



Factors influencing sustainable strategy implementation

Explorative research into the implementation of a sustainable marketing strategy in ongoing business practices

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Preface

My period at the University of Twente has come to an end. I realized that writing a master thesis is a real challenge, while this is where all my available skills and knowledge had to be combined to enable me to write a decent paper. Since November I have been working on the emerging topic of implementation of a sustainable strategy within ongoing business practices.

The research has been conducted under the supervision of Dr. R.P.A. Loohuis. Hereby, I would like to thank him for his support and supervision during the thesis. In the past month, Drs. P. Bliet, as my second internal supervisor provided me with relevant feedback.

Furthermore, I wish to thank the 27 interviewees who participated in my research and gave me the opportunity to conduct interviews within their organization. It was very pleasant to see so many people in different sectors were willing to share their insights in interesting conversations. Special thanks to the managers of the companies who have a leading position in the area of sustainability. I would also like to thank Kristian Peters from the University of Groningen who was prepared to share his knowledge and experiences concerning sustainability in new product development with me.

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1. Abstract

Nowadays it is commonly understood that sustainability management has to be extended beyond a single enterprise to an entire supply chain (Porter & Kramer, 2006). However, there has been little research done until now on how a sustainable marketing strategy can actually be implemented effectively in the ongoing business practices of a company. Moreover, this research topic is relevant to study because as of 1 January 2016 plastics bags are no longer allowed anymore to be distributed by stores. This is because the government wants to reduce the pollution due to plastic waste. This example shows that companies are pressured increasingly by governments in order to implement a sustainable strategy. Due to the fact that there still is a lot of ignorance about the actual implementation of a sustainable strategy, this can form problems for companies in practice.

The purpose of the study is to recognize the problems that companies encounter during implementing a sustainable marketing strategy in the ongoing business practices. Formulating a successful marketing strategy is particularly important, as it represents the set of integrated decisions through which a business aims to achieve its objectives. However, there is a dearth of empirical research that has investigated the factors propelling companies to integrate or inhibiting them from integrating sustainability principles. Since the focus usually is on the governments that issue sustainability, there is not much research on the effective implementation of sustainable strategies done yet, making this a suitable starting point for scientific research.

Therefore, the central question of this master thesis is: *What are the major problems for implementation of sustainable marketing strategies in ongoing business practices?*

To perform a multiple case study, the following research sites were used: ZGT, Saxion, University of Twente, Tata Steel IJmuiden, Benchmark Electronics, Regio Twente, Voortman Steel Group, Provincie Overijssel, Tradin Organic, Stimular, Lemonfield, Ocon, Electrolux, Auping, University of Wageningen, Eaton, Achmea, Interface, Enexis, Unipro, Twence, PGGM, Avans Hogeschool Breda, Teijin Aramid and De Wilmersberg. This thesis provides practical advice grounded in examples drawn from a wide array of businesses. Additional to the pure theoretical part the paper connects theory and practice with the use of interviews with people involved in or with existing sustainability strategies. Data is collected through interviews, observations and secondary sources. The companies will be examined from a retrospective point of view. A number of these companies have already overcome the difficulties occurring during strategy implementation, so when these problems are analysed, it is possible to draw patterns of the similarities in problems that companies have experienced. This analysis makes it possible to better ensure proper implementation of sustainable strategies for companies in the future.

The results of this study indicate that the knowledge of sustainable strategy implementation is relatively low in both theoretical and practical field. From the interviews it can be concluded that many companies haven't reached a proactive phase yet and have no clear vision on how they want to fill in their sustainability policy. While many companies have no clear vision on how to implement the sustainable strategies, this is why many valuable strategies are faced with problems and failures in the implementation stage. The most common bottlenecks can be seen in the result section, in the radar chart (graph 1). The interviewees from the companies that have a sustainable strategy often explained that their companies have had an sustainable strategy since the very existence of their company and sustainable values are of great importance for the board of the company. However, during this research there could also be noticed that many companies in The Netherlands are not yet convinced about the benefits of a sustainable strategy. At this moment, those companies don't feel the necessity to make the transition to a (more) sustainable strategy. During the interviews it became clear that problems that might arise can be categorised in different groups namely; leadership, employee engagement, cost aspect, regulation, suppliers, time management and consumers. The discussion began with an agreement on how sustainability should exactly be defined. Many interviewees explained that they have no clear definition of sustainability, the same counts in most cases for their employees. This research showed that the biggest challenge for companies is "*resistance*", which can

be explained by employees not knowing or understanding the strategy or the way in which the company wants to implement the formulated strategy. Looking at the role of the actors, an approach should provide employees systematically knowledge and guidance on how to implement the strategy whereby communication between different levels within the organisation is an important aspect. Many respondents mentioned that they are suffering *"communication problems"* to convey the message to their stakeholders in an effective way. Several managers also emphasized that for companies it is really important that there is some kind of balance between the sustainable benefits and the financial benefits. *"Conflicting interests between stakeholders"* was also often mentioned as a bottleneck. Fundamentally, businesses are designed to make money and introducing sustainability initiatives usually comes at a cost. The positive effects of sustainability can be seen on the long-term, while many companies are focused on the contrary; booking financial results on the short-term. Some interviewees mentioned that identifying suppliers that match your business needs as well as your sustainable values is *"time consuming and difficult"*. Some interviewees stated also that there is a *"lack of willingness"* to pay for products or services that are a bit more expensive, even while this is vital in making the sustainable strategy a success. Furthermore, many interviewees explained that they miss some supervision and compliance from the government when implementing sustainable initiatives. The interviewees mentioned this as *"insufficient support from the governance"* as an important bottleneck (graph 1, radar chart). Governments - even in recent times - do only play a limited part due to inconsistencies in their legislation. Also the Dutch government handles contradictory to itself in some cases. They, for example, keep investing in coal fired power stations, while this leads to an increase in the CO2 emission.

Another bottleneck mentioned by interviewees is that literature doesn't provide clear guidelines on how to implement a sustainable (marketing) strategy. What besides from the literature became clear from this research is that there are two forms of corporate social responsibility (CSR) programs: the kind where corporate leaders talk a lot about what their firms are doing (but don't actually do very much or generate much impact) and the kind where socially responsible activities are being carried out on a material scale and significant results are actually being achieved. The results of the interviews and observations showed that some companies consciously don't mention their sustainable activities in their marketing efforts. They are afraid that people see their efforts as *"green washing"*. Some interviewees explained rather honestly that they only put effort on sustainable initiatives to be able to answer critical questions of customers and the media. Moreover, the time dimension is also an element where value can be added. Manager and employees should reserve more time for strategy implementation. Becoming a sustainable business requires senior leadership and it might happen that some of the employees are more supportive than others. Interviewees of the leading companies explained that initiating positive change will have a much greater chance of success if employees feel proud and engaged. Results showed that managers with an *"intrinsic motivation"* are determining for the amount of the resistance of stakeholders. A few respondents stated that their sustainability vision is not consumer driven. Consumers usually fail to consistently communicate their desire for sustainable products when exercising their purchasing power. Unfortunately, consumers and businesses still often choose the cheapest products and services.

Finally, it is made clear that there is no *"one size fits all"* green strategy. Different businesses in different industries require different strategic responses. It is vital to ensure that the green strategy is aligned to the business's overall business strategy. The business needs to understand its own strategy and core values and develop a sustainability strategy that fits with the business itself.

2. Introduction

Traditional theories assume that implementation of new marketing strategies is just a matter of adjusting the marketing mix, but shouldn't more aspects of change be taken into consideration?

The notion of sustainability has garnered increased corporate attention for two key reasons. The first reason is a company's desire to achieve competitive advantage by improving its operational efficiency, cost reduction and reputational gain. Researchers argue that investments in sustainability initiatives make a company competitive and profitable in the long run (Slater, Olson & Hult, 2010). The second key reason is that, to acquire societal legitimacy, businesses are responding to the growing economic, social and environmental needs of stakeholder groups (Amaeshi et al., 2008). Results of different studies reveal that sustainability values of top management, a desire to reduce risk and stakeholder management are salient motivators for adoption of sustainable strategies (Sajjad, Eweje and Tappin, 2015).

Although numerous studies acknowledge that strategies frequently fail not because of inadequate strategy formulation, but rather because of insufficient implementation, strategy implementation has received less research attention than strategy formulation (Li, Sun & Eppler, 2008). Moreover, while there is a large amount of literature on sustainability the most of this literature focuses on the importance of sustainability, instead of on implementing a new marketing strategy (O'Neil et al., 2005). This sheds a new light on investigating implementing marketing strategies involving sustainability and therefore can be a valuable new contribution to science in which the emphasis is particularly on the implementation of a new strategy in businesses. In addition, it is important to know how different actors cope with the changes and adjustments in business processes. For example, what problems the employees could encounter during the transition from a traditional to a sustainable strategy. The literature often describes how important it is that companies are focussed on sustainability, but how this has to be done, is often neglected in practice. Relevant studies are, for example, those of Porter & Kramer (2006). They discuss how sustainable strategies can be implemented from a functional point of view. However, it remains unclear how actors deal with the implementation of sustainable strategies in ongoing business practices.

The purpose of the study is to recognize the problems that companies encounter while implementing a sustainable marketing strategy in ongoing business practices. Given that the significance of sustainability is rising increasingly, the emphasis for governments and the European Parliament on reducing (packaging) waste, lies on examining how companies can pursue a sustainable marketing strategy. This forms a reason why there is a need to deepen and integrate the knowledge on how to implement sustainable strategies. The implementation of sustainable strategies does not only concern changes in the marketing mix, but it also requires substantial changes in ongoing business practices (Tang, Kumar, Alavi & Sandeep, 2012). This involves quite a lot more, like adapting new processes within the company, adjusting systems, processes and the behaviour and attitudes of employees. Ongoing business practices means in this context all activities of an organization, also involved marketing and sales. This is an interesting matter, because it is commonly understood by scholars that sustainability management has to be extended beyond a single enterprise to the whole supply chain, but how this strategy should be implemented in the entire organization with all departments, is still relatively unknown.

The goal of this research is to examine which problems might arise in the implementation of sustainable marketing strategies and how actors deal with this problems in practice. Finally, this ensures that an advice can be given on how companies can develop strategies to implement sustainable marketing more effective in the future. In this research, different relationships between several actors will be established and the thereby associated problems by implementing a (sustainable) marketing strategy will be clarified. Therefore, this research contributes to the familiarity of implementing strategies for both the literature and the practice. This issue has drawn up a main question, which is as follows:

what are the major problems for implementation of sustainable strategies in ongoing business practices?

The required data to answer this question is collected in different ways. First a literature search will be conducted to give an outline of what is already known and unknown about the way in which the implementation of a strategy will be conducted and where the difficulties and pitfalls are located. Data will be collected through interviews, questionnaires, observations, and secondary sources. The primary source are questionnaires complemented by semi-structured interviews with respondents. The second phase of the research will be a multiple case study in which interviews will be conducted under several companies which have already implemented sustainable strategies in a successful manner. This research is limited to the food industry and the industry for particularly renewable food product packaging. Interviews will be held from a network perspective: suppliers, customers and certain authorities will be interviewed to gauge their ideas and opinions regarding sustainable marketing strategies. Also some observations be used in this research. This is while observations can provide rich insights into 'real life' behaviour, which is especially useful to study patterns within and between the different companies (Bryman & Bell, 2015). Interviews which are to be conducted will be digitally recorded and transcribed, where after a data reduction technique will be applied. This data reduction technique includes summarizing, condensing and simplifying the data so that key aspects of the data can be focused on (Miles and Huberman, 1994). Finally, spider charts will be used to visualise patterns in problems that companies might have encountered while implementing sustainable strategies. Additionally, an implementation scorecard will be used. The implementation scorecard helps to determine what changes are necessary in ongoing business practices to prepare the organization for a transition from a traditional strategy to a more sustainable strategy.

Sub-questions

1. What are the most important difficulties to be recognized when implementing sustainable marketing strategies?
2. How do actors cope with these difficulties in practice?
3. Which patterns can be recognized in the way that companies have implemented a sustainable strategy within the business operations?
4. What changes in business operations are required to transfer from a traditional strategy to a more sustainable strategy?

Moreover, while there is a large amount of literature on sustainability the most of this literature focuses on the importance of sustainability, instead of on implementing a sustainable marketing strategy (O'Neil et al., 2005). This sheds a new light on investigating implementing marketing strategies involving sustainability and therefore can be a valuable new contribution to science in which the emphasis is particularly on the implementation of new strategies in businesses.

This thesis is organized into different sections. Next, the literature review in chapter 3 provides an outline of theoretical and empirical research that explores sustainability and the implementation of a sustainable strategy. Then, in the research method section, an overview of the research approach is discussed. This section includes the different instruments that will be used, data analysis and usage of the data. Finally the paper concludes with the results of the interviews and observations, the conclusion and discussion.

3. Literature review

Considering the main topic of this thesis includes sustainability, the importance of sustainability for companies will be explained before commencing further reviews. Subsequently, the literature regarding implementation of sustainable strategies will be provided.

3.1 Sustainability

Although sustainability and ethics are of increasing public importance, little research has been conducted to reveal how a sustainable strategy should be implemented (Porter & Kramer, 2006).

For the purpose of this study, it is important to define the key concept of sustainability in developing marketing strategies. In 2015 the sales of organic products in supermarkets has grown strongly. This growth mainly took place in the dry groceries, bread and pastries (Bionext, 2015). Furthermore, as of January 2016 plastic bags, unless they are paid for, are not allowed anymore to be distributed by stores (Rijksoverheid, 2015). The European Union has obliged all its Member States to reduce the use of plastic bags. To understand why a company conducts a certain sustainable strategy, it is desirable to look at what motivates a company beforehand, so that one may integrate sustainability to some degree. Porter et al. (2006) gives three reasons that demonstrate a change in companies. These companies limit themselves only to a minimum level of sustainability. First, there are technologies that are environmentally preventive care and have lower costs. These technologies again are motives for further developments. Secondly, the number of companies that turn their focus to sustainable packaging or products, conditions to customer requirements. As a result, suppliers are forced to engage in some form of sustainability. Thirdly, taking into account the awareness of the importance of sustainability, companies are forced by stakeholders to some form of sustainability (Slater & Olson, 2001).

The search on how companies can operate more sustainable is not completely non-committal. Where the population in the world will rise to around the 9 billion in 2050, there are also other issues for companies to worry about. Globally seen the concern about the emission of greenhouse gases is ever-growing. The emission of greenhouse gases rose with a percentage of 70% during the period 1970-2004 (IPPC, 2007). Furthermore the 'plastic soup', the Great Pacific garbage patch, also described as the Pacific trash vortex, is a gyre of marine debris particles in the central North Pacific Ocean. The patch is characterized by exceptionally high relative concentrations of pelagic plastics, chemical sludge and other debris that has been trapped by the currents of the North Pacific Gyre. The North-pacific Gyre is twice as big as the United States. In one of the cases, included in the appendix, an example of a company will be given on how they adjust their sustainable strategy in order to reclaim and recycle old fish nets and turn them into carpet tiles. The availability of clean water is another point of concern. This is seen as the greatest challenge of the coming decennia. Another example is the concern on the biodiversity. The World Nature Funds warned in 2010 for a shocking decline in biodiversity caused by human activities. The problem of enormous poverty mainly in some part of the world, but on the other side an remnant on food with leads to 1,4 billion people who suffer from obesity should also be attended to. Companies that are not facing these challenges, are struggling and in most cases don't even survive in the end. Even McDonalds and Coca Cola are offering more healthy products now, while they notice how in some countries the acceptance of their products declined. Unilever acquired the sustainable Ice Cream company Ben & Jerry's and Coca Cola got a majority interest in the ecological smoothie maker Innocent. As stated before in the literature section, there are several challenges which ask for companies to adjust their strategy in order to keep those societal issues in check in the future.

Sustainability is multidimensional in nature (Dow, 2006) and includes ethical, philosophical, aesthetic, economic, social, ecological, technological, social, political and cultural dimensions. The most used definition of sustainability is as follows: *'Meeting the needs of the present generation without compromising the ability of future generations to meet their own needs'* (Brundtland Commission, 1987)

The framework of Porter & Kramer (2006) suggests that social issues affecting a company fall into three categories that are all important and of strategic value for the business.

Prioritizing social issues		
General Social issues	Value chain social impacts	Social dimensions of competitive context
Supporting local initiatives, such as the sport events supported by the health institution	Collaboration with chain partners to improve their performances on sustainability; such as the local farmer project of the beer brewery.	The climate change conference in Paris. This agreements are affecting all companies in the different countries. Audi should for example put focus on how they can develop tires that are more ‘green.’

Figure 1. Social issues affecting a company (Porter & Kramer, 2006)

1. **General sustainability issues:** issues that are important to society, the environment and the economy, but which the company is not able to influence.
2. **Value chain sustainability impacts:** issues that are affected by the company’s activities
3. **Sustainability dimensions of competitive context:** issues in the external environment that effects the drivers of competitiveness where the company operates. (Porter & Kramer, 2006)

A few managers have identified those aspects of business activities that have an impact on sustainability issues (such as the industry, customer, location and product characteristics), they should formulate a sustainable strategy that integrates the company’s values, commitment and goals. The identification of issues with significant social, environmental and economic impacts can aid companies in minimizing risk, developing innovative strategies and to gain competitive advantage.

3.2 Adjustment problems during the transition from traditional to sustainable marketing strategies

At first, there will be described what is already written in the literature on strategy implementation. From that point can be determined where the gaps and unchartered research areas are. After that, the difficulties in the transition process will be described. Furthermore the role of sustainable strategies in organisations and ongoing business practices will be discussed. Finally, the literature on how actors interact with difficulties in the implementation of strategies will be provided.

3.2.1 What is already known in the literature about strategy implementation?

By the early 2000s the focus of academic marketing had progressed to establishing a quantitative understanding of the fit between business strategy, marketing strategy, and dimensions of market orientation and performance, with relatively little consideration of actual implementation (Möller & Parvinen, 2015). According to the white paper of strategy implementation of Chinese Corporations in 2006, strategy implementation has become the most significant management challenge which all kinds of corporations face at the moment (Li et al., 2008). In the article of Porter & Kramer (2006) it is discussed how sustainable strategies can be implemented from a functional point of view. However, it remains unclear how actors deal with the implementation of sustainable strategies in ongoing business practices. From the article of Bos & Brouwer (2009) can be concluded that much research has been done on large companies concerning implementing strategies, while far less research has been conducted into middle sized and smaller businesses. An Economist survey found that a discouraging 57 percent of firms were unsuccessful at executing strategic initiatives over the past three years, according to a survey of 276 senior operating executives in 2004 (Allio, 2005).

A sustainable enterprise is one that contributes to sustainable development by delivering simultaneously economic, social, and environmental benefits, the so-called triple bottom line (Hart & Milstein, 2003).

The gaps in the literature concern the difficulties that could be discovered during strategy implementation, the solutions that can be found for occurring problems and relevant literature to provide solutions for problems that often occur within companies. The lack of literature on these important topics are the main reason that those questioned will be examined during the in depth-interviews. The aim of most previous relevant studies was to discover some pattern indication relatively successful actions as well as key actions for successful implementation of business strategy. The study of Brenes, Mena and Molina (2007) adds two elements to the literature on strategic management. First, it is one of the few studies focusing on local companies in emerging economies. Second, the analysis is based on empirical data about company performance in terms of strategy formulation and implementation. Despite these valuable insights and many scholars who have been concerned with the execution part of sustainable strategies, we still don't know how actors deal with the difficulties of implementing such strategies in ongoing practices and operations. While there is a lack of relevant literature on implementing sustainable marketing strategies, this study begs for an explorative approach.

3.2.2 Difficulties in the transition process

The main focus within sustainable strategy research has been on how difficult it is for organisations to implement such a strategy, to the best abilities, and what results they can expect (Li, Sun & Eppler, 2008). However there might be a gap regarding the problems and barriers inherent with an implementation of a sustainable strategy and specifically how organizations can prepare themselves for them. There has been literature written about the implementation of new marketing strategies but not much about implementation of sustainable systems (Heide et al., 2002). The road to effective strategy execution is full of difficulties. The most common pitfalls are:

Planning and execution are interdependent

Strategy formulation and implementation are separate, distinguishable parts of the strategic management process. Logically, implementation follows formulation; one cannot implement something until that something exists. But formulation and implementation are also interdependent, part of an overall process of planning-executing-adapting. (Heide et al., 2002)

Execution takes time

The successful implementation of strategy takes more time than its formulation. This can challenge managers' attention to execution details. The longer time frame can also detract from managers' attention to strategic goals. The process of execution must be dynamic and adaptive, responding to unanticipated events. This imperative challenges managers responsible for execution. (Esteban et al., 2008)

Execution involves many people

Strategy implementation always involves more people than strategy formulation. This presents problems. Communication down the organization or across different functions becomes a challenge. Making sure that processes throughout the organization support strategy execution efforts can be problematical in a large organization. Linking strategic objectives with the day-to-day objectives at different organizational levels and locations becomes a challenging task. The larger the number of people involved, the greater the challenge to execute strategy effectively. (Esteban et al., 2008)

Effective execution involves managers across all hierarchical levels.

Another problem is that some top-level managers believe strategy implementation is below them, something best left to lower-level employees. This view holds that one group of managers does innovative, challenging work (planning), and then delegate to lower-levels for execution. (Esteban, et al., 2008)

3.2.3 The role and importance of sustainable strategies in organizations

CSR can be much more than a cost, a constraint, or a charitable deed – it can be a source of opportunity, innovation, and competitive advantage (Porter & Kramer, 2006).

Unlike strategy formulation, strategy implementation is often seen as something of a craft, rather than a science, and its research history has previously been described as fragmented and eclectic (Noble, 1999b). There are many factors that influence the success of strategy implementation, ranging from the people who communicate or implement the strategy to the systems or mechanisms in place for coordination and control (Esteban et al., 2008). Sustainable strategies are not (only) driven by moral aspects, but are also triggered by the expectation of direct financial benefits or competitive advantages. This is in line with Ampuero and Vila (2006), who posit that companies should strive for environmentally or socially desirable activities if and only if there is a direct impact on the economic viability of the company (Day, 1994). Based on a number of frontrunner cases as well as scientific literature, Marsh & Bugusu (2015), argue that there are signs of a more fundamental change towards sustainable business strategies in which economic profit is essentially linked to creating social and ecological value (Esteban et al., 2008).

3.3 Sustainable strategies in ongoing business practices

Many firms undertake an intensive, year-end strategy formulation program (Esteban et al., 2008). In the best cases, rigorous analysis of industry and market dynamics, competitive position, financial performance, and internal issues culminate in a revised vision or mission statement, and a set of objectives or strategies for the firm (Esteban et al., 2008). All too often in the planning cycle, this session represents the apex of management focus: managers debate choices, priorities are set, the CEO exhorts the team to go back and make things happen (Porter & Kramer, 2006). While there are several extant viewpoints regarding what is required for successful strategy implementation, perhaps the most influential perspective is that business success requires a fit between strategy and organizational architecture (Slater, Olson & Holt, 2010). Loorbach & Wijsman (2013) focused in their research mainly on businesses with transformative strategies. Transition management at the firm level requires a vision, which includes both a long-term target area, as well as short-term gains to be made. This vision should show a company how to move from today's wastes and emissions, to tomorrow's sustainable products, processes and markets (Keijzer, 2002).

Different definitions can be used to describe a sustainable strategy. The most regularly used, is the following definition: *'For the business enterprise, sustainable development means adopting business strategies and activities that meet the needs of the enterprise and its stakeholders today while protecting, sustaining and enhancing the human and natural resources that will be needed in the future.'* (Ramli, Rashid & Mohammed, 2012).

Recent research on progress towards sustainable business strategies in a number of important Dutch companies showed that many larger enterprises experienced great difficulties in making the next move towards sustainability (Loorbach & Wijsman, 2013). Mostly, they still focus on the improvement of environmental quality of their own production process, but hardly act upon improving environmental conditions in the supply chain. Product innovation to realize resource productivity remains another rather new issue to most enterprises. Thirdly, internal management structures are not geared towards the identification of opportunities of ecological modernisation. And, lastly, enterprises appear to have insufficient knowledge of and grip on the drivers for ecological change of important societal organisations (Marsh & Bugusu, 2015).

