



MASTER THESIS

MSc Business Administration – International Management & Consultancy

**“This is not an era of change,
it’s a change of era”:**
Exploring motivations for green
and inclusive leadership within
Dutch SMEs.

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Abstract

Growing concerns about the human influence on climate change, resource scarcity and social inequality have stimulated the call for corporate social responsibility to explode over the past 20 years. In these years, the debate has expanded from MNCs to SMEs. For SMEs, the biggest factor influencing CSR adoption is the orientation of the owner/manager, but why do some adopt CSR, while other do not? The aim of this study is to explore what drives owners/managers of SMEs to adopt green and inclusive leadership, and which hurdles they must overcome to adopt such behavior. Implementing the Theory of Planned Behavior as a framework following an abductive approach, we answered the research question conducting in-depth semi-structured interviews with nine Dutch SME owner/managers who were selected based on their (pursuit to) B Corp certification. These interviews lasted, on average, 50 minutes and were analyzed using Thematic Analysis and structured using the Gioia method. First, we find that an individual's value orientation towards self-transcendence and openness to change in Schwartz's value theory is the main driver for green and inclusive leadership behavior among Dutch SME leaders. Second, we find that some causal relationships in the Theory of Planned Behavior are reciprocal, meaning that the implementation of green and inclusive behavior itself can influence attitude, subjective norm, and intention to behave.

Keywords: Corporate social responsibility, theory of planned behavior, B Corp, motivation, green leadership, inclusive leadership, values

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1 Introduction

1.1 Introduction to CSR

The term ‘corporate social responsibility’ (CSR) has been around since the 1960s (H. Wang et al., 2016). Although, the subject has remained virtually unnoticed in literature for a long time, things have changed around the turn of the century, as it has grown from 122 publications in the year 2000, till a record amount of 3285 in 2020, clearly showing the increasing interest in the subject¹. Despite growing interest, there is still no agreement on the precise, comprehensive definition of CSR (Dahlsrud, 2008), but for this study we will use the definition of the Commission of the European Communities: “*A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis*” (Dahlsrud, 2008, p.7) (as this definition was found as most frequently used, while containing all the dimensions of CSR (Dahlsrud, 2008)).

The rise of CSR-related publications is in line with the growing attention to the human influence on climate change, which is labeled as one of the greatest challenges human kind faces (George et al., 2016; Swim et al., 2011). This growing (environmental) concern makes it that CSR also gained ground in the business world (George et al., 2020; Wright & Nyberg, 2017). One of the most well-known programs is the United Nations Global Compact² (UNGC), with over 12.000 participating organizations in over 160 countries. The UNGC is based on the 17 Sustainable Development Goals (SDGs) of the United Nations. In 2015, 193 member states of the UN adopted a set of 17 goals to end poverty, protect the planet, and ensure prosperity for all as part of a sustainable world³. The magnitude of these developments indicates that discussions about CSR have shifted from existential questions about the mission of the organization and shareholder value to questions about the processes by which companies fulfill their social obligations (Porter & Kramer, 2006; H. Wang et al., 2016).

The CSR debate has been primarily focused on large multinational corporations (MNCs) (Cantele et al., 2020; Jamali et al., 2009; Jenkins, 2006; Lepoutre & Heene, 2006), since they have the biggest influence per organization. Nonetheless, small- and medium-sized enterprises (SMEs) present for 99% of all business in the EU, according to the European Commission

¹ <https://www-scopus-com.ezproxy2.utwente.nl/term/analyzer.uri?sid=8c5529a48c6954df1650fa8b21611469&origin=resultslist&src=s&s=TITLE-ABS-KEY%28%22CSR%22+or+%22Corporate+social+responsibility%22%29&sort=cp-f&sdt=b&sot=b&sl=57&count=30157&analyzeResults=Analyze+results&txGid=9a4a1be5415bb6efa29b843d05c5d1c6>

² <https://www.unglobalcompact.org>

³ <https://www.unglobalcompact.org/sdgs/about>

(EC)⁴. According to the EC, SMEs are “enterprises which employ fewer than 250 persons and which have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million”.⁵

Although a single SME might not have a big impact on environmental issues compared to a single MNC, put together, SMEs are responsible for a substantial part of resource consumption, air and water pollution, and waste generation. In Europe, SMEs are estimated to emit about 60–70% of industrial pollution⁶. Next to this, according to the EC, SMEs provide approximately two-third of total private sector employment in the EU⁷. For these reasons, to tackle environmental and societal challenges, it is crucial to focus on SMEs and their CSR adoption.

1.2 Research Goal

It is clear to what extent SMEs have an impact on both climate change and employment in the (Western) world. That is why it is important to involve these companies when trying to solve environmental and social challenges (Cantele et al., 2020; Jamali et al., 2009; Jenkins, 2006; Lepoutre & Heene, 2006). On the basis of research into factors that influence whether or not CSR is implemented within all kinds of SMEs, it turned out that, ultimately, the owner/manager is the most influencing factor (Arend, 2014; Bos-Brouwers, 2010; Cantele & Zardini, 2020; Jansson et al., 2017; Jenkins, 2006; Johnson & Schaltegger, 2016; Lepoutre & Heene, 2006; Uhlaner et al., 2012). Additionally, for SMEs especially internal motivation, instead of external pressure like for larger organizations, plays an important role (Dey et al., 2018; Hoogendoorn et al., 2015; Jenkins, 2006; Johnson & Schaltegger, 2016; Lepoutre & Heene, 2006), which leads us to study the motivation of the owner/manager. To identify how motivation is translated into actions, this paper looked at leadership theories. To get a complete picture of leadership that is in line with the definition of CSR we looked at leadership styles that best reflected social and environmental priorities. Literature showed us that the leadership styles that best fit this description are green transformational- (Chen et al., 2014; Chen & Chang, 2013; Kura, 2016; Robertson & Barling, 2013, 2017; Singh et al., 2020; X. Wang et al., 2018) and inclusive leadership (Brimhall & Palinkas, 2020; Mor Barak et al., 2016).

⁴ https://ec.europa.eu.ezproxy2.utwente.nl/growth/smes_it

⁵ https://ec.europa.eu/regional_policy/sources/conferences/state-aid/sme/smedefinitionguide_en.pdf

⁶ Organisation for Economic Co-operation and Development. Environmental Policy Toolkit for Greening SMEs in EU Eastern Partnership Countries; Organisation for Economic Co-operation and Development: Istanbul, Turkey, 2015.

