasis of these two employees also interestingly seem to be inconsistent. A conclusion from the rest of the conducted interviews is as well that economically-based considerations and regulatory or legal demands indeed are highly emphasized elements for the topic of corporate sustainability. I would even claim that these

elements were some of the most frequently highlighted factors amongst the interviewees while reflecting on motivations.

As highlighted in section 5.2.2.2., one of the customer company representatives emphasized visionary leadership as the most significant factor for their company's focus on environmental matters. This interviewee also stated that the focus was strategically initiated by the management, largely focused on the benefits that it brings to the business from a long-term perspective. As opposed to the observation of the previous paragraph – this finding larger corresponds with the literature findings that emphasize the significance of leaders' interests in achieving corporate sustainability. An underlying commercial consideration may as well here be identified. The other customer company representative did not distinctively talk about leadership in the same ways. It was however mentioned that their company needs to consider the climate goals which are set by their parent corporation and in this way relate to the upper management's decisions. With these two observations, leadership decisions and the focus of management appears to be important for the case of the two companies' developing sustainability focus.

It would have been interesting to a greater extent to confirm or reject the significance of leaders and leadership for corporate sustainability progress than what is possible from the data obtained in this master thesis project – though the findings seem to confirm a significance of leaders' motivations. The findings additionally show that present external drivers are quite strong, whereas Entro's strategy appears to be based on waiting for external drivers to push for more demand. There is however a recognition within the company that they need to further increase leaders' motivations by underlining the importance of sustainability. More extensive research could have aimed to interview several more companies, employees, and leaders than what was achieved within this project. However, I would also like to point out the recency of the literature and research referenced in section 2.2.4. (i.e., Eide et al., 2020, Haney et al., 2020) – which indeed acknowledges the significance of leadership for corporate sustainability. Considering the urgency of the climate change problems, future research for sustainable development progress could thus maybe move beyond this discussed aspect.

6.2. Approaches for advanced corporate sustainability focus

Considerations of approaches and factors that could bring increased focus to or attractiveness of corporate sustainability were brought to focus in section 5.2.3. This question is also the

basis for the following section. An observation made during the fieldwork and while processing the collected data was that the interviewees largely reflected on this question from two different main perspectives or viewpoints. In their responses, the employees of Entro mostly reflected on approaches or elements that Entro as a consultancy actor or the employees themselves could focus on. As more interviews were conducted with Entro's employees than with customer companies, a larger amount of data is collected from this viewpoint. The other viewpoint includes more general considerations of the issue at stake. I would like to highlight again for the following discussion that the environmental dimension is still for most companies the main focus within sustainability.

6.2.1. Entro's practice – research hypothesis

Before moving out in the field, the hypothesis for the research included that Entro would largely prioritize or promote economically- and regulatory-based argumentation towards companies – as presented in section 1.4. It was believed that Entro would to a large extent refer to numbers and accounts when promoting their services, i.e., highlight the business benefits of cost reductions and long-term savings. Referring to increasing regulations and requirements was also considered as a larger part of their argumentation. The research results show that Entro's argumentation varies and also includes other areas than referring to economy and regulations. Section 5.2.3.1. shows for instance that Entro would also highlight internal value creation in terms of employee satisfaction, ethics and contribution to society, and reduction of future climate risks. However, arguments based on economy and regulatory demands were found to be some of the most frequently emphasized aspects throughout the interviews. The research hypothesis may thus be confirmed by the results.

Another observation that was reflected in the interviews involves the large technical focus within Entro – although this was highlighted by my contact person even early in the research process. Many of the employees' technical engineering backgrounds are present in the considerations that they brought to the conversation. Other academical backgrounds and professional experiences were however also present, which I believe led to further contribution of diverse viewpoints. It's also through the interviews made clear that Entro mostly focuses or works with energy efficiency, buildings, properties, and the sector and stakeholders that this involves. Property owners and investors were e.g., repetitively mentioned as significant stakeholders for the sustainable development in this sector, which is an observation or finding that wasn't really considered before moving out in the field.