It is important that sustainable development objectives be clear, concise and, wherever possible, expressed in measurable terms. These changes are normally so substantial that a three-to-five-year plan with one year milestones will be needed (Nabi, 2013). It is also important to determine any modifications that should be made to the organization's systems and processes in order to ensure that day-to-day activities are performed in a manner that is consistent with these objective (Sajjad, Eweje & Tappin, 2015; Slater & Olson, 2001)). Some organizations incorporate statements of environmental responsibility into the job descriptions of their staff. Clearly defining accountability is essential to

successful implementation. Marketing activities should consider customers' needs regarding sustainability (Keijzers, 2002). This will require changes to the organization's market research efforts. This feedback can affect the way products are designed, produced, packaged, marketed and promoted. In some cases, new markets may be added or existing markets redefined (Rainey, 2010; Ramli, Rashid & Mohammed, 2012). At the same time, responsibility for procurement must reassess the choice of suppliers, in terms of their products and the way in which they are produced and packaged, to ensure that the company's sustainable development objectives are fostered through its purchasing activities (Möller & Parvinen, 2015). Financial planning should consider the capital requirements for process changes and the financial effect of new mechanisms such as credits for waste recovery (Rainey, 2010; Anderson, McAdam, 2005). Finally, a successful implementation plan depends on 'rethinking the corporation' if it is to respond to the paradigm shift associated with sustainable development (Rainey, 2010 ; Marsh & Bugusu, 2015).

3.3.1 Actors in sustainable strategies

In order to compare the response from different emerging-economy companies, the study of Brenes, Mena & Molina (2008) focused on five dimensions of analysis having an impact on the implementation of business strategy. These include strategy formulation process, systematic execution, implementation control and follow-up, CEO's leadership and suitable, motivated management and employees, and, finally, corporate governance (board and shareholders) leading the change (fig. 1). Although strategy implementation involves a huge number of actors both internal and external to companies, firms can take concrete action to properly deal with all these different kind of actors (Allio, 2005). Strategy is concerned about managing all of the company's actors as well as through timely decision-making. The study of Brenes et al (2008) hypothesizes that systematically developing the five dimensions cited below can give a firm improved chances for success in implementing strategy.

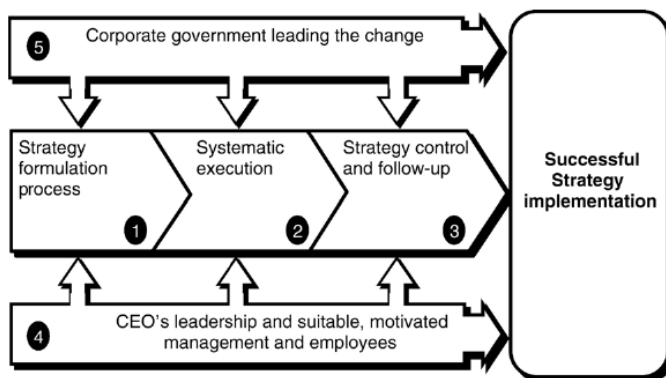


Figure 2. Five key dimensions in successful implementation of a business strategy (Brenes et al., 2008).

In connection with these factors, Fahey and Randall (1994) analysed in their research a large number of American firms under significant competitive pressure. They found that the most successful strategies are not a function of complex strategic designed from consulting groups or the staff engaged in execution. Rather, they discovered that successful strategies are the result of the degree of staff involvement in organizational analysis and, specifically, in implementing strategy. Staff in different areas and operational levels in the firm is usually more aware than managers are of the kind of coordination required to successfully take the action required by the firm's strategy (Esteban et al., 2008). As mentioned above, this implementation must be arranged through and with the organization's human resources. Organizational design in and of itself does not ensure the development of institutional capabilities for successful implementation of business strategy (Brenes et al., 2008).

As stated by Grant (1999), successful implementation of business strategy depends, to a large extent, on the process to define it. Execution of strategy and its impact on successful implementation is determined by the degree of alignment between organizational structure and culture, the ability to

effectively delegate decision-making, and the alignment between processes, work systems, and information systems (Heide, Gronhaug & Johannessen, 2002). Rather, implementing strategy has to do with building competitive advantage by consciously and orderly managing a number of dimensions and components, both inside and outside the firm, which will end up by changing it (Brenes et al., 2008). Results point out that most successful companies report, as the top three dimensions, corporate governance leading the change, CEO's leadership and suitable, motivated management and employees, and the strategy formulation process (Esteban et al., 2008). The figure below shows the stakeholder involvement by companies with a sustainable (marketing) strategy.

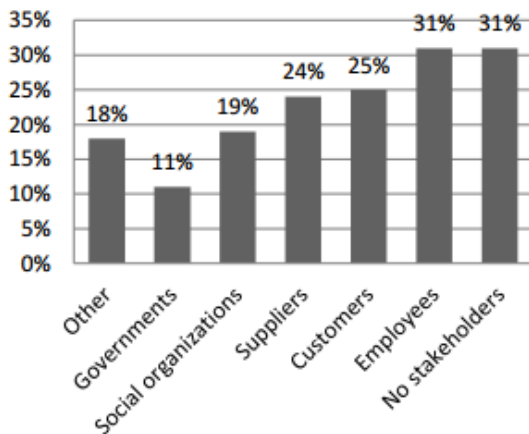


Figure 3. Stakeholder involvement by organisations with a sustainable (marketing) strategy (MVO, 2015)

3.3.2 The implementation process of a sustainable strategy

‘Firms that take the time to create a compelling sustainability vision have the potential to unlock future markets of immense scale and scope.’ (Hart & Milstein, 2003)

Using the model below (figure 4), companies begin improving their legitimacy and image simply by ensuring they and their suppliers comply with human rights, environmental-, health-, and safety regulations in all their operations. Therefore they capitalize on eco-efficiencies to save money on their energy, water, materials and waste bills. In the upper two quadrants, companies practice disruptive innovation, reinvent their products and processes to improve their green attributes and then take them to current and new unserved markets in the top right hand quadrant. Beyond this broad consensus on terminology, however, there remains disagreement among managers regarding the specific meaning of and motivation for enterprise-level sustainability. For some managers, it is a moral mandate; for others, a legal requirement. For still others, sustainability is perceived as a cost of doing business; a necessary evil to maintain legitimacy and right to operate. According to the literature, a few firms have begun to frame sustainability as a business opportunity, offering avenues for lowering cost and risk, or even growing revenues and market share through innovation. The model as stated below is frequently been used by leading companies in the area of sustainability.

Four Quadrants of Enterprise Sustainability

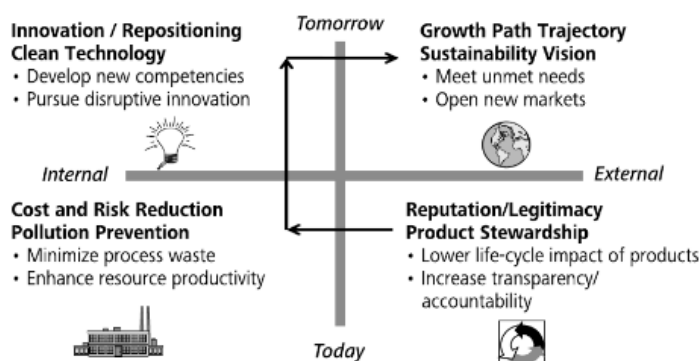


Figure 4. Sustainability drivers (Hart & Milstein, 2003)

Concluding remarks

To conclude the literature section, the information gathered in the previous paragraphs will be combined. The European Union has obliged all of its Member States to pay more attention to sustainability, but a lot of companies experience difficulties while implementing a sustainable strategy. The absence of specific knowledge is an important reason why many companies limited themselves only to a minimum level of sustainability at this moment. Many companies have already done much to improve the social and environmental consequences of their activities, yet these efforts have not been nearly as productive as they could be for two reasons. First, they put business against society, when clearly the two are interdependent. Second, they pressure companies to think of corporate social responsibility in generic ways instead of in the way most appropriate to each firm's strategy. That little is known in the literature regarding strategy implementation when this is compared to strategy formulation, is also because strategy implementation is still often seen as something of craft, rather than a science. There are several extant viewpoints regarding what is required for successful strategy implementation, perhaps the most influential perspective is that business success requires a fit between strategy and organizational architecture. What is already known from the literature is that there are many factors that influence the success of strategy implementation, ranging from the people who communicate or implement the strategy to the systems or mechanisms in place for co-ordination and control. Despite these valuable insights and many scholars who have been concerned with the execution part of sustainable strategies, there is in the literature still a lot unknown about how actors cope with strategy implementation in ongoing business practices and the major difficulties that hereby might occur. As mentioned before, gaps in the literature can be recognized concerning the difficulties that could be discovered during strategy implementation, the solutions that can be found for occurring problems and relevant literature to provide solutions to tackle those problems. This is the main reason why those questions will be examined further during the in-depth interviews.

The main focus within sustainable strategy research has been on how difficult it is for organisations to implement such a strategy, to the best abilities, and what results they can expect. On the contrary, there might be a gap regarding the problems and barriers inherent with an implementation of a sustainable strategy and specifically how organizations can prepare themselves for them. Nowadays, it is commonly understood that sustainability management has to be extended beyond a single enterprise to an entire supply chain. However, this leads to a lot of practical problems at a lot of companies. This is while many companies don't take into account that implementing a sustainable marketing strategy will affect the whole business unit. The implementation of a sustainable marketing strategy will affect the way products are designed, produced, packaged, market and promoted. Moreover, responsibility for procurement must reassess the choice of suppliers, in terms of their products and the way in which they are produced and packaged, to ensure that the company's sustainable development objectives are fostered through its purchasing activities. In this empirical research, real life situations concerning sustainable strategy implementation within companies will be observed. To be able to draw patterns of difficulties that can be recognized during strategy implementation, the difficulties of strategy implementation will be studied with the use of questionnaires, in depth-interviews and observations. The observations will include both the attendance in meetings of a marketing department as well as meetings on a management level. Another important issue in this research is how actors cope with strategy implementation. Therefore, a questionnaire will be dispersed within different departments of several companies. Furthermore, respondents with different backgrounds will be asked on their vision of how actors have dealt with strategy implementation within their company and moreover how the actors according to their opinion should act in different situations.

4. Methodology

This section includes the different instruments that were used, the sample, data analysis and usage of the data. This research aims at exploring and discussing the difficulties of applying a sustainable marketing strategy in multiple case study research. Concerning the fact that this research was about recognizing actors and relationships with regards to the implementation of a sustainable marketing strategy, the main players in the market with respect to sustainability were questioned on the basis of interviews. Observations were used to acquire as well direct as indirect perceptions of real life

situations within companies concerning strategy implementation. Followed by the statistical tools that were used to analyse the data. Finally, this methodology chapter concludes with the planning in which the different activities that were completed are described.

4.1 Research design: qualitative multiple case studies

This research is an explorative research. Following Ramli, Rashid & Mohammed (2012), an explorative research is a research focused on the identification of defined characteristics or aspects of a larger number of practical situations, in order to show how things work, how often something occurs or to which extent people are open for new tendencies and to change their purchasing behaviour (see also Slater & Olson 2001). This research was focused on a relatively new topic of interest such as the difficulties of implementing new marketing strategies and the study of the applicability of these sustainable strategies in companies. Studying new topics of interest is a characteristic of explorative research (Robson, 2002; Babbie, 2010). Multiple interviews were done to generalise findings to derive and study the applicability of the patterns. The companies that were examined were selected via a brainstorm session and brief analyses. In line with the explorative nature of this research, sustainable strategies were studied from different companies to generate a broad overview of implementation processes of those strategies.

4.2 Sample

To perform a multiple case study, the following research sites were used: ZGT, Saxion, University of Twente, Tata Steel IJmuiden, Benchmark Electronics, Regio Twente, Voortman Steel Group, Provincie Overijssel, Tradin Organic, Stimular, Lemonfield, Ocon, Electrolux, Auping, University of Wageningen, Eaton, Achmea, Interface, Enexis, Unipro, Twence, PGGM, Avans Hogeschool Breda, Teijin Aramid and De Wilmersberg. The companies from the sample are each growing through several phases, sometimes driven by chances on the market, sometimes driven by strategic necessity or a certain kind of leadership. During the research it was shown that what the companies have in common is that sustainability is not an easy route for companies to take. When performing a qualitative study, it is important to consider how many interviews are required (Vaivio, 2012). The number of respondents that a researcher should interview depends on how many are needed to obtain the information that is required. Another issue that needs to be considered, when estimating the number of interviews that are appropriate, is the timeframe of the study (Vaivio, 2012). A too large number of interviews will impede the ability to perform an in-depth analysis of the material gathered. A too small number of interviews will, on the other hand, make generalization impossible. There is an old saying in research, “*the more data points the better.*” However, for practical reasons Crouch & McKenzie (2006) propose that less than 20 participants in a qualitative study helps a researcher build and maintain a close relationship and thus improve the open and frank exchange of information. This can help mitigate some of the bias and validity threats inherent in qualitative research. Consequently, the sample size for many qualitative research studies is 15 to 20 participants (Bryman & Bell, 2015). To obtain some empirical foothold, this research will rely on the scheme of Eisenhardt & Brown (1997) (See table 1)

Table 1. Overview companies for the multiple case study (Eisenhardt & Brown, 1997)

DESCRIPTION OF CASE DATA	STRATEGIC PROFILE	TOTAL INTERVIEWS	HIGH LEVEL INTERVIEWS	LOW LEVEL INTERVIEWS
ZGT	Management team/	6	3	3
SAXION	Mainframe to client	3	1	2
UNIVERSITY OF TWENTE	Management team	2	1	1
TATA STEEL IJMUIDEN	Management team	1	1	1

BENCHMARK ELECTRONICS	Management team	2	1	1
REGIO TWENTE	Management team	1	1	0
VOORTMAN STEEL GROUP	Management team	1	1	0
PROVINCIE OVERLIJSSEL		1	1	0
TRADIN ORGANIC	Management team	1	1	0
STIMULAR	Management team/	1	1	0
LEMONFIELD PROJECTEN	Mainframe to client	1	1	0
OCON	Management team	1	1	0
ELECTROLUX	Management team	1	1	1
AUPING	Management team	1	1	1
WAGENINGEN UNIVERSITY	Management team	1	1	1
EATON	Management team	1	1	0
ACHMEA	Management team/	1	1	1
INTERFACE	Mainframe to client	1	1	1
ENEXIS	Management team	1	1	0
UNIPRO	Management team	1	1	0
TWENCE	Management team	2	2	0
PGGM	Management team	1	1	0
AVANS HOGESCHOOL	Management team	1	1	0
TELJIN ARAMID	Management team/	1	1	0
BAVARIA	Mainframe to client	1	1	0

4.2.1 10 cases divided in different branches

While there were interviews conducted at 27 companies and organisations (profit and non profit), the different companies were categorised in different cases, due to the large amount of data that was acquired during the interviews. The interviews are categorised in 10 different branches based on the sector in which they operate. In paragraph 5.4, the results per sector are presented.

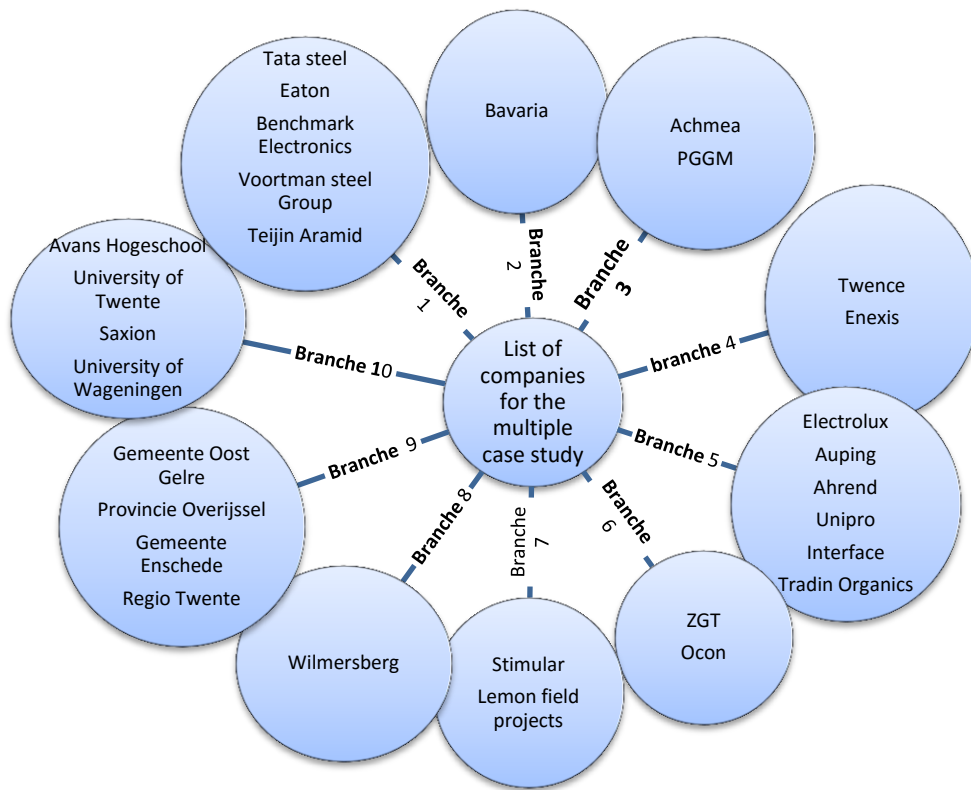


Figure 5. Interviews conducted at the different companies divided per branche

4.2.2. Diversity in the research sample

This research is focused on both regular companies which haven't since their foundation had an operational management that was or is particularly focused on sustainability aspects and companies that are focused on sustainability. The companies and organisations that stand central in this research, are the ones that experience implementing a sustainable strategy as a transition process. While the way actors cope with the implementation of a sustainable strategy in this research is important, in the research sample there are different parties that influence companies by their strategy involved, such as universities, municipalities and authorities that are stimulating sustainability. This research is mainly focused on larger companies, but several insights are also applicable for smaller companies. The composition of the research sample shows a large variety in representation of different companies. The sample consisted of stock-market listed companies, non- stock listed companies, companies focused on the consumer market and companies which are focused on the business-to-business segment. Many companies in this sample score high on diverse sustainability rankings. However, this will not immediately mean that they could be "marked" as "best practices." It is better to name them as relevant practices.

4.2.3 Criteria to classify cases: conceptual framework of Hart

The article of Hart (1995) was used to classify companies on their performance with respect to the embedding of sustainability within the company. Hart (1995) described in his article three different levels concerning the strategic capability of the company on the area of sustainability. In the graph below (figure 4) the companies of the multiple case study are classified according to their performance on this subject, whereby category 1 is the lowest and category 3 is the highest.

Strategic Capability	Environmental Driving Force	Key Resource	Competitive Advantage
Pollution Prevention	Minimize emissions, effluents, & waste	Continuous improvement	Lower costs
Product Stewardship	Minimize life-cycle cost of products	Stakeholder integration	Preempt competitors
Sustainable Development	Minimize environmental burden of firm growth and development	Shared vision	Future position

Figure 6. Classification framework by Hart (1995)

4.2.4 Companies from the multiple case study classified in different categories

Fourteen organizations were purposefully selected from the pool of 27 cases to participate in an in-depth case study. These organizations are in category two or three (figure 7). The fourteen companies were mainly chosen because of their leading role on the area of sustainability. This selection was also made on the basis of their ranking on sustainability indexes and their vision on sustainability. One aim in the selection was to have a diversity of sectors represented (profit and non-profit), since the work was exploratory and sought findings that could transcend a sector.

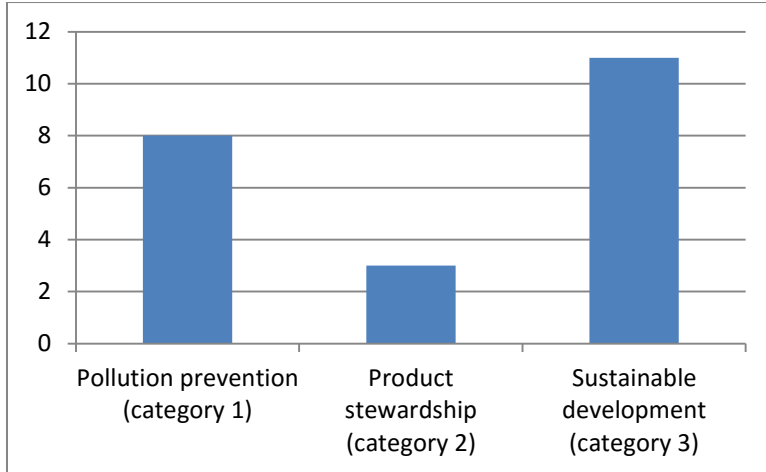


Figure 7. Categorisation of the sample companies according to the framework of Hart (1995).

4.3 Instruments

This research used a qualitative approach that can be studied using qualitative data. This paragraph explains how data was collected and analysed for the desk and field research cases.

4.3.1 Data collection

Data was collected through interviews, observations, and secondary sources. The primary source were questionnaires complemented by semi-structured interviews with respondents. At each company different respondents are interviewed: those responsible in some capacity for a single project (low-level interview) and those responsible for multiple projects (high-level interview) (Eisenhardt & Brown, 1997). During the research in the field, the focus was on the difficulties that could be discovered during strategy implementation, the solutions that can be found for occurring problems and possible solutions to tackle those problems. Those questions mentioned above were examined with the use of the in-depth interviews. Triangulation was applied to answer the research question by using different data collection methods (Bryman & Bell, 2015).

4.3.2 In depth- interviews

The purpose of the interviews was to gather broader information on difficulties that companies might have encountered during the implementation stage. The main players in the market with respect of their sustainability performances were questioned on the basis of interviews. It has been chosen to approach companies which don't have a sustainable strategy yet (companies mentioned in appendix 1) as well as companies which have a leading role in the area of sustainability in order to give a more complete picture of possible patterns that can be recognized in the way that the companies have implemented a sustainable strategy.

Besides the interview with key actors such as managers, company directors and other key persons in the case companies, I also made use of observations for instance during management board meetings.

During the observations, information was acquired through careful watching and listening. Observations provided the opportunity to learn about the activities of the people under study in a natural setting. In paragraph 4.3.4 more explanation about the observations is given.

4.3.3 Guiding questions when preparing interviews

In this study, the role of actors in the implementation of a sustainable strategy was the central point. The first important question during interviews with customers and suppliers was therefore: ‘*Who are your key actors?*’ The respondents of the municipalities were asked questions such as: ‘*Which ideas does this authority have when it comes to a successful marketing strategy?*’ ‘*And what problems do they recognize through their experience?*’ During the interviews, several questions and an interview scheme were used to test the opinion of the respondents.

Guiding questions were for example:

1. What difficulties could be recognised during implementation?
2. Could these difficulties be recognised quickly and handled adequately?
3. Could there be found solutions for the occurring problem(s)?
4. Where did you find information on the problem(s) that you have encountered?
5. Were there any problems on which little information was found and did lack of information increase the difficulty to dissolve the problem(s)?
6. Could you recognize this problem(s) in a better way afterwards or in an earlier stage? (Narver & Slater, 2010).

The three elements, stated in the article of Porter & Kramer (2006) with respect to sustainability, chance, innovation and competitive advantage, were used in the semi-structured interview:

- Competitive advantage (inside-out and outside-in, back on forth)
- An opportunity on the market (inside-out and outside-in, back on forth)
- Innovative for your business? (Inside -out)

Furthermore, there has been asked in which part of the primary and in what part of the supporting process CSR is integrated and how that part affects other parts of the common 'function' (the article of Porter and Kramer refers to the value chain). According to Porter & Kramer (2006) this could never been a solitary process and it will always work together with other parts of the (mainly primary) process.

The questions mentioned above were asked during the interviews in order to establish from a retrospective point of view, which difficulties the respondents of the several companies have encountered during the implementation of a sustainable strategy. The second important aspect of the questions was to get insights in how the companies have dealt with these difficulties in practice. By appointing these questions to several respondents from different companies, potential patterns with respect to similar difficulties could be established. This eventually leads to a breakdown into various issues that might occur when implementing sustainable strategies. Furthermore, an example case was presented to the business professionals. One case consisted of a fictional company that still handles a traditional approach on implementing strategies. The case questioned the professionals on how this company can adapt a more sustainable strategy. The professionals were questioned in a way that makes this example as reality-based as possible. This fictional company formed a basic on what is needed to turn a traditionally approaching company into a company handling a sustainable strategy. The acquired data from this study was tied together with the ethnographic approach that was applied in this research. This is because there has been chosen to study companies that differ in terms of size, number of employees and years of existence, asking those questions during the interviews, helped also to acquire other insights. For example the focus on sustainability differs also in the place(s) where the company is located. This could be seen in the differences in the vision on sustainability between different geographical areas.

4.3.4 Observations

An example of an observation was attending a meeting of a marketing department. Observations were used to have some analytical foothold and to test what is happening within the company. Different semi-structured in depth-interviews were completed, in which a list of various themes and questions were covered. The interviews were semi structured. This method is chosen, because this benefits the comparability of the results (Bryman & Bell, 2015). The role and performance of the interviewer and interviewee were critical to collect valuable information, develop relationships and prevent data from interviewer and interviewee bias (Saunders et al., 2009).