⁷ European Commission. Available online: https://ec.europa.eu/growth/smes_it

Green transformational leadership differs from regular transformational leadership in the fact that the leader puts more emphasis than usual on pro-environmental behaviors and pro-environmental values (Robertson & Barling, 2013, 2017). Additionally, inclusive leadership is also related to regular transformational leadership, but it differentiates itself through adding emphasis on universal belonging and authentic transparency (Brimhall & Palinkas, 2020). Even though papers on green transformational leadership studied the influence on, for example, green product development (Chen & Chang, 2013) and green performance (Chen et al., 2014) and papers on inclusive leadership found a positive influence on health / well-being of employees (Shore et al., 2011) and job satisfaction (Acquavita et al., 2009), studies into the motivations of leaders to exercise these leadership styles are scarce (H. Wang et al., 2020). As we believe that understanding the motivations behind green and inclusive leadership behavior is important to understanding why some leaders do or don't proactively engage in addressing environmental and social challenges, this study aims to answer the following research question:

- *What drives Dutch SME leaders to adopt green transformational leadership and inclusive leadership behaviors?*

To address this research question, the study adopts a qualitative (abductive approach) research strategy using semi-structured interviews with leaders that exercise green transformational and inclusive leadership behaviors. These leaders were selected based on their (pursuit of) B Corp certification. This criterium is chosen as it requires a reasonable investment of money and time of organizations into green and inclusive business operations. The interviews were conducted in May 2021 and considered a sample of nine owner/managers of Dutch SMEs. The data was analyzed using thematic analysis (Braun & Clarke, 2006) and visualized by constructing a data structure (Gioia et al., 2013).

This study will contribute to the academic literature in four ways. First, this study adds to the knowledge of how to solve global challenges (e.g., UN SDG) (George et al., 2016, 2020). As stated in the article of George et al. (2016) the editorial team of the Academy of Management Journal has called for more research that explored global problems. This study provides a push in the right direction by studying the motivations behind green and inclusive leadership behavior in SMEs. The study displays distinct motivations that drive the behavior needed to tackle these challenges.

Second, this study will add by addressing the need from literature by focusing on CSR in SMEs instead of large and multinational corporations (Cantele et al., 2020; Dey et al., 2018;

Jansson et al., 2017). Even though SMEs make up most of the business and private employment, most of the literature about CSR policies and practices focuses on MNCs (Jamali et al., 2009). Since multiple studies state that CSR practices, policies and drivers cannot be easily copied and pasted from large multinational firms to SMEs (Cantele et al., 2020; Hoogendoorn et al., 2015; Jansson et al., 2017), it is important to investigate this type of firm on its own. By studying the motivations behind green and inclusive leadership behavior of SME leaders, this research provides comparative material to explore the differences or similarities in motivations between leaders in SMEs and MNCs.

Third, by studying the driving forces behind motivations of green and inclusive leadership behavior of leaders in SMEs this research responds to the request of (Robertson & Barling, 2013; H. Wang et al., 2020; Pollack et al., 2020), who plea for more scientific research into understanding motivations behind green behavior, CSR implementation and prosocial behavior. The insights of this research will clarify where this motivation comes from and how motivation is translated into actual behavior.

Fourth, by implementing the Theory of Planned Behavior as a framework, this study tries to expand and enrich the original model (Ajzen, 1991, 2012), where the study seeks to contribute to a higher value of predictability than is currently the case (Armitage & Conner, 2001; Sheeran, 2002). By focusing on the underlying factors of personal motivation, this study deepens our understanding of the determinants of human behavior. In addition, this study also provides evidence that refutes the assumptions of linear one-directional causation in the original theory, by demonstrating insights of reciprocity in causation (Sussman & Gifford, 2019).

Next to these theoretical contributions, this study will also provide practical knowledge for both SMEs and third parties. Insights into motivations behind green and inclusive leadership behavior of leaders in SMEs could stimulate other leaders to reflect on their own behavior. By reflecting on one's own behavior, an individual becomes aware of strengths and weaknesses, which could eventually bring positive change. Additionally, the results of this study may also provide knowledge for third parties (e.g., consulting firms) that can be used to stimulate clients to reflect on their behavior and by offering additional services to change this behavior.

2 Theory

2.1 CSR adoption within SMEs: Influencing factors

The CSR debate primarily focused on large and multinational corporations (Cantele et al., 2020; Crutzen et al., 2017; Jamali et al., 2009; Jenkins, 2006; Lepoutre & Heene, 2006). In line with

this, most CSR practices and policies found in literature are designed primarily for large firms that have extensive human and financial resources to implement the required procedures into their business operations (Baumann-Pauly et al., 2013; Hoogendoorn et al., 2015; Jansson et al., 2017). In other words, as SMEs are depicted in literature as organizations with deviant characteristics that differentiate them from large and multinational corporations, theories and tools used to study one, are not always applicable to the other (Cantele et al., 2020; Hoogendoorn et al., 2015; Jenkins, 2006). Likewise, it is often assumed that smaller firms are less likely to adopt CSR practices and policies, which is incorrect, since multiple studies found that there is no direct relationship between firm size and the extent to which an organization adopts CSR (Baumann-Pauly et al., 2013; Cantele et al., 2020; Dey et al., 2018; Hoogendoorn et al., 2015; Jenkins, 2006; Uhlaner et al., 2012). The paper of Baumann-Pauly et al. (2013) even concludes something contrary: smaller firms possess several organizational characteristics that are favorable for implementation of CSR related activities in the organization, since their size, decision making process and informal atmosphere makes it easier to respond quickly to changes.

There are several studies that examine all CSR-related activities in which SMEs engage (Bos-Brouwers, 2010; Dey et al., 2018; Stubbs, 2017). The results of these studies contain a wide variety of activities. Although studies into these activities certainly contribute to CSR within SMEs, knowing which activities there are, does not mean that these activities are / will be (successfully) implemented. Therefore, researchers are especially curious about forces that influence the choice of whether or not to engage in these activities. Past research shows that there are many factors related to the extent to which organizations adopt CSR practices, for example; tangibility of the sector (Hoogendoorn et al., 2015; Uhlaner et al., 2012), the market served (Hoogendoorn et al., 2015), the level of family ownership (Berrone et al., 2010; Uhlaner et al., 2012), external pressures (Cantele et al., 2020; Dey et al., 2018; Hoogendoorn et al., 2015; Jenkins, 2006; Johnson & Schaltegger, 2016; Lepoutre & Heene, 2006; Wright & Nyberg, 2017), but most of all: the innovative/entrepreneurial orientation of the firm/owner/manager (Arend, 2014; Bos-Brouwers, 2010; Cantele & Zardini, 2020; Jansson et al., 2017; Jenkins, 2006; Johnson & Schaltegger, 2016; Lepoutre & Heene, 2006; Uhlaner et al., 2012). The studies mentioned above found that larger organizations are more often driven by external pressures, whereas smaller organizations are more often driven by internal motivation when it comes to implementing CSR-related practices (Dey et al., 2018; Hoogendoorn et al., 2015; Jenkins, 2006; Johnson & Schaltegger, 2016; Lepoutre & Heene, 2006). Putting the above results together, we see that the orientation of the owner/manager in

itself is the greatest factor of influence on the adoption of CSR within organizations, while the smaller the organization is, the stronger the influence of internal motivation over external pressure is. As a result, if we want to understand CSR adoption of SMEs, we must focus on the orientation of the organization's owner/manager.

2.2 Leadership: Inclusive & Green

The orientation of the owner/manager of the SME is crucial for the implementation of CSR within the organization. As 'the orientation of a manager' is a vague concept, we have tried to find a more literary-based concept. An area in literature that says a lot about the orientation of owner/manager, which is also often mentioned as a success factor, is the leadership style he/she practices (Afsar et al., 2016; Robertson & Barling, 2013; X. Wang et al., 2018). We therefore looked at leadership styles that align with the characteristics of CSR.