6.2.2. CSV – current practices and a future approach

The theoretical framework of CSV might to a larger extent be relevant for actors within or more focused on industrial production. Some main elements of the perspective may however be identified within the current practices or argumentation of Entro. CSV could also be a beneficial approach for further promoting sustainability focus to other companies.

As highlighted in section 5.1.3., Entro's main working method is based on its own developed methodology – the Entro method, in which *value creation* and *collaboration* are two of the main four involving elements. Value creation and collaboration are also notably emphasized keywords in CSV. It's clear with CSV that value creation is two-sided, in which value is created for both the company and the society simultaneously. With the keywords "economical" and "profitable" – see figure 7, value creation in the Entro method appears to be more limitedly focused on value in terms of creating business profit. However, aspects of CSV appear more clearly in some argumentation and responses made by the employees. As highlighted in section 5.2.3.1., one employee explained that Entro usually communicates a picture of value creation to customers, which involves promoting the elements of societal contribution and simultaneous cost saving for the company. Another employee highlighted communicating that sustainability creates both internal and external value. As seen in section 5.2.1.2., a third employee also stressed that companies have an unfavorable and short-term business focus if they don't consider the matter of sustainability. These statements and explanations correspond indeed with the essence of CSV.

Some other explanations made throughout the interviews could as well be seen as complying with the CSV perspective. The importance for Entro to keep a continuous dialog with the market and meet customers' needs could for instance be seen as corresponding with the first of the three main points of CSV, which concerns reconceiving products and markets. Strategic sustainability has also been established as an own internal area in Entro to focus on creating more activity and investigating what the market can be offered, as highlighted in section 5.1.3. Close collaboration with customers is further emphasized in the Entro method. CSV highlights as well that its practice requires new and strengthened collaboration. The concept of collaboration is though taken further in CSV than what is described with the Entro method, especially with the third main point that involves wide cluster development and collaboration with the community and other competing companies (Porter & Kramer, 2011).

The above paragraph shows that some fundamental elements of CSV are present in Entro's argumentation and practices – though not as clearly present in the description of the Entro method. CSV could be a beneficial approach for Entro to further utilize and promote to other companies since it focuses on the connection between business and societal value creation. CSV takes namely the aspects of profit, economy, and business benefits into consideration, which are in this research found to be highly emphasized for corporate sustainability engagement. CSV highlights that companies are caught within an outdated and narrow approach to value creation, in which short-term performances rather than long-term success are the focus (Porter & Kramer, 2011). This description seems to fit with some of the employees' current experiences with customer companies.

The interview results further show that the employees consider that Entro should aim to get companies to see the more beneficial larger and long-term perspective of sustainability. The practice of CSV is described to help companies move beyond their short-term thinking and focus on the right kind of profits (Porter & Kramer, 2011). Communication, language, trust-building, and adjusting arguments are highlighted by the interviewees as important for Entro's work. These elements are likewise and further believed to be significant for promoting the message of CSV and corporate sustainability. However, as highlighted in section 5.2.1.1., one employee expressed that Entro is maybe currently talking about incorrect matters with customers since the demand or request for sustainability services is not often obtained from their dialogs. A reconsideration of Entro's communication – as in line with CSV, could thus be beneficial. It's also in the research results found that it might be advantageous for Entro's sustainability work to start with and develop already obtained customer relationships.

CSV highlights that its practice should develop from companies' self-interest and wider business understandings. CSV should thus not be imposed or forced on companies. Entro could therefore focus on promoting the message and stimulating increased knowledge development. As also highlighted in section 3.2.1. with the framework of CSDM, such internally driven motivation is generally seen as creating more proactive measures for corporate sustainability than external pressures, i.e., more likely to help companies move towards sustainability. CSV corresponds as well with other elements emphasized in the literature, as mentioned in section 3.3.2. The framework is described to represent an approach to management that intersects disciplines, but leaders will need to develop new skills and knowledge – as equally highlighted by the literature. Both CSV and the literature sees the need for wider collaboration, more holistic approaches, and new methods or approaches to

stimulate sustainable development. CSV stresses a necessary change from traditional business thinking, narrow approaches, and outdated perspectives. In conclusion – concerning the case of this research project, CSV is considered to be a perspective that could be advantageous for Entro to promote the message of corporate sustainability as it considers commercial business aspects and internally-driven motivation.