4.3.5 Implementation scorecard

Additionally, an implementation scorecard was used. The implementation scorecard helps to determine what changes are necessary to prepare the organization for a transition from a traditional strategy to a more sustainable strategy. According to Dresens and Vrakking (2003), an instrument for incremental moving towards strategy is the implementation scorecard. By the implementation scorecard, activities are:

- drawn up,
- made measurable,
- to be reported,
- compared with standards or targets. (Dresens and Vrakking, 2003)

The intermediate steps to be taken are in concrete actions and related indicators. In this way, managers and employees are gradually brought to implementation of the strategy.

4.4 Data analysis

Various data collection and analysis techniques were used. This research made use of a qualitative analysis complemented by a numeric underpinning of the questionnaire by Narver and Slater (2010) (see appendix 2). As a first step, all transcribed responses into a database indexed by case were entered, interview number, interview type and question number. Next, a single version of both the high- and low-level interviews for each case by collecting all responses to the same question together as a single response were constructed. Subsequently, the data was coded. Aspects of the coding method of the Grounded Theory of Strauss and Corbin (1990) were used during the analysis of the qualitative data (Babbie, 2010). Specific questions were asked during the study of the strategy implementation that supported the coding procedure. Furthermore, to categorise the data the framework of Porter and Kramer (2006) was used. Finally, SPSS was used to visualise the data acquired from the questionnaires and spider charts to draw patterns of the difficulties that were discovered.

Most interviews were recorded, so all possible data could be put in the analysis process. The interviews were only recorded if the interviewee agreed on it. The interviews were fully transcribed after every interview, as soon as possible, so the interviews were still in a fresh memory. The data that emerged from the unstructured interviews is referred to as "raw data" (Corbin & Strauss, 1990).]

**Because of privacy guaranteed to the interviewees, it is not possible to show the fully transcribed interviews.*

4.4.1 Triangulation

Triangulation is an important concept in practical research and in fieldwork. Within the social science, triangulation is a technique that facilitates validation of data through cross verification from two or more sources (Bryman & Bell, 2015). While in this study one company was involved for a real-time study with regard to strategy implementation and several companies from a retrospective point of view, and several data collection methods will used, which ensures that all the acquired data could be checked by different other sources. Overall, according to Visconti (2010) the chance of participating to the company's everyday life helps to reduce the gap separating the researcher from the informants, this increases the reliability of the acquired data. In addition, Saunders et al. (2009) linked induction

to, among others, the collection of qualitative data and a realisation that the researcher is part of the research process. This was also the case for this research. Instructions were given before the start of the interviews and questionnaires. This prevented participants from alternating behaviour, and therefore content validity was protected (Bryman & Bell, 2015). To ensure triangulation, data obtained during the questionnaires was assessed on a later moment by using in-depth interviews. The in-depth interviews were helpful to check whether the answers obtained were still consistent with the vision of the respondents.

4.4.2 Data reduction technique

Data reduction is the transformation of numerical or alphabetical digital information derived empirically or experimentally into a corrected, ordered and simplified form (Bryman & Bell, 2015). Data reduction is not something separate from analysis. Data reduction is a form of analysis that sharpens, sorts, focuses, discards and organizes data in such a way that final conclusion can be drawn and verified (Miles and Huberman, 1994). While in this research different sites were used, it was useful to reduce the amount of data to a more workable amount. Interviews which were conducted were digitally recorded and transcribed, where after a data reduction technique was applied. This data reduction technique included summarizing, condensing and simplifying the data so that key aspects of the data could be focused on (Miles and Huberman, 1994). As described by MacQueen et al. (2007) the term code refers to question-based, rather than theme-based codes. This approach works for data collection using structured or semi-structured interviews. Each discrete question and its associated probes were assigned a code that was then applied or linked to the question and subsequent response text in each data file.

4.4.3 Coding of the interviews

Once the interviews were transcribed, the data could be analysed. The different interviews were merged into one dataset, so it was easier to compare the data. A qualitative study gives important and relevant quotes from the interviews, which could be coded afterwards. These codes were allocated to the answers so that the responses with the same codes could be merged into a single category. So a clear overview could be formed of the respondents who gave the same answer, so the results could be more easily compared and a convincing conclusion could be drawn. To encode the interviews, the data analytical program, *Atlas.ti* was used.

4.4.4 Grounded theory methodology

The grounded theory of Strauss & Corbin (1990) is a methodology for developing theory that is grounded in data systematically gathered and analysed. The grounded theory is useful to carry out qualitative research in which interviews and field observations are used. The grounded theory methodology was a specifically useful technique because the methodology of Strauss & Corbin (1990) provided the opportunity to set up a theory on how to apply a sustainable marketing strategy within companies. This is the main reason why this method was used in this research. Strauss & Corbin (1990) developed three different stages in their theory: open coding, axial coding and selective coding.

- **Open coding:** basically, by reading through the data several times, and then start to create tentative labels for chunks of data that summarize what you see happening (not based on existing theory, just based on the meaning that emerges from the data). Record examples of participants' words and establish properties of each code.
- **Axial coding:** axial coding consists of identifying relationships among the open codes. *What are the connections among the codes?*
- **Selective coding:** figure out the core variable that includes all of the data. Then reread the transcripts and selectively code any data that relates to the core variable you identified. (Strauss & Corbin, 1990)

4.4.5 Forming categories

The model mentioned in the article of Porter & Kramer (2006) was used as working framework, different categories were handled to structure the acquired data. These categories are: budget, resistance, communication problems and time management. Porter & Kramer discuss also proponents

of corporate social responsibility (CSR) in their paper, these proponents are: moral obligation, sustainability, license to operate, and reputation. The framework of Porter & Kramer (2006) suggests also that the social issues affecting a company fall into three categories, which distinguish between the many worthy causes and the narrower set of social issues that are both important and strategic for the business. The three categories are: generic social issues, value chain social impacts and social dimensions of competitive context (Porter & Kramer, 2006).

4.4.6 Spider Charts to discover patterns

Excel, the spreadsheet program from Microsoft, was used to develop charts to visualise patterns in problems that companies may have encountered while implementing sustainable strategies. The purpose of the spider charts was to discover similarities, differences and patterns with respect to strategy implementation difficulties between the companies. A radar chart, also called a spider chart, is a graphical method of displaying multivariate data in the form of a two-dimensional chart of three or more quantitative variables represented on axes starting from the same point. The axes of radar charts represent independent scales for each of the quantitative variables under consideration. For each company, described in appendix 1, a spider chart will be developed separately in the results. (Odd, 2011)

4.5 Procedure

Also some extra respondents in the company were asked to participate in the interview to form a larger sample. This larger sample study complemented to the results. Moreover, to acquire more specific information on the performance of companies, different meetings were attended, especially meetings on marketing level. During this observations, information was recorded with the aim of field notes. Field notes are specifically useful to record specific phenomena (Bryman & Bell, 2015). Several interviews were completed with an average duration of 60 minutes. These questions were mainly open-ended and focused on actors, sustainable strategies and interrelationships between different actors. Interviewees were mainly representatives at the management level who are capable to provide relevant input for this research.

4.6 Planning

The total time period for this research project consisted of approximately 20 weeks, starting on December the 28th and ending in the end of August. During the 3th quartile, Master courses were given. The project is divided into four stages: planning, exploration, data collection & processing and evaluation. The planning stage consisted of planning the research project and dividing the time available into segments. The exploration stage consisted of identifying behaviours of different companies with respect to implementing sustainable marketing strategies, the selection of methods used for collecting data are traditional market research, observations, questionnaires and interviews. At the end of this phase the data collection process was planned, although small unit tests were already done during this phase to explore possibilities of gathering quantitative data from other sources. Third, the data collection and processing stage consisted of the various sessions where data is obtained. The data gathered in the sessions was also analysed during this stage. Lastly, the evaluation stage was used to report on the results in the form of a master thesis.

Although each phase was specifically defined, the work that had to be done during the various stages was also done during previous stages. For example, during the exploration stage, some of the data collection process were planned and during the data collection & processing stage, parts of the master thesis could be written. This method of planning was used to prevent slack during the project. Because this research project was a continuous development process, an agile development method was used. Due to the limited duration of the project, the goal of each segment is to explore the maximum potential of each specific task during the available time.

5. Results and findings

The previous chapter handled the research sample, the data collection and the data analysis. In this section, the results of the multiple case study will be presented. First, the general findings will be discussed. During the interviews and observations it became clear that companies have a whole range of different reasons to implement a sustainable strategy. In paragraph 5.1, (within case analysis), an overview of the findings will be given. In table 2 the key words given by the interviewees per category are stated. The four categories are based on the four sub-questions. After that, the most important aspects to answer the research question are specified in blocking schemes which are placed in appendix 5.

Because of the enormous amount of data acquired in the 27 interviews, the data is also clustered into different branches in paragraph 5.2. This clustering makes it possible to compare the different branches with one another. The division into different branches can be found in the methodology chapter (figure 5). Finally, a cross-case analysis is conducted in order to find differences and similarities between the cases and to discover patterns in the way that companies implemented a sustainable strategy and the difficulties that they experienced during the different phases.

5.1 Within case analysis

Hereafter, the results of the within case analysis will be provided in table 2. First, the important key words per category are mentioned for the 27 interviews. This can be valuable to discover patterns in answers given by different companies. After that, the most important statements per interview are given in appendix 4 and appendix 5.

5.1.1 Overview of the findings

In table 2 the results are shown that relate to the sub-questions mentioned further up in this chapter. The main keywords are grouped per sub-question. This table will be used to substantiate the results even further. First, key words are mentioned per sub-question and after this the results per sub-question will be provided in a separate paragraph (5.4.1 till 5.4.4). This is done for the 27 interviews in total. Since sub-question 3 refers to the patterns to discover how companies have implemented a sustainable strategy. At first, an important thing to notice is that for many managers the definition of sustainability is not clear enough. This is the same for their employees. Some interviewees didn't experience any problems when implementing a sustainable (marketing) strategy. In that case the answer 'none' was filled in. Some companies are finding themselves in the reactive phase, so they don't know if they are going to experience some difficulties. 13 out of the 27 interviewees mentioned resistance as the biggest challenge of actors in practice. To encourage employees to change their behaviour is one of the most difficult tasks according to some managers. Some interviewees stated that it might be difficult to find suppliers with the same vision. What also can be noticed is that when looking at the implementation process of the companies, most interviewees explained that they choose for an ad hoc implementation approach. Furthermore, the budget does also present a bottleneck for many companies. A number of interviewees stated that solar panels and windmills are still too expensive. They admit that when they want to get some budget for a sustainable initiative the management would often want to see a clear business model so that they know what the costs and earnings will be. Another remarkable point is that companies often use different tools when implementing a sustainable strategy, such as ISO26000, CO2 footprints, transparency benchmarks, life cycle assessments etcetera. One more pattern is that most of the time the leading companies explain that the success behind sustainability is to do it step by step. Finally, what could be noticed is that a small number of companies are very far in their implementation process of a sustainable strategy and they share their experiences and successes or failures with other leading companies in the market. On the other hand it can be concluded that not many companies have completed the whole pathway to implementing a sustainable strategy, so they don't know yet which bottlenecks they are going to face during this process.

5.2 Within case analysis per sector

Due to the great amount of data acquired during the 27 interviews, the within case analysis will be divided per sector. The 10 branches that are used, are described in the methodology chapter (figure 5): manufacturing industry, food and retail, financial services, energy and waste, infrastructure and services, health services, institutions which stimulate sustainability, hotel and entertainment industry, government and authorities and universities. The interviews per sector can be found in appendix 4. The 27 respondents reported a total of 32 implementation barriers, of which 12 were omitted as being “impossible to categorize”. In fact, it was even difficult to understand why most of these were barriers at all.

Looking at the information from the interviewees clustered in 10 branches according to the field in which the company is situated, it can be concluded that the companies that are very far in the implementation process of the sustainable strategy are situated in different branches. This means that those companies are not situated in one particular sector. However, it can be noticed that the companies who have a leading role in the area of sustainability are larger companies. This is mainly because larger companies have more financial resources to carry out sustainable initiatives. Some companies are driven by stricter legislation from the government, while other companies take extra steps because of intrinsic motivation of the management team. Companies in the manufacturing sector are more and more conscious of the fact that some raw materials will become scarcer. They have to take measures to make the switch to more sustainable alternatives, otherwise they costs of the materials they use will rise in the future. Furthermore, family companies explain that they are more likely to make the switch to a sustainable strategy. This is because they have often had a long-term vision from their origin. It is more difficult for companies to implement a sustainable strategy which are moreover, some network operators are operating with public money, which makes the motivation for them higher to participate in societal issues. From the province and municipalities became clear that those authorities are busy with developing new policies in the area of sustainability, but that there is a lack of supervision towards companies whether they carry out the rules in the way as meant. The universities are trying to involve sustainability more in their education programs to make students conscious about the importance of sustainable behaviour for society.

The information in table 2 is mainly based on the current sustainable activities the company takes part in, the most important bottlenecks and the steps to make the transition to a more sustainable strategy are explained. The four sub-questions, are stated in the rows and the separate case are stated in the columns.

<i>Bottlenecks when implementing</i>	<i>(1)</i>
<i>Challenges of actors in practice</i>	<i>(2)</i>
<i>Recognized patterns</i>	<i>(3)</i>
<i>Required changes in business operations</i>	<i>(4)</i>

Table 2: overview of findings

	Cases								
	Interview 1	Interview 2	Interview 3	Interview 4	Interview 5	Interview 6	Interview 7	Interview 8	Interview 9
Bottlenecks when implementing (1)	-None	- Resistance -Started ad hoc, no clear mission and vision	-No Corporate Social Responsibility policy	-None	Resistance Slow decision process Sustainability is mostly accommodated by facility management	- Difficult to get all the municipalities on 1 line	-None	-Difficult to make the transition to a sustainable strategy - think about the current policy	-Cultural differences between parties
Challenges of actors in practice(2)	-Resistance	- to create support under employees and students	-None	-None	-Resistance -Little influence on partners in chain	-Influence the behaviour of the inhabitants of the municipalities	-Resistance	- to convince several parties that sustainability don't have to cost anything	-Resistance
Recognized patterns (3)	-None	-most companies started ad hoc	-None	-None	Budget	-Difficult for companies to make the transition to a sustainable strategy	-many companies in the steel industry are in the reactive phase concerning sustainability	- the actual implementation phase	-In the biological sector, a lot of products get rejected.

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Required changes in business operations (4)	-None	- Certifications -Establishment of platform sustainability - Own definitions for sustainability	-None	-reactive phase, only comply to legal obligations	-ISO 26000 certified -KPI's	-New objectives for companies & municipalities	-To get along with the regulations	Sustainability program. Thinking about a new policy	- All activities that are not biological to push off -CSR reports
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Cases									
	Interview 10	Interview 11	Interview 12	Interview 13	Interview 14	Interview 15	Interview 16	Interview 17	Interview 18
Bottlenecks when implementing (1)	This organisation experiences difficulties by helping companies to make the transition	- Lot of contradistinction in Dutch legislation -Unfamiliarity and lack of knowledge on sustainability -Sustainability asks for a change in behaviour -Especially elder employees don't always understand the transition to sustainability -Many people are afraid of changes	-to convince stakeholders of the benefits of sustainability	-Renovation of the current building - Zero emission will be impossible in the future -Budget -Differences in vision between different countries -Long decision process	Involvement of customers The movement to a sustainable building took a lot of time and money Share their vision with suppliers	Decision procedure takes a lot of time Difficult to keep up with other universities	Priority, focus and budget are not always on the same line. To make the vagueness of the concept sustainability clear to everyone	Small Corporate Social Responsibility department Conflict between long term and short term goals	-People don't like changes - Implementation of a strategy takes time.
Challenges of actors in practice (2)	Convince the actors of the benefits of sustainability	Resistance	Resistance	Resistance Trying to improve the way of working in the whole chain	Resistance	Resistance Not all students are interested in sustainability	Resistance	Resistance Communication to stakeholders	"one mind at the time." It takes a while before the majority of employees are enthusiastic
Recognized patterns (3)	The concept "sustainability" is vague for many companies and employees. At a	Two patterns: - The willingness from companies to invest money -Change the behaviour within companies	Step by step. Implementation of sustainability takes very long	The company walks ahead of the Dutch legislation just as other leading companies	Solar panels and wind turbines are still too expensive for many	Always a conflict between cost saving opportunities and sustainability. For example the spear point	Certifications are expensive	Zero sum game is negative. All companies are competing on price	Companies ask themselves (all in a different way) how they can add value

		lot of small and medium sized companies, the motivation is not always there yet.				companies	internationalising and sustainability. Due to internationalising the costs for travelling (car, airplane etc.) are rising			to society
	Required changes in business operations (4)	-Environmental barometer -LCA Quickscan	Several tools to make it easier to implement sustainability	Established a whole new organization within the building of the hospital	Renovation of the building to make it visual for the employees Further creating of support	Cradle-to-cradle Work processes and work protocols adjusted	Transparency Benchmark GRI CSR report	C02 Performance chair Ethical code	Because of the long-term vision, the company had from the beginning a sustainability vision	Program, level 1 and level 2.

		Cases								
		Interview 19	Interview 20	Interview 21	Interview 22	Interview 23	Interview 24	Interview 25	Interview 26	Interview 27
Bottlenecks when implementing (1)	-Difficult to keep up with the desired speed - no progression in CO2 reduction of the fleet -Difficult to calculate costs against societal earnings -Long procedures	The company want to go faster than the market -To get suppliers at one line -Too few support from the governance	Infrastructure is not appropriate to transport sustainable energy (more than 6km). Development plans do not take always sustainable initiatives in considering The municipalities in Twente don't always agree in terms of sustainability	-Speed of velocity is low. -Culture change was needed -Financial value is difficult to measure	No clear definition of sustainability Sustainability is a vague concept	-Quality and sustainability should be in balance -Budget - To keep employees focused on the sustainability initiatives	-Dot on the horizon -The specific direction ask for many discussion -Different interests between several functions	Different kind of business models are needed -‘pushen’ doesn't work - Science does not always have the answers yet	-Difficult to calculate costs against societal earnings -Long procedures	
Challenges of actors in practice (2)	Resistance Introduce the changes step by step	-Resistance (on the side of suppliers)	Resistance and too little support from legislation	“Walk to talk” to implement sustainability	Having a clear dot on the horizon	Resistance	Resistance. Clear communication is important	To express the message differently dependent on each group	Resistance	
Recognized patterns (3)	Many companies use sustainability as “window dressing”	Sustainable companies get stuck in their own ambitions	Most companies don't have a specific plan concerning strategy implementation	No sanctions if company don't follow the rules of the government	To show the necessity to people who don't have the intrinsic motivation	Customers don't ask specific for sustainability	Strategy implementation can be only successful when there are people who are intrinsic motivated	Many companies use sustainability as “window dressing”	Sustainable companies get stuck in their own ambitions	
Required changes in business operations (4)	3 phases 1. To send on changes 2. To send on realisation	-New factory -Report on the current situation -hiring specialists	None	The further implementation process of sustainability started with a	To develop a smart strategy	-Green key -hiring of coordinator and advisor	New strategy with 4 pillars Business cases for initiatives	1. Process efficiency 2. Product impact 3. Operational processes	Transparency Benchmark GRI CSR report	

		3. Current strategy with goals			program maker sustainability					4. Objectives 5. Deliberating with suppliers	
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5.3 Cross-case analysis

Each sub-question will be discussed in a separate paragraph. First, the findings with regard to the implementation of a sustainable (marketing) strategy will be analysed. This is done by executing a cross-case analysis. The bottlenecks occurring during the implementation process of sustainability within companies will be compared in order to see differences and similarities. Secondly, the remaining three categories will be analysed separately in order to identify further insights. Lastly, an overall analysis of the findings is conducted which forms the basis for drawing general conclusions. Before each category will be analysed in-depth, a short description will be given. During the research the outcomes of the literature study were confirmed. For the transition between the several phases it is necessary for the company to overcome some bottlenecks. The most occurring problems during strategy implementation are mentioned in the radar chart stated below (graph 1).



Graph 1. Radar chart bottlenecks during implementation of a sustainable strategy

5.4 Results per sub-question

In the paragraphs below the results per sub-question are presented. At first, the difficulties when implementing a sustainable strategy are discussed. The most common mentioned problems by interviewees as displayed in the spider chart, will be treated. In paragraph 5.6.2, the role of actors in practice to make the sustainable (marketing) strategy a success will be described. What could be concluded from the interviews is that actors, which are customers, suppliers, employees and stakeholders, have an important role in the way that the company draw its sustainable policies. If customers are not prepared to pay a bit more for sustainable products or employees on the other side are not motivated to carry out rules according to the new sustainable policies and instructions, managers have a difficult task to convince several parties to be involved. Finally in paragraph 5.6.4 the required changes that the company has to go through are discussed. Important is that companies implement their sustainable strategy step by step. Furthermore, they can use certain technique to streamline the whole process. The interviews and observations reveal challenges and solutions from the real business world and grants insights on which problems companies often face and grants insights on how organizations solve challenges with regard to strategy implementation. This research revealed that Corporate Social Responsibility cannot be seen as a separate concept, while Corporate Sustainability is an organization's way of doing business. No business can solve all of society's problems or bear the cost of doing so. Instead each company must select issues that intersect with its particular business.

5.4.1 Difficulties when implementing a sustainable strategy

One of the most notable problems is *resistance*. This problem was almost mentioned by all interviewees. This is in line with the results of the literature study that showed a lot of companies experiencing resistance of employees and/or stakeholders when trying to change processes. Resistance of actors can influence the implementation process of the new strategy in different ways. This will be further explained with the use of category 2. Most people have a natural resistance with regard to changes. Many interviewees stated that they try to tackle the problem of resistance by involving employees in the process of the strategy implementation and to talk with them about the necessity of better procession of available resources and services. Another often mentioned problem was the *'budget.'* One thing should be noticed hereby, the interviews and observations were mostly conducted at large companies which have more budget to spend on sustainability initiatives than small and medium sized companies. Other aspects that form problems according to the interviewees are the slow processes to implement a strategy (new initiatives are time consuming and difficult). Another point that was mentioned is that there are *different interests between stakeholders*. Many interviewees declared that the reason they are not very advanced into the implementation process of the new strategy is that their customers are not asking for products that are better for the environment, so the implementation of the new strategy is not customer driven. In companies, the people at management levels prepare the new policy, which is one of the reasons that people at lower levels are most of the time not fully aware of the fact that the company has to make the transition to a more sustainable vision. Some interviewees mentioned a *small budget* as one of their biggest bottlenecks. Especially for small companies the costs of the certification are high considering their total budget.

What was also mentioned a lot during the interviews was a *'lack of knowledge'* and *'communication problems'*. A bottleneck concerning lack of knowledge is that most companies don't have developed a clear definition of sustainability. A manager thought about this matter and therefore explained his vision on sustainability. He preferred to use the definitions shared value and perseverance ability. He explained that: *Sustainability, CSR, 3 P (People, Planet and Profit) have now become a generic term. I would suggest people that if you properly deal with it, and include the 4th P (Pasion), it is no longer a container concept, but a container full understanding. A nuance difference, but essentially very different.'*

What should be noticed is that for small and medium sized companies, due to their smaller size, they are more concerned with their profit margins and essential business than with the implementation of a sustainable strategy. The interviewees of SME's from the sample stated that all staff members are needed, at all times, to carry out the organization's necessary work. The biggest challenges is that companies must choose a strategy that is consistent with their mission, culture and aligned with geography, customer, product or service and other stakeholders requirements. Some respondents described their targets to be contradictory with a sustainable strategy. For example one of the universities form the target for themselves to internationalise their activities, on the other hand they also want to reduce their CO2 emission. By internationalising the CO2 emission of the university will increase, which will lead to a challenge for the university to be able to do both.

Furthermore, new initiatives are time consuming and difficult. This is because there often is a discrepancy between short-term and long-term targets. The management is mainly focused on booking financial results on the short-term and this makes the sustainable initiatives less important. Also the *'zero sum game'* makes it difficult for companies to focus on long-term targets. The zero sum game means that companies are mainly competing to each other on the basis of price setting. On the other hand, some companies are starting to realize that sustainable initiatives are mostly more expensive, but have a beneficial price effect on the long-term. For example, Bio-gas is 10% more expensive, but companies that are using bio-gas become less dependent of the fluctuating prices of regular gas.