There are many different leadership styles, however within leadership research, the debate between transactional and transformational leadership has grown substantially over the past decades (Judge & Piccolo, 2004). Burns (1978) first introduced the concepts of transformational and transactional leadership. According to him, the difference between the two styles lays in what leaders-followers offer each other. Transactional leadership focuses on tasks, where the leader gives the follower something in return for something the leader wants (a transaction), whereas transformational leadership focusses on higher order intrinsic needs, resulting in the follower identifying with the needs of the leader (transforming) (Burns, 1978). However, as the augmentation hypothesis proposes too, these leadership styles cannot be seen as two separates, since transformational leadership adds to the base of transactional leadership (Bass, 1997). According to Bass (1997), there are four factors that differentiate transformational leadership from transactional leadership, namely: idealized influence, inspirational motivation, intellectual stimulation, and individual consideration. For leadership to be truly transformational, the follower has to be 'transformed'. Since changing employee behavior and creating intrinsic motivation are important parts of CSR implementation within firms (Robertson & Barling, 2013; X. Wang et al., 2018), we identify transformational leadership as a more appropriate style than transactional leadership alone for successful CSR implementation within organizations. To get a complete picture of leadership that is in line with the definition of CSR as mentioned in the introduction, we looked at leadership styles that best reflected social and environmental priorities.

A term that is used in literature for transformational leaders that put more emphasis than usual on environmental issues is green or environmental transformational leadership,

abbreviated to 'green leadership'. (Chen et al., 2014; Chen & Chang, 2013; Kura, 2016; Robertson & Barling, 2013, 2017; Singh et al., 2020; X. Wang et al., 2018). Several studies have examined the influence of green leadership on various variables. Research studied the influence of green leadership on: employee green identity/concern and employee green behavior (Kura, 2016; Robertson & Barling, 2013, 2017), value congruence between leader and follower and green behavior (X. Wang et al., 2018), green creativity and green product development (Chen & Chang, 2013), green mindfulness, self-efficacy and green performance (Chen et al., 2014) and HRM and innovation (Singh et al., 2020).

In addition to green leadership, workplace inclusion is a promising approach to improve employee and work-related outcomes (Mor Barak et al., 2016). Workplace inclusion can be seen as the shared perception of employees of the extent to which the organization values a member individually and treats an individual as an important member of the group (Mor Barak, 2015). Inclusive leadership is largely positively related to the four factors that distinguish transformational leadership from transactional leadership and is characterized by equitable consideration (individual consideration), sharing power (intellectual stimulation), collective motivation (inspirational motivation), while adding universal belonging and authentic transparency to regular transformational leadership (Brimhall & Palinkas, 2020). Studies have shown that inclusion is positively related to the health / well-being of employees, turnover (Shore et al., 2011), job satisfaction (Acquavita et al., 2009) and performance (Brimhall, 2019).

In line with the findings above, for our study we must focus on the motivation of leaders that exercise both green transformational and inclusive leadership simultaneously. Nevertheless, only one of the papers about inclusive and green transformational leadership, (Robertson & Barling, 2013), has examined what factors influence the chosen leadership style in the first place. Robertson & Barling (2013) noted that green transformational leadership is influenced by the leader's environmental descriptive norms. Descriptive norms are an individual's idea of what others do and expect of them. This idea can influence behavior, as it provides a frame of reference for decision making (Cialdini, 2007). The authors also acknowledge that there are very likely other variables that can influence a leader's choice of green transformational leadership and thus call for future studies to explore such other factors (Robertson & Barling, 2013). Next to the papers about green transformational leadership, the papers about workplace inclusion and inclusive leadership examined the influence of inclusion (Acquavita et al., 2009; Brimhall, 2019; Shore et al., 2011) and the characteristics of inclusive leadership (Brimhall & Palinkas, 2020), without studying the motivations of leaders adopting inclusive leadership. Additionally, also H. Wang et al. (2020) in their paper about the

undertheorizing of CSR, acknowledge the need for theoretical support of the motivations behind CSR. Finally, studies about green transformational leadership and inclusive leadership seem to have neglected the context of leaders of SMEs.

To conclude, based on the lack of studies into the motivation of leaders to practice both separately and combined green transformational and inclusive leadership (let alone among SME leaders), there is a gap in our understanding of what drives leaders to adopt this behavior.

2.3 Bridging the gap: Theory of Planned Behavior

To bridge the gap, this research will use the Theory of Planned Behavior (TPB) (see **Figure 1**) (Ajzen, 1991, 2011, 2012). The TPB assumes three conceptually independent determinants on intention to act in a certain way. According to the TPB, intention to behave in a certain way is the immediate antecedent of behavior. The intention can be described as willingness or motivation to lead in a green and inclusive way after which the action or behavior can be described as adopting green and inclusive leadership within the organization. The three determinants of intention are: *The attitude toward the behavior*, which refers to the degree to which a person has a favorable or unfavorable evaluation or appraisal of the behavior in question. *The subjective norm*, which refers to the perceived social pressure to perform or not to perform the behavior. *The degree of perceived behavioral control* refers to the perceived ease or difficulty (inner and external control) of performing the behavior and reflects past experiences as well as anticipated impediments and obstacles. Perceived behavioral control is assumed to not only influence behavior via intention, but also directly. Generally, the more favorable the attitude and subjective norm with respect to a behavior, the greater the perceived behavioral control, and the stronger should be an individual's intention to perform the behavior under consideration.

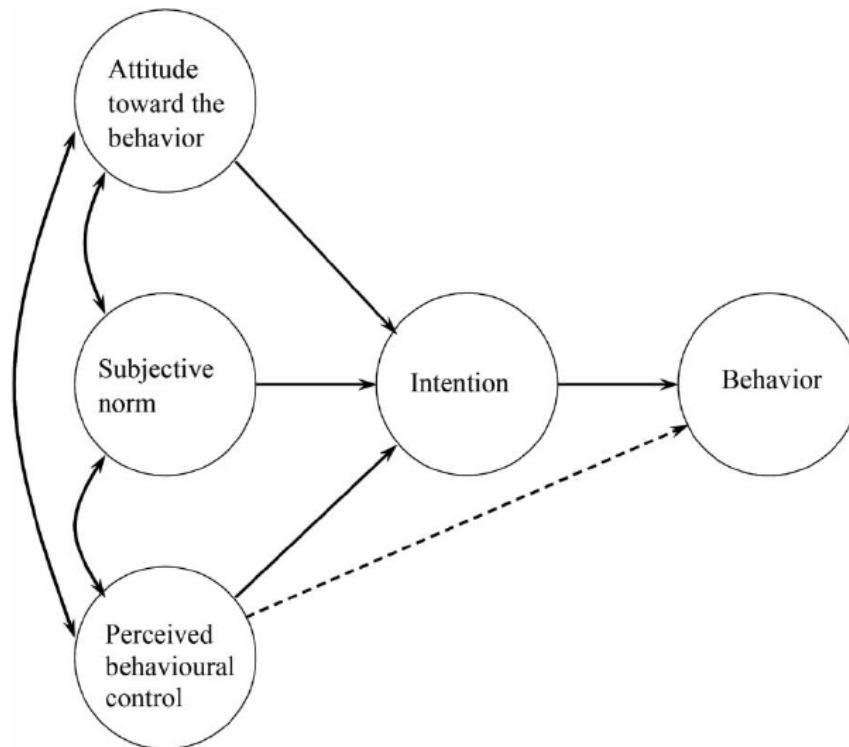


Figure 1: Theory of Planned Behavior (Ajzen, 2012).