For promoting the message of CSV and aiming to stimulate increased knowledge, another research observation may be discussed. As shown in section 5.1.2., training and courses do not currently appear as of particularly large focus for Entro. The occasionally arranged courses are also most technically focused. In aiming to create increased leader engagement for corporate sustainability, Entro could potentially offer more training wider focused on management and sustainability. One employee confirmed that training within these areas indeed could be a further relevant and beneficial practice for Entro. Training for sustainability leadership is likewise highlighted in the literature. Haney et al. (2020) find sustainability leadership to require both knowledge, skills, and underlying motivations to act. They also find learning programs based on experiential learning to stimulate underlying and value-driven motivation. Making sustainability a personal matter makes leaders feel committed and strengthened to act (Haney et al., 2020). In conclusion, a potential for Entro is to increase training services within the areas of management and sustainability, which also focuses on making sustainability a personal and value-driven matter for leaders. This could thus stimulate knowledge and potentially create increased engagement for corporate sustainability. The question of interest and demand among companies would however still be a challenge.

6.2.3. PDL – a modern perspective on organizational practices

As indicated in section 3.1.2, the perspective of PDL is not in itself considered sufficient to bring explanations to motivating factors or for investigating the possibilities for an increased focus on corporate sustainability. The perspective does not focus on any specific purpose or set of values – like for instance sustainability, though a company's purpose could hypotactically involve this. A higher purpose is also something that ideally goes beyond economic considerations, which is why PDL might not bring sufficient or realistic explanations when it comes to financial and commercial business aspects – which were indeed found significant in this project's research results. The elements of purpose, employees' higher performance, and thus profit growth could however be combined, as noted in section 3.1.1., which can be seen as a motivator for a company to embrace a purpose. The

CSV and the CSDM are therefore also included in the theoretical approach. These two frameworks have to a larger extent been found to bring explanations to motivations for corporate sustainability engagement. PDL as a perspective brings however interesting dimensions to the discussion of modern practices and leadership approaches in organizations. In the literature review of chapter two, the necessity for new approaches for both organizations and sustainable development was highly stressed.

Based on the findings of section 5.1., Entro appears to have a flexible organization. The company has a few defined internal departments or working areas, its practices involve otherwise resource allocation and cross-departmental work. The employees could as well change their main area at any time. One employee mentioned that Entro also aims to have a flat organizational structure with informal leadership. I was given the impression that Entro wishes to perform as a modern and visionary company while promoting the societal "green" transition. Based on the findings of section 5.1.3., a classical type of management structuring seems to be present in the organization – presented in Figure 6. A traditional and hierarchical structure would indeed include a division of executive management, middle managers, and subordinate employees. As seen in section 5.2.3.1., it was also mentioned that Entro's management for instance would make the final decisions about customer collaborations, at least in the question of larger projects. Although the matters of decision-making and employee autonomy have not been explored in this project, this indicates that Entro has a upper management with an extent of authority. With these observations, Entro appears to some extent to function or operate as many other companies do – within more classical or traditional perceptions of organization and management, as highlighted in section 2.1.2.

PDL moves beyond traditional perceptions by bringing new understandings of leadership and organization. PDL embraces as well complexity. As seen in section 5.2.1.2, one employee expressed experiencing the complexity of sustainability as a current challenge in their work. The viewpoints of PDL could with some involving favorable possibilities be further considered by Entro. In this case, for Entro's own organization, but also as a part of the message of corporate sustainability that is promoted towards other companies. Employing new organizational perspectives could be advantageous when it comes to the matters of enabling modernity, innovation, development, and maybe even progress – as corresponding with Entro's visions. It's extensively stressed throughout the literature of chapter two that companies should move beyond elder, narrow, and outdated perspectives for being able to create progress. It's also emphasized in the literature that we need creativity, new approaches,

perspectives, and methods for promoting and enabling sustainable development. PDL has thus the potential to contribute with new practice thinking that most organizations need today.

