

The Role of Sustainability in European SMEs

A Guideline for SMEs to Activate Environmental Commitment amongst Employees by Means of Small and Medium Sized Dutch and German IT-Consulting Firms

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ABSTRACT

The consciousness about the environment plays an increasingly important role for companies nowadays. Also SMEs (Small and Medium Sized Enterprises) need to rethink their business concept and can use the benefits of a more environmental friendly marketing strategy by considering Corporate Sustainability and Corporate Social Responsibility. But here the question arises, how an SME, often missing important resources like money, can develop an efficient strategy in order to be more sustainable. By investigating parts of the concept of the Triple Bottom Line, it has been found out that the answer lies in the resources, an SME already incorporates: its employees. This research paper aims to show which practices an SME can use to develop Environmental Commitment on the level of internal stakeholders, hence employees. Therefore Dutch and German SMEs of the IT-Consulting industry have been investigated in terms of their applied practices to become or to stay sustainable and finally to activate Environmental Commitment within the firm. This can lead to better performing employees and to a better reputation of the whole firm, which will finally lead to better firm performance. This paper helps SMEs to rethink their marketing strategy and their position vis-a-vis the environment. The practices most often used by the investigated firms of the two countries, can in combination be used by SMEs as a broad guide line to rethink the already existing environmental friendly marketing strategy or to start thinking sustainable in terms of the internal stakeholders.

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5th IBA Bachelor Thesis Conference, July 2nd, 2015, Enschede, The Netherlands.

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Keywords

Corporate Sustainability (CS); Corporate Social Responsibility (CSR); Triple Bottom Line; Small and Medium Sized Enterprises (SMEs); Environmental Commitment (EC); Internal Stakeholders (IS);

1. INTRODUCTION

1.1 Preface

The trend of 'living the green way' becomes more and more popular nowadays, what means that people become more conscious about the environment and how they can contribute to a 'better world' (Baker, 2003). Literature shows that also companies and their managers have recognized the aforementioned shift in their customers' minds and, thus also the opportunities to make positive gains, opened by incorporating Corporate Sustainability (CS) in an organization's way of doing business (Wilson, 2010). When developing CS, many factors, consequences and stakeholders need to be considered. In order to fulfill the market's demands and to do something good for the environment, companies (SMEs included) need to establish environmental commitment. But how can SMEs do this in the most possible efficient way, without investing too much money? This is the question many companies ask themselves. Since every company has its own structure, limited resources and strategies, it is hard to find the right way to introduce such a sustainable strategy and it needs time. The first idea which arises here, is that SMEs could start at developing environmental commitment from the inside of the organization, thus from the resources an organization already has available, with the aim to save money. By these internal resources, employees are meant. If those start thinking environmentally and work in a more sustainable and conscious way, this will have positive consequences for the company. And if every SME would do so in Europe this would have, generally seen, a huge impact on the society as a whole (Baumgartner and Ebner, 2010), since SMEs make up 99% of all Businesses (European Commission, 2014). The concept model (Figure 1) describes figuratively the process of the emergence of environmental commitment and its influence on the employees and finally the impact on the company's reputation and performance.

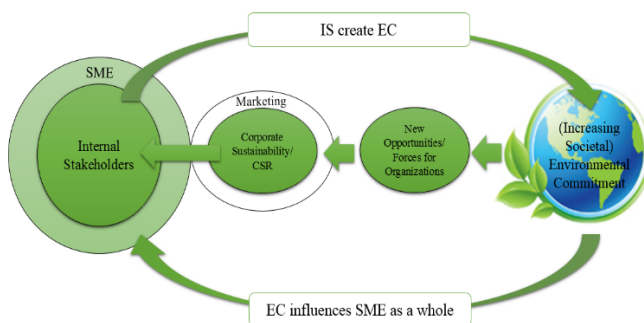


Figure 1: Concept Model

It starts with the Environmental Commitment (EC) at the level of the society, of which the importance is increasingly growing nowadays on an everyday basis. This increase in EC through the society leads to new opportunities as well as forces for organizations. In order to stay with the market changes and demands, organizations need to adapt the consumers' environmental commitment. Therefore CS and CSR need to be considered. The CS of an organization then influences the organization's stakeholders. In this paper the focus lays on small and medium sized enterprises (SME) as organizations and their internal stakeholders (IS), as specific stakeholder group (e.g. employees). Influenced by the organization's CS, the IS create EC. The EC of the IS will then influence positively the SME as a whole. Because the employee now is aware of how to save costs for instance by saving water, getting to work by bike etc. This will lead to a better reputation of the whole SME and contribute something good to the environment in the long-term.

1.2 Objectives and Research Question

The goal of this research paper is to figure out if there is a trend under Dutch and German SMEs of the Information Technology – Consulting industry to create environmental commitment, by identifying if and which social aspects concerning internal stakeholders are used. The following research question comprises this goal:

How do Dutch and German SMEs, dealing in the Information Technology - Consulting industry, use the concept of Corporate Sustainability to activate Environmental Commitment at the level of internal stakeholders, thus employees?

1.3 Information Technology – Consulting Industry

The Information Technology – Consulting industry, shortly called IT – Consulting industry, is a field in which the main business is to give advice in terms of the information technology clients should or should not use to reach their business goals. Companies dealing in the IT-consulting industry offer services to their clients like “writing, testing and supporting custom software; planning and designing integrated hardware, software and communication infrastructure; and on-site management of computer systems and data processing facilities” (IBIS World, 2014). They do not offer packaged software or host off-site data processing. Thus their products can be described by pure services, in instance IT technical support services, IT computer and network management services, computer systems design, development as well as integration and also IT technical consulting services. Similar industries include computer stores, software publishing, data processing and hosting services as well as computer and packaged software wholesaling (IBIS World, 2014). To set up a business in the IT – Consulting industry and its similar industries, a lot of capital is needed (IBIS World, 2014). The industry performance can be measured on the basis of the executive summary, key external drivers, the current performance, industry outlook and industry life cycle (IBIS World, 2014). Major markets, who deal with financial services and insurance providers need the IT – Consulting services especially and empowered this specific industry to grow rapidly until now. In the last six years the IT – Consulting industry was performing well in terms of economic reasons and industry analysts predict further growth (Moore, 2013). In 2014 the revenue from IT – Consulting worldwide was \$58,161 million and will increase to \$60,819 million in 2015 (IT Services, 2015). Specifically mergers and acquisitions lead to a high demand of IT - Consulting services in terms of integrating accounting, information and data storage and other computer-based systems. Also technological innovations, for example cloud-based or audiovisual systems lead to a higher demand of the IT - Consulting industry (Moore, 2013). The best companies acting in the field of IT- Consulting in Europe are in instance Accenture, IBM, McKinsey & Company or PwC.

The IT – Consulting industry has been chosen for this research paper because of content reasons, since it is a steadily growing field, connected with technology which is also a fast changing arena. Its importance increases rapidly as the topic sustainability and environmental commitment, which is nowadays integrated into many peoples' lives and also into companies' daily business. Today most businesses are dependent on IT-experts and computer software. Therefore this industry is continuously growing in terms of importance as well as size. With this, the competition between IT-Consulting firms is increasing too. The steadily invention of technology makes this process even faster and more complex. Companies need to keep up with this speedy development of the market and need to create competitive advantage to stick out of the mass. Here the incorporation of

Corporate Sustainability and Corporate Social Responsibility is, because of the increasing trend of Environmental Commitment, a good tool to reach customers' attention in instance. Therefore the similarities between the IT-Consulting Industry and the topic sustainability are the reasons why these two entities are researched in this paper.

2. LITERATURE REVIEW

2.1 Corporate Sustainability and Corporate Social Responsibility

The increasing environmental commitment of the general society has opened new opportunities as well as forces to organizations. One of the opportunities can be described by the term sustainable development, which deals on the macro-level of the society and incorporates the terms *corporate sustainability* (CS) and *corporate social responsibility* (CSR) (Baumgartner and Ebner, 2010). The latter two terms have been created in sense of making business more ethical, human and transparent (van Marrewijk, 2002). The aim of CSR and CS is to generate value in the long-term. In other words, it is additionally to an organization's main business operations a technique to make extra profit (Wilson, 2003). But not only organizations can benefit from corporate sustainability in the long-term, also the society yields from organization's activities considering sustainable development (Baumgartner and Ebner, 2010). These benefits can be traced back to the Triple Bottom Line (more to this concept later). Next to the similarities of CS and CSR, a difference has to be made between these two terms, since they do not have exactly the same meaning or use.

2.1.1 Corporate Sustainability

Sustainability in general is defined as "development that meets the needs of the present world without compromising the ability of future generations to meet their own needs" (Henriques & Richardson, 2004). Combining this term with the word 'corporate' indicates sustainable thinking on an organizational and business level. The concept of CS deals on the micro-level of society (Baumgartner and Ebner, 2010) and "focuses on value creation, environmental management, environmental friendly production systems, human capital management and so forth". There is no recipe for corporate sustainability, thus each company must tailor it for its own context as well as for its own organizational structure (van Marrewijk, 2002). Reasons why organizations adopt CS are that they either have to do it, are able to do it, or because they want to do it (van Marrewijk, 2002). Baumgartner and Ebner (2010) support this with their so called maturity levels (Beginning, Elementary, Satisfying, Sophisticated/Outstanding). These maturity levels reflect the effort an organization puts into creating CS. By carrying the term CS, the term Corporate Sustainable Development was established. It is based on three principles: (1) economic integrity, (2) social equity and (3) environmental integrity (Montiel, 2008). It covers the process of creating human power by considering the financial side, but also the environment of an organization. Since CSD focuses more on the process on how CS is created, CS means, generally, to make a company adopt a more social management style and to act consciously.