The impetus for this theory as the base for this study, was driven by findings of the paper of [Robertson and Barling \(2013\)](#), who found that descriptive norms influence the intention to exercise green transformational leadership and that green identification influences green behavior. These findings are in line with two out of three determinants of intention listed in the TPB, namely the subjective norm and attitude respectively ([Ajzen, 1991, 2011, 2012](#)). Furthermore, we have also chosen the TPB of Ajzen for its well-established reputation in the field of social psychology ([Nosek et al., 2010](#)).

However, there is also criticism of the theory, as the predictive validity would be limited. The mean overall correlation between intention and behavior would only be 0.53 ([Sheeran, 2002](#)), the mean overall correlation between perceived behavioral control and intention only 0.40 ([Armitage & Conner, 2001](#)), while attitudes, subjective norm and perceived behavior control produced mean multiple correlations with intentions are around 0.60 ([Armitage & Conner, 2001; Ravis & Sheeran, 2003](#)). This shows that, although the theory is praised, it is far from perfect in predicting behavior, leaving room for improvement ([Ajzen, 2011](#)). Additionally, in the TPB, a person's behavioral (attitude), normative (subjective norm) and control beliefs (PBC) contain the most detailed substantive information about the determinants of behavior. Yet, the theory does not indicate where these beliefs come from; it merely points to a number of possible background factors that can influence an individual's beliefs such as personality and

values; demographic variables such as education, age, gender and income; and exposure to media and other information sources (Ajzen, 2011). These types of factors are expected to indirectly influence intentions and behavior through their effects on the more proximal determinants of the theory, which is why most empirical studies only assess some demographic characteristics as control variables (Ajzen, 2011). Contrary to this thinking, however, some studies have shown that, although the effects are small, there may indeed be stable individual differences in the relative weights of the different predictors of the TPB, such as influence of specific personality traits (Rhodes & Courneya, 2003; Ravis et al., 2011). Moreover, there is also criticism regarding the linearity of the TPB model, which suggests a linear causal relationship from the three determinants to intention and from intention to behavior, while there are several studies that suggest that in certain cases there is a reversed causal relationship, for example from behavior to intention (Miralles et al., 2017), behavior to attitude (van Wee et al., 2019) and intention to attitude and subjective norm (Sussman & Gifford, 2019).

As also recognized by Ajzen (2011), there are multiple background factors that, when linked with TPB, can expand, and enrich our understanding of human social behavior. Furthermore, it is possible that not only the three original determinants explain motivation, but that behavior can also play a role in motivation, following the line of reasoning regarding reversed causality. Following this line of thought, using the TPB, this study seeks to uncover drivers of green and inclusive leadership behavior within Dutch SMEs, to expand and enrich our understanding of human social behavior and CSR adoption within SMEs.

3 Methodology

3.1 Research Design

The aim of this study was to explore owner/managers' motivations to implement green and inclusive leadership in SMEs. Since we aimed to grasp participants' experiences and perspective regarding CSR, we chose a qualitative research design. Indeed, qualitative research is known for the richness of information it can provide and the high potential to discover new insights on a phenomenon (Gioia et al., 2013). Additionally, since we were interested in capturing a "what / why" question, a qualitative approach allowed us to interpret our subjects' qualitative stories and obtain in-depth and thick descriptions of the values and beliefs driving their behaviors (Gioia et al., 2013). For these reasons, a qualitative approach was deemed to be the best one to address our research question, as well as the overall aims of this study.

3.2 Context

Since we researched the motivations of leaders who display green and inclusive leadership, we first needed to qualify what could be considered as behavior associated to such a leadership style to conduct this thesis. As the study focused on owners/managers in the Netherlands, we opted for a purposive sampling through which we identified only Dutch owners/managers of SMEs that were inclined towards implementing an extensive CSR policy. Therefore, we first looked at the Dutch context. This look at the Dutch context showed that, overall, managers in the Netherlands are generally quite inclined towards green and inclusive behaviors, compared to the global norm (Van de Ven & Graafland, 2006; Uhlaner et al., 2012). This forced us to look further. We were made aware of the B Corp certification through a regional accountancy firm. This certification goes far in the field of CSR, even for Dutch standards.

3.2.1 *The Dutch Context*

Even though research showed us that larger organizations are more often driven by external pressures, while smaller organizations are more often driven by internal motivations when it comes to implementing CSR-related practices (Dey et al., 2018; Hoogendoorn et al., 2015; Jenkins, 2006; Johnson & Schaltegger, 2016; Lepoutre & Heene, 2006), it does not mean that smaller organizations do not experience external pressures at all. Legislation, pressure of stakeholders, socio economic context and the institutional environment are examples of such external pressures (Cantele & Zardini, 2020; Lepoutre & Heene, 2006; Lewis et al., 2019). Studies that examined the influence of external pressures on CSR adoption have been conducted in different countries, all with different levels of the above mentioned external pressures: Italy (Cantele & Zardini, 2020), Sweden (Jansson et al., 2017), UK (Dey et al., 2018; Jenkins, 2006), EU & US (Hoogendoorn et al., 2015), EU/Latin America (Lepoutre & Heene, 2006), India (Dey et al., 2018) & The Netherlands (Bos-Brouwers, 2010; Uhlaner et al., 2012). These studies concluded that organizations in areas characterized by a stable institutions, high general welfare, and high environmental and social legislation, were more inclined to adopt CSR-related activities. Therefore, the Netherlands, which is characterized by strong federal environmental and societal regulation⁸ (Uhlaner et al., 2012) and naturally social responsible norms among SME leaders (Van de Ven & Graafland, 2006), offered a relatively high standard. However, although the standard in the Netherlands is relatively high, it did not necessarily mean

⁸ https://www.nba.nl/globalassets/themas/thema-mvo/duurzaam-ondernemen-in-het-mkb/nba-brochure_duurzaam_ondernemen_engelstalig.pdf

that the behavior of leaders can be classified as green and inclusive. Therefore, a more thorough understanding of what it means for a leader to be green and inclusive was needed.

3.2.2 B Corp.

A more thorough way of determining whether a leader is demonstrating green and exclusive leadership is through the B Corp certificate.