However, for developing PDL, it's necessary to overcome traditional perceptions and the involving top-down leadership approaches. For Entro, a consideration of PDL would thus involve a reconsideration of the current organizational structure and its functions. An additional element stressed in the literature for sustainable development is the need for holistic approaches. Though it's learned that Entro already values interdisciplinarity, an even further move beyond its large technical focus and engineering perspectives might also be beneficial for the company's work of promoting corporate sustainability.

On the note of promoting new viewpoints to other companies, PDL stresses that a purpose is not something that can be implemented in an organization. A purpose is something that each individual employee has and needs to discover. Through a process of helping others to discover their purpose, a unified shared purpose is finally connected to the organizational purpose. The influence on the common purpose lies with all the employees who share it and aim to exercise it. In connection with PDL, as seen in section 5.2.3.1., one Entro employee interestingly mentioned employee satisfaction in the argument for promoting sustainability focus. It was stressed with this that most people wish to experience value, significance, and eagerness in their work. Many are also motivated by sustainability engagement. The perspective of PDL emphasizes similarly that the presence of a purpose is necessary for creating meaningfulness. While the shared purpose cannot be implemented, its development appears to involve a process of dialog, mutual understanding or respect, reflection, and maybe even discussion between the employees before coming to agreements. Thus, with the step of helping others to discover their purpose, maybe sustainability as a value could be called attention to? With PDL, this seems however to depend on sustainability already being one employee's authentic personal purpose.

As indicated in section 3.1.2., conflict and disagreement seem to be underestimated during the development of the shared purpose in PDL. Concerning the case of Entro, as seen in section 5.2.3.1, one employee mentioned for instance that although the employees share a common engagement for Entro's values, different individual personal values or ethical considerations are also present. The example of having different considerations of work with companies within the oil- and gas sector was made, which could be seen as a barrier to overcome. One of the customer company representatives made an additional explanation that could be seen as corresponding with the ideas of PDL, seen in section 5.2.2.2. For this company, it's important

to appear attractive to potential new employees. Promoting their values was believed to attract engaged and motivated people with the same values. In terms of PDL, this could be seen as a developing process of creating an organization with a shared purpose.

In conclusion, PDL brings interesting and new considerations of how companies internally could work together and forward to potentially create progress. PDL has some limitations and may appear to have a somewhat utopian viewpoint on harmony, agreement, and collaboration. Nonetheless, new and different viewpoints could be beneficial for both Entro as an organization to consider and further promote to other companies in the work and aim of stimulating sustainable development.

6.3. Rising demand for corporate sustainability – accelerated focus a necessity?

The project's research results show that regulatory and legal demands are one of the most frequently emphasized or occurring topics for corporate sustainability engagement. All of the interviewees also expressed experiencing a growing focus on environmental issues and an increasing demand for sustainability among business companies in general. This final section will discuss the question of the urgency or necessity for an accelerated focus on corporate sustainability. This question occurred as a notion in connection with these two findings during the data collection- and analysis process.

Several of the interviewees highlighted regulatory demands as external pressures or motivators for companies to consider sustainability to a larger extent. Political factors, requirements, and regulations of both international and national legislation were largely emphasized as driving forces. Increasing and new upcoming demands were also often presented as argumentation towards companies and leaders, with the impression of an involving message that says "you will have to relate to sustainability in your business sooner or later, as only more requirements will be set into action". As seen in section 5.2.2.1., one of the employees sees the general focus on sustainability today as being strengthened and different than from 10-15 years ago. This interviewee also believes that the focus on sustainability will only increase in the upcoming times, which will make companies have to relate to the matter. One of the customer company representatives likewise expressed that most companies will care about corporate sustainability since they will fall behind in the market if they don't, as highlighted in section 5.2.3.2. This interviewee believes that corporations will simply not be able to escape the current topic in the future.