2.1.2 Corporate Social Responsibility

Corporate Social Responsibility (CSR) is mostly cited as the statement that "the social responsibility of business encompasses the economic, legal, and discretionary expectations that society has of organizations at a given point in time." (Montiel, 2008, p. 252). It can be said that CSR identifies a company's role in society. CSR refers rather to communication with the stakeholders, transparency as well as the reporting of sustainability (van Marrewijk, 2002). Its previous activities are

seen in principles of charity and stewardship, but it has developed within the recent years to a new perspective on an organization and how it acts in its complex societal context, which should help to rethink its scope (van Marrewijk, 2002). Lindgreen and Swaen (2010) say that CSR has shifted from a more ethical oriented way to a more performance oriented management tool. Because of its focus on stakeholder communication and the reporting of sustainability, CSR is rather than CS, used for marketing purposes. To achieve the objective of CS, as aforementioned, CSR must be considered, since it enables a company to build up a sustainable and 'green' reputation, which will (mostly) lead to a better firm performance and therefore to more resources uphold a sustainable business concept. CSR stays within the concept of CS and deals as an intermediate stage to balance the three entities of the Triple Bottom Line.

2.2 Triple Bottom Line

The *Triple Bottom Line* is a business model with increasing prominence (Henriques & Richardson, 2004) including strategies which have a positive economic, environmental and social effect. Therefore this model "...encompasses an explicit set of moral values and criteria for measuring organizational (and societal) success..." (Fry & Slocum, 2008, p. 88). In the 1970s, the Triple Bottom Line was mostly only considered by Public Relations Managers or lawyers, but has become a board matter until now (Elkington, 2004). John Elkington, who introduced the term Triple Bottom Line, identified seven drivers of this concept. Those drivers are 'markets', 'values', 'transparency', 'life-cycle technology', 'partnerships', 'time' and 'corporate governance'. All of these aspects represent reasons for the existence and the use of the Triple Bottom Line. Especially three waves of pressure, which explain how the environmental thinking of the public has begun and grown into business matters, pushed the development of the Triple Bottom Line extremely. A general understanding that specific resources are limited on earth was washed up by the first wave. The second wave brought new ways of producing, thus producing in a sustainable way, because businesses understood that they were the ones who had to take the first step to create sustainability. Wave three, and therefore the last one, pointed out that sustainable development needs changes on the level of the corporate governance of a business and its globalization process as a whole (Elkington, 2004).

Since the Triple Bottom Line should be helping to measure the performance of a company, it must be determined how the different entities of the Triple Bottom Line will be weighted. The three entities, or also called dimensions, are called 'People', 'Profit' and 'Planet' and interact with each other (Baumgartner and Ebner, 2010). They are also known as the three Ps. The dimension 'Profit' describes the economic dimension of CS and needs to be considered in order to stay in the market for a longer time. It can be measured by personal income, cost of underemployment, establishment churn and sizes, job growth or revenue by sector contributing to the gross state product (Slaper and Hall, 2011). The 'People' dimension represents internal as well as external stakeholders of the company and their well-being. This social dimension can be measured by variables like the unemployment rate, the female labor force participation rate, median household income, relative poverty, average commute time, violent crimes per capita or health adjusted life expectancy (Slaper and Hall, 2011). The 'Planet' dimension points out how the company is doing amongst its environment and the earth in total. Environmental measures are for example sulfur dioxide concentration, the concentration of nitrogen oxides, selected priority pollutants, excessive nutrients, fossil fuel and electricity consumption, solid waste management and hazardous waste management or the change in land use or land cover (Slaper and Hall, 2011). These measurements can be calculated in dollars (or

other currencies), in terms of an index by means of a self-chosen benchmark or every sustainability measure would be considered by its own entity (e.g. liters of fuel consumed). Similar to the sustainability measures, specific aspects of CS for every dimension of the Triple Bottom Line are described. If the results of these aspects are good, they will lead to financial and sustainability outcomes. Those aspects for the 'Profit' dimension are 'innovation & technology', 'collaboration', 'knowledge management', 'processes', 'purchase' and 'sustainability reporting'. The 'Planet' dimension in the Triple Bottom Line deals with an organization's activities and in how far they impact the environment. These impacts can be for example air pollution, emissions into water or the ground, the use of resources or waste. When thinking about sustainability in a business manner it is important to consider the whole product life cycle, thus also how the product will 'act' in its environment after leaving the company. The 'People' dimension, which stands for an organization's consciousness for its own activities. The objective of social sustainability is to have positive relationships with all stakeholders. These stakeholders are along the social sustainability aspects divided into internal and external stakeholders. Hereby cover internal stakeholders the social aspects 'Corporate Governance', 'Motivation and Incentives', 'Health and Safety' and 'Human Capital Development'. While external social aspects of sustainability are 'Ethical Behavior and Human Rights', 'No Controversial Activities', 'No Corruption and Cartel' as well as 'Corporate Citizenship'. Since the social aspects regarding the internal stakeholders are used as a guide line for the data collection in this research paper, it needs to be understood which kinds of practices are covered by every aspect: The aspect 'Corporate Governance' promises the total transparency of a company to its stakeholders in order to improve the relationship to stakeholders on a continuous basis. Therefore the company openly presents all important data, reports the board's behavior and responsibilities as well as follows the market's rules. The aspect 'Motivation and Incentives' directly addresses the employees of a company. Here sustainability subjects are presented by the management to the employees. The management needs to be aware of the employees' claims, motivation drivers and their needs in order to implement a sufficient sustainability approach, thus to save money, time and resources. The 'Health and Safety' aspect covers the promise that there is no danger for the employees when working in or for the company. Hence their physical as well as mental condition will not be harmed in any way. The aspect 'Human Capital Development' includes the permanent education and training of employees about sustainability through specific workshops, instructions and schoolings. By caring for all these aspects, general stakeholder loyalty within and outside the company should be created. But not only firms can use the Triple Bottom Line, also non-profit organizations and governmental institutions can employ it to measure in how far they contribute to the sustainability (Slaper and Hall, 2011).

2.3 Small and Medium Sized Enterprises

SME stands for *small and medium sized enterprises*. The main factors that determine companies as SMEs are the number of the (1) employees and either (2) the turnover or balance sheet total (European Commission, 2014). At the moment there are more than 20 million SMEs in the EU. This represents about 99% of all businesses (European Commission, 2014). By this, SMEs are the lead for economic growth, innovation, employment as well as social embedding. The term SME covers three categories of employment: micro (less than ten employees), small (ten to 49 employees) and medium (50 to 249 employees). SMEs distinguish themselves not only in terms of the size from Multi National Enterprises (MNEs), also because they are mostly

managed by their owners, are independent, informal, respond to short-term problems, are very flexible because of their small size and personal relationships, which play a big role for being a successful company (ACCA, 2012). All of these differences from MNEs, not forgetting the fact that SMEs mostly have less financial or other resources to deal with in the market, make SMEs much more interesting for an in-depth study. Particularly the fact, that SMEs represent 99% of all the businesses in Europe make it as a whole to a powerful form of business. If each SME would follow environmental guidelines and incorporate the Triple Bottom Line including the particular aspects of each dimension in its business strategy, this could have a huge impact not only on people's but also in general on the world's well-being. Therefore it is important that SMEs start to rethink the way they are doing business, especially if they did not do this yet, in order to contribute something to the environment and parallel to gain benefits for the company, like saving money, time or resources.

2.4 Internal Stakeholders

A general stakeholder is someone who has an interest in an enterprise. Stakeholders can be categorized in external and internal stakeholders (Boundless, 2014). Since Buysse and Verbeke (2003), internal stakeholders are employees, shareholders and financial institutions. All of them "...benefit financially from their contributions to an organization's success." (Boundless, 2014). They are getting paid by the company, because they are employed and therefore work for the company, or because they have shares. Internal stakeholders have, amongst external stakeholders, the most power to influence decision-making within a company (Grundy, 1997). This may be in a direct, e.g. by making a decision after analyzing a specific situation, or indirect way, e.g. by just acting. This power attaches importance to the selection of employees and also shareholders. Having someone working in a company without living the company's values, at least accepting them, could harm the company extremely. Internal stakeholders, as aforementioned, are all people that benefit financially from a company, but it is not to forget, that a company can also benefit from its internal stakeholders. ISs who represent a company's values, who work proactively and want the company to come forward, can strengthen the company's values and therefore the whole business. Internal stakeholders often lead to organizational culture which then has an impact on the external environment of the company, hence the external stakeholders, like customers. Especially employees, who mostly represent the biggest part of a company's stakeholders, are referred to as the "...single most important stakeholder" for a company, more precisely for a SME (Crane and Matten, 2010). This can be traced back to the aforementioned fact, that SMEs often do not have the financial backup and resources like MNEs.

3. ENVIRONMENTAL COMMITMENT

In this research paper, Environmental Commitment (EC) plays an important role, since it is the starting point as well as the goal of the research approach (see Figure 1). In the following will be described how the term EC developed and what it incorporates. EC develops because of social and ecological objections (Roy, Boil and Lagace, 2001). On a company level, EC can also be called 'corporate environmentalism'. Forces for 'corporate environmentalism' can be divided into external and internal ones (Roy et al., 2001). They are the legislation, the corporate strategy, the public concern, the top management commitment and the competitive advantage (Linstead, Fulop and Lilley, 2009). How a company can implement an environmental strategy in order to create environmental commitment and the resources it needs, always depends on the size of a company. The larger the company, the more human and financial backup is promised, the

more influence the company has on authoritative administrations and a long-term vision concerning the environmental strategy can be targeted. Whereas small and medium sized enterprises need to focus on short-term profitability and smaller projects to create EC (Roy et al., 2001). Additionally, the degree of innovativeness and systems like the Total Quality Management (TQM) also shape a company's EC. But thinking the other way around, it was figured out that EC shapes the way a company produces its output. EC has three dimensions. These are the "Affective Commitment" dimension, the "Continuance Commitment" dimension and the dimension of "Normative Commitment" (Keogh and Polonsky, 1998). 'Affective Commitment' covers the emotional attachment and identification of an individual with environmental concerns; 'Continuance Commitment' includes an individual's associations with costs (economic and social) when ignoring environmental concerns; and finally the 'Normative Commitment', which involves an individual's feeling to be responsible for the environment (Keogh and Polonsky, 1998). These dimensions have been now explained by means of individuals, but when looking at companies, those can also be seen as an individual entity. A company as a whole should also attach emotions to environmental concerns, should think about saving money by considering the environment and should feel responsible for the environment's well-being, because it is representing a part of this environment. And compared to a 'real' individual, it is a bunch of individuals, having more power to do something in terms of sustainable development. And to do so, there are so called 'Environmental Practices' which help to gain EC within organizations. These include the development of an environmental plan in a written and verbal version, communicated to shareholders and stakeholders. Additionally, practices like having an environment, health and safety unit (EHS), as well as a board or committee dealing with environmental issues which belong also to the 'environmental practices' (Henriques and Sadorsky, 1999). The way how these practices are used can be named an environmental policy of an organization (Roy et al., 2001). It describes a company's environmental mission and the practices and activities it uses to create EC. Summarizing, environmental commitment is an impulse for individuals as well as organizations to act in sense of the environment. This can also be seen in the Conceptual Model (Figure 1), which shows that EC is an increasing topic in the society and needs to be created by ISs through CSR and CS in the sense of the whole company. Therefore EC is the middle of this research and can give a hint on how sustainable an organization is acting or rather should.