14 out of the 27 interviewees mentioned that they consider the biggest bottleneck to be insufficient support from the government. The government doesn't take on enough of a stimulating role and

sometimes even has a limiting role. Some interviews mentioned challenges not included in the radar chart. Such as, challenges faced by decentralized organisations, which often include loss of scale economies and duplications of functions. Moreover, many companies operating in multiple industries and multiple geographic locations face challenging environments, which often leads to a more decentralized organizational structure. With globalization increasing rapidly a common challenge is to integrate social, environmental and political risks such as political instability, political corruption, business corruption, child labour practices, terrorism and environmental pollution into management decisions. Three interviewees stated that corporations hoping to properly manage the risks require more analysis, evaluation, preparation, mitigation and response planning.

Reasons given by interviewees why implementation attempts stumbles:

- *“Need to get back to my real job.”*
- *“Can’t translate ideas into actions”*
- *“No reward for sticking with it.”*
- *“Lose track/can’t easily monitor”*
- *“Everyone is responsible, so nobody is responsible”*
- *“Reality introduces: plan loses relevance.”*
- *“Discrepancy between short term and long term goals.”*

5.4.1.1 Marketing and sustainability

“Does sustainability sell?”

During the research it became clear that some companies consciously choose to mention sustainability in their marketing efforts. Some interviewees stated that within their company it is not common to use sustainability while this is included in all the business practices. They are afraid that people see their efforts as “green washing” and that the company uses this as a kind of marketing trick. On the other hand, based on the results of the literature review, interviews and observations can be concluded that some organisations do actually use CSR as a kind of smokescreen or as a shallow marketing and PR instrument, a practice known as “green washing”. According to one of the business managers, these organizations completely misunderstood the message of CSR. He stated during the interview: *“CSR requires a new industrial revolution where organizations stop economizing on people and start economizing on what is really scarce, i.e. natural resources, while focusing on addressing real human needs.”* It should also be obvious that the sustainable organization here envisioned is not to be reached by designing a marketing or communication campaign to suggest that it is sustainable while it is not. Green Washing is a major risk since it is not easy for stakeholders to control whether the claim that a good or service is sustainable, is actually true. Building sustainable organizations is not the same as greening organizations. Companies are wondering if mentioning sustainability in their communication gives them some appreciation or whether customers are going to distrust them. The fear of “green washing” retains companies from incorporating sustainability in their mission and vision. It depends on the specific situation in which the company is situated to what extent the company can profile itself on the sustainability discipline. For marketing, companies can ask themselves: should the company wait until the customer is starting to ask for more sustainable products or can companies push their sustainable products into the market?

5.4.1.2 The financial impact of sustainability on the company performance

“For a lot of companies it is just guessing between numbers and figures.”

A misconception that can be applied to many companies is that economists have legitimized the idea that to provide societal benefits, companies must temper their economic success. A major hurdle for managers seeking to improve their operations is the cost (or perceived cost) of doing so, especially in tough economic times. If transition processes and implementation processes should lead to more sustainability, insight in the so called “tipping points” is crucial to make the strategy implementation successful. The financial outcomes of one of the interviewed companies are: net current (and ongoing) annual savings of €7.6 million in costs, 13,800 CO₂e in GHG emissions from manufacturing energy use, 21,700 tCO₂e in GHG embodied in materials and the creation of new jobs.

Many initiatives end by capturing quick cost reductions, but leaving the areas where the company can make a difference on the long term. A financial stimulus could be interesting. An increasing number of banks pay attention to sustainability aspects when they provide a company some credit. For banks sustainability mostly is very important, while companies that focus on the long term present less of a risk for outstanding credit. From this research, a few conclusions can be drawn: the influence of investors becomes more important. Looking at the scientific literature and the results from this research, it can be noted that companies that undertake societal activities book better financial results on the long term, than companies that don't do this. On the other hand, corporate responsibility programs, a reaction to external pressure, have emerged largely to improve firms' reputations and are treated as a necessary expense. Anything more was seen by some interviewees as an irresponsible use of shareholders' money.

“[...] we as a municipality spend approximately €250,000 each year directly to sustainable activities. When companies come up with a very sustainable building plan, they don't have to pay administrative expenses. Companies have to find the advantages for themselves, bio gas is for example 10% more expensive, but this makes companies less dependent of fluctuating prices in the market.”

Respondents mentioned during the interviews that it is important to be committed to being as profitable as possible, to maintain a competitive position and to be efficient. Organizations have the responsibility to obey the expectations of governments and laws. The investigated companies that have a leading role in the area of sustainability explained that in almost all cases sustainable products are cheaper and cleaner during their life cycle. A few interviewees mentioned that their turnover and profit had risen because of their sustainable activities. These companies follow the “Shared Value” concept of Porter who proposed the idea that companies can make money and provide solutions for societal problems at the same time.

“[...] Yes, saving costs does often play a role. If we find a good initiative, the management wants to see a good business model first. They are mainly concerned about the costs and earnings of such an initiative. The price is often the bottleneck.” A manager of another manufacturing company noted something similar by recalling that: *“our pitfall is that we are too focused on which areas we can earn our money on in the short term.”*

But on the other hand, some interviewees stated that the sustainable initiatives saved them a lot of money.

“[...] Our offices are heated using residual heat from the production process, as well as heat and cold storage. Furthermore, we use sunlight, with the help of light catchers on the roof. This has already led to a 90% reduction in the use of natural gas, and a saving of 60% in water usage and 30% in energy usage.”

5.4.2 Challenges of actors in practices

The interviewees mentioned during the interviews the examples of large companies that did not take into account the needs of customers enough, such as V&D, Perry Sport and Volkswagen. Companies are aware of the fact that their way of performing their business will be criticised by the public. However, some respondents mentioned that they have not yet made a transition while, for example, raw materials are still wildly available. In some way, they hide for the consequences of the future and those kind of companies mostly focus on preserving their positive image with the public. Management should incorporate stakeholder expectations into a broad policy statement that sets out the organization's mission with respect to sustainable development. This policy statement would guide the planning process and put forward values towards which management, employees and other groups such as suppliers are expected to strive. All employees are, in fact, essential for the proper functioning of the established strategy. Although strategies, policies, and procedures can be developed by the management team, it is important that they understand that the employees have to be involved to make

it a success. These stakeholders, play a more and more crucial role in the societal and the financial rating of companies. Different than years ago is, that not only primary stakeholders are important for a company, but also the secondary stakeholders. Secondary stakeholders, such as lobby groups, human rights organisations, animal welfare groups, certain authorities, trade unions, certification authorities and (social) media. Those secondary stakeholders gain more and more influence. Furthermore, the certification authorities become stricter in designing, surveillance and accomplishment of guidelines, protocols and sustainability benchmarks. These systems and laws and regulations, for example the ISO 260000 guidelines, the guidelines of the Global Reporting Initiative on sustainability description, benchmarks and ratings as the Dutch Transparency Benchmark or the International Dow Jones Sustainability Index, provide companies help during the implementation process of a sustainable (marketing) strategy. To quote the words of a co-founder of company Y:

“[...] I think many people assume, wrongly, that a company exists simply to make money. While this is an important result of a company’s existence, we have to go deeper and find the real reasons for our being. You can look around and still see people who are interested in money and nothing else, but the underlying drivers come largely from a desire to do something else, to make a product or to give a service, generally to do something which is of value. ”

During the interviews and the observations became clear that for a better understanding and for a continued integration of social issues and environmental issues in the core competences in the strategy and operational decisions of the company, first has to be established what the sustainable values of the company are and who the most important stakeholders are. It is obvious that communication and CSR are interlinked. Looking at the internal communication of the companies in the case study, it is noticeable that the communication within the organization plays an important role in order to organize CSR. The internal communication makes sure employees are informed and involved, and CSR is embedded in culture. Internal communication, communicative resources and organizational culture can be seen as one of the answers to the question how organizations can implement a sustainable (marketing) strategy within the ongoing business practices. The majority of the companies have increased the quality and quantity of interaction with stakeholder groups, mainly because of the rise of social media which speeds up the entire news cycle on a global scale. Managers start to realize that stakeholders can be influenced through creating value for employees, customers, suppliers and society.

An example of an employee for sustainability of one of the universities was that sustainable initiatives often need a long time to be implemented within the organisation. The following quote describes how this university experienced some difficulties in implementing “the new way of working.”

“[...] We experienced some resistance because of our new way of working. People had suddenly lost their own place and desk to work on. This was because of the introduction of flexible working places. Employees stated that they liked the old situation better. Employees gave as a reason that an own desk gives more comfort. This is why it took a while for employees to get used to it. ”

Considering this paragraph, the interviewees mentioned some challenges that could be experienced by the different stakeholders. 7 interviewees mentioned that company culture and resistance may be a limitation during the implementation process of a sustainable strategy

[...] The company was founded in 1911 and many people in this company are older than 40. These older people just see sustainability as ballast as a whole. They do not want to change and they are deciding the course within the firm. ”

But on the other hand, some interviewees don’t experience much resistance from their employees at all. They experience bottlenecks more like challenges.

“[...] I have no clue what were the biggest challenges, because when I look back it all looks like one big opportunity, we didn’t experience much resistance by our employees either, a company just has to start with one mind at a time. ”

Besides culture and resistance, some interviewees named too little support from the governance as an important limitation for sustainability implementation. They would like to see the government and municipalities more involved in their sustainable strategies.

“[...] The government should reward companies that execute sustainable activities, but instead they do not come up with clear legislation, support, supervision and compliance.”

5.4.2.1 The role of the government with respect to sustainability

Governments play a vital role. Regulatory performance standards assist to drive non-labour resource efficiency. In the European definition sustainability means that the company does more than the legislation requires. In the past, the environmental rules and legislation were a bit fragmented. Even some environmental rules stunted some other rules. This dissension in rules and legislation give companies the chance to interpret rules somewhat freely. Furthermore, a lot of interviewees stated that in many cases it is not clear to them where to obtain several subsidies. Some interviewees mentioned also that compliance and supervision from the governance is not sufficient. This gives companies the freedom to stay in the inactive phase with respect to their sustainability activities. In the past decades developments have been accomplished which caused that companies could no longer rely on the legal framework and the societal acceptance. Parallel to this development begins the internationalization of the legislation. In this way, the legal framework gets more consistency, but on the other hand it will take a long time before new initiatives are supported on European level. An important conference on European level was the Climate Change Conference in Paris. This conference set new rules for companies in the area of sustainability. What became clear during this research is that still many legislation is contradictory. The U.S. and the European Union have encouraged the use of bio-ethanol as fuel. Bio-ethanol is mainly produced from crops that are grown specifically for energy use and include corn and wheat crops. One of the advantages of bio-ethanol over oil is that it is CO₂ neutral. However, the production of fuel crops conflicts with the use of land to produce food. This has resulted in deforestation on one side and an increase in prices of basic food such as flour on the other side. The satisfaction of basic human needs is impaired by the unforeseen consequence of what seemed a good technological answer to the problems caused by the heavy use of oil for transport. Under the Energy Agreement five plants were closed and the Dutch government wants to reduce CO₂ emission. However, last April a new coal fired power station was opened. The new plant is more clean than the plants were in an earlier stage, but still the opening of the new coal fired power station in The Netherlands will lead to an increase in CO₂ emission.

According to the interview with the head sustainability of one of the companies, the biggest sustainability challenge for The Netherlands is to recognize the opportunities that sustainability has to offer, she mentioned that: *We still have to see more chances of sustainability. Whomever still calls sustainability expensive, presents himself with a huge limitation. Companies have to learn to take a different approach to opportunities, because in general, people don't like changes.”*

Instead of unwieldy legislation and a prohibitive intervention by the government, the government should take the role of stimulator. According to some interviewees, they miss a stimulating role from the government. The head sustainability of one of the leading companies in this sample mentioned also that the role of the government is really important and they should have more a guiding role by helping companies to implement a sustainable strategy:

“[...] The government could have an accelerating role to stimulate those changes, for instance the shift of taxation from labour to resources. Through this tax shift, companies are encouraged to work smarter with their resources and this will at the same time create more jobs.”

The government could have a stimulating role, for example to make the shift of taxation from labour to resources. The government could also help companies by making their operational management more transparent. Through this tax shift, companies are encouraged to handle their resources with

more caution and to create more jobs. Labour is not scarce, while raw materials are. That is one of the reasons why many interviewees stated that the government should give the right incentives.

5.4.2.2 Climate Change Conference Paris COP 21

The Paris UN Climate Conference represents an historic opportunity to put the world on course to meet the climate change challenge. Companies need a new model of growth that is safe, durable and beneficial to all. COP 21 seeks to deliver a clear pathway with short and long term milestones, and a system to help companies to measure and increase progress over time until they get the job done.

5.4.2.3 Communication with stakeholders

One of the most dominant factors in all interviews was communication and the related strategic consensus. A good way to keep in touch with the stakeholders, is to conduct a dialogue with them. The company has to integrate sustainability in the regular communication channels. Account managers could contribute herewith to integrate sustainability in their conversations with customers. An acceleration in sustainable business operations, asks for both intern and extern alignment. The transition process asks, for example, for extern alignment with important stakeholders. When the stakeholders of a company don't understand the (new) strategy of the company, this could form barriers to effectively implement the sustainable strategy. A challenge of the communication of CSR is to reach all relevant stakeholders effectively. From the interviews can be concluded that it is difficult for companies to reach all relevant actors in an effective way. Companies should therefore embed CSR messages in the mainstream communications of an organization. Furthermore, creative communication is necessary to let CSR messages become prominent and understandable for all stakeholders. Knowledge is crucial when it comes to sustainability implementation. That is why knowledge authorities form a primary stakeholder. Those knowledge institutions can be coupled to diverse functional areas. Those knowledge institutions can be involved with the formulation of the new strategy. The interviewees stated that when a company has good contact with knowledge authorities and the involvement is embedded in their strategy formulation and implementation processes, the company is better able to make changes. Most of the interviewees stated that the sustainability policy is implemented on CEO-level, but employees and the involvement of employees is really important to make this process successful. From the interview can be concluded that the HRM policy is efficient when all the initiatives suit the core competences of the company.

‘[..] Our people really have something to say, we don't believe in pushing things in a top down way, since that just doesn't work. We listen to people, since this is the way it works.’

When looking at customers there should be a willingness to pay, willingness to accept the sustainable products and certain benefits that the customer receives. The stakeholders have a dominant position with respect of the activities of the company. This ensures that the company has to take certain responsibilities for its activities. The attitude from stakeholders can be divided in three different forms: strategy conducive, uncertainty of stakeholders about the strategy and strategy obstruct (figure 8.) The ‘green part’ stakeholders who have a strategy conducive attitude are the easiest group for the company, while these stakeholders have a positive attitude towards the (new) sustainable strategy. The ‘orange’ and ‘red’ are the stakeholders who should be convinced. Having someone working in a company without living the company's values, or at least accepting them, could harm the company extremely. Many interviewees stated that an important factor to involve employees is to make the strategy simple. Many employees have a busy day at work, so they cannot or do not want to learn a new strategy. Some interviewees of the leading companies stated *‘if the sustainable strategy is not understood’, there is no point in having it all.* Most of the interviewed managers explained that to deal with resistance, is to raise enthusiasm. To the question how to reach higher understanding of strategy by employees one interviewee proposed to emphasize the benefits to the individual. Communication has to take place in interesting ways, as bad meetings have no pay-off. Fast and short communication and more flexibility is key to an effective information flow. Conversations between management and lower levels needs to be familiar so that employees dare to speak about their opinion and problems. A written document with all the different rules on it might also foster understanding. Everybody involved in the process needs to get a view for the overall organizational direction and its

goals. These goals are preferable measurable. Because of the involvement of the whole organization during the implementation of a sustainable strategy, the personal balanced scorecard (PBSC) can be introduced to align the individuals' personal ambitions and goals with those of the organization. Another important reason mentioned by a lot of interviewees is that sometimes they want to go faster than their chain partners. A specialist in sustainable building remarked that: *"we sometimes are stuck in our own ambitions, this leads to stagnation, because we want to go faster than the developments in the market. Our chain partners are often moving less fast."*

<p>Strategy conducive</p> <ul style="list-style-type: none"> -Clarity of the strategy -Employees are intrinsic motivated -Company succeeded in removing resistance by employees - In many cases: employees are proud of the sustainable image of the company 	<p>Uncertainty about the strategy</p> <ul style="list-style-type: none"> -Employees cannot identify themselves with the CSR strategy 	<p>Strategy obstruct</p> <ul style="list-style-type: none"> -Employees feel not involved with the implementation of sustainability initiatives and/or are not motivated to cooperate.
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Figure 8. The attitude of the stakeholders towards the sustainable strategy

5.4.2.4 Content of the message

In general, the extent to which stakeholders are aware of durability performance is relatively small. It also appeared from this study that stakeholders are often sceptical about the intentions of a company's CSR. When a company proposes a sustainability issue central to the CSR communication that consumers can make a strange impression. After all, consumers expect a company primarily communicates about its products, services or financial performance, but not that it is communicating on social or environmental targets. The distrust of stakeholders is often based on the experience with companies which only want to misuse CSR to strengthen their image. It is not so much the commitment of the company towards the sustainability topic. That way in which companies communicate about CSR seems mainly a form of reputation management and impression management. This is where the credibility of the company might not benefit. Companies should think carefully about how they present their sustainability performance to their stakeholders. Instead of focusing on the input side (money, resources) a company to work closely with CSR may also shed light on the output side (results) of its CSR efforts. What can be concluded from the case studies of leading companies, is that it is important to involve stakeholders that companies are credible. Companies therefore need to be honest about their motives for corporate social responsibility.

To deal with some resistance in an effective way, one of the interviewees build on the concept of stakeholders by taking a further step in this direction by linking stakeholder management and CSR. In short, he concludes that the issues to be considered in designing a CSR policy are those that affect stakeholder's interests and needs, from a financial, legal and ethical perspective. On the other hand, while pointing to stakeholders seemingly makes an organization's social responsibility much less vague and more vivid, it still leaves open questions such as how stakeholders and their needs could be individuated in a sustainability context. This is much debated issue, because sustainability requires that the interests of all stakeholders (including future generations) are taken into account and met, thus going much further than most proponents of stakeholders theory are ready to do. To quote the words of the interviewee:

"[...] The word 'social' in CSR has always been vague and lacking in specific direction as to whom the corporation is responsible. Thus, the stakeholder nomenclature puts 'names and faces' on the societal members who are most urgent the business and to whom it must be responsive. "

5.4.2.5 Cross-sectional collaborations

In understanding the business environment, managers have focused most of their attention on the industry, or in particular in which industry the firm competes. What has been missing, is the profound

effect the location can have on productivity and innovation. Many companies are not succeeding yet to grasp the importance of the broader business environment surrounding their major operations. At a few leading companies the interviewees stated that cooperation with other companies, as well inside the same sector as outside the sector, helps to further implement the sustainable strategy. The interviewees explained that companies with a sustainable goal can learn a lot about the *best practices* of other companies and their *successful failures*. Intensive cooperation is important, while the framework in which companies operate, becomes more and more complicated. On the other hand, with this developments a number of management challenges arises. This is mainly because the number of stakeholder contracts increase and the company's portfolio of partnerships expands. What might be helpful to create awareness is to show people examples of the abrupt climate change. According to some interviewees the film by Al Gore, *An Inconvenient Truth* (released in May 2006) made people realize that our way of living is the major cause of global warning.

According to the interviewees of the leading companies one of the secrets of the successful implementation of sustainability is transparency. Show successful failures to all different parties, so that companies can learn from each other's successes and failures. This means that should also share information with their competitors.

"[...] we see the importance of cross sectional collaboration when making sustainable initiatives a success, that's the reason why we share our 'successful failures' with other companies in the same market as well different markets to learn from each other."

5.4.2.6 The findings of the role of actors during strategy implementation

When we look back at the findings of sub-question two, challenges for actors in practices and different stages in the stakeholder involvement can be distinguished. In the columns the different phases are stated and in the rows the role of several important elements and actors are mentioned in the rows. In this table the information that is acquired throughout the interviews is summarised. During the transition to the next phase, the behaviour of the company and the involvement of the stakeholders is changing. All the acquired data from the interviews and the observations is used to make an overview of the different phases and the key words describe how the specific phase can be characterized. *The involvement of the actors during the several strategy implementation steps are described in the table stated below.* Several interviewees stated that the role of actors during the implementation phases will change. With consumers, investors, employees and other stakeholders becoming more and more interested in the company while it is implementing sustainable activities, actors are asking more and more on transparency. This is why transparency becomes more and more of a necessity during the implementation of a sustainable strategy. A challenge of sustainability accounting that has not been answered by companies is measurement and reporting on all activities and all their relevant environmental and social aspects. Inclusivity is considered a basic principle of sustainability accounting because it opposes the temptation to gloss over sensitive areas and issues. A few interviewees mentioned that companies must be aware of the fact that there is no *'one-size-fits all'* approach in the communication with stakeholders. It is important to think per stakeholder group about the nature of the communication channels and the content of the message.

Manager X: *"the transparency that the company provides, through its reports will increase during the different stages of the sustainability process."*

Another manager remarked that: *"only the involvement of employees will help the company to overcome the bottlenecks that occur during the implementation process of a sustainable strategy."* To ensure that the employees are motivated to carry out the (new) sustainable regulations and instructions, it is very important for the image of the company to fulfil the needs of their stakeholders. That is, as can be seen in the table below, while more stakeholders are involved during the different phases as the company is implementing a sustainable (marketing) strategy. When the company is not capable to answer questions from their stakeholders and from society, people get the idea that the company might be hiding something negative. This is the most important reason that leading

companies on the area of sustainability state the importance of communication about their activities to the outside world.

Stakeholder dialogue is needed to assess whether their needs are actually met and thus to understand whether improvement is needed. The last goal in the final stage, as mentioned in the table below, is usually to improve on the achieved results. At most leading companies in this research sample sustainability accounting is an externally verified process to understand, measure, report and improve upon it social environmental performance through stakeholder dialogue.

A manager of one of the manufacturing companies experienced that: *it is important for companies to conduct an open discussion with employees in order to get rid of all the shortcomings.*

The same manager mentioned that in order to involve stakeholders: *it is crucial for the company to react on external requests from stakeholders to conduct a dialogue.* A manager of another company noted something similar by stating that: *“following the responsibility issue, I think that the relationship with stakeholders should evolve over time to be successful on the area of sustainability.”*

During the interviews, some respondents mentioned that they only follow the rules asset by the government at the moment. They don't act “outside the box” and don't want to make extra efforts and invest money in more sustainable initiatives. A manager of company X stated that: *“Companies that believe that the responsibility for sustainability lies at the government are most of the time only busy with their legal responsibilities”* (they are finding themselves in the non-orientation phase).

Table 3. Stakeholder involvement per phase when implementing a sustainable strategy

Phase	No orientation	Compliance	Focus on value creation	All stakeholders are involved in the strategy
Vision on strategy	None	General statements	Focus on societal problems	Sustainability is absorbed in a strategy and the operational management of the company
Stakeholders	Government, (important customers)	Government, customers, suppliers and societal organisations	Government, customers, suppliers, societal organisations and employees	Society
Transparency to stakeholders	None	On request	Transparency based on product/service and value chain	Complete transparency within all activities
Reporting to stakeholders	None or only legal environment reporting	Separate sustainability report	Sustainability report focused on key themes and products/services	Integrated in strategy
Important departments	None	Public affairs	Cooperate communication and HRM	Board of directors and strategy/CSR department

5.4.3 Patterns that can be recognized in the way that companies have implemented a sustainable strategy within the business operations

An increasing number of companies seems to realize that their responsibility concerning societal issues becomes more and more in the public eye. Some interviewees stated that on the long term those societal issues have some influence on the continuity of the company. For companies arises the question which contribution they could deliver to society. From the interviewees spoken to at diverse municipalities is in all cases determined to what would be realistic to ask from companies with respect to reducing the undesirable effects of their ancillary activities. Another pattern that can be recognized is that companies are more and more trying to shift the consumers interests to sustainable products or services in their assortment, but the buying behaviour of the consumer stays behind. Hereby, it should be noticed that sustainable products and services are not always more expensive, but that this comes down to the perception of the customer. An important pattern that can be recognized is that the awareness towards sustainability has grown over the last year, however what consumers and businesses do in practice is below expectations. Nevertheless, many interviewees stated that their consumers follow their activities because of the transparency of the media and the internet. In the business-to-business market similar patterns can be recognized. Several interviewees stated that because of their sustainable image the *“adjudge factor”* is higher at for example procurements. The movement towards sustainability is in most cases a strategic, calculative choice. An important reason that companies gave for their transition to a sustainable strategy is that they want to reduce the risk of reputation damage and failure costs.