The observation for discussion includes hence that regulations, requirements, and the general demand for sustainability are believed to only increase and become more important in the upcoming times. The topic of corporate sustainability is even found believed to become unavoidable for companies to relate to. If this is the case, then it might not be significant or urgent to get leaders and companies to engage with the matter of sustainability now as they will have to soon anyway. The question is thus whether the investigation of potential approaches or practices for accelerating the focus on corporate sustainability is an urgent necessity. The research results of this project show that the interviewees already to some extent experience rising demand for sustainability. However, as one interviewee mentioned in section 5.2.3.1., the efficiency of regulatory demands depends on them being monitored, managed, and given consequences.

On the other hand – based on this external pressure and increasing demand for sustainability, would companies change their focus and become more sustainable soon enough? As brought to focus in the introductory chapter and section 1.1., the urgency of the climate change issues and the need for sustainable development are indeed pressing. The IPCC (2022) finds action within the next ten years to be crucial. As mentioned and brought to focus in section 3.2.1. and 6.2.2., internally driven motivation is also generally found to create more proactive measures for corporate sustainability. Motivation from "within" the company brings more offensive measures than external driving forces and is thus more likely to help a company become sustainable. Thus, relying on that companies will have to consider sustainability sooner or later based on external pressures could result in the necessary changes not happening soon enough – in any case, maybe not within the next ten years.

With the discussion brought to focus in this section, the investigation of approaches, practices, and perspectives for stimulating a focus on corporate sustainability could be seen as a relevant and urgent necessity – even though an external demand is appearing to already grow. The following final chapter will complete this thesis and promote a conclusion based on the findings and observations that have been made.

7. Conclusion

This thesis had the following problem statements:

1) *What can be identified as motivators for companies to emphasize sustainability in their business operation?*
2) *What can be found as beneficial approaches or factors for strengthening companies' focus on sustainability?*

The research has identified six main areas of motivating factors for corporate environmental or sustainability engagement. With help of the framework of the Corporate Sustainability Driver Model, these factors have also been divided into internal and external drivers:

1) Political aspects, regulatory, legal demands, laws, and requirements – external drivers

2) Financial or economical aspects, cost, savings, and profitability – internal drivers

3) Value creation, growth, market value, reputation, and attractiveness – internal drivers

4) Demand, request, competitiveness, and to keep oneself updated – external drivers

5) Ideology, ethical values or ambitions, societal focus, responsibility, and liability – internal drivers

6) Leadership/management – internal drivers

This project has aimed to bring understanding to business perspectives with the underlying motivation of promoting sustainable development. The areas of demand and request, regulatory- and legal demands, and financial and commercial considerations, appear from the research strongest and most important for companies' focus on sustainability. The findings of the project indicate that external drivers are currently quite strongly emphasized – apart from financial and commercial considerations, which are internal drivers. The research seems as well to confirm a significance of leadership and leaders' motivation, although leaders were not often explicitly mentioned during fieldwork, as discussed in the previous chapter. Even though demand and the pressure for developing corporate sustainability seem to be growing already, relying on external drivers for creating progress could be problematic for the necessary changes perhaps being impeded or not happening soon enough. Motivation from

"within" the company brings on the other hand more proactive and likely effective measures toward sustainability practices. Thus, the investigation of approaches or practices for stimulating companies' focus on sustainability may be seen as a relevant and urgent necessity.

The research case seems to show an increasing demand for environmental services and indicates an already growing focus on corporate sustainability. However, the request for energy- and environmental services might also be related to the current context of increasing energy prices and inflation. Thus, this could involve companies being interested in reducing their costs rather than becoming more environmental-friendly. What will for instance happen with this focus on energy usage if the electricity prices in Norway lower again? The research case also shows that the focus on corporate sustainability is believed to only increase in the upcoming times, though with an also strong emphasis on external drivers.