4. METHODOLOGY

Various strategies companies could use to develop CS, have already been described, whether as an introduction of a CS strategy or as the will to review an already existing one. But these strategies vary from company to company due to many factors, in instance by the size of a company, the type of company, the resources a company has or has not as well as the country of origin of a firm. The frame for the samples investigated in this research paper is, as already seen in the research question above, given by the terms SMEs, IT-Consulting industry as well as by the two countries The Netherlands and Germany. Europe has been the starting point of this research, but since it is a very big part of the world, which includes many different kinds of SMEs from the IT-Consulting Industry, the sample group has been reduced to two European countries. Language barriers have been the main constraint for this reduction to these two countries, because during the pre-investigation for this research paper, it has been figured out, that SMEs of the IT-Consulting industries often only offer their websites in their own languages, because

they often do not act in international markets. Due to the fact that the author of this research paper is only able to understand German, English and Dutch fluently, she decided to concentrate on SMEs from these countries to get around the language hurdle and to prevent potential mistakes caused by misunderstandings. Generally the English language has been preferred, since this research paper is written in English. But dependent on the fact, in which language the most information given on the website was available, the language has been chosen. Thus, when a Dutch company's website was also completely available in English, the English language has been used for the investigation. But when the English version of the website was reduced to only a company profile, the Dutch version has been investigated. The same rule was for the German analyzed websites.

To prevent investigating randomly assigned companies from the IT – Consulting industry, specific attributes have been assigned, which a company had to fulfill to be chosen for this research. These attributes have been the country of origin (The Netherlands or Germany), the number of employees (1 – 249), the main services and the other industries or sectors the company serves. Additionally, for possible inferences, has been filtered out information about the founding year, the available languages on the website, the yearly revenue in Euros (€), the average growth rate (yearly in %), the number of partners, the number of settlements or offices, the countries in which the company has secondary offices and if the company is an independent one. The URL of the website, the language of the website used during the investigation, as well as the date on which the information has been gathered was noted as well for the data's currentness and to have an overview of the data collection process.

Figure 2 shows the Triple Bottom Line and every dimension's specific aspects, which need to be considered at every stage of the Triple Bottom Line to create CS (Ebner and Baumgartner, 2010). The green highlighted fields in the figure give an overview of the different parts which are focused on in this research paper. Especially important for this research paper are the different social internal aspects ('Corporate Governance', 'Motivation and Incentives', 'Health and Safety' and 'Human Capital Development') of the 'People' dimension of the Triple Bottom Line. They will serve as a Guideline, which will help to identify practices which should create CS amongst the employees (ISs) and finally lead to EC.

This research is mainly guided by secondary qualitative research and the empirical part is build up on a web-based exploration. For this web-based exploration 30 websites, hence 15 Dutch and 15 German SMEs' websites of the IT - Consulting industry have been investigated. Websites like kununu.com, www.yourfirm.de, www.consultancy.nl, www.theconsultancygroup.nl or greatplacetowork.net have been a big help to find SMEs dealing

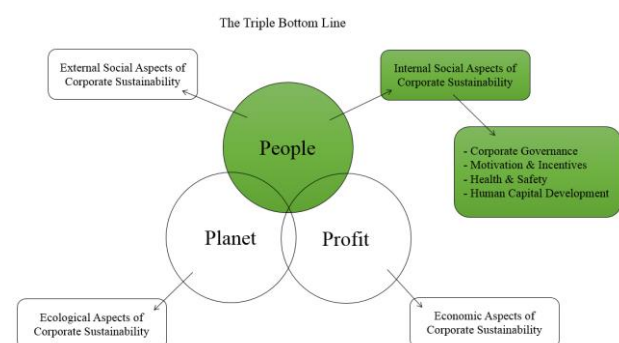


Figure 2: The Triple Bottom Line Including the Specific Aspects of Each Dimension

in the IT-Consulting industry and they also gave information about main facts (e.g. no. of employees, no. of settlements).

By means of the internal social aspects from the 'People' dimension of the Triple Bottom Line, the qualitative and quantitative information gathered on the websites of each of the investigated Dutch and German SMEs, has been put into a table. Some of the qualitative information has been partly transformed into quantitative data. The definitions of the internal social aspects have been used as a code to decide for what kind of practices had to be looked after, respectively which found practices belonged to which internal social aspect. After many practices have been identified and assigned to one of the internal social aspects, it has been checked, if they have been found by word on the investigated companies' websites. If yes, this has been marked in form of an 'X' in the data table (see Appendix No. 6). The data, collected and presented separately for each of the countries, in which the SMEs are dealing, was then analyzed and compared by means of percentages. The following questions helped to sort the data in order to find particular patterns: 'How many practices did each SME use out of the 31 by each country?', 'What is the median of the used practices for each country?', 'Which internal social aspect has been used the most by the SMEs of each country?' and 'How many SMEs of one of the countries have used each of the practices?'.

This investigation helped to find a pattern within and between the data of the two investigated countries. Finally, the results will also help to identify which sustainability practices are used by Dutch or German SMEs to activate Environmental Commitment amongst the employees and if it can be concluded that there is a trend under Dutch and German SMEs dealing in the Information Technology - Consulting industry, to act more in a sustainable way.

5. ENVIRONMENTAL COMMITMENT

6. ANALYSIS AND RESULTS OF THE WEB-RESEARCH

Some basic findings for the Dutch SME sample are, that all of them have their origin within The Netherlands. One of the companies has also an office in another country (Malaysia). The average number of employees for one firm is ≈92 (precise number: 91,8) employees. Hereby the maximum number of employees under the investigated firms was 249 and the minimum number was 9. Eight of the investigated 15 SMEs are older than 15 years, three have been founded between 2003 and 2010 and four firms did not give any information about their founding year. Four of the investigated Dutch SMEs have made their website available in English as well as in Dutch, while one company only presented it exclusively in English, ten only in Dutch and two of them had an extra English company profile on their website giving the basic facts of the company.

All of the investigated German SMEs are founded within Germany. Three of the 15 investigated SMEs do have offices in other countries (Russia, North America, China, Austria, France, and Czech Republic). They show up an average employee number of ≈64 (precise number: 63,73) employees. Here was the highest number of employees in one firm 230 and the smallest number of employees was 4. Different to the SMEs from the Dutch sample, all the German firms gave information about their founding year. Similar to the Dutch sample is, that under the German SME sample have been eight companies which are older than 15 years. The rest, hence 7 companies, have been founded between 2000 and 2009. The websites of the German SME sample have been mainly available in German (eleven of 15), while only two companies offered it extra in English, but

therefore additionally two SMEs also offered once the Chinese language and once the languages Czech and French.

The SMEs investigated in general offered all the same, overlapping services to their clients. These clients were overlapping from company to company as well. But due to the fact that not all companies gave information about their client's industries, it cannot be said for sure that they were all kind of delivering the same industry branches. Hence it could be that some of the firms served a completely different market than the others. The web-based research has led to 31 practices by means of the internal social aspects of CS, used by SMEs of the IT-Consulting industry, in order to create EC at the employee level:

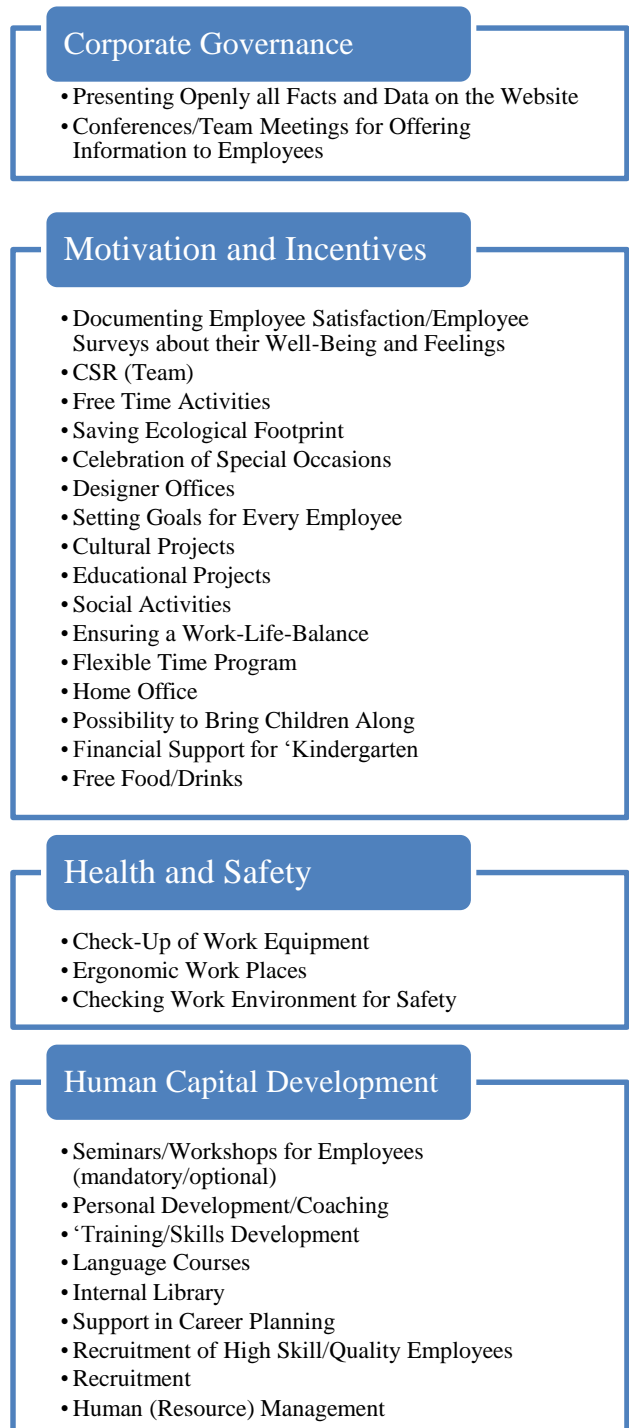


Figure 3: List of the 31 Identified Practices by Means of the Internal Social Aspects

Neither a Dutch nor a German SME has been found which named all 31 of these practices on its website. The maximum number of practices used by Dutch SMEs is 11 (35,48%) and the minimum number is 2 (13,33%). For the German SMEs, the maximum number of used practices has been 16 (51,61%) and the minimum number 0 (0%). 20% of the German SME sample did not use any of the practices, but therefore two outliers exceeded the maximum value of used practices of the Dutch sample. Due to this unequal distribution amongst the number of practices used by the German SMEs, the calculation of the median is necessary, to have an appropriate value for comparing the countries and their average usage of practices. The median for practices used by German SMEs is 3 (9,68%) and for Dutch SMEs 5 (16,13%).