B-Lab, a non-profit organization, started B Corp in 2007 with 83 certified companies and has grown to over 1,600 companies in 47 countries in 2016, (Stubbs, 2017) to over 3,500 companies in over 70 countries today (of which 95 in the Netherlands as of February 2021)⁹, which clearly shows the growing trend worldwide. The size of B Corps varies greatly, from multinationals as “Ben & Jerry’s” (subsidy of Unilever) to locally operating organizations. According to the website, B Corps are *“businesses that meet the highest standards of verified social and environmental performance, public transparency, and legal accountability to balance profit and purpose. B Corps are accelerating a global culture shift to redefine success in business and build a more inclusive and sustainable economy”*.¹⁰ The goal of B Corp is helping society solve its biggest challenges by providing standards, policies, and tools for businesses. The challenges that B Corp addresses are in line with the SDGs of the UN.¹¹ To become a certified B Corp, an organizations need to succeed the following process: (1) complete the “B Impact Assessment” test measuring their prosocial impact on multiple dimensions, (2) go through a rigorous interview process, (3) pay an annual certification fee, (4) amend their governing documents to meet B Corp’s legal requirements, (5) sign the “B Corp Declaration of Interdependence¹²” and “B Corp Agreement¹³,” (6) agree to periodic certification audits, and (7) repeat the entire process every two years to maintain the certified status (Conger et al., 2018, based on www.bcorporation.net). The “B Impact Assessment” consist of a questionnaire of over 100 questions that assess the impact and relation of the organization and its community, employees, customers, the environment, and governance policies. An organization must answer these questions and is obliged to provide documentation that support the given answers. To certify, an organization must earn at least 80 out of the 200 possible points of the assessment. Some well-known international. Some well-known Dutch B

⁹ <https://bcorporation.net/about-b-lab>

¹⁰ <https://bcorporation.net/about-b-corps>

¹¹ <https://bcorporation.net/news/how-sustainable-development-goals-provide-framework-impact-minded-businesses>

¹² <https://bcorporation.net/about-b-corps>

¹³ <https://bcorporation.net/certification/legal-requirements>

Corps are “Tony Chocolonely” and “Triodos Bank”. For more information on B Corp see “The B Corp handbook: how you can use business as a force for good” (Honeyman et al., 2019).

In the academic literature, studies containing the words “B Corp”, “B Corp” or “B corporation” are very rare, with only 68 articles in total on Scopus, of which 80% since 2017.¹⁴ Although, B Corp is a new and rare topic in literature, scholars acknowledge the value of B Corp certification for organizations (Conger et al., 2018; Grimes et al., 2018; Stubbs, 2017; Wilburn & Wilburn, 2014).

Next to the B Corp certificate, there were other options to assess environmental and inclusive leadership behavior within organizations, but B Corp emerged as the most complete, international, and thorough option, based on academic literature and the collaboration with a regional accountancy firm specialized in collaboration with Dutch SMEs. Other standards withing organizations related to CSR were for example: ISO 26000, which considers CSR, but only provides guidelines instead of certification and external compliance controls¹⁵, ISO 14001; which focusses on environmental management only¹⁶ and ISO 45001; which focusses on safe and healthy working conditions only¹⁷.

3.3 Data sampling and characteristics

To identify leaders of SMEs that proactively lead in a green and inclusive way, we classified owner/managers of SMEs that are B Corp certified or working on becoming B Corp certified¹⁸ as leaders that adopted green and inclusive leadership behavior. We chose the criterion of the (pursuit of) B Corp certification, because we deemed it is feasible to assume that participating organizations are seriously motivated to lead their organization in a different way, since the B Corp certification process demands a reasonable investment of money and time from the organization, leading to lower short-term financial growth (Parker et al., 2019), while possession of the certificate means that a small part of the turnover must be paid to B Lab every year. These leaders have been selected from the network of the collaborating accountancy firm. The accounting firm itself will be audited by B Lab this summer, after which it expects to be certified by September 2021. The company began organizing "learn-work-do" sessions, based

¹⁴ <https://www-scopus-com.ezproxy2.utwente.nl/term/analyzer.uri?sid=7875682947830cdb563a67c02b616c33&origin=resultslst&src=s&s=TITLE-ABS-KEY+%28%22B+Corp%22+or+%22B-Corp%22+or+%22B+corporation%22%29&sort=cp-f&sdt=b&sot=b&sl=55&count=68&analyzeResults=Analyze+results&txGid=c146fce6b6a3517ddd8992cd15b9f892>

¹⁵ <https://www.iso.org/iso-26000-social-responsibility.html>

¹⁶ <https://www.nen.nl/milieu/milieumanagement>

¹⁷ <https://www.nen.nl/arbeid-veiligheid/gezond-veilig-werken>

¹⁸ <https://bcorporation.net/>

on B Corp’s philosophy mid-2019, where interested clients, against payment, could participate. Based on the list of participating parties (a total of 20), a first selection was made of interesting parties for this study. Parties that started the sessions after January 1, 2021, were not included, to ensure that the participants are seriously involved with the subject and some progress has been made. Additionally, since the research focuses on SMEs, large organizations and government parties were not included. In addition to this selection, one other client has been selected who did not participate in the “learn-work-do” sessions, but who is already B Corp certified and a client of the accounting firm, bringing the number of selected organizations to 10. Since the aim of the study was to explore motivations, instead of testing theoretical hypotheses, we have chosen the number of 10 organizations as it allowed us to gain in-depth insights into motivations of owner / managers and we believed that this number of participants provided a sufficient dataset. We invited 10 owners / managers of SMEs to participate in the interview, of which nine agreed to take part (response rate = 90%). The one who did not participate, did not answer to our call and email.

The table below (Table 1) provides information about the participants. All organizations have their headquarters in the east of the Netherlands. The names provided are pseudonyms and were given at random. The age of the organizations ranges between 99 years and 7 years, with four organizations older than 45 years and five organizations younger than 15 years.

Table 1
Personal and Organizational Information of Participants

Person		Organization					
Name	Gender (Male / Female)	Age (range)	Educational level	Industry	Revenue (range, in millions)	Employees (range in FTE)	Operating
“Paul”	M	<35	University	Product	0.001 – 2	11-50	International
“Frank”	M	46-55	HBO	Health	0.001 – 2	11-50	Regional
“Jackie”	F	46-55	High School	Health	0.001 – 2	11-50	National
“Max”	M	46-55	University	Service	0.001 – 2	11-50	National
“Aron”	M	<35	HBO	Service	2 – 10	11-50	International
“David”	M	36-45	HBO	PropMain	2 – 10	11-50	Regional
“William”	M	46-55	HBO	PropMain	2 – 10	51-150	Regional
“Patrick”	M	36-45	HBO	Service	10 – 25	51-150	National
“Oscar”	M	46-55	University	Service	10 – 25	51-150	Regional

Note. Regarding the industry the organization operates in, “Product” stands for production, “Health” for healthcare and wellbeing, “Main” for property maintenance and “Service” for services.

3.4 Research instrument and data collection

To address our research question, we implemented in-depth semi-structured interviews. We opted for this research instrument since semi-structured interviews leave enough room to the interviewees to share their story, while simultaneously allowing the interviewer to ask follow-up questions, both spontaneously and according to the predetermined interview protocol (Miles & Huberman, 1994). Additionally, adopting semi-structured interviews facilitated the comparisons of codes and themes in the subsequent analysis phase.

The data was collected by interviewing nine owner/managers of SMEs that we selected based on their green transformational and inclusive leadership within the organization (see “4.2.2 B Corp”). The interviews were held in Dutch in May 2021 and took place physically at the participant’s offices or digitally via Microsoft Teams. The interview consisted of open-ended questions that were divided into three themes: 1) The history of the participant and its introduction to CSR / B Corp; 2) The CSR / B Corp organizational change; and 3) The potential of looking towards goals for the future. The interviews lasted on average 50 minutes, ranging from 35 minutes to 60 minutes. The interviews were recorded and transcribed verbatim, concealing participants’ identity and personal information. Ethical approval to conduct the research was obtained from the Ethics Committee of the University of Twente in April 2021. The names of the participating parties were anonymized and replaced by randomly selected pseudonyms. Personal data that were part of quotes have also been adjusted so that the identity of the participant (or people/organizations mentioned) cannot be traced from the quote.