As a consultancy company, Entro further struggles to find a beneficial approach for strengthening the present focus on sustainability among customer companies. Entro's approach is currently based on customers' preoccupations and interests, whereas companies often base their lack of evaluations on a tight economy. Entro was also found to most often work with already established customer relations. The challenge for Entro seems to boil down to basic market driving forces. For now, Entro's strategy appears to mainly involve responding to demand and waiting for external drivers to push for more demand. Entro's contribution to promoting corporate sustainability also appears to focus on how to communicate about it. Arguments for promoting sustainability toward other companies were additionally found to often emphasize economical aspects and regulatory demands, which confirms the project's research hypothesis.

Five main areas of factors or approaches that could promote an increasing focus on or attractiveness of corporate sustainability were further identified among the project's interviewees. Several of these highlighted elements center around Entro's practices or how the employees could better convince customer companies:

1) Communication and comprehension

2) Financial or economical aspects, costs, and business benefits – internal drivers

3) Value creation and attractiveness – internal drivers

4) Political aspects, regulations, and legislation – external drivers

5) Demand, request, competitiveness, and reduction of risks – external drivers, while reducing risk is an internal driver

A straightforward answer to the question of which factors or approaches should be used for promoting sustainable practices and initiating them as an inherent focus in the corporate sector is not from this research obtained. The project has shown that the research area is complex. The task of advancing corporate sustainability appears to likely involve an interplay and arrangement of several aspects, like political decisions, financial factors, business considerations, management, social change, and both organizational- and individual psychology. The results show however that internally-driven motivation and commercial business aspects should be emphasized and involved in this process as these areas indeed appear from the research important. While applying the frameworks of Creating Shared Value and Purpose-driven Leadership, some perspectives for stimulating corporate sustainability development were further discussed. This was mostly done with Entro as the point of departure but these perspectives relate nonetheless to business companies in general.

The discussion shows that CSV could be a favorable perspective for companies to consider since it emphasizes both commercial business aspects and internally-driven motivation. Elements of CSV were also already identified in some of Entro's current argumentation and communication. An additional potential that was found for Entro involves increasing training services within the areas of management and sustainability. In line with literature findings, such training should focus on making sustainability a personal and value-driven matter for leaders. The question of interest and demand is however still a present challenge. Employing new organizational perspectives was further found to be advantageous for enabling modernity and creativity and maybe thus creating development and progress. The literature stresses that companies indeed need to move beyond traditional and narrow perspectives, and also that we new approaches for enabling sustainable development. Although PDL has some practical limitations as a perspective, considering its different viewpoints could be beneficial for both Entro and other companies for the task of stimulating corporate sustainability development.

This research project shows that internally driven motivation is likely more effective than external drivers for stimulating a faster development of corporate sustainability. Further research could focus on how to wider stimulate internal motivation and accommodate corporate sustainability in Norway, as any final conclusions are not achieved in this project. This thesis ended up in quite a theoretical and hypothetical manner of discussion – possibly to

a larger extent than what was initially intended. While exploring the topics of corporate sustainability and sustainable development, I find the division between academia, theory, and practice challenging. Cooperating with an operating company has however been beneficial for relating to practice to a larger extent. I do also find the academia's consideration that most businesses function within traditional and conservative perceptions highly interesting. At the same time, I acknowledge that human nature most often involves reluctance to change. However, this master thesis project highlights that we should likely think in new ways in order to create sustainable development – even if the barrier between academia and practice may be hard to overcome. I believe this is an important element for corporations and consulting companies to consider in the upcoming times while the climate crisis unfolds.

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9. Appendix

Appendix 1 – NSD Research participation confirmation

Research participation confirmation

In this document it is asked for your confirmation to participate in a master thesis project. The aim is to investigate the challenge and topic on how to strengthen the focus on sustainability and the "green transition" within corporate leader groups – raised as an area of research enquiry by Entro. This document will explain the project's purpose and what your participation would entail.

Project objective/purpose
This is a student research project with the objective of gathering empirical data for a master thesis, within the program Energy, Environment and Society at the University of Stavanger. The project has it's starting point in a problem formulation raised by Entro. The main aim is to bring insights to, or at least aim to initiate discussion about how one could go about to strengthen corporate leaders' focus on sustainability and sustainable development, as well to discuss where leaders' motivations for such focus could lie and/or be stimulated. What could be identified as advantageous approaches and challenges for bringing sustainable practices and initiate them as an inherent focus in the corporate sector?