Surveys about their Well-Being and Feelings' has not been used by any of the German SMEs, but by 6,67% of the Dutch. In terms of the practice 'CSR (Team)', 26,67% of the Dutch SMEs are having an extra management team for CSR or an extra CSR drop-down menu on their website, where they describe that they donate regularly or plan social activities with their employees for a good purpose, while only 6,67% of the investigated German SMEs were mentioning CSR and its activities. The practice 'Free Time Activities' is also an example for those practices on which the Dutch SMEs have a focus on. It has been used by 46,67% of the investigated Dutch SMEs and only by 13,33% of the German ones. 'Designer Offices', thus a nice work environment,

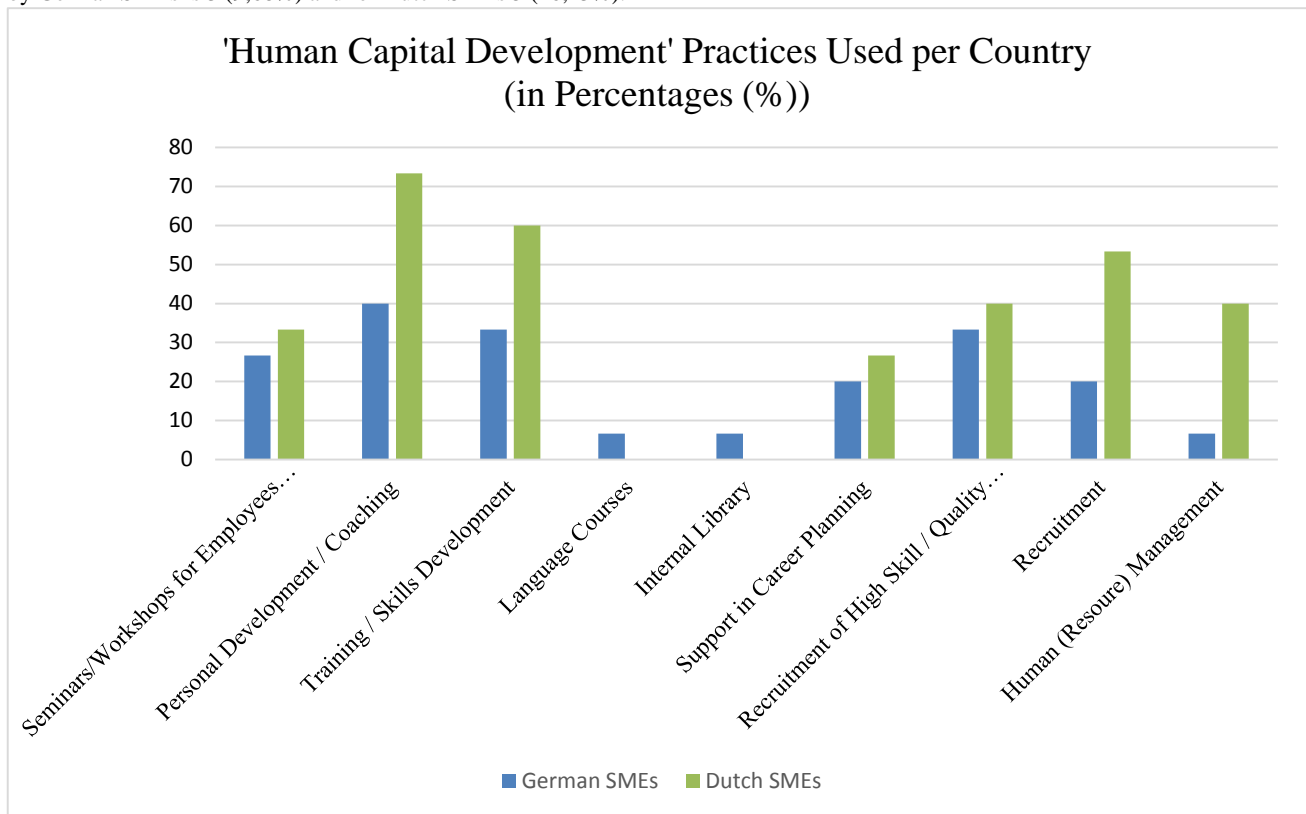


Figure 4: 'Human Capital Development' Practices Used per Country

The internal social aspect of 'Corporate Governance' has been found on websites by the same amount of SMEs for each country. 20% of the German as well as Dutch SMEs have given information about their corporate governance. Whereby 6,67% of the Dutch SMEs 'present openly all facts and data in the internet and 13,33% of the German SMEs do so. In terms of the practice 'Conferences/Team Meetings for Offering Information to Employees' both countries have the same amount (13,33%) of SMEs using this practice.

The internal social aspect 'Motivation and Incentives' has been more addressed by Dutch SMEs, because 60% of the 15 Dutch SMEs have mentioned practices of this aspect on their website, while only 53,33% of the German SMEs have done this. But when focusing on the various practices within this aspect, 55,56% of them have not been used by Dutch SMEs, while German SMEs have been found to use 83,34% of them. This can also be traced back to an unequal distribution of the usage of the practices. While many of the different German SMEs, although less than Dutch SMEs, have used different practices within the 'Motivation and Incentives' aspect, the Dutch SMEs have not used many of the variety, but concentrated on only a few of them. The activity 'Documenting Employee Satisfaction/Employee

is also one of the practices only considered by the Dutch SMEs (6,67%). The practice 'Social Activities' has been found to be involved by both samples, although the Dutch SMEs have used it more, namely by 40% of the investigated SMEs, and by 20% of the German SMEs. Same to the practice 'Saving Ecological Footprint', which has been used by 20% of the Dutch SMEs and by 13,33% of the German ones. The practices exclusively used by the German SMEs are the following: 'Award' (6,67%), 'Extra Vacation Payment' (6,67%), 'Free Food or Drinks' (13,33%), 'Financial Support for Kindergarten' (20%), 'Possibility to Bring Children Along' (6,67%), 'Home Office' (6,67%), 'Flexible Time Program' (40%), 'Educational Projects' and 'Cultural Projects' (both 13,33%). 'Ensuring a Work-Life-Balance' has been used by both samples, although more by the German (26,67%), than by the Dutch (13,33%). The 'Celebration of Special Occasions' is a practice with a balanced rate of percentage between the two countries. Thus of both SME samples, 6,67% have used this practice. The practice 'Setting Goals for Every Employee' has not been found to be used by any of the sampled SMEs.

The 'Health and Safety' aspect and its practices has only found resonance by the German SMEs. 13,33% of the German SMEs have mentioned practices like 'Ergonomic Workplaces' (6,67% of the investigated German SMEs) or 'Checking Work Environment for Safety' (6,67%) on their websites. None (0%) of the Dutch SMEs mentioned practices of the 'Health and Safety' aspects.

When taking a look at the most often used practices per country, it is to see, that the three most often used practices under Dutch SMEs lie all in the same internal social aspect, namely 'Human Capital Development'. 73,33% of the Dutch sample use the practice 'Personal Development/Coaching', followed by 60% who use the 'Training/Skills Development' practice and thirdly 53,33% who use a 'Recruitment' process to filter out the best potential employees for the company. They all exceed the 50% mark (see Figure 3), thus more of half of the sample are using these three practices within their company. The German SMEs, on the contrary side, do not exceed the 50% mark regarding any of the practices (see also Figure 3 for the practices 'Personal Development/Coaching', 'Training/Skills Development' and 'Recruitment of High Skill/Quality Employees'). Thus there is no practice, which has been used by more than half of the sample. The practices by the most of the companies (both 40%) used, are 'Personal Development/Coaching' and 'Flexible Time Program'. As it can be seen, they are not from the same social internal aspect. But the two following practices, which are used secondly most by German SMEs (33,33%), are also to find in the 'Human Capital Development' aspect as well as the practice 'Personal Development/Coaching'. The practice Seminars/Workshops for Employees (mandatory/optional) was used by 33,33% of the Dutch SMEs and by 26,67% of the German SMEs. Also the practices 'Support in Career Planning' and 'Recruitment of High Skill/Quality Employees' indicate a higher rate of usage under the Dutch SMEs. For the first one it were 26,67% of the Dutch SMEs, while it were only 20% of the German ones. And for the latter one, 40% of the Dutch SMEs have been found to use this practice, and only 33,33% of the Germans. 'Human Resource Management' was also more often found on Dutch (40%) SMEs' websites than on Germans (6,67%).

7. DISCUSSION

Facing the above listed results of the web-based research, it can be said, that internal social aspects regarding 'Human Capital Development' are very important, since they have been found to be used by the most of the investigated companies. The fact that the other internal social aspects 'Health and Safety', Corporate Governance' or 'Motivation and Incentives' are not as much considered as the practice 'Human Capital Development', could lead to the conclusion that SMEs do not do everything that helps to activate EC amongst their employees. But due to the fact that employees are an SMEs' most valuable stakeholder, the result, that SMEs mostly use practices from the social internal aspect 'Human Capital Development', just supports this and makes this aspect even more important than the others. 'Human Capital Development' covers only practices, which help to develop, recruit, manage or train employees, which lead to a sustainable staff crew. Highly educated employees can learn from each other, trainings and personal growth of employees contribute to the firm performance directly and can lead to competitive advantage.