Many interviewees mentioned that stakeholder engagement plays an important role in seizing opportunities for innovation. Another thing to notice is that the companies which have a leading role on the area of sustainability, put effort in measuring the payoffs of sustainability actions. This is because the business case for sustainability can only be made by measuring sustainability performance. From this research can be concluded that 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 small and medium sized companies in this research declared that because of a lack of resources it is sometimes difficult to move their company to the next stage when implementing a sustainable strategy. A company owner of a company that provides sustainability consultancy and project management, explained that he sees still a lot of differences in the market with respect to organisations that conduct their business in a sustainable way. He said that:

“[...]There are a lot of differences in the market with respect of the phase in which companies find themselves. For example, many differences between several sectors in the market can be recognized. Companies in the food industry are spending more time and effort on sustainable initiatives than for example banks.”

5.4.4. Required changes in business operations

Sustainability has traditionally been a concept that is difficult to sell to the management because it describes a state in the future that has never been experienced, rather than a s specific process or methodology for how to get there. At a theoretical level, the concept of sustainability makes sense, but translating the concept into actionable steps and investments has proven itself to be significant stumbling block for a number of companies and organizations. The results show that deploying sustainability methods, tools and metrics, such as life-cycle assessments or CO2 Footprint are not sufficient to achieve sustainability for companies. Despite all the articles that are written on sustainability, companies still face great difficulties in managing sustainability. Existing contributions provide limited overviews of general difficulties and challenges in managing sustainability and the underlying causes of the difficulties remain untouched. The two main areas of the management system that must be changed are those concerned with:

- A greater accountability to non-traditional stakeholders;

- Continuous improvement of reporting practices.

“ [...] In the beginning, we experienced a lot of difficulties when using the ISO26000 standard. The ISO 26000 standard is too extensive and vague. A solution for this problem could be that the ISO26000 standard could be translated to a specific sector to make it easier for companies to implement this in the ongoing business practices.

Many companies are still in the phase that they haven't even started the transition to more sustainable processes. They fill in their business processes in an ad hoc way.

“[...]If you ask me honestly, at this moment we don't have a formalised sustainable policy. Our Corporate Social Responsibility document is tied in with a bracket to our company strategy.”

The table below stated the current situation of the 27 respondents with respect to the implementation process of the sustainable strategy. One thing should be noticed, the interviews were mainly conducted by companies that already have a sustainable strategy (at least in their company statement)

	Yes	No	In progress
A sustainable strategy has been generated	15	10	2
The organisation has determined several objectives with respect to sustainability	27	0	0
Strategy choices have been based on ad hoc feelings and intuition	11	16	-
The strategy has been captured in a Corporate Social Responsibility report	12	14	1
The company makes calculations to determine the effect of sustainable activities	6	21	-
Decisions concerning the sustainable strategy are communicated to all employees	11	16	-
The company made changes in the ongoing business practices in order to implement the sustainable (marketing) strategy	10	15	2
The organisation has assimilated the strategy tasks in the job positions	3	23	1

Table 4. Comparing the implementation process per organisation

By studying organizations that have integrated sustainability principles in their vision and mission, it can be concluded that personal characteristics of owners, founders or senior management plays an essential role. Looking at the corporations from the sample, it cannot be denied that business executives more often than sometimes not truly believe that their exclusive task is to increase shareholders' value. One of the interviewees said about leadership:

“[...]When I think about what is needed to implement a sustainable (marketing) strategy, I would say, uhm, the application of universal law and rules of organisation development; consequent behaviour and leadership.”

Embracing sustainability means thus for them not only reconsidering the role of their own companies in society, but also their own personal assumptions on that role and on their own task.

Many companies know that formulating a sustainable strategy will be more and more crucial in the future, but how this strategy should be formulated and implemented stays a difficult task. From this research became clear, that for the successful implementation of a sustainable policy within the company, a few conditions should be met at first:

- Sustainability should be an integral component of the company strategy
- The board of directors and responsible managers have an intrinsic motivation for sustainability and are capable to motivate employees
- Sustainability strategy are supported where needed by company controls, performance measures and reward systems
- Sustainability strategies are supported by objectives, company cultures and employees
- Managers are integrating sustainability in all their strategic and operational decisions, whereupon they could introduce extra systems and reward systems to formalize and support this
- The implementation of a sustainable strategy can only be successful if it is not be seen as some mandatory number, but more like an innovation opportunity or an opportunity to gain a competitive advantage

During the interviews it became clear that one of the problems with the effective managing of the transition process is that the academic literature doesn't give clear business models on how to implement a sustainable (marketing) strategy. When summarised after the interviews, a few phases can be recognized in which companies are currently situated. These phases vary from inactive in which companies are only trying to prevent itself for legal liability (risk orientation and calculative) till the proactive phase in which companies work together with other parties on societal issues. An enormous opportunity to bring the sustainability activities to the next level, is to hitch on internal changing moments. For example a change of CEO's, a strategic her-orientation, a fusion or a take-over. The challenge for the sustainability manager or responsible managers to recognize the circumstances to bring the sustainable activities to the next phase. Successful strategies require a better understanding of the implications of management decisions. They also require careful analysis and measurements of key performance increasing factors, the links and entanglement between.

5.4.4.1 First step at implementation of a sustainable strategy: overview of current activities

According to the interviewees, one of the success factors within the implementation is to make an action plan which describes the current activities and the plans for the coming years. Core questions that could be asked are:

- What are our most important corporate social responsibility themes?
- Who are our most important stakeholders and what do they expect of the company?
- What are our current activities on corporate social responsibility?
- What do we want to achieve in 5 or 10 years?
- Who should we involve ? (internal and external)
- Which activities, projects and programs should we establish?
- Which results do we want to achieve on the domain of people, planet, profit and prosperity?

After conducting the in depth interviews it can be concluded that the difference between internal and external sustainability policy is that other steps during the implementation process should be taken into account. Whereby internal sustainability to achieve a lot easier than the preservation of your product or service. But eventually a company wants a policy and strategy that covers both internal and external issues. Otherwise, the company is not credible to their stakeholders.

The category ‘‘changes in business operations’’ can be divided in six sub-categories. The six sub-categories that can be distinguished are:

- (1) Changing the behaviour of employees and or other important stakeholders
- (2) Changes in processes and or systems
- (3) Necessary knowledge and skills to implement the sustainable strategy
- (4) Allocation of adequate resources
- (5) Organizational culture
- (6) To create support under employees

Leadership 1. Show commitment from the top 2. Scan business environment for potential risks and opportunities 3. Lead a cultural transformation	Strategy 1. Develop a mission statement 2. Consider global and local regulations, as well as voluntary standards 3. Consider the impact of social investors
Structure 1. Integrated throughout organization 2. Effective use of human resources 3. Managers access to top leadership 4. Aligned with strategy	Systems 1. Costing and capital investment systems 2. Risk management systems 3. Performance evaluation and reward systems 4. Measurement systems 5. Feedback systems 6. Reporting and verification systems

Table 5. sustainability actions leading to financial and sustainability success

5.4.4.2 Performance measurement

Performance measurement is an important tool in the implementation of a sustainability strategy and aids in the alignment of strategy, structure, and other systems to achieve success. It is critical to set objectives and targets and measure success against them.

5.4.4.3 Balanced scorecard for sustainability

Companies which have sustainability implemented within their company strategy, can choose to add a fifth dimension to the balanced scorecard, namely the social and ecological dimension. When the company has to deal with far reaching social- and environmental detrimental issues, then the fifth dimension is really important. To make it easier for companies to measure performance when they have implemented a sustainable strategy, the company can choose to add a fifth dimension to the balanced scorecard. An advise could be to develop a personal balanced scorecard to improve the involvement of the employees. Employees can then easily display their interpretation of the sustainability strategy and show what they think about the advantages and disadvantages of the new strategy.

<u>Financial dimension</u> Percentage turnover from green products Income from recycling activities Energy costs Fines for pollution	<u>Stakeholder dimension</u> Sustainability premiums and awards Donations for local initiatives Number of complaints from the Employee satisfaction	<u>Social- and ecological dimension</u> The company sees social and ecological responsibility as a core competence of the company strategy
<u>Internal company processes dimension</u> Percentage certified suppliers Amount of hazardous waste Volume of packaging material Number of withdrawals of products	<u>Education and growth dimension</u> Diversity in staff and management Number of volunteers and people with a learning disability or physical handicap	

	Frequency of meetings to discuss sustainability activities Number of employees who work together to accomplish the sustainability goals
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Figure 9. Sustainable balanced scorecard

5.4.4.4 Deming circle to check the different phases

The interviewees gave a few practical solutions to make implementation of a sustainable strategy easier. One of these solutions is the use of the Deming circle. A manager of one of the manufacturing companies stated that the PDCA cycle is a particularly useful method to move from one phase to another, he remarked that: ‘*the PDCA cycle helped us to get some overview when implementing sustainable initiatives.*’ While controlling every step, he mentioned some certain activities for each phase. Also some other companies use this method to streamline the particular activities. They remarked that: the Deming circle can be used to design or revise processes in order to implement a sustainable (marketing) strategy. Another manager noted something similar by recalling that: the PDCA cycle is a valuable tool for learning and promoting change in organizations and provides a valuable framework for continuous improvement. To provide companies some help by monitoring the sustainable processes, they could use the four-step management method.

1. *Plan:*
 - Conduct initial sustainability reviews
 - Define sustainability strategy
 - Design sustainability programs
 - Set objectives and targets
2. *Do:*
 - Develop the required structure
 - Provide training
 - Introduce programs
3. *Check:*
 - Conduct internal audit
 - Monitor and measure performance
4. *Act:*
 - Management reviews

5.4.4.5 Implementation template

During the interviews became clear that the implementation of a new strategy tends to be a complex affair, requiring the intricate and dynamic interplay of people, resources, and market forces. Unfortunately, keeping it simple is easier said than done: the leader’s challenge is to edit, refine, and prioritize so that his team can pay attention to the right things at the right time. An important first step is to break down the basic logic of how a broader strategy is to be implemented into shorter-term actions, each with a defined start, middle, and end. A second step is to identify specific metrics that managers will invoke to monitor progress/success in implementing the strategy. A third step is to exert discipline in the way implementation is communicated, paying close attention to the format and language used.

Strategy	Strategy manager		
Key programs:	Responsibility	Start Date	Complete by
Metrics:			

Milestones	Resources required		
	<i>People</i>		
	<i>Investment/expense</i>		
	Critical issues		

Figure 10. Implementation template

5.4.4.6 Steps to implement sustainability

A very effective method to implement a sustainable strategy, used by a company located in The Hague is (Lemon Field Projects, 2016):

1. Roadmap

For every company, the company commences with an exhaustive business scan in order to identify those areas that will most benefit from a sustainable approach.

2. Quick wins

In phase two you look at the quick wins for your business, for instance energy & water or mobility.

3. Throughout the organization

The in-depth part in which they look at the product or service of the business. What are the possibilities and options to create a more sustainable product? How can we involve staff and what are the benefits when employees are committed to your and their sustainability goals? A look at projects that will help communities around you or in challenged areas in the world will also be necessary.

4. The chain

The last step is to have a look at the whole chain in which your business operates. What measures have your suppliers taken towards a more sustainable way of conducting their business? Can you create awareness amongst your customers regarding sustainability?

5.4.4.7 Changes in business activities

Companies should integrate sustainability in all areas of the organization. According to the article of Porter & Kramer (2006), the interviewees were asked to what extent they consider Corporate Social Responsibility as :

- Competitive advantage
- A chance on the market
- Innovative for operational management

- Demand by stakeholders?

The interviewees were also asked to which extent sustainability is involved in both, the primary activities and the support activities. Some of the actions that could be taken are summarized in figure 11 and 12 (semi- structured interview question 7, appendix 3). Integrating sustainability into the organization is the process of ensuring the achievements of environmental, social and economic goals through organization wide efforts. To do this, organizations must assess the impacts that each of their activities has on sustainability performance. Primary activities and support activities are important in helping the organization reach its sustainability and financial goals.

Primary activities				
Inbound logistics	Operations (manufacturing)	Logistics	Marketing and sales	After-sale services
Storage	Reduce discharge of pollutants	Transportation procedure	Promoting environmental features of product/service	Product take-back Recycling
Transportation	Minimize waste Reduce amount of energy required	Storage Waste disposal	Corporate image	
	Improve health and safety standards	Packaging		

Figure 11. Primary activities when implementing a sustainable strategy

Support activities			
Firm infrastructure	Human resource management	Technology development	Procurement
Measuring social and environmental impacts	Training in principles of sustainability	Develop cleaner processes	Less harmful raw materials
Sustainable databases	Develop awareness and culture	Design for the environment	Environmental specifications

Figure 12. Support activities when implementing a sustainable strategy

Each department could be used to promote sustainability in the following ways:

- **Procurement** finds raw materials from sustainable resources of supply and produced with lower environmental impacts, finds ways to reduce packaging and use more recycled materials and looks for sourcing from socially responsible factories
- **Technology development** identifies processes that use resources more efficiently by finding new uses for waste products
- **Marketing** looks at the growing consumer preference for goods that support the sustainability principles and how marketing, distribution, and selling methods can reduce adverse social economic and environmental impacts
- **Production** works with engineers and maintenance staff to devise processes that are more efficient and less costly in energy and resource use, as well as maintaining adequate health and safety standards
- **The management and HRM** keeps abreast of legislation and learns how best to disseminate this information

- **Management** accounting provides managers with information so that they can make better decisions on product costing and pricing, products and process design and capital investments
- **Financial reporting and auditing** provides external disclosures related to contingent liabilities so that external users of the information can better evaluate the company's current and future prospects.

5.4.4.8 Reporting

Sustainability reports must be taken into account the resources available, define the environmental goals and milestones and establish a strategy and the means to achieve the goals, in order to improve environmental and overall performance and rationalise the use of resources. The interviewees stated that this step is often overlooked, although fundamental to improve the organisation efficiency and competitiveness. The definition and implementation of an environmental policy is the commitment to a defined environmental behaviour and the persecution of environmental goals under a continuous improvement philosophy. If well adapted, it can catalyse the environmental performance and act as a tool to change mentalities. If not, the environmental policy will be dead and meaningless. The Global Reporting Initiative (GRI) is an independent network organisation which has the aim to provide companies uniform guidelines with respect to their annual sustainability reporting. Companies can use those guidelines to make the activities and performances more clear to their stakeholders. Furthermore, another important guideline for corporate social responsibility is the ISO 26000 standard. This standard provides companies with a systematic way to help implementing their sustainable strategy. With such a report, the company can use this as a means to show the society how they deal with social issues. The integration of a financial report and an environmental report, brings the implementation process of sustainability to a higher level. What should be mentioned hereby is that for large companies it is in most cases easier to comply to the reporting efforts than for the small and medium sized companies.

5.5 Other findings

The consciousness about the environment plays an increasingly important role for companies nowadays. In recent years, business has been increasingly viewed as a major cause of social, environmental and economic problems, such as increasing CO₂ emission, growing amount of plastic in the oceans and inaction of raw materials. During the interviews the discussion shifts the focus from the idea that sustainability is a good thing for organizations to do, to the argument that sustainability is the only option that organizations have, to succeed in the current uncertain and unstable business world. Companies need to rethink their business concept and be able to use the benefits of a more environmental friendly marketing strategy by considering Corporate Social Responsibility. 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 above all needs a lot of time. The first idea which arises here, is that companies 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.

During this research and the literature study it could be noticed that the majority of the companies are not in a proactive phase yet when looking at the implementation of a sustainable strategy. From this it can be concluded, that sustainability is a '*vague concept*' and companies don't always know which activities can be classified under sustainability.

From both the literature research, as well the most part of the interviews can be concluded that the choice for sustainability was in most cases not a reiterated choice. By most leading companies, those global issues were involved in a broader strategy development process. In most cases, sustainability became an important cornerstone of the '*renewed strategy*'. Sometimes it is a question of leadership

why companies have their focus on sustainability. Mostly the involved board of directors and managers have some *'inner beliefs'*.

Especially the larger companies can make a difference in this area. A general finding of this research was that family businesses are from their origin more focused on long term effects and have therefore a long-term vision, so that it is easier to put their focus on positive long term effects of sustainability and social corporate responsibility. Company's which are only focused on making profit and have a short-term vision are less easily prepared to invest in sustainability opportunities. In the market; there is a huge difference between companies and business owners who undertake business with their *'head'* or their *'heart'*. And investors become more and more critical. They declare that they prefer to invest in a company with a more reliable and sustainable image than a company that causes a lot of pollution and doesn't take responsibility to improve the environment. Some companies want to anticipate on future legislation in an early stage. The legislation from the government will become stricter during the coming years. According to some interviewees, there is a difference between geographical areas in The Netherlands. In the areas with a lot of air pollution, customers and companies are much more aware of the situation in which they find themselves.

5.6 General analysis of the findings

The four separate categories which are discussed above are combined in this paragraph in order to identify further insights. Given the results, one of the main notable aspects is about the link between *'challenges by implementing'* and *'challenges of actors in practice'*. 22 out of 27 firms notice resistance from actors as one of the biggest challenges by implementing a sustainable (marketing) strategy. This means that the behaviour of actors is a really important success factor during the implementing process of the strategy. Communication problems can also be a reason for a delay in the strategy implementation process. During the research was revealed that companies which experienced communication problems in most cases don't have a clear vision and don't have their sustainability plans completely implemented. This means that it is for companies really important that they have a *'clear dot on the horizon where they want to go'*.

5.7 Contradicting findings

Comparing the motivations for sustainability management discussed during interviews and the motivations that could be read in the literature, give some contradictions. Asking explicit questions about the relevance of motivations bears the risk that answers were influenced by social desirability, and that respondents overstate or understate particular aspects. Some of the individual cases provide notable insights which are not considered as logical. The most contradicting findings can be found in the results of category 1 (bottlenecks when implementing). And then especially the vision of different managers which explained why many companies have difficulties to make the transition from a reactive phase to a proactive phase. During the interviews and observations it became clear that some managers really notice that implementing a sustainable (marketing) strategy has positive financial effects, while others declared that sustainable initiatives only cost money. The same counts for marketing efforts for sustainability. Some respondents were convinced that *'sustainability sells'* while others stated that this is not the case. Another reason for contradictions might be that some companies do not communicate their sustainability management motivations at all. Advertising and publicly announcing environmental and social engagement could encourage the customers' concern that this commitment leads to price premiums. Additionally, a company communicating about sustainability may again be more vulnerable in terms of criticism of green washing.

Next, the thesis reveals contradictions between theoretical ideals and corporate practice. Whereas many academic papers postulate the cross-functional implementation of sustainability management, it is currently not implemented as a cross-functional task in practice. Either companies do not see the necessity, or they are not (yet) able to do so.

6. Conclusion

This is the final chapter of this thesis. First, there is a conclusion based on the findings of this thesis. Then the central research question is answered based on the findings of this thesis. Thereafter, the discussion of the findings in comparison to the literature is discussed. Thirdly, the limitations of this thesis are discussed. Thereafter, the recommendations for further research are given. To finalize this section, the practical implementations are presented, which may offer a guidance for companies who would like to implement a sustainable (marketing) strategy.

6.1 Answer to the central research question

This research tries to expose the underlying causes of this small success rate and the difficulties in a transition process. At first three key variables were introduced: actors, patterns and collaboration with other companies/parties and changes in business operations. Their interplay is accountable for the performance of a strategy. The results of the multiple case study and the observations are translated in a way to answer the central research question:

What are the major problems for implementation of sustainable strategies in ongoing business practices?

At the end of this study became clear that most investigated companies have already invested time and money in several sustainable initiatives, but in practice companies didn't make the transition yet to a sustainable strategy. A manager of company Y observed that they had some difficulties in overseeing the implications to implement a sustainable strategy in the ongoing business practices. He remarked that the ISO26000 norm is too extensive. The consequence of the short-term focus of many companies is that they are not capable of making the transition to a (more) sustainable strategy, while they are more focused on booking financial results on the short-term. From this information can be concluded that a particular challenge is how to integrate sustainability impacts and financial performance into day-to-day management decision making. This research showed also that SME's are often more concerned with their profit margins than with the implementation of a sustainable strategy. Therefore, the sustainable balanced scorecard, as stated in the results, is therefore a good practical solution for managers to implement the strategy step by step.

This research has shown that many companies find it difficult to assess their implemented sustainability strategy; there is mainly a shortage of time, resistance, small budget, too many qualitative points to assess and the strategy has not yet been integrated well with all of the stakeholders. Managers often think that an outstanding strategy alone will guaranty the duration of the (sustainable) competitive advantage for the organization. But research made clear, that much of what was well thought-out never makes its way into the business practices. This means that a gap exists between strategy on paper and realization. A higher performance goes with effective and successful implementation. As a final point, it was found during the research process, that often an organization misuses its sustainability strategy as a marketing tool, or simply because it wants to improve its image and not because of an intrinsic motivation, this is called *'green washing.'* Another noticeable bottleneck is that most companies have not developed a clear definition of sustainability. While most companies don't have a clear definition on sustainability, they encounter difficulties when bringing over their sustainable vision to their employees, customers and stakeholders.

The findings acquired from the interviews on the role of actors showed that it became obvious that one of the problems is the missing knowledge of employees about their company's strategy. Managers do not know how to motivate employees to cope with the new strategy. This research revealed that human resources become the key resource on which to focus the implementation of a sustainable strategy. This research represents that human behaviour is hardest to change, while humans are the resource that is most essential to the organization. Companies need to keep up with the fast developments of the market and need to create competitive advantages to stick out of the mass. The

findings on the patterns in which companies implement a sustainable strategy showed that what is remarkable in the way in which companies implemented their sustainable strategy is that most of them use an ad hoc approach. Many interviewees stated that corporate and social priorities change all the time, which makes it difficult to make the transition to a next phase. Managers can find it hard to evaluate the trade-offs between sustainability and financial performance when a good performance in both is expected. What can also be noticed is that all companies that have implemented a sustainable strategy make use of several systems (CO2 footprint, transparency benchmark etcetera). Best practice companies from this research sample have a strategy that includes sustainability and leaders who show their commitment to sustainability by articulating trade-offs to managers and aligning the organizations strategy, structure, systems, people and culture. During the observations and interviews became clear that each company should choose suitable motivators to make the strategy successful. Some companies explained several times that stepping out of daily routine is for many employees very difficult. Managers should keep in mind that an important aspect is to make the strategy simple, because most employees have a busy day at work which makes it more difficult for them to stay focused.

The findings on the changes in business practices showed that the failure of sustainable initiatives is due to the lack of an integrated model for both internal and external reporting and for the identification and measurement of a broader set of impacts and corporate performance. Although managers are more and more convinced of the importance of sustainability by taking responsibilities towards society, they are not really successful when making the transition of these ideas to a sustainable marketing strategy. An important remark hereby is that managers declared that they are not always able to develop the right systems to come to an efficient introduction of sustainability within the company. To implement a sustainable strategy within the organisation, different management systems should be changed and revised. When observing the underlying relations and when conducting relevant performance measures, a company can improve the operational decision forming and plead for a sustainable (marketing) strategy. Only when sufficient systems are available, managers are able to make thoughtful short- and long term decisions. Nevertheless, a sustainable strategy can be implemented when the company uses a combination of leadership, a clear strategy and ‘hard’ and ‘soft’ implementation systems. ‘Hard’ systems are the formal implementation systems and soft systems are the more informal systems such as employees and culture.

During this research a multiple case study was performed in which several research sites were used under which large and small- and medium sized companies, authorities and universities. Data was collected through interviews, observations and secondary sources. All interviews were interesting and brought a better understanding of the connection of challenges, solution and the most important factors of strategy implementation. While a retrospective point of view was used, the experiences of other companies were used to discover similarities in bottlenecks that the companies have experienced. Therefore, one aim of variety of companies included in the research sample was to have a diversity of sectors represented (profit- and non profit), since this could contribute to discover several difficulties that companies in several sectors experience. Furthermore, in order to provide an idea of the role of actors during strategy implementation, the observations showed that in most cases human behaviour is really difficult to change.

7. Discussion

The main research question of the present study was: “*What are the major problems for implementation of sustainable strategies in ongoing business practices?*”

Since little research has been done on the implementation of sustainable strategies, an exploratory research was executed. The results of the case study research and the observations revealed new insights in the struggles that companies encounter when implementing sustainable strategies. In the first sub-question is explained what the most common difficulties are that companies are coping with when implementing a sustainable strategy. The following sub-question explained the patterns that can be recognized when implementing a sustainable strategy and finally the last sub-question described the changes in business operations that are required to transfer to a (more) sustainable strategy. When this is treated, the theoretical contributions and practical implications are presented. This thesis ends with addressing its limitations by providing suggestions for future research.