Project responsible
Ida Hillesland is the project responsible and the student who will carry out the project. The University of Stavanger is the responsible institution, with Berenice Rachel Esther Girard as the assigned project supervisor. The project is moreover realized as a collaboration with Entro.

Why are you asked to participate?
You are asked to participate because you are considered to have a relevant position within the current investigated corporation. Contacting relevant employees is done in collaboration with Entro.

What does your participation entail?
If you chose to participate in the project, it would imply participating in an interview. Depending on the conversation flow, this could take for instance about 20-40 minutes of your time. This talk would be informal, causal and can be conducted at an online platform. The main aim is to investigate practices and perspectives to the current problem area, questions could therefore for instance include what your work and activities entail, how you work, what professional/academic background you have, and essentially your considerations on the current topic. Written notes will be taken during the interview. There will be no sound recordings taken of the talk.

Your participation is voluntary
Your participation in the project is voluntary. If you chose to participate you can at any time withdraw your consent without providing any reasons for it. All your information would then be deleted. There will also be no negative consequences for you if you chose to not participate or later would choose to withdraw from the project.

The protection of your personal data – how your information is used and stored
Your information will only be used for the purpose that has be explained in this document. Your information will also be handled confidential and as according to the regulations of protection of personal data. Ida Hillesland, the project responsible student, will be the one with access to the data and the one who will process and analyze it for the written thesis. This will be stored through the institution's cloud server program. Information such as personal name, specific position and location will be anonymized. Information that includes the name of your company (Entro) and working area within the company will be relevant and/or necessary to include. This further implies that personal recognition indirectly could be possible. The thesis will ultimately be posted and stored through the

Appendix 1

University of Stavanger's online master thesis archive, found at: https://uis.brage.unit.no/uis-xmlui/

What happens with your information when the research project is completed?
The project is finally ended within the month of June/July (2022). As explained above, the information you give will be used in the thesis. Information such as company name and working area is relevant to include. Upon finishing the thesis, other information will however as much as possible be anonymized, no personal information will be used or stored. Notes taken during the interview will also be deleted after the project is completed. The finished master thesis product will be long-termed stored. Final results or findings from the project will also be presented to Entro.

Your rights
As long as you can be identified through the collected data material, you have the right to:

- get access to the information registered about you, as well to get a copy of this information
- have any information about you corrected
- have any information about you deleted, and
- send a complaint to the Norwegian Data Protection Authority (Datatilsynet) about the handling of your personal information

The justification for our handling of your personal information
The handling of your personal information is based on your consent. Through the University of Stavanger, NSD – Norsk senter for forskningsdata AS, has evaluated the handling of your personal data in this project as to be in line with the regulations of protection of personal data.

How can I find out more?
If you have any questions regarding the project or wish to utilize any of your rights, please contact:

- Ida Hillesland, through the University of Stavanger,
  Email: ▮▮▮▮▮▮▮▮▮▮ or mobile: ▮▮▮▮▮
- Berenice Rachel Esther Girard, through the University of Stavanger,
  Email: ▮▮▮▮▮▮▮▮
- The data protection official at the University of Stavanger,
  Email: personvernombud@uis.no or visit address:
  Universitetet i Stavanger, Postboks 8600, 4036 Stavanger

If you have any questions to NSD for their evaluation of the project, you can contact:
- NSD – Norsk senter for forskningsdata AS, Email: personverntjenester@nsd.no,
  or phone: 55 58 21 17

Best regards,
Ida Hillesland

Appendix 1

Confirmation of participation

I have read and understood the information about this project, as well been given the opportunity to ask questions. I confirm:

- ☐ To participate in an interview
- ☐ My participation involves that potential personal recognition indirectly could be possible
- ☐ The information I give can be used in the master thesis

I confirm that my information can and will be handled until the project is completed

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(Project participant signature, date)