But although IT-Consulting-SMEs from The Netherlands as well as Germany attach the most importance to the same, hence the 'Human Capital Development' aspect, rather than to 'Health and Safety', Corporate Governance' or 'Motivation and Incentives', specific differences between these two countries have been figured out. The fact that Dutch SMEs use on average more practices than German SMEs do, assumes that it is more common

for Dutch SMEs to use practices, enhancing corporate sustainability. Especially the 'Human Capital Development' aspect seems to be very important to Dutch SMEs since its practices have been often found by more than the half of the investigated SMEs (see Figure 3). This raises also the idea, that there is a specific standard amongst Dutch SMEs in terms of their employees and how they are treated to get the most out of them.

The investigations of the aspect 'Corporate Governance' have shown, that German SMEs are more likely to give information about their company on their website. But since there are only 13,33% of the investigated SMEs for both countries giving openly all information, this is not enough evidence to say that there is a big difference between those two and a trend for German SMEs to share information with their employees. This can be explained by the reason that SMEs are small companies, which means, that there are shorter communication channels than in Multi National Enterprises (MNEs). Therefore there is no need for an annual report on the website of the company since all important information is communicated within the company.

The second most considered aspect 'Motivation and Incentives' especially by German SMEs, leads to the assumption, that the well-being of employees is also considered nowadays, although not as extremely as their abilities and skills, which can be explained by their direct contribution to the SME's performance. But also here, some differences between German and Dutch SMEs have been found. While Germans focus more on 'Flexible Time Program' or 'Work-Life-Balance', Dutch SMEs concentrate more on CSR and social activities like donating or organizing 'Free Time Activities' for their employees to keep them motivated.

8. CONCLUSION

This research paper's focus has been Environmental Commitment and how the concept of Corporate Sustainability is used to activate it on employee level by Dutch and German SMEs of the IT-Consulting industry. After making a deep dive into the concept of Corporate Sustainability, so called internal social aspects have been defined. They can be traced back via the 'People' dimension of the Triple Bottom Line model, which is part of the concept of Corporate Social Responsibility. And CSR is again part of the concept of Corporate Sustainability.

The investigated Dutch and German SMEs of the IT-Consulting industry in this research paper have shown that the use of the internal social aspects is a known approach in terms of creating sustainability among employees. Especially 'Human Capital Development' and also 'Motivation and Incentives' seem to cover very important practices, which are used by SMEs. Therefore, answering the research question shortly, Dutch or German SMEs of the IT-Consulting industry use mainly 'Human Capital Development' and 'Motivation and Incentives' practices to educate and to keep the employees motivated in order to use their full potential. Educated and highly skilled as well as motivated employees are a sustainable resource for companies. The EC is especially increased at employee level, when companies attach importance to CSR or diverse social or educational activities. Some of the investigated firms consider CSR already and also plan social activities, integrating the employees, but most of them did not do so.

The differences between the two countries investigated here in this research paper, have led to the broad conclusion that Dutch SMEs of the IT-Consulting industry seem to have a specific standard in terms of 'Human Capital Development' practices, which is almost always present for the employees. German SMEs did not indicate such a standard, but therefore few of the analyzed SMEs attached importance to extra practices, which have not

even been mentioned by the most Dutch companies. Combining both, the Dutch 'standard' and the extra/special practices, used by some German SMEs, could lead to a good catalogue of practices, which can be used for diverse SMEs as a starting point to create corporate sustainability. Considering additionally the practices 'CSR (Team)', 'Social Activities' and 'Saving Ecological Footprint', which are terms mostly connected to EC, and promoting these activities then also to the outside of the company, this whole concept will be a very good basis for a SME. Because the only necessary things, are employees, the will to invest in them (training, coaching), the will to do something good for the environment and the future, as well as the ability to motivate and organize. Company Footraces for a good purpose (like people being sick of cancer), motivate employees, enhance team spirit, do something good for the other people/environment and do not cost much money.

Due to the lack of literature in terms of which specific practices can be used by SMEs to activate Environmental Commitment, this research paper closes a gap which can be interesting to read for other SMEs. Because the defined internal social aspects and those as most important explained practices, can be used by other SMEs, independently from the industry, as a guide or a new standard to establish Corporate Sustainability and Environmental Commitment on an internal stakeholder level in the end. Combining the practices used by Dutch and German SMEs, a balanced catalogue of practices can be developed and bring, when right implemented, high values for the employees and so in the end for the whole SME. Although some practices have not/rather not been found to be used by the investigated SMEs, companies should consider them too and depending on their type and industry of company, they can use them maybe as well. This research paper can also be used as a source for new ideas for future research, because environmental thinking will become a standard for companies in the future, and also for SMEs, as this research paper already indicated. Employees are not the only internal stakeholders and also external stakeholders can be involved in creating environmental commitment with the goal to produce and work environmentally friendly as well as to establish a "green reputation", which means that there is still space for research left concerning other internal and also external stakeholders. It could be checked if there are different or the same situations when checking the same practices, but by means of other countries or another industry. One could also compare different industries and in how far the practices used, will change. Due to the fact that the 'People' dimension of the Triple Bottom Line is only one of three dimensions, there is also space left for investigating the other two dimensions ('Profit' and 'Planet') in terms of specific aspects, which could lead to practices, helping to act or become sustainable.

9. LIMITATIONS

The fact, that this research paper covers only the countries The Netherlands and Germany, which come both of almost the same western part of Europe, minimizes the scope of the research paper. When analyzing other countries from other parts of Europe, in instance Spain and Italy (Southern part of Europe), the results could be different to those collected in this research paper, due to cultural differences. The same applies to companies from other continents of the world. One main limitation of this research paper is that only 15 SMEs of each country have been investigated. Germany could have delivered some more SMEs dealing in the IT-Consulting industry with the same overlapping services and types of clients, which would have let to proper results. But this would have let to some inequality with the number of investigated Dutch SMEs, because within the Dutch IT-Consulting industry it was hard to find more than 15 IT-Consulting SMEs offering overlapping services to almost the

same types of clients. The most Dutch IT-Consulting services have been offered by MNEs like Deloitte or KPMG, who have sub- departments, including IT-Experts for this particular field of consulting. But these companies are too big to be a SME and therefore not qualified to be investigated in the constraints of this research paper. Another important limitation of this research paper is that it assumes, that the investigated SMEs do only use the practices which are presented/found on their websites, but they can of course use many more practices than those they present publicly. Therefore it needs to be reminded by readers of this research paper that those SMEs investigated here and who give information publicly about 'CSR' or their practices in terms of 'Human Capital Development' and firm activities, attach extra importance to a sustainable marketing strategy and try to make additional profits by pushing their image. Hence this research does not state that companies giving no information about their practices or marketing strategy in the internet, do not care about their employees' well-being or the environment. They maybe just do not mention it publicly. Some of the investigated SMEs did not even give information about their founding year in instance. This made the data collection incomplete and also impossible to support some conditions with one of the additionally collected information. Due to the research paper's focus on SMEs of the Information Technology - Consulting industry, the results cannot be seen as representatives for bigger companies, like MNEs. They do have much more responsibility, because they have more employees and their actions have usually a higher impact on their environment. They do also have more resources available for implementing a marketing strategy concerning 'CSR' more intensive, to sponsor more 'Free Time Activities' for the employees or to donate and support more 'Social Projects'. Another limitation is that this research paper focuses only on SMEs from the IT-Consulting industry. Although the identified practices can be implemented by SMEs from other industry branches as well, each SME needs to check, which social internal aspect means to be the most important one. An SME, which is dealing in the chemical industry should maybe focus rather on the 'Health and Safety' social internal aspect in order to keep the employees for the long-term, than on educating or motivating them. Connected to this is also the limitation that although the definitions of the internal social aspects already worked as a sufficient code for deciding which used practices belonged to which internal social aspect, there can be different opinions about which practice should be assigned to which internal social aspect. Hence, the list of internal social aspects and their assigned practices, can only be seen as a simple approach, which can be still adapted.

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11. APPENDICES

Appendix 1: The Median of the Used Practices for Each Country

| Germany | | | | | | | | |
|-----------------------|----|----|---|---|----|---|---|--------|
| Firm No. | 11 | 10 | 5 | 6 | 14 | 4 | 3 | 7 |
| No. Of Practices Used | 0 | 0 | 0 | 1 | 2 | 2 | 2 | 3 |
| | | | | | | | | MEDIAN |

| | | | | | | |
|---|---|----|---|----|----|----|
| 2 | 8 | 12 | 9 | 13 | 15 | 1 |
| 3 | 4 | 4 | 6 | 11 | 13 | 16 |
| | | | | | | |

| The Netherlands | | | | | | | | |
|------------------------|----|----|----|---|---|---|---|--------|
| Firm No. | 15 | 13 | 12 | 5 | 3 | 4 | 2 | 8 |
| No. Of Practices | 2 | 2 | 2 | 2 | 2 | 3 | 4 | 5 |
| | | | | | | | | MEDIAN |

| | | | | | | |
|---|----|----|---|---|----|----|
| 6 | 10 | 11 | 1 | 9 | 7 | 14 |
| 5 | 5 | 7 | 8 | 9 | 10 | 11 |
| | | | | | | |