Some examples of relevant questions asked during the interview were: (a) What message of the B Corp sessions do you remember most (& why)? (b) What problems did/do you run into regarding CSR implementation (& how did/do you tackle them)? (c) What goals have you set for the coming period (1-5 years and why these instead of others)? (d) How do you keep those goals alive (where do you get the energy to get started and to keep going)? The full interview protocol can be found in Appendix 1.

3.5 Data Analysis

We chose an abductive approach for this research. In abductive reasoning the objective is to discover plausible explanations (Bamberger, 2018), instead of validating a generalizable rule (deductive) or generating a probable generalizable rule (Bamberger, 2018; Saunders et al., 2009). In abductive reasoning, in contrast to inductive and deductive reasoning, a priori theory is only relevant as a basis for questioning theoretical assumptions or exposing anomalies that

require resolution and explanation (Bamberger, 2018). Abductive reasoning gives the researcher the opportunity to develop new or alternative conceptual frameworks with only a plausible conjecture and some insight into what this conjecture might mean (Shapira, 2011). On the one hand, a deductive approach could be useful, as it allowed us to test hypothesized motivations. However, we could have missed out potential motivations because we may not have been able to list them in advance (Saunders et al., 2009). On the other hand, an inductive approach, whilst difficult to implement in its purest form since an abundance of theories already exist to explain the phenomena considered in this thesis (Mathieu, 2016), still allowed the emergence of novel themes and relationships that could have enriched our current knowledge (Saunders et al., 2009). Additionally, abductive reasoning is seen as a great way to start with a real-world problem, draw on existing theories and change these to explain the phenomenon, resulting in a contribution to theory (Mathieu, 2016). It is exactly this that we have done in this study, by starting with what we knew about behavioral motivation and expanding that knowledge. The above-mentioned advantages and disadvantages of the three approaches have led to us opting for an abductive approach for this study.

Given its theoretical freedom and flexibility, we have chosen to analyze the data using thematic analysis (Braun & Clarke, 2006). To organize the data gathered in a structured way, this study used Gioia's method of first order concepts, second order / third order themes and aggregate dimensions (although in this study we will not form aggregate dimensions, as we don't aim to build theory) (Gioia et al., 2013). Thematic analysis was a method for "identifying, analyzing, and reporting patterns (themes) within data" (Braun & Clarke, 2006, p. 79) and followed six general steps. The first step was getting familiar with the data, which was done by transcribing and re-reading the data (Braun & Clarke, 2006). The second step was generating initial codes in a systematic fashion (Braun & Clarke, 2006), which corresponded to first order concepts of Gioia et al. (2013). Codes were formed using the words of the participant as much as possible. After the first round of coding, a second round followed to see which codes were, more or less, the same. To guarantee that the codes reflected the participant's story, the data was analyzed iteratively, resulting in removal, modification, or creation of codes. The third step was searching for second order and third order themes by collating codes on similar features (Braun & Clarke, 2006), similar to forming second order themes in Gioia et al. (2013). After these first steps, we began to compare the data, emerging codes and themes with the literature to see if it had precedents and/or added new concepts (Gioia et al., 2013). Theoretical saturation was reached when no new relationships, themes and dimensions arose during the data analysis and a workable set of themes and concepts was in hand (Strauss & Corbin 1998). During the

last interviews we saw a clear pattern and repetition in motivations emerge, resulting in confidence that saturation was reached. The fourth step consisted of reviewing the themes by checking their relation to the individual codes and the data set as a whole (Braun & Clarke, 2006). Up to this stage we applied a so-called "enforced ignorance", by not knowing the literature in too much detail, because it allowed us to look at the data with a more open mind, to avoid conformational bias (as much as possible) (Gioia et al., 2013). The fifth step consisted of defining and naming the themes (Braun & Clarke, 2006). The sixth and final step consisted of building the data structure and producing the report by again analyzing the data, selecting compelling examples supporting the codes and themes and finally answering the research question (Braun & Clarke, 2006; Gioia et al., 2013).

4 Results

From the data analysis, we identify four main driving forces leading to the motivation to adopt green and inclusive leadership behavior. Next to these driving forces, we identified one force that resists participants from adopting green and inclusive leadership, followed by one force to overcome this resistance. See Table 2 for the data structure of this study. In the paragraphs below, we interlaced both the first and second order themes to offer a clear and in-depth description of our data.

Table 2

Data structure of forces behind green and inclusive leadership behavior (based on Gioia et al., 2013).

First order codes	Second order themes	Third order themes
Liking a challenge Future oriented Doing things different Personal development	Stimulation	Personal values (Driver 1)
Believe in own goals Part of own identity Innovative / creative Autonomous / independent	Self-direction	
Contribute to a better world Importance of animals & nature Importance of health and wellbeing for all Balance in life Equality Frugality	Universalism	
Responsibility Helpfulness Community spirit / solidarity	Benevolence	

Humble Meaning of life Honesty Transparency		
Environment of growing up Experiences of starting at the bottom	Upbringing	Course of life (Driver 2)
Aversion monetary focus Dispiritedness of monetary goals	Unpleasant experiences with monetary maximization	
Improving efficiency Extension of services Improving quality	Value proposition	Business opportunities (Driver 3)
Attract and retain employees Increasing robustness of business model	Legitimacy	
Feeling that the world is in a major transition Meet direct demand / regulation Religious norms	Social pressure (society at large)	Social pressure (Driver 4)
Mismatch with close environment	Social resistance (close social environment)	Resistance
Seeking collaboration Seeking like-minded people Seeking involvement of others		
Feeling that the goal can't be achieved alone Lack / Influence of knowledge, money and/or time	Personal resistance	
Structure & systematic Recognition in B Corp Easy to understand & explain	Internal structure	Resource / Aid
Network with like-minded people Demonstrability of CSR Self-reinforcing	External network	

4.1 Personal values

First, a driving force that repeatedly came up during the interviews and was given as the primary reason for the intentions to engage in this behavior are the individual's personal values. The stories that the interviewees shared, show that they have a broad view of the world around them, in which they tend to look for a deeper meaning in their work and look not only at themselves, but also at their fellow men. This third-order theme of personal values can be divided into four second order themes, namely; 'Benevolence' that shows that there is a clear focus outside the person as an individual, taking into consideration its immediate environment, 'Universalism' considering the impact of choices on nature / society at large, 'Stimulation', that demonstrates the importance of a varied life in which they can challenge and continuously develop themselves, and 'Self-direction' which puts emphasis on the importance of being able to follow

your own goals and use creativity. These four themes came up in eight of the nine participants, in one of nine only the theme 'Stimulation' did not come up.