7.1 Critical view: other perspectives

However, the study reveals that companies mentioned other reasons for their sustainable strategies than mentioned in the literature. The literature describes the awareness because of societal problems and pressure from the government, while many interviewees mentioned that their most important driver for sustainability stem from intrinsic motivation of managers or other important stakeholders. This research contributes to the literature by identifying new insights, but there are a few perspectives which should have been included in the framework when the results of the study were already known. When reading the literature, the idea arises that sustainability is a very important concern for the government and municipalities, but it became clear that many authorities are still working on their sustainable policy. Furthermore, when asking companies a bit more in detail and ask them critically questions it can be concluded that on the area of sustainability, ‘*green washing*’ is a common phenomenon. Not all companies are convinced that they should invest in sustainability, but they mentioned it on their website to use it as a kind of positive representation of their company. The literature implies that sustainability is totally clear for companies, but in practice there could be noticed that companies experience sustainability often as a ‘*vague concept*’ and they don’t have an example of a business model on how to implement sustainable initiatives. Some interviewees explained that sustainability is important, but on the other side, there are other issues that have a higher priority. Most of the literature makes no distinction between multinationals and small and medium sized companies, but in practice there is often a difference in the phase in which they find themselves with respect of sustainability. During the interviews could be noticed that larger firms, in many cases, make the transition to a sustainable (marketing) strategy faster than smaller companies.

7.2 Theoretical contributions

The literature review showed that there is no clear guidance of which obstacles companies might face when implementing a sustainable (marketing) strategy. Therefore, this research linked the problems that might arise with the role and involvement of actors during different phases. By combining both concepts, the focus shifted to employee and customer attitudes towards sustainability. To assess why the number of companies in The Netherlands with an integrated sustainable strategy and thereby sustainable policy is quite small, the findings of Porter & Kramer (2006) have been researched during the interviews. Despite all the relevant articles discussed in the literature section, it became clear that there is a gap between the formulation of a strategy and the implementation. Looking at the literature there might be a gap regarding the problems and barriers inherent with an implementation of a sustainable strategy and specifically how organizations can prepare themselves for them. With the aid of this research, the examples from practice given by business leaders and the tips that they had given, can be used by companies to overcome difficulties during the implementation process. During this research many insights were acquired on how companies have translated their sustainability ideas and initiatives to a strategy and thereby included in a policy. Only organizations that will overcome these

barriers will be able to implement their strategy effectively, which shows the relevance for this research. This research is still very relevant because it shows also patterns of difficulties and bottlenecks that companies experience regardless of a specific sector in which they operate. Research in this field leads to a better understanding of what can go wrong and why. An understanding of the most relevant factors, challenges and their solutions for effective strategy implementation is of interests to both academics and practitioners. Despite valuable insights and many scholars who have been concerned with the execution part of sustainable strategies, we still don't know how actors deal with the difficulties of implementing such strategies in ongoing practices and operations. Because of the explorative nature of this study and all the different opinions given by the 29 respondents of 27 companies and institutions, a more clear image can be formed about how actors deals with those difficulties in practice. Most authors occupied with one specific aspect of strategy implementation, in this research we see a more complete overview of the topic. The number of challenges can help business people to identify challenges on their own in their organization and develop a more proactive approach. Due to the lack of literature in terms of which specific practices can be used by companies to activate Environmental Commitment, this thesis closes a gap which can be interesting to read for other companies. Also an larger sample with companies from different sectors is used. Because of this, a larger amount of data could be acquired which makes it easier to generalize the findings and to draw patterns. These sectors differ from each other in terms of sustainability strategies, according to MVO Netherlands (MVO, 2016). Each sector has its own opportunities and associated risks, thus obtaining a variety of results regarding bottlenecks when assessing the implementation of the sustainability strategy. From the article of Bos & Brouwer (2009) could be concluded that much research has been done on large companies concerning implementing strategies, while far less research has been conducted into middle sized and smaller businesses. This is one of the reasons why in this research also small and medium sized companies are involved to make some theoretical contributions. Because the defined internal and external social aspects and those as most important explained bottlenecks, can be used by other companies, independently from the industry, as a guide or a new standard to establish Corporate Sustainability and Environmental Commitment on a proactive level within companies. If one factor is ignored, unpredictable causes for other components might occur. None of the factors should be seen in isolation, strategy implementation is a complex dynamic and changing task for organizations.

According to the literature, sustainability is perceived as a cost of doing business; a necessary evil to maintain legitimacy and the right to operate. This was also shown during the explorative research. Some interviewees explained honestly that they also put some effort on sustainable initiatives to be able to answer critical questions from customers and the media. So this statement from the literature is tested in practice during this research. According to Nabi (2013), it is important that sustainable development objectives are clear, concise and wherever expressed in measurable terms. The results of the research showed that companies have difficulties in practice with quantifying their goals and objectives. It is difficult for companies to substantiate the costs and earnings of the sustainable initiatives. That is one important reason why many companies fail to express their goals in measurable terms.

Next to this, the results of this research made clear there are more relevant aspects which should be taken into consideration when further research on sustainable strategy implementation would be conducted. Some respondents from this sample mentioned that they are not in the proactive phase yet of strategy implementation, so for the results it would be better to conduct this research again in a few years.

7.3 Practical implications

Recommendations to service companies in their searching process of the right definition and completion in their business practices are given by elaborating the findings of this thesis. The most often mentioned problem for companies is resistance. This could be resistance from different stakeholders such as employees, suppliers or customers. Companies could also experience insufficient

support from the governance. It is possible to reduce this problem by first creating awareness under important stakeholders before coming up with a new plans. For companies it is first of all recommended to start defining what CSR means for their company. This research made clear that CSR is not only important in the end product of when a service is delivered to the customer, but sustainability is relevant within the entire organization. CSR does not only come into play for the managers, but also for the other employees within a company. That is the main reason why it is recommended to support the implementation of a sustainable (marketing) strategy through all the different layers of the organisation.

Moreover, it is recommended to make somebody responsible for CSR within the organization. This person can fulfil a coordinating role and can answer specific questions with respect to sustainability. This person can scan the environment to see if there are new opportunities for the company to put focus on. Communicating the relevance of sustainability issues for corporate legitimacy and reputation can also help to reduce criticism of green washing in the long run. To involve employees, the company could choose to translate the new vision and ideas into workable plans and metrics will help to clarify strategy for every employee without having to go through pages and pages of new outlines. The behaviour of employees should get triggered by small signals like emails or posters with the new strategy, motto or vision to remind employees of their existence. Through these steps the company strategy will get internalized and employees will get intrinsically motivated to perform the target behaviour. 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 arose here is that companies 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. Many investigated firms consider CSR already and also plan social activities, but most of them did not succeed yet in integrating the employees. Furthermore, financial institutions can make a big difference in the area of sustainability. They can use their capital flows and the money that they lend to other companies. It is remarkable that not many financial institutions have a sustainable (marketing) strategy yet. However, according to many interviewees the financial institutions can just make the difference while they have the responsibility to do something right with the money they have the control of.

7.3.1 Implementing a sustainable strategy should be lead like any other culture change

Important aspects hereby are: ‘*walk to talk*’, ‘*educate the whole company*’ and align the *sustainable strategy with the measurement and reward systems*. Based on this research, the following process for designing and communicating a sustainable strategy is advised:

When we look back at the results, the most important key points for companies to consider while implementing a sustainable strategy are:

1. Making sustainability a central component of the strategy
2. Ensuring compliance with applicable laws and regulations
3. Being committed to sustainability and building additional organizational capacity. Actions could be more difficult to specific so distributed leadership is more critical
4. Asking suppliers to provide either Environmental Product Declarations (EPDs) or validated life cycle assessment data for their products/materials
5. Ensuring compliance with management directives and procedures
6. Proactively identifying areas of potential or actual noncompliance
7. Minimizing the risk of civil and criminal liability to the corporation and to its employees
8. Ensuring accurate certifications
9. Ensuring accurate regulatory disclosures
10. Raising employee consciousness about the importance of compliance
11. Providing independent verification of a program, which some companies use as a public relations or marketing tools
12. Assessing the potential impact or expected regulation

13. Helping to standardize systems and measures in multiple facilities by proving a common framework for assessment
14. Using sustainability processes and systems to learn how to make the trade-offs and making the managerial decisions. Integrate sustainability into all strategic decisions and then introduce additional systems and rewards to formulize and support.

7.4 Limitations

The fact, that this research paper covers mainly large companies that have a head quarter located in The Netherlands, minimizes the scope of the research paper. When analysing other countries from other parts of Europe, for instance Spain and Italy (Southern part of Europe), the results could be different to those collected in this thesis, due to cultural differences. Moreover, the research sample consisted mainly of large companies, which have more resources and a higher budget than small and medium sized companies. Large companies do often have much more responsibility, because they have more employees and their actions usually have a higher impact on their environment. They do also have more resources available for implementing a marketing strategy concerning 'CSR' more . Another limitation is that the research mainly focuses on companies which are already in the active or proactive stage when implementing a sustainable strategy. The reason for this was that these companies could lead as an example for companies that are on the eve of sustainable strategy implementation better than companies that are less far in this process.

Furthermore, this study had an exploratory nature and focussed on many aspects, which is both a strength and a weakness. As a result, many topics of interest could not be studied in detail. For example, consequences (results and trade-offs) attached to patterns can be studied more in detail. These are topics for further research. The main limitation for studying the implementation of marketing strategies is interviewer and interviewee bias. Due to time constraints, semi-structured interviews cannot take more than 60 minutes in which the interviewer and interviewee needed to get on the same level to discuss and explore the applicability of the patterns. This can cause that the reliability of studying the implementation process may be harmed. This limitation is mitigated by studying different organisations to gain more input of multiple experts from the food industry. This enhanced the validity of the study of the applicability whereas, in the scope of this thesis, this is the best method to accurately study the applicability of the patterns. Furthermore, participants risk being exposed to the Hawthorne effect, which stimulates giving desired answers because of attention received (Möller & Parvinen, 2015). In addition, when assessors report qualitative data, results might be biased because of inconsistencies in the interpretation of data. A combination of different interview techniques can reduce this risk. Finally, due to time limitations it was not possible to carry out the research over time. Many interviewees explained that they are not in the proactive phase of strategy implementation yet, but this could be the case in a few years. Other researchers might find even more factors that are relevant and maybe the importance will change over time. An important further research could lead to develop a detailed step-by-step procedure.

7.5 Recommendations for future research

In an attempt to solve the problem of generalisation, research in a wider context is valuable to conduct. While most companies are on the eve of implementing a sustainable (marketing) strategy, it would be preferable to conduct the same research again in a few years. Some researchers such as Porter and Kramer (2006) and Hart et al. (2003) assert that the significance that companies give to sustainability will change over time. Even with the eye on legislation, companies have to do something in the area of sustainability and they have to translate these activities into a companywide strategy. Furthermore, according to some activities of a few companies in the Dutch market, the financial effects of implementing a sustainable (marketing) strategy are quantifiable. Future research could be focused on how companies can quantify their sustainable activities in order to convince the management team and board of directors to reserve some budget for those activities. Furthermore, companies still lack an overall framework for guiding the sustainable effort of companies, whereby most companies remain

stuck in a social responsibility mind-set in which societal issues are at the periphery and not in the core processes. Future research on sustainable strategy implementation should be conducted to design a framework that is applicable for different companies and help them to overcome the bottlenecks which are found in this research. Finally, future research can also look into the question to which extent company size affects the degree of knowledge and application of sustainability management tools.

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Appendix 1: Companies for the multiple case study

	ZGT	Rob van den Berg- Bedrijfskundig Manager Mark Vos- Bedrijfskundig Manager Ron van den Hoven- Manager real estate
	Saxion	Bert Aaftink- energiecoördinator platform sustainability Saxion
	Universiteit Twente	Mariëlle Winkler- Project manager Sustainable Campus
	Tata Steel IJmuiden	Robert Flipsen- Manager CTS Automotive Tata Steel Nederland Tubes B.V.
	Benchmark Electronics	Koos Visser- Facility Manager
	Regio Twente	Linda van Asselt- coördinator Sustainability
	Voortman Steel Rijssen	Aard Slagman- Manager Engineering
	Provincie Overijssel	Stijn van Wely- Program sustainability
	Tradin Organic	Marieke Kaandorp- Senior Trader
	Stimular: Stichting duurzaam ondernemen Rotterdam	Marieke Pesschier- advisor sustainable development
	Lemonfield Projects	Bas Lamfers- owner of the company

	Ocon	Jessica Ten Hofte- Manager
	Electrolux	Jeroen van der Laan- Cluster Product Line Manager Benelux
	Auping	Geert Doorlag- Product Development
	Universiteit Wageningen	Erna Maters-Consultant Quality, Environment & Occupational Health Wageningen University
	Eaton	Bert ter Hedde- Manager Marketing & Product Lines
	Achmea	Loek Dalmeijer- Senior Sustainability Manager Achmea Strategie, Marketing & Innovatie MVO
	Interface	Geanne van Arkel-Head of Sustainable Development
	Enexis	Sander Molenaar-Senior Advisor Strategy
	Unipro	Maurice Beijck- Specialist Sustainable Building
	Twence	Leendert Tamboer-Manager Development at Twence Linda Rutgers- Advisor strategy

	PGGM	Henriëtte Davelaar- program manager sustainability
	Avans Hogeschool	Erin Troost-program manager sustainable education development
	Teijin Aramid	Harrie Bosman- Eco efficiency services
	De Wilmersberg	Boudewijn van Vilsteren- Owner, green key hotel
	Bavaria	Marthijn Junggeburth Global Manager Sustainability, Safety, Health, Environment
	Ahrend	Diana Seijs Coördinator MVO & Sustainability

Appendix 2: Framework for the semi-structured interview

S.F. Slater et al (2010). / *Industrial Marketing Management*, 39,551–559.

Strategy Implementation

1. Our marketing strategy was effectively implemented. Strongly disagree 0 0 0 0 0 0 Strongly agree
2. Our implementation effort on this marketing strategy was disappointing. Strongly disagree 0 0 0 0 0 0 Strongly agree
3. The implementation of our marketing strategy was generally considered to be a success. Strongly disagree 0 0 0 0 0 0 Strongly agree
4. I personally think that the implementation of the marketing strategy was a success. Strongly disagree 0 0 0 0 0 0 Strongly agree
5. The implementation of the marketing strategy was considered a success in my area. Strongly disagree 0 0 0 0 0 0 Strongly agree

Quality

6. The quality of our products/services compares well with competitor products. Strongly disagree 0 0 0 0 0 0 Strongly agree
7. Our products/services are of higher quality than competing products/services. Strongly disagree 0 0 0 0 0 0 Strongly agree
8. The quality of our current products/services compares well with others we have offered in the past. Strongly disagree 0 0 0 0 0 0 Strongly agree

Cost

9. Our business unit has a cost advantage compared to our major competitor. Strongly disagree 0 0 0 0 0 0 strongly agree
10. Our business unit is recognized for its operational excellence. Strongly disagree 0 0 0 0 0 0 strongly agree
11. We achieve higher profit margins, even when charging comparable prices, than major competitors. Strongly disagree 0 0 0 0 0 0 strongly agree

Market Turbulence

12. In our market, customers' product preferences change quite a bit over time. Strongly disagree 0 0 0 0 0 0 strongly agree
13. Our customers tend to look for new products or services to satisfy their needs. Strongly disagree 0 0 0 0 0 0 strongly agree
14. Demand for our products or services is coming from customers who never bought them before. Strongly disagree 0 0 0 0 0 0 strongly agree
15. New customers tend to have different product-related needs compared to existing customers. Strongly disagree 0 0 0 0 0 0 strongly agree
16. We have a relatively stable customer base (r). Strongly disagree 0 0 0 0 0 0 strongly agree

Competitive Intensity

17. Competition in our industry is "cutthroat." Strongly disagree 0 0 0 0 0 0 Strongly agree
18. There are many "promotion wars" in our industry. Strongly disagree 0 0 0 0 0 0 Strongly agree
19. Price competition rarely is a factor in our industry (r). Strongly disagree 0 0 0 0 0 0 Strongly agree
20. Anything that one competitor can offer other competitors Strongly disagree 0 0 0 0 0 0 Strongly agree

21. Can easily match.

___ One frequently hears of new moves by competitors. ___ Competitors in this industry are relatively weak (r).

Technological Turbulence

22. The technological sophistication of products in this industry is changing rapidly . Strongly disagree 0 0 0 0 0 0 Strongly agree
23. Technology in this industry is relatively stable (r). Strongly disagree 0 0 0 0 0 0 Strongly agree
24. Technological change provides big opportunities in our industry. Strongly disagree 0 0 0 0 0 0 Strongly agree
25. Many new product ideas have been made possible by technological advances in our industry. Strongly disagree 0 0 0 0 0 0 Strongly agree
26. Technological developments in our industry are relatively minor (r). Strongly disagree 0 0 0 0 0 0 Strongly agree

Performance

27. The overall performance of the business was below expectations last year. Strongly disagree 0 0 0 0 0 0 Strongly agree
28. The overall performance of the business last year exceeded that of our major competitors. Strongly disagree 0 0 0 0 0 0 Strongly agree
29. Top management was satisfied with the overall performance of the business last year. Strongly disagree 0 0 0 0 0 0 Strongly agree
30. We have much room to improve the overall performance of the business. Strongly disagree 0 0 0 0 0 0 Strongly agree
31. Competitors respect the performance of this business. Strongly disagree 0 0 0 0 0 0 Strongly agree

Please indicate which ONE of the following profiles best describes your business unit's overall strategy.

1. ____: These businesses are frequently the first-to-market with new products or services. They do not hesitate to enter new market segments where there appears to be an opportunity. These businesses concentrate on offering products that push performance boundaries. Their proposition is an offer of the most innovative product, whether based on substantial performance improvement or cost reduction.

2. ____: These businesses are seldom first-in with new products or services or to enter emerging market segments. However, by monitoring market activity, they can be early-followers with a better targeting strategy, increased customer benefits, or lower total costs.

3. ____: These businesses attempt to maintain a relatively stable domain by aggressively protecting their product-market position. They rarely are at the forefront of product or service development. Instead, they focus on producing goods or services as efficiently as possible. These businesses generally focus on increasing share in existing markets by providing products or services at the best prices.

4. ____: These businesses attempt to maintain a relatively stable domain by aggressively protecting their product-market position. They rarely are at the forefront of product or service development. Instead, they focus on providing superior service and/or product quality. Their prices are typically higher than the industry average.

5. ____: These businesses do not seem to have a consistent product-market strategy. They primarily act in response to competitive or other market pressures in the short-term.

Appendix 3: Semi-structured interview

Due to the fact that most of the interviewed people are employed at Dutch companies, and therefore speak Dutch, the questions are stated in Dutch as well.

semi-structured interview with sustainable companies and authorities

Achtergrondinformatie

1. Wat is uw naam?
2. Wat is uw functie binnen de organisatie?
3. Hoe lang bent u in dienst bij de organisatie?

Kernvragen interview

Algemene vragen

*Eerst kort een eigen definitie geven van duurzaamheid, daarna de respondent vragen om een definitie van het begrip duurzaamheid.

Eigen definitie duurzaamheid

De master thesis draait om **duurzaamheid** en alle bedrijven hebben daar op de een of andere manier mee te maken en zullen dat moeten doorvertalen naar een strategie. **De vraag is dan wel: wat is duurzaamheid en dat is een definitiekwestie.** Dat kan een sociaal maar ook groen karakter of een combinatie van beiden. Zo is een duurzame strategie (intern voor de organisatie van belang; en gaat meer over de continuïteit van de organisatie) iets anders dan duurzaamheid opnemen in de strategie (vooral ook aan de buitenwereld laten zien dat je duurzaamheid belangrijk vindt).

Dus: kunt u, als vertegenwoordiger van deze organisatie, aangeven wat u verstaat onder duurzaamheid?

1. Hoe komt in uw strategie duurzaamheid naar voren?
2. Kunt u aangeven waarom duurzaamheid (wel of niet) naar voren komt?
3. Hoe bent u tot een duurzame strategie gekomen? (zelf bedacht, hulp ingeroepen van een extern bedrijf)
4. Wat is voor u de belangrijkste reden om duurzaamheid op te nemen/op te laten nemen in de strategie? Dit kan verwijzen naar sociale aspecten, maar ook naar het 'groene karakter' of een combinatie van beiden.
5. In hoeverre beoordeelt u MVO van uw organisatie als:
 - concurrentievoordeel (inside-out en outside-in, dus vice versa)
 - een kans op de markt (inside-out en outside-in, dus vice versa)
 - innovatief voor uw bedrijfsvoering? (inside - out)
 - een vraag (eis) van uw stakeholders?
6. In hoeverre gebruikt u duurzaamheid om uw product of dienst te vermarkten ?
7. In welk onderdeel van het primaire en in welk onderdeel van het ondersteunende proces is MVO geïntegreerd en in hoeverre heeft dat invloed op andere onderdelen ?
8. Kunt u aangeven wat het financieel betekent voor het bedrijf/de organisatie als duurzaamheid in de strategie is opgenomen?
9. Welke veranderingen binnen de bedrijfsvoering waren noodzakelijk om duurzaamheid door te voeren?

**Denk aan veranderingen in systemen, processen, veranderingen in het gedrag van medewerkers etc.*

Bottlenecks implementatie

10. Kunt u aangeven in hoeverre u problemen heeft ondervonden bij het implementeren van duurzaamheid binnen de strategie?

**Voorbeelden van problemen kunnen zijn: miscommunicatie, laag budget om de strategie te implementeren, niet in staat om aan de strategie doeltreffend door te vertalen naar de medewerkers, etc.*

11. Welk effect had het probleem/de problemen op de implementatie van de duurzame strategie?

12. Kunt u aangeven hoe dit proces van implementatie van duurzaamheid binnen de organisatie is verlopen? Kunt u dit eventueel nader toelichten?

Betrokkenen in het implementatieproces

13. Wie zijn er betrokken geweest bij de implementatie van duurzaamheid binnen de organisatie?

14. Hoe werden de doelstellingen ten aanzien van de nieuwe (duurzame) strategie meetbaar gemaakt?

15. In hoeverre staat duurzaamheid in de functieomschrijvingen van medewerkers benoemd?

16. Zijn de werknemers trots op het feit dat de organisatie duurzaam bezig is? (houden zij zich hier ook mee bezig)

17. Hoe wordt ervoor gezorgd dat medewerkers zich houden aan de duurzaamheidsprincipes die gelden binnen de organisatie?

*) Heeft u nog vragen en/of opmerkingen ten aanzien van dit onderzoek?

Appendix 4: Semi-structured Interviews per branche

In accordance with the anonymity of the conducted interviews, the results are disclosed from this thesis. This appendix can be viewed on request. Only the most knowledgeable findings per branch are disclosed (Case A till F).

Case A

The organisations of case 1 are established manufacturing organisations with a workforce of approximately 250 employees or more.

Strategy formulation

The respondents stated that sustainability is important, but not a spear point within the company. At one manufacturing company, they were telling that they are mostly trying to improve the conditions of the employees on the work floor. Looking at the Bob Willard's 5 point scale, the companies are finding themselves between stage 1 and stage 2. All the companies in case 1 don't have a particular strategy concerning sustainability. Only one company is a bit further concerning the formulation and implementation phase of a sustainable (marketing) strategy.

Strategic objectives

One of the companies uses for example no harmful gasses such as SF6. Furthermore, in the business system is established that the company should do something for the community, reintegration of people with some mental and or physical handicap. Moreover, the company uses the Ethical manual corporation:

1. Compliance with the regulations
2. Respect for the rights of human
3. Respect for diversity and equitable work practices
4. To act on a proper way
5. Environment, health and safety

The last interviewee, the manager product marketing & product lines stated that the organisation would like to improve the processes in the organization on the area of sustainability. The interviewees declared that most of the policy statements are not recorded in documents.

Strategy implementation approach

Most of the companies included in case A don't use a specific approach to implement the sustainable strategy. Most of the interviewees agree on the importance of having a sustainable strategy, but they don't have a certain policy on that.

Budgets

Most of the interviewees stated that there is often not much budget to carry out sustainable solutions.

Monitoring

Most of the companies in case A are using KPI's to monitor the objectives they have set with respect of sustainability.

Strategy assimilation in job position

Strategy assimilation is not stated in the job position.

Actors

Most of the companies don't know yet how actors should respond on the implementation of the sustainable strategy, because they are just in stage 1 or 2 of the Bob Willard's scale. Where they don't feel much obligation beyond profits to give much attention on CSR.

Difficulties

The companies mentioned that it is difficult to insert a certain CSR oriented strategy, because the interests within the company are mainly focused on making profits. Sustainable solutions are often a side effect of a cost reducing measure.

Case B

Dit bedrijf wordt wat verder uitgelicht aangezien het een koploper is op het gebied van duurzaamheid in deze industrie. De visie van het bedrijf is dat door groener te handelen er veel geld te verdienen valt. CSR moet ingevuld worden in de praktijk in plaats van dat alleen mooie verhalen opgehangen worden. De voornaamste reden om een duurzame strategie in te voeren voor het bedrijf zijn:

- Sociale verantwoordelijkheid vanuit het bedrijfsleven
- Intrinsieke motivatie van medewerkers en managers
- Corporate Social Responsibility krijgt steeds meer aandacht vanuit overheden
- Voorsprong op concurrentie
- Een lange-termijn visie

“Our promise is to keep delivering real value through the development of chemical technologies that are friendly to both people and the global environment, and through the provision of solutions that society and our customers expect.”