Appendix 2: Number of Practices Used by Each SME

| Germany | | | | | | | | |
|------------------|----------------|----------------------------|---------------------|--------|-------------|----------|------|-------------------------|
| Firm No. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Firm Name | Michael Wessel | Hautermann ITConsulting | KWP Team HR GmbH | Mayato | HiSolutions | Nethinks | SBIT | Monday IT Consulting |
| No. Of Practices | 16 | 3 | 2 | 2 | 0 | 1 | 3 | 4 |
| in % | 51,61 | 9,69 | 6,45 | 6,45 | 0 | 3,23 | 9,69 | 12,9 |

| | | | | | | | |
|---------|------|--------|------|---------|------|-----------------------|-----|
| 9 | 10 | 11 | 12 | 13 | 14 | 15 | |
| Cora IT | AOIT | Abacus | bit | BARKAWI | bdt | Beckmann & Partner | Sum |
| 6 | 0 | 0 | 4 | 11 | 2 | 13 | 67 |
| 19,35 | 0 | 0 | 12,9 | 35,48 | 6,45 | 41,94 | |

| The Netherlands | | | | | | | | |
|------------------------|-------------------------|------------------|--------|-------------------------|--------|------------|--------------------------|---------------------------------------|
| Firm No. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Firm Name | Morgan Clark Consulting | First Consulting | Magnus | BlinkLane Consulting | Finext | NoviSource | Bisnez Managem ent | Verdonck, Klooster & Associates |
| No. Of Practices | 8 | 4 | 2 | 3 | 2 | 5 | 10 | 5 |
| in % | 25,81 | 12,9 | 6,45 | 9,68 | 6,45 | 16,13 | 32,26 | 16,13 |

| | | | | | | | |
|------------|--------------|-------|---------|----------|---------|------|-----|
| 9 | 10 | 11 | 12 | 13 | 14 | 15 | |
| VX Company | M&I/Partners | IG&H | Thauris | iFactory | Netflex | ITDS | Sum |
| 9 | 5 | 7 | 2 | 2 | 11 | 2 | 77 |
| 29,03 | 16,13 | 22,58 | 6,45 | 6,45 | 35,48 | 6,45 | |

Appendix 3: Number of Usage in Terms of the Internal Social Aspects

| Germany | | | | | | | | |
|---------------------------|---|---|---|---|---|---|---|---|
| No. Of firm | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Corporate Governance | X | | | | | | | |
| Motivation and Incentives | X | X | X | X | | | | X |
| Health and Safety | X | | | | | | | |
| Human Capital Development | X | X | | X | | X | X | X |

| 9 | 10 | 11 | 12 | 13 | 14 | 15 | Sum | % |
|---|----|----|----|----|----|----|-----|-------|
| X | | | | | | X | 3 | 20 |
| | | | X | X | | X | 8 | 53,33 |
| | | | | X | | X | 3 | 20 |
| X | | | X | X | X | X | 11 | 73,33 |

| The Netherlands | | | | | | | | |
|---------------------------|---|---|---|---|---|---|---|---|
| No. Of firm | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Corporate Governance | | | | | | | X | |
| Motivation and Incentives | X | X | X | | | | X | |
| Health and Safety | | | | | | | | |
| Human Capital Development | X | X | | X | X | X | X | X |

| 9 | 10 | 11 | 12 | 13 | 14 | 15 | Sum | % |
|---|----|----|----|----|----|----|-----|-------|
| | | X | | | X | | 3 | 20 |
| X | | X | | X | X | X | 9 | 60 |
| | | | | | | | | |
| X | X | X | X | X | X | X | 14 | 93,33 |

Appendix 4: The Amount of SMEs Who Used Each of the Practices

| Germany | | | | |
|----------------------------|--|--------------------------------------|-------|-------------------|
| Internal Social Aspect | Identified Practice | Amount of SMES who used the practice | in % | Ranking (general) |
| Corporate Governance | Presenting Openly All Relevant Facts and Data on the Website | 2 | 13,33 | |
| | Conferences/Team Meetings for Offering Information to Employees | 2 | 13,33 | |
| Motivation & Incentives | Documenting Employee Satisfaction / Employee Surveys About their Well-Being and Feelings | 0 | 0 | |
| | CSR (Team) | 1 | 6,67 | |
| | Free Time Activities | 2 | 13,33 | |
| | Saving Ecological Footprint | 2 | 13,33 | |
| | Celebration of Special Occasions | 1 | 6,67 | |
| | Designer Offices | 0 | 0 | |
| | Setting Goals for Every Employee | 0 | 0 | |
| | Cultural Projects | 2 | 13,33 | |
| | Educational Projects | 2 | 13,33 | |
| | Social Activities | 3 | 20 | |
| | Ensuring a Work-Life-Balance | 4 | 26,67 | |
| | Flexible Time Program | 6 | 40 | 1 |
| | Home Office | 1 | 6,67 | |
| | Possibility to Bring Children Along | 1 | 6,67 | |
| | Financial Support for 'Kindergarden' | 3 | 20 | |
| | Free Food/Drinks | 2 | 13,33 | |
| Extra Vacation Payment | 1 | 6,67 | | |
| Award | 1 | 6,67 | | |
| Health & Safety | Check Up of Work Equipment | 0 | 0 | |
| | Ergonomic Workplaces | 1 | 6,67 | |
| | Checking Work Environment for Safety | 1 | 6,67 | |
| Human Capital Development | Seminars/Workshops for Employees (mandatory/optional) | 4 | 26,67 | |
| | Personal Development / Coaching | 6 | 40 | 1 |
| | Training / Skills Development | 5 | 33,33 | 3 |
| | Language Courses | 1 | 6,67 | |
| | Internal Library | 1 | 6,67 | |
| | Support in Career Planning | 3 | 20 | |
| | Recruitment of High Skill / Quality Employees | 5 | 33,33 | 3 |
| | Recruitment | 3 | 20 | |
| Human (Resoure) Management | 1 | 6,67 | | |

| The Netherlands | | | | |
|--------------------------------------|--|--------------------------------------|-------|-------------------|
| Internal Social Aspect | Identified Practice | Amount of SMES who used the practice | in % | Ranking (general) |
| Corporate Governance | Presenting Openly All Relevant Facts and Data on the Website | 1 | 6,67 | |
| | Conferences/Team Meetings for Offering Information to Employees | 2 | 13,33 | |
| Motivation & Incentives | Documenting Employee Satisfaction / Employee Surveys About their Well-Being and Feelings | 1 | 6,67 | |
| | CSR (Team) | 4 | 26,67 | |
| | Free Time Activities | 7 | 46,67 | |
| | Saving Ecological Footprint | 3 | 20 | |
| | Celebration of Special Occasions | 1 | 6,67 | |
| | Designer Offices | 1 | 6,67 | |
| | Setting Goals for Every Employee | 0 | 0 | |
| | Cultural Projects | 0 | 0 | |
| | Educational Projects | 0 | 0 | |
| | Social Activities | 6 | 40 | |
| | Ensuring a Work-Life-Balance | 2 | 13,33 | |
| | Flexible Time Program | 0 | 0 | |
| | Home Office | 0 | 0 | |
| | Possibility to Bring Children Along | 0 | 0 | |
| | Financial Support for 'Kindergarden' | 0 | 0 | |
| | Free Food/Drinks | 0 | 0 | |
| | Extra Vacation Payment | 0 | 0 | |
| | Award | 0 | 0 | |
| | Health & Safety | Check Up of Work Equipment | 0 | 0 |
| Ergonomic Workplaces | | 0 | 0 | |
| Checking Work Environment for Safety | | 0 | 0 | |
| Human Capital Development | Seminars/Workshops for Employees (mandatory/optional) | 5 | 33,33 | |
| | Personal Development / Coaching | 11 | 73,33 | 1 |
| | Training / Skills Development | 9 | 60 | 2 |
| | Language Courses | 0 | 0 | |
| | Internal Library | 0 | 0 | |
| | Support in Career Planning | 4 | 26,67 | |
| | Recruitment of High Skill / Quality Employees | 6 | 40 | |
| | Recruitment | 8 | 53,33 | 3 |
| Human (Resoure) Management | 6 | 40 | | |

Appendix 5: The Additional Collected Data for Each SME

| The SME | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|------------------------------------|---|--|---|--|---|---|--|---|
| Founded in... | 1992 | 2005 | 1992 | 2007 | 1994 | 1996 | 2000 | 2009 |
| Country | Germany | Germany | Germany | Germany | Germany | Germany | Germany | Germany |
| N. of Employees | 90 | 30 | 180 | 55 | 75 | 20 | 42 | 25 |
| Revenue (Yearly) in € | 6 Mio. | / | / | / | / | / | / | / |
| Average Growth Rate (Yearly) | / | / | / | / | / | / | / | / |
| Independent? | Independent (led by owner) | Independent (led by owner) | / | / | / | Independent (led by owner) | / | / |
| Language of Website | German | German | German | German | German | German | German | German |
| Available Languages | German | German | German / English / French / Czech | German / English | German | German | German / English | German |
| Main Services | Consulting / Network & Security / Visualization & Infrastructure / Storage & Recovery / Application Delivery / Demo Center / Identity Management / Project Support / Mobility Management / Software Engineering Support | Consulting / System Conception and Development / Project Management / Service Management / Programme Development and Support | Consulting / Process- Consulting / Travel Management / Management Consulting / Service Center / Outsourcing / Online Events | Financial Analytics / Customer Analytics / Industry Analytics / Security Analytics / Technology Consulting | IT-Governance Consulting / Risk Management / Compliance Consulting | Position Network Consulting / Telecommunications Consulting / IT-Monitoring / Hosting- & Cloud Services | First Level Support / Second Level Support / Client or Server Solutions / Windows Operating System Support / Security Firewall Issues / Mobile Solutions / IT Strategy / Messaging and Collaboration Services / Printer Management / Inventory and Software Deployment / Virtualization / Microsoft Office Support | Consulting / Development / Project Management / Product Consulting |
| No. Of Partners | 18 | 2 | 10 | 11 | / | 4 | 8 | 4 |
| Partners | Citrix / MERU / DriveLock / PaloAlto / Brocade Alliance / APC / CISCO / IGEL / SOPHOS / Symantec / Clear Swift / Trend Micro / Automic / Veeam Silver / zertificon / VM Ware / hp / Microsoft | ITIL Expert / Microsoft | Aconso AG / All for One Steeb AG / Applium / BowBridge Software Ltd. / Cormeta AG / EPI-Use Labs GmbH / HR Campus AG / Ingentis Softwareentwicklung GmbH / Software Solutions GA Sparin / Swiss Post Solutions AG | Data Flux / Exasol / Graphomate / Kxen / Informatica / IBM / Rapidminer / SAP / SAS / StatSoft / Yellowfin | / | CISCO / Snom / ZAFARA / beroNet | Microsoft / HP / Dell / Swyx Astaro / Avira / Citrix / MK / VM Ware | Core Media / e-Spirit / SAH / Movingimage24 |
| No. Of Settlements / Offices | 1 | 2 | 9 | 4 | 4 | 1 | 4 | 1 |
| Countries of Settlements / Offices | Germany | Germany | Germany / France / Czech Republic / Austria | Germany / Austria | Germany | Germany | Germany | Germany |
| Industries / Sectors served | Private | / | / | / | Telecommunications / Industry / Trade-, Nutrition- and Luxury Foodstuffs / Chemicals and Pharmacy / Energy / Public Administration, Research & Education / IT-Service / Transportation & Logistics / Financial & Insurance Services / Media | / | Health Care / Legal Advice / Aviation Services / Corporate Finance / Dental Technology / Advisory / Private Equity / Building Services / Communications / Hotel Consulting / Tax Consultancy / Transportation & Logistics / Real Estate Administration / B2B Market Research / Producing Industry / Corporate Consulting / Human Resource Services | Media / Insurances / Reseller / |
| URL | www.michael-wessel.de | http://www.ha-uertmann.net | http://www.kw-partner.de | http://www.mayato.com | http://www.hisolutions.com | http://www.netlinks.com | https://www.shit.ag/index.php?lng=en&kat=1/ | http://www.minday-consulting.com/ |
| Retrieved on... | 03.06.2015 | 03.06.2015 | 03.06.2015 | 03.06.2015 | 03.06.2015 | 03.06.2015 | 10.06.2015 | 10.06.2015 |