These second order themes are composed based on terms or synonyms that regularly emerged from the interviews and thus form the first-order codes. Where some quotes belong to only one second-order theme, there are also quotes that have common ground with multiple second-order themes. The following quote of Max, for example, underlined the importance of taking responsibility and setting a good example, while William outlines the importance of transparently doing what is right for a large group rather than pursuing self-interest at the expense of others:

“Leaving the world in a better state than how you found it when you were born, that's it [...] So, if everyone takes their own responsibility, I will welcome that [...] You have to set a good example yourself in that sense.” (Max)

“Profits are necessary to innovate, but it is not a goal on itself. Having a nice company, where all employees can work with great happiness, where you have an excellent CO₂ value attached to your company, so means little shadow cost, little pollution, no weird stuff; things like that. That appeals to me much more than anything else.” (William)

Although interviewees are aware that they cannot solve major problems alone, they find it is important to try and take responsibility to contribute to society, as summarized below by David and Jackie:

“If you then look at such a story like B Corp, and then in a utopian situation: Suppose companies were to conform to that, then you will really make an impact! So yes, a good environment starts with yourself, as cliché as it sounds, but it is true: If you don't do it, no one else will either. So, that's why I think it's important to be involved.” (David)

“It's also important to do something for other people and even if it's just something like training at the local football club, it doesn't matter, but that's part of keeping a livable society, so, you are part of that too.” (Jackie)

Next to this, the interviewees really believe in the goals they set for themselves, such as optimizing positive impact on society or being CO₂-neutral, and that they are motivated to

follow them. It is the direction they choose for themselves to follow together with the principle of not getting distracted or demotivated by criticisms. Aron states that as the CEO, you must dare to make choices, while Max communicates how he deals with nay-sayers:

“So, I think you just have to set a certain direction, right, that suits the company [...] I do believe in that; you just have to dare to choose what you stand for.” (Aron)

“People sometimes tell me, while grinning a bit: ‘Well, nice and all, but in the real world there is a harsh performance-culture and blah blah blah’... Yes, I understand that too, because I live in the same world. However, I don't have to do what others do and vice versa: everyone has their own responsibility to choose how to react to things.” (Max)

Similarly, Jackie adds the following message when it comes to following her goals, ignoring criticism or negative thoughts stating that for her, thinking in opportunities, rather than risks is the way to life by:

“Yeah, and you know, by nature, I'm someone, I just don't see any bears in the road, I just don't see them, so I never lie awake, I just don't know that. Yes, I only see opportunities, I only see opportunities! There are people who lie awake day and night worrying, I just really don't know that [...] So, I really keep the motivation, because I really believe in what we do and that it is just the way.” (Jackie)

The following quote from Frank nicely summarizes that his motivation to adopt this behavior is not directly driven by any personal future benefits, but that he sees it as a challenge he must take on to contribute to a better world for the next generation:

“This is not an era of change, but it is a change of era”. So, this is really, a really, a “huge” change that's going to come, that I'm probably just initiating, but that you will fully experience. And in the end, I also see it as my task, so to speak, to actually bridge the gap to a different way of working and looking at the world differently, for the younger generation. And well, that does give you energy. So, I think that's very nice.” (Frank).

Another quote of William also indicates that the accumulation of personal wealth should not be the goal, and that contributing to solving problems for other people and next generations is what drives him in his choices in today's world:

“Guys, making a profit is fine, no problem at all, but whether you have 100.000 or 200.000 euros in the bank, for example, doesn't matter. We can better use that 100.000 euro to benefit the system so that we can all keep living in a very pleasant way for a very time, for my children and possibly your children in the future, on this fragile little ball where we all are right now.”
(William)

Next to this broad vision, participants are also attracted to the challenges that goes along with doing things different than a majority of organizations. A great example is given by Patrick, who gets his energy from challenging the market with innovative ideas, while Oscar also deliberately chooses a difficult path to take on the challenge:

“It also drives me to be able to take those steps every time, but also to be able to keep it workable and pragmatic. So, if something is not there, then we don't capitulate immediately, but then it could also be too early for something and that we might get around to that in the next phase [...] So that's, that's something that drives me, to simply, always try to challenge the market.”
(Patrick)

“I also have something of a missionary in me, so I always search and in hindsight I always end up in environments that don't fit me the most as a person [...] because I like to show that things can be done differently.” (Oscar)

4.2 Course of life

Contributing to a deeper understanding of the motivation behind their behaviors, the interviews also focused on another key driver addressing why exactly these values, instead of others, are so important to them, which resulted in the third order theme called: ‘Course of life’. This third-order theme contains happenings during the lifetime of the individual that contributes to the motivation to adopt green and inclusive behavior today. This third-order theme can be divided into two second-order themes, namely, ‘Upbringing’ and ‘Unpleasant experiences with monetary maximization’. Participants indicate that the place where they were born and the

environment they grew up in, influenced which values are important and thus what they see as ‘normal or desired’ behavior. At the same time interviewees also indicate experiences during their lives where they were confronted with goals based solely on profit maximization (while losing sight of other aspects that are important to them), of which they have unpleasant memories. An individual its upbringing and unpleasant experiences with monetary maximization thus factors that have influenced the extent to which certain values are important to participants and because of that, which behavior they aspire to adopt.

Regarding the first theme, the following example given by Aron explains how the environment he grew up in and the way he was raised, influenced his view on what is important in life:

“I think your background always plays a role. Look, for example, I grew up in [place of childhood], I lived there until I was twenty... I think it also makes a difference whether you live in Amsterdam or rather close to nature... I also don't really come from a background and family of, you know, that the biggest image of success is a big house, big car and a lot of holidays. But also, always, yeah, trying to find a little depth, like the question: why are we doing this?” (Aron)

In addition, Oscar added that through his own life experience of starting at the bottom, he kept believing in himself and after working hard, he has achieved great success, which is something that fuels his social focus, wanting to inspire and motivate others to maximize their own potential:

Author: “So you started at the bottom, and you had to make sure that you got somewhere in life. You have, in your own life, experienced how far you can come with that believe, so you want to convey that to someone else too?”

“I think, I think it’s very nice that you call it that way, because that’s actually what drives me more and more deeply... As a human being, I usually have fun with that; Making people do things they once thought: ‘I’m never going to do that, that’s not me!’ [...] So challenging people to realize just how much is possible.” (Oscar)

The following quotes by Oscar, Max and Frank provide an insight into how the experience of a mere monetary focus led to internal friction among our participants:

“Of course, I also had an ego period, because I also really thought like, in those corporate times: let’s work really hard, make sure you earn crazy amounts of money, blah blah, that kind of stuff. But I almost always argued with myself, because it just didn't feel right.... But money is like drugs and alcohol, it can also be very addictive” (Oscar)

“The moment I concluded: "they only want to earn money here", I didn't like it anymore [...] So the moment I mentally gave up was the following: Person X told Person Y: "you earn too little!". And I had just looked it up, on average +500.000 euros. I thought: "Fuck you dude, too little, are you crazy?!". And then Person Y asked: "But how much should I earn?", to which Person X says 1,000,000 pounds, instead of euros! And then, it was done. [...] Then I thought: "Yeah, fuck it, this won't be it".” (Oscar)