Strategy formulation

Mission: The company realizes that its basic mission is to ensure sustainable growth in shareholder value.

“The company must now drive its evolution forward through dramatic transformation. To this end, we are executing restructuring initiatives and transformation and growth strategies to evolve toward a solutions oriented business model that delivers value to customers and society at large.”

Strategic objectives

Het bedrijf maakt een overgang naar de Carbon Economy. Het doel vanuit het bedrijf is wel dat er minstens **2 sustainable business cases** per jaar worden uitgevoerd. The low Carbon Economy suggest that:

- By 2050, the EU should cut emissions to **80%** below 1990 levels
- Milestone is to achieve **40%** emissions cuts **by 2030** and **60% by 2040**

Strategy implementation approach

1. To advance a CSR management that is integrated into the business strategy, aiming to achieve the sustainable development of both business and society.
2. To continue to respond rapidly to changes in the socio-economic environment by obtaining and maintaining global recognition as “CSR champion” in the company’s own way
3. To realize “co-existence with the global environment” by actively promoting environmental management.
4. To help realize improvement of quality of life, by providing safe and reliable products and services.
5. To be recognized as a benchmark of Basic CSR activities such as compliance and risk management by their thorough implementation.
6. To build “Win-Win” relationships with stakeholders in and outside the company by two-way dialogues and active involvement in their development and to enhance their satisfaction.

CSR pyramid

The company divides its CSR initiatives into three fields: basic, expansive and selective issues. In response to these fields, they have clarified their direction and medium-term goals for these initiatives, and are carrying out effective activities

- Basic: Compliance; Risk management; Environmental preservation, Safety and disaster prevention, and Health; Product liability/Quality assurance
- Expansive CSR: human resources and labor, purchasing and procurement
- Selective CSR: social contribution activities.

Budgets

The management of the company wants to see for every new sustainable initiative a business case. Results will be deliberate with the customer (customer benefit **model**).

Marketing

In marketing sustainability within the strategy we use both the content side as well the communication side.

Strategy assimilation in job position

Yes, but not specific in the job descriptions

Actors

Within the company's departments and people present that are specifically concerned with sustainability, such as CSR and eco efficiency. To succeed CSR, it is very important to get enough expertise within the company. Government is becoming stricter and stricter and will oversee the policy. Employees within the company are beginning to find it more and more important. The company have also established a Group CSR Committee, which discusses and drives the implementation of the sustainable strategy of responses to important CSR issues for the entire company There are seven subcommittees and a conference operating under the committee.

Difficulties

A major difficulty is that the practice lags the theory. This creates a " gap " between theory and practice. *'An important conclusion is that there is a gap between the theory about sustainable strategy implementation and how it works in practice within businesses.'* (Manager Eco Efficiency services)

Case C: Food and Retail

This company could be qualified as active in the area of sustainability from the origin of the company.

Strategy formulation

The goal for 2015 was: Presenting new CSR strategy that fits with overall business strategy. Extending the CSR strategy for foreign operations. New strategy is the CSR Cap is defined together with stakeholders. After years of working on environmental and social aspects need to extend it still further. The company has developed region-specific partnerships. This fits in well with the family nature of the business. In 2008, a stakeholder festival took place to make businesses more involved.

" Without a sustainable policy you are always walking behind the competition " (Sustainability Manager).

Our policy follows the Reduce, Reuse, Recycle strategy: a continuous improvement cycle aimed at reducing packaging (Reduce), increase reuse (Reuse) and increasing the share of recycled raw materials in the production of our packaging (Recycle).

strategy objectives

In 2011 the company got the lean and green award for its performances. The company noticed That when they present themselves as a sustainable company, they were faster involved by sustainability initiatives. An important step for the company was that they, encouraged by stakeholders communicate more about their sustainability activities. For that reason, in 2010, the company came with a corporate social responsibility report.

Important objectives for 2020:

In 2020 we want 40% of our primary raw materials show originate from sustainable agriculture. Maintain second Lean and Green Star. Along with Connekt consider criteria for introducing a third star. Continue certification CSR Performance Ladder level 4 and IFS Higher Level
Objective for 2016: New CSR strategy to develop a multiannual program

Strategy implementation approach

Starting from our family manifests and the embedded values, together with external and internal stakeholders sketched the outlines of a new CSR strategy. Stakeholders gave to each of our four anchors, enjoy, cohesion, quality and continuity, further elaboration. This resulted in 12 programs that constitute the new focus of our CSR policy.

Budgets

Last year the company invested more than €120.000 in a specific project. Furthermore, we have donated over € 7,500 in 2015 to local charities and events nominated by employees.

Monitoring

During 2015, we have worked inside the pillars of our existing CSR strategy:

- Care for people and the environment
- Responsible use of water
 - Energy efficient
- Sustainable Supply Chains
- Responsible alcohol consumption

Reduce our absenteeism to 4.5% due to:

- Start Generation Scheme;
- Further development and implementation of the Sustainable Employability Budget is based on "individual employability budget";
- Further rollout of the new structure for internal communication

Actors

There is no division within the business area of CSR. Everyone who works within the company has to deal indirectly with CSR. However, the more creative people in the company are involved in the policy. Important actor: governments. New employees give during job interviews often important to find the sustainable nature of the business.

One of the interviewees said: "in designing our new CSR strategy, we were inspired by several recent developments. Take the Climate Summit last November in Paris, where world leaders committed themselves to limit global warming to 2 degrees and to work together to 1.5 degrees."

Difficulties

A dot on the horizon. Get agreement between the various stakeholders. The route determining where the company wants to go. This requires a lot of discussion.

Case D: Financial services

Strategy formulation

One company in this case, a pension investor, became conscious about their social responsibility around 1985. More and more investments took place abroad, which caused the beginning of an active policy on sustainability. The vision of the pension investor is that the sustainability vision must be implemented within the operational management. They chose to don't explicitly mention the word sustainability in all the documents, because that word in specific does not motivate employees. Examples of what the company does with respect to sustainability, are easier to interpret for employees.

Definition of sustainability: *it is the realisation process that we have to invest today in the future of tomorrow.*

Vision of the pension investor: *'A worthwhile future with respect for human and environment.'*

"I find it increasingly important that the financial sector makes its contribution to the sustainability of society (program manager sustainability)

The insurance company is busy with the improving and sharpening process of their MVO strategy and their MVO policy. All products must contribute to our sustainability vision. They used an assessment to become aware of what their stakeholders think. Their strategy is to search for social problems and to think about a business model they can use for that specific problem. For that, the senior advisor CSR uses the article of Porter and Kramer (2006).

Most important reasons for the insurance company to have a sustainable strategy

- The problems concerning our climate are coming back every year
- Rising costs of health care
- Increasing number of freelancers

Strategy objectives

An important vision of the company is: there were you have impact, you have always a responsibility. The strategy was developed in consultation with a colleague and an agency that has conducted a benchmark.

Insurance company: We operate since 2011 CO2 neutral. Net CO2 emissions we offset by purchasing annual VCS-certified credits.

Strategy implementation approach

The *'walk to talk'* idea. When the pension investor different systems are used in order to implement the sustainable strategy, such as: monitoring processes, transparency benchmark and CO2 footprint. Regarding circular economy is the pension investor still in its early stages.

Budgets

Although the pension investor manages a lot of money, there is not a very big budget

Marketing

In the media channels that the company will be used this little or no out that sustainability is so important. However, use is made, for example, advertisements, blogs and articles, meetings and panels. When the insurance company this hardly happens. Customers find it interesting that the business is well organized.

Strategy assimilation in job positions

Only some functions for which it is relevant.

Actors

Awareness among the people is very important. This has adopted a specific approach, where employees may think along. The policy is designed visually by drawing a circle and in it to indicate the reasons for employees is also important to have a sustainability policy. The employee satisfaction survey 'pension investor' it appears that employees are very satisfied with the sustainable image that the company has. In addition, employees are encouraged to come up with ideas themselves.

When investing, it is not always clear what the difference is between transparent investing or sustainable investing. For example, do not invest in tobacco, is a sustainable choice. Another big problem is that many companies participating in the 'zero sum game'. Many companies compete on

price. What the company often notice is that there is a conflict between short- and long-term goals. The profit organization still often goes for the sustainability interests.

Case E: Energy and Waste

The first company from this case Produces green energy and commodities from waste. The other company has a network operator.

Social aspect	Green aspect
<p><u>Mission</u> We want to be the best workplace and employer sustainable employability in our industry and environment.</p>	<p><u>Mission</u> The company stands for the high-quality use of waste as a source of reusable raw materials. We make waste suitable for that purpose, bringing raw materials back into the chain.</p>
<p><u>Strategy</u> To achieve our vision and mission, we will concentrate on the following aspects of sustainable employability:</p> <ul style="list-style-type: none"> • Vitality (in good health continue to work) • Motivation (With pleasure / passion, sufficiently flexible / space and balance work and private life) • Mind-set (Joint responsibility with mutual respect) • Talent (Knowledge and experience, develop and share) 	<p><u>Vision</u> We are convinced that society will switch to full reuse of materials in order to prevent the depletion of natural resources. In the future, energy will be generated entirely from renewable resources.</p>

Strategy formulation- network operator

The other company mainly developed a sustainable (marketing) strategy because of a their intrinsic motivation and their motivation to do the right things. Also an important reason is because of the company make use of public money. Corporate Social Responsibility (CSR) forms an integral part of the company’s strategy and business operations. Ensuring a reliable, affordable and sustainable energy supply is the main objective. Reporting on its sustainability performance is therefore integrated in the regular annual report.

strategy objectives

Social Return on Investment (SROI) is an integral part of the CSR policy of the company. The SROI is business focused on sustainability. By the network operator, CSR is part of the regular business operations. Each board member is responsible for one or more sub-sectors, in-which this member is Particularly Involved. These are referred to as the spear points.

The policy of the network operator rests on three pillars:

- Sustainable grids (for example: Smart Grid, biogas).
- Insight into energy consumption (for example: smart meters, Energy in the picture).

Targets were Formulated in 2013 for each of these pillars and included on the relevant scorecards.

The staff members responsible are supported by a CSR coordinator, who is part of the Strategy department. During a bi-monthly 'Sustainability Board', the Executive Board and the various responsible staff members Discuss the progress, ambitions, and direction of the various initiatives.

Contributing to the manure Initiative

The plan we contribute to a lasting solution to the manure problem in the region and to the vitality of the Twente countryside.

Solar energy

It is planned to install solar panels on the premises of the company. With the solar park can be generated 2300 MWh of renewable electricity annually.

Strategy implementation approach

Compliance with environmental laws and regulations is embedded in the company's core processes. The line management is responsible for this. In the execution, each individual employee is responsible for the follow up. The Health, Safety & Environment department is responsible for monitoring the relevant laws and regulations. The company is transparent where CO₂ emissions are concerned as it calculates and publishes its CO₂ footprint.

The network operator uses three phases:

1. Insert on movement
2. Insert on realisation
3. Current strategic plan with goals.

Budgets and Financial aspect

The network operator does not always choose for the solution that is the most financially attractive. The network operator has A long-term focus and handles a payback period of 10 years. In this way, there is a better balance between costs and revenues. The company invests Approximately 15 million each year in sustainable projects.

Monitoring

This means the organization can potentially use one of the existing monitoring processes. The purpose of this monitoring is important to:

- retain insight into their own energy consumption to establish the CO₂ footprint.
- CO₂ footprint to establish at least semi-annually and communicate.
- To check whether all the available information is sufficient to provide the proper reports.
- Even after obtaining the certificate to communicate structurally to / with internal and external audiences.

Strategy assimilation in job positions

By the network operator, sustainability is included in the job descriptions and performance reviews of the employees.

Actors

The waste processor only has the government as a shareholder. If sustainability organization, the company is important for the achievement of sustainability goals based on national and international agreements. Cooperation for waste treatment is the key to sustainable development. By linking their knowledge and skills with those of other enterprises, governments and research institutes, information can be shared. At the network operator They find awareness by their customers really important.

In addition, the network operator Strives to Increase the CSR awareness of its employees through internal communications such as newsletters, articles in the company magazine and presentations. In order to make the actions more measurable, the network operator HAS ook a sustainability board.

Difficulties

The interviewee mentioned several difficulties where the organisation has to cope with concerning the further amplifying process of the sustainable strategy. One of the difficulties is the speed in which new activities are implemented. The interviewee of the network operator mentioned that the company is bureaucratic whereby the decision process of new initiatives takes a lot of time. Another difficulty he mentioned was the "conflict" between sustainable behaviour and "comfort" of employees. The company is struggling with the fact that the CO₂ emission of the fleet doesn't diminish. The third stated difficulty was that it is often difficult to compare the costs with the social benefits. Further,

some of the company core activities are resulting in a high CO2 emission. Company buses have to drive to customers all day.

Case F: Infrastructure and services

Inspiring example of a Swedish multinational

This company made already the transition to a sustainable (marketing) strategy. The reasons that they choose to put more focus on sustainability, is because of the fact that they are from origin focused on sustainability and they want to make the world ‘‘a little bit better.’’ They made already quite a progress in implementing a sustainable strategy. They finds sustainability important while they know that they can have an impact on society as a large company.

Strategy formulation

The company developed a model to show how their sustainability actions are ensured within the business practices. The company has also a mission and vision in which sustainability is integrated. The sustainable principle is ‘‘for the better’’. This model (figure 14) consists of three pillars: better solutions, better operations and better society. Sustainability continues to be a top priority at the company. In 2015, they completed alignment within the business strategy, and moved on to operationalization making sustainability a core part of how they run their business.



Figure 14 Sustainability model ‘‘for the better’’

Strategy objectives

The company has many objectives in the area of sustainability. The objectives are enclosed in the sustainability report of 2015.

Ambitious goals

For 2016, the Group energy reduction target has been set at 5%, part of the ambitious Group goal to reduce carbon emissions by 50% in 2020 - relative to 2005 production levels.

Sustainability leader: Less energy, great performance

Compared to 2005, our 2016 vacuum cleaners will save 731 giga watt hours in electricity consumption. This amount is equal to the yearly energy consumption of 200,000 households. The overall outlook is that our factories will use 58% less energy by 2018 while their performance only gets better.

The company has been ranked Industry Leader Household Durables in the RobecoSAM Sustainability Yearbook, an annual rating of the sustainability performance among more than 2,000 of the world's largest companies. The company is developing its objectives further and further. An important goal for 2020 is to set an ambitious target by halving its Co2 impact over 15 years. They also want to improve sustainability performances through the whole supply chain, by working together with suppliers. The company did also an audit under 300 suppliers.

Strategy implementation approach

Sustainability was always important for the company, also because of its Swedish roots, but since the nomination of a sustainability manager, the processes are now better formalized and coordinated by this specific person.

Budgets

Also for this company, the budget forms obstacle when the expenses are quite high. So, was chosen to not carry out the idea of solar panels, while it was too expensive. But on the other side, the company chose to cooperate in for example tree plant projects. These kind of projects are costing money instead of that the company has a direct benefit of it.

Monitoring

The company uses "team ship", to monitor how employees treat each other. Furthermore, in evaluation assessments, employees are measured on how well they perform their job. Moreover, the employees are obliged to follow at least 4 courses each year.

Actors

Not everyone is as much involved and agrees with the sustainability vision of the company. Although employees are used to it and they are monitored on their contribution to this vision. This helps to involve employees in the project and to keep them focused. The employees are also encouraged to come with ideas.

Difficulties

The interviewee mentioned several difficulties during the implementation process of the sustainable strategy. One of the difficulties is that "zero emission" is for now and in the future hardly not possible for the company. Furthermore, because the head quarter is in Sweden, the decision process takes often a long time. Another difficulty is that it is not clear within the whole company how much capital expenditure is allowed to use which not has a direct effect on the earnings of the company.

Case G: The greenest factory of The Netherlands

The company stated below is inspired on nature. The interviewee, specialist sustainable building, advised the company how they could design a factory that is as green as possible.



Figure 15. Greenest factory of The Netherlands

Strategy formulation

The strategy of the company is inspired on nature. They added a new P in the triple bottom line, namely: *people, profit, planet and passion*. Their strength is that they work together with certain

companies in the same sector, but also outside the branche. A key component of their strategy is to further develop the international Organization, based on innovation and sustainability. Another important reason for sustainability is that the market is asking more and more for evidence on sustainable behaviour. The company's vision is that if you want to change something, start first by your own activities. The new factory is a visual statement of what the company wants to carry away. The company sees sustainability not as a *chance* in the market, but more or less as a *must* in the market.

"15 years ago I was calling alone in the dessert when talking about sustainability, but times are changing now" (Sustainable building specialist).

Strategy objectives

The company has several objectives with respect to the 'green' and 'social' aspects. The most important ones are stated below:

- *CO₂-Neutral production*
There is no gas installation and all products are CO₂ neutral produced. The factory uses earth warmth.
- *Intelligent factory*
Air, light and temperature are regulated by a sensor. This ensures that the working circumstances are relatively ideal.
- *The green roof*
The green roof project against heat cold and hot and helps by biodiversity. The sedum plants on the roof are helping to capture micro-dust. The rain water on the roof is caught and is used to flush the toilets.
- *The employees*
The company tries in their purchasing plan to buy as much as possible from companies in the area. This because of the transportation costs. Furthermore, the company provides jobs for people with learning disabilities. They are treated just as any other employee within the company.

Strategy implementation approach

The further development process of the sustainable strategy and the implementation of new ideas started after the new factory was build. From their origin was the vision of the company always very sustainable but they decided to enrol this even further. To make the implementation of the sustainable strategy a success the company decided to employ an expert on sustainable building. He wrote a report on the current situation of the company and after that the board of directors decided to follow his ideas.

Budgets

The interviewee mentioned that they are involved in sustainable project which costs only money and don't contribute to the earnings of the company. Such as the 'Avelijn' project in which people with a learning disability are working in the restaurant of the company.

"In recent years our turnover has doubled. This is because we distinguish ourselves with sustainable and people-friendly policies." (sustainable building specialist)

Monitoring

Goals are made measurable with the help of different tools and systems. The company makes for example use of the corporate social responsibility stairs and the CO₂ stairs.

Strategy assimilation in job position

The importance of sustainability comes directly or indirectly back in every job position. New employees walk through a sustainability program in which they follow presentations, meet other colleagues, the join when people of the company visit customers etcetera.

Actors

Actors are in most cases really proud of the sustainable image of the company. Not all of them are intrinsic involved, but they notice all the positive effect of the equipment of the new factory. People are working all day in natural light. The different areas under which the offices and the production hall are separated by walls of glass. This makes it easier for employees to see each other and make contact.

Difficulties

The interviewee mentioned a few difficulties. The factory is already the ‘greenest’ of The Netherlands, but there is always room for improvement. For example, the CO2 emission is zero, but on mobility there are opportunities to improvement. The company wants to have certain certifications, but those certifications are quite expensive. Another respondent stated for example that all the certificates cost around the €120.000. Further, some resistance under stakeholders could be noticed during the building process of the new factory. People didn’t always understand why the company wanted to build a factory without gas installation. Moreover, another problem is that the company is sometimes confronted with their own ambitions. The interviewee stated that the government is a bureaucratic authority and they struggles sometimes to get support for specific ideas. Finally, the partners of the company are moving less fast, so that specific ideas have to be delayed.

Case H: cradle-to-cradle company

Strategy formulation

The company is from their existence yet very sustainable oriented. Their vision is based on the circular economy. This vision lives very much at the board.

Definition of sustainability according to the company: ‘*We are aware of the increasing scarcity of energy, minerals and raw materials and our impact on the ecosystems. The company builds a sustainable relation with their surroundings, the environment and individuals. We aim to organise all our operating processes, products and services in a sustainable way by 2020 based on three policy principles.*’

Circular operational processes	Energy savings and renewal	People oriented
<p>The company has embraced the cradle to cradle principle. This entails never disposing of their waste, but instead using it as a raw material for something else. Materials are effectively absorbed into a cyclical process. They are fully bio-degradable or 100% recyclable, and can be used in an equivalent or higher grade product. As a cradle-to-cradle company they are aiming- with support of the EPA (environmental protection encouragement agency) for an infinite cycle of resources and materials.</p>	<p>We aim to run our production on 100% renewable energy before 2020. Energy and water are already being saved through countless innovative measures. Our offices are heated using residual heat from the production process, as well as heat and cold storage. We use sunlight directly with the help of light catchers on the roof. This has already led to 90% reduction in the use of natural gas and saving of 60% in water usage and 30% in energy usage.</p>	<p>Sustainable policies are not something you pursue on your own. As it concerns a systematic change the entire chain, from suppliers to partners, has to be on board too. That is why the company is keen to invest in its relationships with these parties, involving them where possible with its process-based methods, creating ideal working and social conditions and encouraging their involvement and solidarity with the company and its philosophy. For this reason the company has developed CSR policies.</p>

Strategy objectives

By 2020 the company aims to be a Cradle-to Cradle company in all its facets. We will reach this goal by aligning all of our business processes. This approach features an infinite cycle of materials.

Strategy implementation approach

This company used an ‘ad hoc approach’ to implement the sustainable (marketing) strategy. They structured the implementation process with the use of different tools and systems, such as: the CO2 footprint, environmental reporting, a new strategic plan, transparency benchmark etcetera.

Budgets

Sustainable activities ask for a quite large investment. The company wants to have a leading role, while this reduces the risk of a bad name or bad publicity.

Monitoring

To make sure that the company keep to the CSR policies, the board signed the UN Global Compact Resolution.

Strategy assimilation in job position

This is handled in a protocol for the employees.

Actors

The suppliers of the company are not challenged on price, but just on their performance as a supplier. When the suppliers don’t agree on the transparency requirement, an effect could be that the company quits the collaboration with this specific supplier.

Difficulties

The most important difficulties are involving the stakeholders, both the customers and the suppliers. The relocation to a new factory took a lot of time and energy. While the company is focused on transparency through the whole chain, suppliers have to be transparent as well. Especially when it are small suppliers, it is sometimes difficult for them to comply to the same regulations as their customer. Moreover, the financial aspects should always be taken in considering when judging on new initiatives. Objectives are not made measurable in an effective way. Finally, communication problems are also relevant problems which should be handled carefully. If an employee of the company goes to a supplier with an unclear vision, the consequence is then that for the suppliers it is also not clear what they exactly have to do. What sustainability means have to be clear within the company.

Case I: service industry

This company is world leader in the development and production of modular carpet. One of the success factor of the company is that they learn from others and they are not afraid to show their ‘successful failures’ to everyone who is interested.

‘A good benchmark is when everyone has sustainability goals embedded in their role, and they are not even named or labelled as ‘sustainability goals’, because it is your business anyway’ (people and learning specialist)

Strategy formulation

At this carpet factory, the factory is seen as a ‘forest’. This company sees sustainability as an enormous opportunity. The sustainable strategy of the company is not formulated in one sentence, but is integrated between all the levels of the business operations. The strength of the company is that they discovered the value of cross-sectional collaboration to improve the own achievements.

Strategy objectives

The company has some objectives with respect to the involvement in some new project during the next years.

Strategy implementation approach

From the formation of the company, sustainability has always been a part of the company’s strategy. At the moment, the change will be made to ‘circular economy.’ Implementing a sustainable strategy started with a kick-off at Hawaii where all the different managers were present. After that ‘the eco

dream team'' was appointed. The eco dream team came with all different ideas to make the processes more sustainable. The result of this meeting and the eco dream team was that all production processes were adapted.

Budgets

"We still need to see more chances in the area of sustainability. Who still calls that sustainability is expensive, gives himself a huge limitation." (head of sustainable development)

At this company, they find it more important what sustainable investments deliver for the company than what it costs. In the end, sustainability will finance itself.

Monitoring

The company use a manual to get employees familiar with the sustainability vision of the company. They also use a specific model (ABCD) model.

Strategy assimilation in job position

Sustainability is directly or indirectly part of the job descriptions.

Actors

The translation of the sustainable strategy to the workplace is essential. So facilitate a process in which people discover their contribution might be during this process. The company sees creating support under employees for sustainability as a process of 'one mind at a time'. This means that it is not possible to involve and convince all employees at the same time.