| The SME | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
|------------------------------------|---|---|--|---|---|---|--|
| Founded in... | 1990 | 2000 | 1990 | 2005 | 1994 | 2000 | 1995 |
| Country | Germany | Germany | Germany | Germany | Germany | Germany | Germany |
| N. of Employees | 230 | 4 | 8 | 25 | 100 | 9 | 63 |
| Revenue (Yearly) in € | / | / | / | 3,5 Mio. (2013) | / | / | / |
| Average Growth Rate (Yearly) | / | / | / | / | / | / | / |
| Independent? | Company belongs to ALSO-Group | / | Independent | Independent (led by owner) | Independent (led by owner) | / | Independent (led by owner) |
| Language of Website | German | German | German | German | German | German | German |
| Available Languages | German | German | German | German | German / English / Chinese | German | German |
| Main Services | Field Service / Service Desk / Technical Consulting / Human Services / Hardware Service Center | Linux Administration / Managed Server / Monitoring / Cloud IT | Consulting / Communications Concepts / Networking / Internet Security / Data Protection / Hardware Consulting / Software Consulting / Support / IT-Outsourcing | Program - / Projectmanagement / Business Processes / International SAP Projects- / Rollouts / Enterprise Content Management | Supply Chain Management / After Sales Services / Tools & Technology / Operations Excellence | IT Services / Server & PC Solutions / Virtualization / Hosting Services / IP Telephone Networks | Business Analysis / Software Development / Project Management / Optimization of Bankrelated Business Processes |
| No. Of Partners | / | 5 | 3 | 4 | / | 2 | / |
| Partners | / | OpenSuse / ... (Only Logos to see, no names given) | terra / Select Line / NORDANEX | SAP / EPO Consulting / OpenText / Top Flow | / | Microsoft / Tobit | / |
| No. Of Settlements / Offices | 35 | 2 | 1 | 4 | 5 | 1 | 1 |
| Countries of Settlements / Offices | Germany | Germany | Germany | Germany / Austria | Germany / Russia / North America / China / Austria | Germany | Germany |
| Industries / Sectors served | Insurances / Service Sectors / Bank Sector / Logistics / IT & Telecommunications / Automobile Manufacturers / Public & NPO / Media / Industry / | / | Trade / Deal / Industry / Health Care | Metal and Paper Industry / Production of Machines | Manufacturing Systems Engineering / Nutrition / High-Tech / Telecommunications / Chemistry / Dental Technology / Pharmacy / Energy / Transportation and Logistics / Aerospace / Automobile / Building Material Supplier / Household Appliances / Agricultural Engineering / Trade / Renewable Energy / Medicine Engineering / Entertainment Electronics / Consumer Goods / Rail Traffic / | Banks / Rail Traffic | Banks |
| URL | http://www.cora-it.de/cms/front_content.php | http://www.aoitberatung.de/ | http://www.abacus-systeme.de/ | http://www.businessandit.com/ | http://www.barkawi.com/start.html | http://www.basistech.de/cms/front_content.php?idcat=2 | http://www.bekmann-partner.de/ |
| Retrieved on... | 10.06.2015 | 10.06.2015 | 10.06.2015 | 10.06.2015 | | 10.06.2015 | 10.06.2015 |

| The SME | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|------------------------------------|---|---|---|---|---|---|---|--|
| Founded in... | / | / | 1990 | 2007 | 1999 | / | 2003 | 1985 |
| Country | The Netherlands | The Netherlands | The Netherlands | The Netherlands | The Netherlands | The Netherlands | The Netherlands | The Netherlands |
| N. of Employees | 23 | 130 | 80 | 16 | 150 | 80 | 35 | 80 |
| Revenue (Yearly) in € | / | / | / | / | / | / | 24,46 Mio. (2010) | / |
| Average Growth Rate (Yearly) | / | / | / | / | / | / | / | / |
| Independent? | / | / | / | / | Network of Consultancy Firms | / | / | / |
| Language of Website | English | English | Dutch | English | Dutch | Dutch | Dutch | Dutch |
| Available Languages | English | English / Dutch | Dutch | English / Dutch | English (only firm profile) / Dutch | Dutch | Dutch | Dutch / English (only firm profile) |
| Main Services | Data Driven Solutions / Next-Gen Infrastructure / Transformation Services / User Mobility Business Technology Consulting / Technology Services / Project Management | IT Consulting / Operations / Organization / Strategy Process Analysis | IT Consultancy / Managed Services / Agile Development / Analytics / Business Applications / Custom Development / E-Commerce Solutions | Innovation & Venturing / Business & IT Fusion / Strategic Sourcing / Business Agility | Governance & Risk Compliance / Control / Telecom, Media & Technology / Performance Management / Improvement / Financial Services / Project Management | Information Management / Business Solutions / Interim Management | Project Management / Programme Management / Organizational Consulting / Governance Consulting / Business Cases / Project Presentations / Process- and Data optimization / ICT Administration / Seminars | IT Strategy & Architecture / Sourcing & Demand / Cyber Security & Business Continuity / Programme Management & Communications / IT Optimization & Process Innovation |
| No. Of Partners | 2 | / | 9 | 3 | / | / | / | / |
| Partners | Damir Hajdarovic / Nesko Janic | / | SAP / Mendix / Microsoft / Every Angle / Centric / Euro Group Consulting / bquind / Yash / Cow Hills | Eelco Rustenburg / Ralph Hofmann / Han Driessen | / | / | / | / |
| No. Of Settlements / Offices | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 1 |
| Countries of Settlements / Offices | The Netherlands | The Netherlands | The Netherlands / Malaysia | The Netherlands | The Netherlands | The Netherlands | The Netherlands | The Netherlands |
| Industries / Sectors served | Telecommunications & Utilities / Banking & Insurance / Manufacturing & Services | Energy / Telecommunications / Mobility / Insurance | / | / | Building & Construction / Communications & Media / Corporations / Pet Food | Banking & Investments / Technology / Pensions / Telecommunications / Health / Utilities / Insurance | Trade and Industry / Public Sector / Financial Services | / |
| URL | http://www.morganclark.com/ | https://firstconsulting.nl/en/ | http://www.magnus.nl/ | http://www.blinklane.com/ | http://grc.finext.nl/index.php | http://novisource.nl/ | http://www.bisnez.com/nl/ | http://www.vkanl/ |
| Retrieved on... | 11.06.2015 | 11.06.2015 | 11.06.2015 | 11.06.2015 | 11.06.2015 | 11.06.2015 | 12.06.2015 | 12.06.2015 |

| The SME | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
|------------------------------------|--|---|---|---|--|--|---|
| Founded in... | 1988 | 1985 | 1988 | 2010 | / | 1999 | 1998 |
| Country | The Netherlands | The Netherlands | The Netherlands | The Netherlands | The Netherlands | The Netherlands | The Netherlands |
| N. of Employees | 249 | 80 | 125 | 20 | 9 | 200 | 100 |
| Revenue (Yearly) in € | / | / | / | / | / | / | / |
| Average Growth Rate (Yearly) | / | / | / | / | / | / | / |
| Independent? | / | / | / | / | / | / | / |
| Language of Website | Dutch | Dutch | English | Dutch | Dutch | Dutch | English |
| Available Languages | Dutch | Dutch | English / Dutch | Dutch | Dutch | Dutch | Dutch / English |
| Main Services | Application Development & Integration / Big Data / Cloud / Enterprise Collaboration / Outsourcing / Forensic Analytics / Health Care Analytics | Systems Architecture / Corporate Governance and ERP / Benchmarking / Data Governance / Digitalization / e-Services / EPD or ZIS / ICT Management / ICT Sourcing / Implementation & Optimization of Processes / Information Security / Chain Communications or Networking / Costs and Use of ICT / Teamwork and Fusions or Takeovers / Technology Consulting | New Business Models / Omni-Channel and E-Commerce | Standard Business Reporting / Continuous Control Monitoring | Consultancy / IT Infrastructure / Administration | IT Products Consulting / Managed & Support Services / Professional Services / Solution Development / Staffing | Consultancy & Project Management / Social Business / Closed Books & Runoffs / Channelright / Riskmanagement & Solvency II / Digital Marketing |
| No. Of Partners | 20 | 4 | / | / | 6 | 14 | / |
| Partners | OnDemand / Citrix / Cloudbees / Cloudera / Hadoop / Hortonworks / Jenkins / Lean Kanban University / Microsoft / Mongo DB / Open Shift / Oracle / Proact / Puppet Labs / Redhat / RES Software / Scrum.org / Stromasy / VMWare | Jan Houben / Paul de Kort / Patrick van Eekeren / Marco Zoetekouw | / | / | Lenovo / Pure Storage / Nimble Storage / Seagate / Nutanix / Brocade | VMWare / Novell / Microsoft / GWAVA / NetIQ / Suse / ENGL / Sophos / SMS Passcode / Fortes / HP / SEP Sesam / Veeam / ROVABU Software BV | / |
| No. Of Settlements / Offices | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Countries of Settlements / Offices | The Netherlands | The Netherlands | The Netherlands | The Netherlands | The Netherlands | The Netherlands | The Netherlands |
| Industries / Sectors served | / | Health Care / Security / Community Administrations / Education / Countrywide Administrations / Real Estate | Health Care / Financial Services / Retail / Trade & Logistics | Public Sector | / | / | Insurance |
| URL | http://vxcompany.com/ | http://www.mxi.nl/ | http://www.igh.nl/home-en/ | http://www.thaoris.nl/ | http://www.ifactory.nl/ | http://netflex.nl/ | http://itds.nl/ |
| Retrieved on... | 12.06.2015 | 12.06.2015 | 12.06.2015 | 12.06.2015 | 12.06.2015 | 12.06.2015 | 12.06.2015 |

Appendix 6: The Main Data Collection

| Germany | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|------------------------------------|--|----------------|-------------------------|------------------|--------|-------------|----------|------|----------------------|
| Internal Social Aspect | Identified Practice | Michael Wessel | Hautermann ITConsulting | KWP Team HR GmbH | Mayato | HiSolutions | Nethinks | SBIT | Monday IT Consulting |
| Corporate Governance | Presenting Openly All Relevant Facts and Data on the Website | X | | | | | | | |
| | Conferences/Team Meetings for Offering Information to Employees | | | | | | | | |
| Motivation & Incentives | Documenting Employee Satisfaction / Employee Surveys About their Well-Being and Feelings | | | | | | | | |
| | CSR (Team) | | | | | | | | |
| | Free Time Activities | | | | | | | | X |
| | Saving Ecological Footprint | X | | | | | | | |
| | Celebration of Special Occasions | | | | | | | | |
| | Designer Offices | | | | | | | | |
| | Setting Goals for Every Employee | | | | | | | | |
| | Cultural Projects | X | | | | | | | |
| | Educational Projects | X | | | | | | | |
| | Social Activities | X | | | | | | | X |
| | Ensuring a Work-Life-Balance | X | X | | X | | | | |
| | Flexible Time Program | X | X | X | | | | | X |
| | Home Office | X | | | | | | | |
| | Possibility to Bring Children Along | X | | | | | | | |
| | Financial Support for 'Kindergarden' | X | | X | | | | | |
| | Free Food/Drinks | X | | | | | | | |
| | Extra Vacation Payment | | | | | | | | |
| | Award | | | | | | | | |
| Health & Safety | Check Up of Work Equipment | X | | | | | | | |
| | Ergonomic Workplaces | | | | | | | | |
| | Checking Work Environment for Safety | | | | | | | | |
| Human Capital Development | Seminars/Workshops for Employees (mandatory/option) | X | X | | | | | | |
| | Personal Development / Coaching | X | | | | | X | | |
| | Training / Skills Development | X | | | | | | | |
| | Language Courses | X | | | | | | | |
| | Internal Library | | | | X | | | | |
| | Support in Career Planning | | | | | | | X | |
| | Recruitment of High Skill / Quality Employees | | | | | | | X | X |
| | Recruitment | | | | | | | X | |
| | Human (Resoure) Management | | | | | | | | |

| Germany | | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
|---------------------------|--|---------|------|--------|-----|---------|-----|-------------------|
| Internal Social Aspect | Identified Practice | Cora IT | AOIT | Abacus | bit | BARKAWI | bdt | Beckman & Partner |
| Corporate Governance | Presenting Openly All Relevant Facts and Data on the Website | | | | | | | X |
| | Conferences/Team Meetings for Offering Information to Employees | X | | | | | | X |
| Motivation & Incentives | Documenting Employee Satisfaction / Employee Surveys About their Well-Being and Feelings | | | | | | | |
| | CSR (Team) | | | | | X | | |
| | Free Time Activities | | | | | | | X |
| | Saving Ecological Footprint | | | | X | | | |
| | Celebration of Special Occasions | | | | | | | X |
| | Designer Offices | | | | | | | |
| | Setting Goals for Every Employee | | | | | | | |
| | Cultural Projects | | | | | X | | |
| | Educational Projects | | | | | X | | |
| | Social Activities | | | | | X | | |
| | Ensuring a Work-Life-Balance | | | | | X | | |
| | Flexible Time Program | | | | | X | | X |
| | Home Office | | | | | | | |
| | Possibility to Bring Children Along | | | | | | | |
| | Financial Support for 'Kindergarten' | | | | | | | X |
| | Free Food/Drinks | | | | | | | X |
| | Extra Vacation Payment | | | | | | | X |
| | Award | | | | | | | X |
| Health & Safety | Check Up of Work Equipment | | | | | | | |
| | Ergonomic Workplaces | | | | | | | |
| | Checking Work Environment for Safety | | | | | X | | |
| Human Capital Development | Seminars/Workshops for Employees (mandatory/option) | X | | | | X | X | X |
| | Personal Development / Coaching | X | | | X | X | | X |
| | Training / Skills Development | X | | | | X | | X |
| | Language Courses | | | | | | | |
| | Internal Library | | | | | | | |
| | Support in Career Planning | X | | | X | | | |
| | Recruitment of High Skill / Quality Employees | X | | | X | | X | X |
| | Recruitment | | | | | X | | |
| | Human (Resource) Management | | | | | | | |

| The Netherlands | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|---------------------------|--|-------------------------|------------------|--------|----------------------|--------|------------|-------------------|---------------------------------|
| Internal Social Aspect | Identified Practice | Morgan Clark Consulting | First Consulting | Magnus | BlinkLane Consulting | Finext | NoviSource | Bisnez Management | Verdonck, Klooster & Associates |
| Corporate Governance | Presenting Openly All Relevant Facts and Data on the Website | | | | | | | X | |
| | Conferences/Team Meetings for Offering Information to Employees | | | | | | | | |
| Motivation & Incentives | Documenting Employee Satisfaction / Employee Surveys About their Well-Being and Feelings | | | | | | | | |
| | CSR (Team) | X | | | | | | X | |
| | Free Time Activities | | X | X | | | | X | |
| | Saving Ecological Footprint | X | | | | | | X | |
| | Celebration of Special Occasions | | | | | | | X | |
| | Designer Offices | | | | | | | | |
| | Setting Goals for Every Employee | | | | | | | | |
| | Cultural Projects | | | | | | | | |
| | Educational Projects | | | | | | | | |
| | Social Activities | X | | | | | | X | |
| | Ensuring a Work-Life-Balance | | | X | | | | | |
| | Flexible Time Program | | | | | | | | |
| | Home Office | | | | | | | | |
| | Possibility to Bring Children Along | | | | | | | | |
| | Financial Support for 'Kindergarden' | | | | | | | | |
| | Free Food/Drinks | | | | | | | | |
| | Extra Vacation Payment | | | | | | | | |
| | Award | | | | | | | | |
| Health & Safety | Check Up of Work Equipment | | | | | | | | |
| | Ergonomic Workplaces | | | | | | | | |
| | Checking Work Environment for Safety | | | | | | | | |
| Human Capital Development | Seminars/Workshops for Employees (mandatory/option) | | | | | | X | X | X |
| | Personal Development / Coaching | X | X | | X | | X | X | X |
| | Training / Skills Development | | X | | X | | X | X | X |
| | Language Courses | | | | | | | | |
| | Internal Library | | | | | | | | |
| | Support in Career Planning | X | X | | X | | | | |
| | Recruitment of High Skill / Quality Employees | X | | | | X | | | X |
| | Recruitment | X | | | | | X | X | |
| | Human (Resource) Management | X | | | | X | X | | X |

| The Netherlands | | 9 | 10 | 11 | 12 | 13 | 14 | 15 |
|---------------------------|--|------------|--------------|------|---------|----------|---------|------|
| Internal Social Aspect | Identified Practice | VX Company | M&I/Partners | IG&H | Thauris | iFactory | Netflex | ITDS |
| Corporate Governance | Presenting Openly All Relevant Facts and Data on the Website | | | | | | | |
| | Conferences/Team Meetings for Offering Information to Employees | | | X | | | X | |
| Motivation & Incentives | Documenting Employee Satisfaction / Employee Surveys About their Well-Being and Feelings | | | | | | X | |
| | CSR (Team) | X | | | | | X | |
| | Free Time Activities | X | | X | | | X | X |
| | Saving Ecological Footprint | | | | | | X | |
| | Celebration of Special Occasions | | | | | | | |
| | Designer Offices | | | X | | | | |
| | Setting Goals for Every Employee | | | | | | | |
| | Cultural Projects | | | | | | | |
| | Educational Projects | | | | | | | |
| | Social Activities | X | | X | | X | X | |
| | Ensuring a Work-Life-Balance | | | X | | | | |
| | Flexible Time Program | | | | | | | |
| | Home Office | | | | | | | |
| | Possibility to Bring Children Along | | | | | | | |
| | Financial Support for 'Kindergarden' | | | | | | | |
| | Free Food/Drinks | | | | | | | |
| | Extra Vacation Payment | | | | | | | |
| | Award | | | | | | | |
| Health & Safety | Check Up of Work Equipment | | | | | | | |
| | Ergonomic Workplaces | | | | | | | |
| | Checking Work Environment for Safety | | | | | | | |
| Human Capital Development | Seminars/Workshops for Employees (mandatory/option) | X | X | | | | | |
| | Personal Development / Coaching | X | X | X | | | X | X |
| | Training / Skills Development | X | X | | X | | X | |
| | Language Courses | | | | | | | |
| | Internal Library | | | | | | | |
| | Support in Career Planning | | | | | | X | |
| | Recruitment of High Skill / Quality Employees | X | | X | | | X | |
| | Recruitment | X | X | | X | X | X | |
| | Human (Resource) Management | X | X | | | | | |