To create awareness under employees, the company developed a sustainability program:

- Level 1 is the basis of sustainability and the story of Ray Anderson, our founder and former CEO. Every employee of Interface, this training get.
- Level 2 is about how you can contribute from your role on the target interface. Therefore everyone's work an extra dimension. Level 3 is for people who have an idea from their personal drive to interface closer to its 2020 target and to achieve this. In short, we enable people to contribute from their own qualities and motivation to fulfil our mission. That works great motivator. I think it has really contributed to the innovation and spirit that you feel within our company. "

Restoring natural habitats by reclaiming and recycling old fish nets and turning them into carpet tiles.

Difficulties

"I have no clue what were the biggest challenges, because when I look back it all looks like one big opportunity" (People and learning specialist)

The most important difficulties that the company face were lying in the fact that people usually don't like changes. So in the beginning, the company put effort on the empowerment and involvement of the employees. Another important difficulty is that implementing a sustainable strategy and sustainable actions take time.

Case I: Health Services

In case I, two different institutions will be described. On one hand an hospital and on the other hand an orthopaedic centre.

Strategy formulation

Both organisations don't have a specific strategy on the area of sustainability. Although inside the business practices sustainability is already guaranteed. The interviewees in the hospital declared that they can do much more on the area of sustainability, but their stakeholders (under which the government, municipalities and clients) are not specific asking for it. The hospital has also a limited budget, that's why they make the choice to only focus in specific on vulnerable elderly people. The orthopedic centre on the other side, is doing more except from the legislation for health care. They are finding themselves on a scale of 2-3 Bob Willard.

Strategy objectives

In the hospital, they came already with some sustainable initiatives such as a cooling system from the basin. They took cold water from the basin in order to cool off the air in the hospital. The strategy of the hospital is more based on innovation than on sustainability. The interviewees stated that they are conscious of the sharpened legislation from the government. Another project is about voluntary medical support by sport events. On the contrary, is it for the company very important to show compassion with the community.

Strategy implementation approach

The hospital has not already formulated a specific sustainable strategy. They make use of an environment report, but nothing is mentioned in their policy yet concerning sustainability.

Budgets

Support at medical events cost the hospital only money. For example, they provide parking space when there is a soccer game. On such days, parking for patients is also free. All these kind of projects costs the hospital approximately €50,000 or €60,000 each year.

Monitoring

The objectives are monitored in the environment report.

Strategy assimilation in job position

The sustainability objectives are not described in the job descriptions.

Actors

While sustainability is not a spear point of the management team, the employees within the hospital are not involved in sustainability actions. A specific example of resistance was that the hospital tried to reduce the number of garbage cans in order to reduce the number of bin liner and the amount of work for the cleaning staff. There came a lot of protest from the employees because they were used to have a garbage can next to their desk.

Difficulties

The hospital is still at the eve of implementing a sustainable strategy, but a bottleneck that could already mentioned is that eight managers together have to decide on sustainable initiatives. The bureaucracy makes it more difficult to come up with sustainable initiatives. An absolute condition to implement a sustainable strategy is that there should always be a positive costs reduction effect.

Case J: Hotel and entertainment industry

The hotel in this case is a so called ‘green key’ hotel. The Green Key award is a leading standard of good performance in the field of environmental responsibility and sustainable operation within the tourism industry.

Strategy formulation

The owner of the company formulated a very ambitious mission: to perform 100% sustainable in 2030. The ambition to be integrate sustainability within the business activities comes forth from the ‘intrinsic motivation’ to do the right things for environment, human and society. ‘Duurzamehotels.nl’ helped the hotel by the implementation of their strategy.

Strategy objectives

The hotel formulated some objectives and goals based on three pillars: people, prosperity and planet. The hotel is a sustainable entrepreneur on the basis of the following intentions.

Personal development (people)

- The entrepreneur wants a sustainable manner taking into account the interests of customers, employees and suppliers in realizing his vision.

- He wants people sustainably ways and means of reconciling.

Daily process (planet)

- The entrepreneur wants to make a plan that describes the vision in a sustainable manner can be realized with respect for people, environment and society.
- He wants for customers, employees and suppliers make clear how the organization deals with proposals for improvements.
- He wants to implement sustainable process improvements regardless of who it is introduced.

Business Development (prosperity)

- The entrepreneur wants a long-term vision that is obviously based on durability.
- He wants for customers, employees and suppliers make clear that the existence of the organization is founded on.
- He wants to show how he achieves his goals in a sustainable manner.

Goals for the next years:

2016- 2018

- Program for workers durable attitude / behaviour
- transport means: 1 durable car

2020

- suppliers will be selected on sustainability ambitions
- Urine will be captured and used as feedstock
- To exploit an energy neutral building

Strategy implementation approach

The hotel used help from an extern advisor company (duurzamehotels.nl). Furthermore, the green key authority gives the guidelines for the implementation of the sustainable (marketing) strategy.

Budgets

The hotel noticed also the benefits of a sustainable strategy. They have for example reduced their energy costs and they use less packaging material and they installed showers that used less water. On the other side, they do also things which costs only money, such as a charge pole which can be used for electrical cars. Most of the activities that are done, are done because of the "green vision" of the hotel owners.

Monitoring

The goals and the revenue of the sustainable solutions are not monitored yet. The revenues are difficult to quantify.

Strategy assimilation in job position

The sustainability goals are not mentioned in any way in the job descriptions.

Actors

The actors, in this case the customers and the employees, are according to the interviewee not very interested yet in the sustainable vision of the hotel. The interviewee stated that for his customers the quality is in most cases more important than a solution that is more sustainable. For example, the showers that use less water were in the beginning resulting in some resistance, because according to the customers, such a shower is less comfortable. To keep the employees focused the hotel use several tools, such as: a rating system and check lists.

Difficulties

The interviewee mentioned some difficulties. These difficulties are mainly based around the behaviour of the employees and the customers. For an hotel, it is important that quality and sustainability aspect are in balance. Customers are not always prepared to choose for the most sustainable solution. Furthermore, the financial aspect can be a problem in some cases. Moreover, it is important that employees stick with the sustainability principles that apply within the hotel.

Case K: Government and authorities

The government of the province formulated a sustainable program. The mission is: a beautiful, liveable and future proof Overijssel. Their focus is on the planet.

“More companies should make the transition to a sustainable strategy (program maker sustainability).”

Strategy formulation

The government of the province sees this as her responsibility because of two reasons:

- Climate change
- Future proof policy

At the moment they are working on a new policy concerning sustainability. Within two months, this policy will be publicised on the website. At one municipality the manager sustainability designed a strategic plan. They work with the concept of ‘‘we-economy’’ in which they try to involve the people and companies in a certain area. The fact that sustainability is important for the municipality is also because of the composition of the parties in the city council.

Strategy objectives

The board of governors wants to help companies that are busy implementing a sustainable strategy. According to the interviewee of the province there are two reasons why companies might invest in sustainability:

- Opportunism
- Sustainability is in the DNA of the company

Strategy implementation approach

Some people within the province of Overijssel are currently working on a new policy concerning sustainability. This sustainability policy is based around goals.

Budgets

The province of Overijssel tries to stimulate companies which have concrete plans with respect of sustainability. The municipality spend approximately €250.000 each year on sustainability. The municipality have a policy that if the plan is really sustainable, the company don't have to pay administrative expenses (lèges).

Monitoring

The province of Overijssel as well the underlying municipalities are monitoring the performances of companies in their area on their performances on sustainability.

Strategy assimilation in job position

Sustainability is not included in job descriptions, but everyone within the board of governors is working on sustainability to be able to carry out the agreements such as incorporated in the new policy.

Actors

Within the operational management of the province, sustainability is already an important part of the operational management. The challenge for the board of governors lies now in convincing and stimulating companies to make their operational management more sustainable.

Difficulties

The interviewee stated that for companies the actual implementation phase of the sustainable strategy is the most difficult part. Some companies are already working for years in the same way, so they don't feel the necessity to change the way how they work. The interviewee notice a lot of hesitation by company to start to change the operational management. A challenge for the province for the next year will be to force companies to make the transition to a more sustainable (marketing) strategy. The problems of the municipalities are also based on changing the behaviour of employees. The employees feel obliged to do something "extra."

Case L: Universities

Strategy formulation

Interesting to see is that one university stated that the sustainability is not that important for them and they still don't have a green office. The other universities scored very well on sustainability, while they explained that their customers (the students) and other stakeholders are asking more and more for sustainability.

Strategy objectives

Two interviewees stated that their ambition for 2020-2030 is to make the switch to a more circular think pattern and operational management. They are asking themselves how they get the spear points in the day-to-day business.

Strategy implementation approach

Most interviewees declared that they started with a zero measurement. After that they conducted in a pragmatic way an action plan. After that, most universities started with a quick scan. Where after an internal audit and an external audit followed. The total program took 1,5-2 years.

Budgets

The main part of the interviewees stated that they have a relatively small budget and it could be sometimes difficult to get permission to carry out some new plans.

Monitoring

The universities monitor their objectives with the aid of the action plan. The employees are assessed on the sustainability principles during assessment interviews and performance evaluations.

Strategy assimilation in job position

Only in some job descriptions, sustainability is mentioned.

Actors

Most interviewees experience in the starting phase some resistance by their actors.

Difficulties

Several bottlenecks that the interviewees experience are: the vagueness of the concept, to bring on some focus and resistance

Appendix 5: Blocking schemes

In the blocking schemes stated below the problems mentioned by each individual firm are specified. The steps that some firms take to implement the sustainable strategy are also mentioned.

<p>This company finds sustainability important. They made some sustainability initiatives the last years, such as: biological food, elimination of waste, visitors of sport events who are in the weekends allowed to use the parking place of the organisation, free medical support at sport events etcetera.</p> <p>They also provide a sustainability report every year. But on the other hand, looking at the policies, nothing is mentioned about sustainability and/or corporate social responsibility. Despite of some initiatives, sustainability is not yet a spear point in the operational management of the organisation.</p>	Case 1	<p>This university has established an own platform with the theme sustainability. There has been chosen for an integrated approach in cooperation with different stakeholders with several different educational backgrounds, research groups and electorates.</p> <p>For the implementation of the sustainable strategy, the members of the platform made use of a roadmap, which consisted of several steps:</p> <p>Step 1 Agreement on sustainability definitions and taxonomy</p> <p>Step 2 Research that has already been done within the company on the area of sustainability(0-measurement)</p> <p>Step 3 Formulation of realistic goals for the next years.</p> <p>Step 4 A smart formulated vision for the university with respect of sustainability.</p> <p>Step 5: Embedding, tasks and responsibilities and process quality assurance is then to design and implement</p> <p>*The members of the platform provide the results to the board of directors every quartile.</p>	Case 2
<p>This University has for example no green office. This is remarkable while most Dutch universities have such a green office.</p> <p>The idea is that everyone is keeping sustainability in mind while they are doing their job. Sustainability is not specifically mentioned in the University vision of 2020. The university has no Corporate Social Responsibility policy. Although, in the whole, operational management is interwoven. The University would like to start with sustainability by starting to acquire the opinions of students. One of the most notable problems is that the concept of sustainability is vague within the university. Sustainability is not concrete enough.</p>	Case 3	<p>This company became part of a large company. Because of this development, the company has to follow also the international regulations. To streamline the processes and to follow the regulations, the company introduced the Emission Trading Systems (ETS). This helped the company to produce steel as energy efficient as possible. This lead to some resistance within the company while the emission threshold for investments at the site in The Netherlands. The company tried really hard to make their products as energy efficient as possible, but finally got sanctioned because of the CO2 emission which was too high. The company is looking for opportunities to transfer the system (ETS) to a mondial scale. The company is initiating their own research, to create an environmental context in which sustainable performances could go together with financial performances. The largest bottleneck for the company is that they stated that sustainability is for them not customer driven, whereby going further than the legislation has no priority for the company.</p>	Case 4

This company is a contract manufacturer. This means that they contract with other parties for components and products. Because the company doesn't have its own products, it is for them more difficult to make the products more sustainability. On the other hand, the company is trying to make the processes as sustainable as possible. A good working environment for the employees is for the company really important. A bottleneck for the company is that the decision process is really bureaucratic, as sustainable initiatives has first to be approved by the headquarter.

Case 5

This authority noticed that one of the biggest problems in the transition to sustainability is that the different municipalities do not agree and have the same policy and regulations with respect to sustainability. Also in the supervision and compliance do the municipalities not agree. A consequence of too few supervision and strict policy is that companies are also not that strict when follow up the rules. Because of this, many companies feel not the necessity yet to make the complete transfer to a sustainable (marketing) strategy.

Case 6

This company has more attention for 'the social aspect' of sustainability than 'the green aspect'. The interviewee stated that one of the most important reasons that they don't make the transition to a sustainable strategy yet is that their customers don't ask for it. Because of their intrinsic motivation and vision they are mostly focused on the development of their employees. They provide employees the opportunity to follow courses and education, according to a development plan. Difficult is that the 'social' aspect of sustainability is so important for the company that this overshadows the 'green aspect.'

Case 7

This authority wants to ensure a healthy, liveable and future proof Overijssel. Their focus is on the 'planet' side. The authority is busy with their new policy. They try to stimulate the companies in Overijssel and use good performances as an oil spill. The biggest problems which this authority experience are: to tell the external story. The notice a large hesitation by companies to change their business practices.

Case 8

'CSR is both an internal and external story, it is about being conscious about how you stand in the society and what your responsibilities are.'

This company already has a really sustainable vision, this is mainly because their products consist of biological certified products. One important factor in their policy is that they eliminated all the products that are not biological certified. The most important struggle with further implementation of sustainability is for them that they need an understanding of their customers. They started an initiative for which customers have to pay a little bit more. The company noticed that their customers find sustainability very important, but were not prepared to pay a bit more for their products. Other important challenges are: cultural differences between the parties and customers who behave in a way that does not fit within the vision of the company

Case 9

This organisation helps companies with the question: How can especially small and medium sized companies implement a sustainable strategy? The organisation tries to stimulate companies to suggest initiatives which fit the current operational management. Companies have in such a way less the idea that they do something ‘extra’, but they have the idea that they do something that is for example financial attractive. The interviewee stated that the way the message is given to their clients determines for a part the success of it. The biggest problems they experience by several SME’s are: vagueness of the concept sustainability and ISO 2600 being too extensive.

Case 10

This organisation helps also other companies by implementing a sustainable strategy. The bottlenecks that the interviewee sees at several companies are as follows:

Case 11

- Dutch legislation is handled very contradictory
For example, governments continue to invest in coal plants
- 'Ignorance' and lack of knowledge within companies in the area of sustainability.
- Sustainability requires a real change in behaviour within the organization
- Some older people have experienced the time when little attention was paid to the environment, they are therefore less aware of the need of it at this time.
- Many people are afraid of change

The two biggest problems for companies are:

- a) The will to invest money
- b) Behavioural change within companies

This health company completely involve their employees in the preliminary phase of implementing sustainability. They decided to remove the hierarchical layers. Employees are encouraged to come with ideas and suggestions. When they started the company in 2010, they noticed that some employees have to get used to their way of working. The ‘freedom’ was something that employees do not like in the beginning, but not, most of them are happy that they really have a say in the policy .Another problem that they experience is the budget. Sometimes it could be difficult to get enough budget for several initiatives.

Case 12

“Our people really have something to say, we don’t believe in pushing things in a top down way, since that just doesn’t work. We listen to people, since this is the way it works. “

This company is in the proactive phase with respect to sustainability. Sustainability will be written large for the company and is not seen as a necessary evil. It is even included in their mission. They even just appointed a sustainability manager.

Case 13

- **Purpose: make a positive everyday difference in people's lives and our planet.**
- **Vision: to be the best appliance company as measured by our customers, employees, shareholders and the planet.**

The interviewee stated that the company knows that they can have a large effect on the environment. They would like to make the world a little bit better. They are even 50% more frugal than the most economical label.

Although the company is really far in the implementation process of the sustainable strategy, they experience several challenges, such as: a big renovation at the factory, zero emission will become very difficult, how much capex may be used which has not yet a positive effect, budget issues, request and decisions being handled at the headquarter in Sweden. Sometimes this results in a decision process that takes a long time.

This company is also really far on the area of Sustainability. Their **3 most important themes are:** *Sustainability, comfort and sleep knowledge.*

Case 14

“We are aware of the increasing scarcity of energy, minerals and raw materials and our impact on the ecosystems. The company builds a sustainable relation with their surroundings, the environment and individuals. We aim to organise all our operating processes, products and services in a sustainable way by 2020 based on the three policy principles.”

They work within the company with the principles of the circular economy. On the strategic level, sustainability is a really important spear point. The interviewee declared that from the foundation of the company, sustainability is very important. This is a family company, which usually have a long-term vision. They made the transition from cradle-to-cradle principles to a circular economy. The interviewee stated that all of their sustainability initiatives ask for a significant investment. However, an important reason for the company to invest in sustainability, is the risk for bad advertisement being lowered. Challenges arises on the area of involving the stakeholders, communication problems and to get enough support from the government.

This University has a really green image. In their education is attention for sustainability. Also some lectorates are doing research in this area. The primary process of the University is already sustainable. They just developed a new plan to convey sustainability, they also have a transparency benchmark and some different matrixes. The problems that the university face while implementing a sustainable (marketing) strategy are: how they could include sustainability in their marketing efforts and to involve all the different stakeholders.

Case 15

An important point that the interviewee mentioned, was that the company's don't have to want to fast. *“Quick wins”, just start with little steps*

This company use the ‘walk-to-talk’ principle to expand the sustainability message.

Case 16

They don't want to do things that are really bad for the environment. They don't use for example the bad substance SF6. However, ‘society’ is not added yet to the mission and vision of the company. In new message sand plans from the company the ‘planet’ will more and more involved. The company want to the planet into account by performing their business activities (*“the planet that we call home”*). They feel the social responsibility as large company.

The problems are based around 3 key areas: priority, focus and budget. For example, the CO2 performance ladder will cost approximately €2000,- to extending.

This company has already an corporate social responsibility policy and a sustainable strategy. All services have to commit to their sustainable image. They use in their operational management the concept of Porter: Creating Shared Value. The company is more into the concept of Creating Shared Value than Sustainability. The company even has a sustainability manager and a corporate social responsibility department. One important motive for the company to have a corporate social responsibility policy is that the climate change is becoming too extreme. They made the transition to corporate social responsibility 2.0. What is remarkable is that the company does not very often use sustainability in their marketing efforts. Their challenges in further unrolling of sustainability are: the CSR department is quite small, the decision process takes a long time, the company is trying to stay relevant for the future, there are some conflicts between long term and short term goals and the profit objective is still the most important. Finally, the communication might be difficult sometimes while some people still see sustainability as something which is not necessarily needed and it has a boring image.

Case 17

This company has a leading role in the area of sustainability. The whole strategy of the company is sustainable and they prove that ecology and economy go really well together. They very often start with new projects:
‘‘Start by defining completely sustainable products rather than trying to improve the existing products.’’

To company keeps those vision in mind and started to make carpet tiles that are not bad for the environment. **They started restoring natural habitats by reclaiming and recycling old fish nets and turning them into carpet tiles.**

‘‘I have no clue what were the biggest challenges, because when I look back it all looks like one big opportunity’’

While the company has had a sustainable vision for years and years the company experiences mainly positive effects of their sustainability policy. **A few bottlenecks are:** changing the behaviour of stakeholders (*‘‘one mind at the time’’*) and to have the patience to implement sustainable initiatives step by step.

Case 18

The company has a sustainable vision mostly because they function with public money. They want to use the public money also for societal issues. Furthermore, the company notices sustainability as a chance on the market, however it does not ultimately lead to more earnings or market share. This company has also a long-term vision, which makes it easier to focus on sustainability. 15million each year is invested directly in sustainability. What is needed according to the interviewee is a combination of awareness and ambition. **The largest bottlenecks** are based around the velocity in which different changes took place, no improvement in CO2 emission of the fleet, costs against social benefits and the sustainable initiatives takes longer than the company thought beforehand.

Case 19

This company has the greenest factory of The Netherlands. In the market the demand for sustainability is rising. The factory is inspired on the nature. According to the company, it is really important that the people and planet side are in balance.

The factory is a visual appearance of what the company wants to carry out. The CO2 reduction of the company is zero. Several bottlenecks are: the company wants to move faster than the market and has too little support from the government. A strength of the company is that the company has an ‘‘eye’’ for its employees. They employed also people with a learning disability. Everyone is free to come with suggestions and ideas to improve the current policy.

‘‘Never say something outside, that people don’t know internal. CSR is a strategy, employees should experience it. ‘’

Case 20

<p>The interviewee declared that internal corporate social corporate responsibility is almost not an issue intern. Externally is more effort done on sustainability than internal. Commercial aspects of sustainability do play a certain role, however. In the annual report certain aspects about CSR are mentioned. With respect to the employees, a sustainable employee policy is very important. Employees can for example get a medical research once in the three year. This company also face some problems before they can make the switch to a sustainable strategy. The establishment of the development plans sometimes doesn't go smoothly. Sustainable energy is only deliverable in a scale of 6 kilometres. Furthermore, the infrastructure is not always appropriate to cluster companies. The company wants to do something on the remnant in fertilizers, but the current legislations hamper this. In general, the company wants to see more support from the goverment when suggesting sustainable initiatives.</p> <p><i>''The company arose from a social issue, and social commitment is certainly firmly anchored in their business operations. They always seek internal options as well as external ones for giving shape to our social commitment.''</i></p>	<p>Case 21</p>
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<p>This company has also a sustainability manager. The interviewee explained that sustainability should b integrated internally. They choose consciously to not mention the word ''sustainability'' in all their activities, but sustainability is interwoven in everything.</p> <p><i>''sustainability is the awareness that we have to invest in the future of tomorrow. ''</i></p> <p>It is important to create consistency between the internal and external policy of sustainability to make it a success.</p> <p>The interviewee stated that sustainability can have a positive financial effect, but only if it is measured on the long term.</p> <p>This company also put the ''walk-to-talk'' principle in their operational management, furthermore they changed the monitoring processes and introduced the footprint.</p> <p>The bottlenecks are mostly based around: culture change, formulating the ''right message, quantifying the financial added value, relative low budget, people experiencing sustainability as something ''extra.''</p>	<p>Case 22</p>
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<p>This university tries to make the education more sustainable by involving their students. The ambition for 2020/2030 is to make the transition to a circular economy. The university employed a sustainability manager to streamline this processes. The university sees their sustainable image as a distinctiveness. They choose to not mention the word ''sustainability'' too often, but they want to show what they are doing. <i>They are on the eve of the transition process.</i> The university would like to make their sustainability efforts more visible. The university would like to expand their activities from the primary processes to the supporting processes. The interviewee mentioned that one of the largest problems is that implementing a sustainable strategy is vague. There is no business model that fits all companies. What is important is to develop a smart strategy so that people know what they have to do. Furthermore, the university noticed, at first, some resistance, while some employees did not like that they had to do something ''extra.''</p>	<p>Case 23</p>
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<p>This company has a separate departments for CSR and eco efficiency. CSR got more and more attention. The company noticed that by making their processes more ''green'', they could earn a lot of money. The policy within the company is that for every ''green'' solution a business case is needed. Furthermore to have the expertise is one of the prerequisites.</p> <p>Sustainability is mentioned in the strategy of the company. One of the most important drivers of sustainability is the intrinsic motivation of a number of people. Another important point of the success, is the fact that the costs and earnings of the sustainable initiatives are calculated together with the customer. The company wants to unroll the initiatives even further since there were made new agreements in Paris (COP 21). One of the strengths of the company is that they are focus on the long-term. With the implementation of the sustainable strategy the company experienced some bottlenecks, these are: to create awareness, resistance and the strategy needs to be implemented step by step.</p>	<p>Case 24</p>
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The company has a really ambitious vision. They want to be a 100% sustainable in 2030. Recently they acquired the green key certification. The company noticed already some positive side effects of their sustainability initiatives, such as a lower energy costs and less waste. They notice that their target group is not very busy yet with sustainability. They notice that creating awareness is one of the most important things to make the sustainable strategy a success. Their largest bottleneck is that **sustainability and quality should be in balance**. This makes it difficult in practice to come up with new sustainable initiatives. For example the hotel noticed some resistance by customers when they started using showerheads which gives less water, but is better for the environment..

Case 25

The company has from its origin a really sustainable vision.

This is a family company in which sustainable values are very important. One of their success factors is their intensive **collaboration** with chain partners. They involve also their creative employees in their policy. The company just made their new strategy with respect to sustainability. Their most important bottleneck is that it is sometimes difficult to **get a clear dot on the horizon**. This requires a lot of discussion. Their board of directors consists of many people.

Case 26

This company has been busy with sustainability for 25 years now. The interviewee confirmed that they choose consciously for sustainable solutions and sometimes this will cost a little bit more, but has many advantages. *You shouldn't do sustainability just to do it, then it is called "green washing"* Sustainability is mentioned in the strategy. The most important bottlenecks are: difficult to quantify what it costs and what it will deliver, small budget and creating a change in the way people think.

Case 27