“If you work for listed companies, on December 31 it’s hosanna and January 1 the goal is: +10% and good luck with it. And already then I had a sense of meaninglessness in me like: 'what am I doing this for? This is not something I want to do till I’m 65 years old.’” (Max)

“We really wanted to go for quality. Quality in care and treatment, but that was at odds with a number of colleagues, who really only wanted to make money.” (Frank)

4.3 Business opportunities

The third driving force that emerges from the interviews as a third order theme are outcomes or effects from the adoption of green and inclusive behavior. A majority of the participants indicated that the desired behavior has or will have business benefits. These business benefits can be divided into two second-order themes: first, the ‘value proposition’ of their organization by means of expanding services, increasing quality and/or raise efficiency and second, the ‘legitimacy’ of the organization by improving its image what enables attracting and retaining employees and customers in order to make the business model robust for possible future changes. The two quotes from Patrick below indicate that outcomes of green and inclusive leadership behavior offers both opportunities to expand the range of services and helps to secure a robust revenue model for the future, which certainly contributes to the desirableness of the behavior:

“You also know that society finds this important and that certain parties and certain types of customers value sustainability, circularity and social return, so you automatically shift to a certain network, so to say. And that network appreciates that added value much more and if they appreciate it more, we automatically get a better grip on a healthy revenue model.” (Patrick)

“I actually have a very simple reasoning: if we can do things smarter, more efficiently or economically, at a higher or at least equivalent quality, while simultaneously helping the earth and doing good for your fellow human beings, then it's just better.” (Patrick)

A similar argument is given by David, who indicates that providing service that contributes to sustainability is very difficult for one-time customers in his industry, so the company focuses on long-term relationships by offering total-package deals, to really work on sustainability, also to be profitable in the long run:

“In our core activities we try not to look at a one-off service, but we want to look at the long term. So, what is your intention with the property? [...] What is your strategy and how can we respond to it in the long term? [...] Then you can really start looking at sustainability.” (David)

For most participants, this emerges as a factor that strengthens the motivation, rather than primarily being a trigger. However, a quote from Paul also suggests that adoption of behavior itself influences how he came to view things over time:

“Look, I've been working here for about five years now and if you work here and if you are confronted with this way of working and go along with it, then at some point you just can't do anything in another way anymore. It just becomes very normal.” (Paul)

A similar indication was given by Patrick, who explained that when he first came into contact with B Corp and its ideas in 2015, he thought it was a bit woolly, but over time, as he becomes more and more involved in the world of sustainability and social return, his attitude towards the behavior changes too:

“You just end up in some kind of network. That's when I actually came into contact with it [B Corp]. I thought it was interesting but also a bit woolly and we actually had other things that

were more urgent and important. But, because you are getting further and further in the world of sustainability, circularity and the social community, you are also increasingly dealing with all kinds of certificates [...] And, right now, I don't think it's woolly anymore.” (Patrick)

4.4 Social pressure

As a fourth and last driver, participants indicate that external forces contribute to their intention to adopt green and inclusive leadership behavior. These external factors are not so much at an individual level but at the broad societal level. The feeling that the world is undergoing major changes (in areas such as climate, biodiversity, society, and politics) is a recurring theme for four of the nine participants during the interview. This feeling is fueled by scientific findings and media coverage. In addition to this, meeting customer expectations (as is partly reflected in the quote of Patrick above), laws and regulations, and religious beliefs also play a role in the intention to behave. This (constant) exposure leads the individual to develop a certain view in which they perceive that the socially desirable behavior is in line with the individual's desired behavior, strengthening motivation. Just like the quote of Frank, that started with *"This is not an era of change, but it is a change of era"*, the following quotes of William and David show that participants are convinced that the world is a major transition:

“So, it's mainly for your generation too [...] So, you're going to have a harder time. In that sense, prosperity as we know it, is not inexhaustible. We can't keep plundering this planet. Of course, we all think we can, but it has just been scientifically proven that a number of raw materials are just at the end of the mining period, there is simply no more: when it's gone is gone!” (William)

“Yes, things you see and feel, that the world is in transition. If you also see what is happening with the climate, all those wildfires, whales that just wash up, ice caps that melt [...] Yes, then I really have the idea that we are not doing well together.” (David)

Feelings regarding these unpleasant events that are going on in the world contribute to the urge to work on a solution, for example through environmentally friendly business practices and therefore corresponding leadership.

4.5 Resistance

Next to these four driving forces of motivation, a third-order theme of 'resistance' emerged based on the interviews. This force influences the extent to which motivation leads to the actual adoption of behavior by demotivation. This third-order theme is divided into two second-order themes: 'social resistance' and 'personal resistance'. While at the societal level there is positive pressure towards green and inclusive behavior, at the individual level this is the opposite. Participants indicate that from their immediate environment, now or in the past, they have experienced the feeling that they were more likely to be opposed, instead of being reinforced in their intention to adopt the intended behavior, giving the feeling of being a lone voice crying in the wilderness. This social resistance also works through to personal resistance because the individual becomes demotivated. This mismatch can also be found in the quotes about negative experiences with profit maximization goals stated earlier. This feeling of a mismatch with the immediate environment varies from inconvenient or challenging as explained by David, to quite toxic and nauseating as explained by Frank:

“The only thing you notice is that the clients still need to be made enthusiastic to start working in this way, because for them it is of course a culture change.” (David)

“It has to do with working in a team where there were no equal values, which is very sickening, really. And there were also strategies like backroom politics and manipulation, you know, so that's, that's not funny... So somewhere there starts a process where you eventually say: you know, I have to get out of here.” (Frank)

It is therefore an important factor for all participants that influences the intention to behave: the desire for collaboration and like-minded people. All participants indicated that this is a crucial catalyst for them that contributes to the intention to behave and keeps this intention alive as also mentioned by William:

“What you do see now is that, if you no longer see, no longer meet each other, it is quite difficult to stay motivated, because you are also sucked away by the daily routine.” (William)

As an addition to that, the answers of Frank and Oscar when asked about how they keep then keep the motivation alive to just keep doing this day in, day out, shows that working together with like minded people are important for them:

“By joining the right tribe. To find the right tribe of people who would like to in the same direction as you and for that, yes, we're just grateful for that.” (Frank)

“What I always look for in transition is: Do you have a minimum level of support? So, do you think you can really move forward? [...] because, if you want to get started with this, especially get started with those people who have some degree of interest in it.” (Oscar)

The reason why the desire for collaboration and like-minded people is such a crucial catalyst, is related to the fact that owners / managers of SMEs know that they do not have the knowledge, time and money, like large multinationals, to make a big impact on their own. The realization that they cannot solve major ecological and social problems on their own contributes to the fact that they 'want to get others involved' and that they look for 'like-minded people' to start a movement through 'collaboration' to keep the motivation and goals alive. This craving for collaboration and like-minded people is also nicely captured by David:

“Well, what I really think was unfortunate was that those [B Corp] sessions were over. Because that is of course very nourishing, it keeps the fire burning, so to speak. That why I have also said: if there is something again, I would like to participate again. Let's say you organize something twice a year or so. And if it costs something, well, that's no problem either, but I'd like to stay in such a network.” (David)

Nevertheless, it also appears from these interviews that one rule will always stay unequivocal and that is: “Without profit, there is no future for the organization, thus no impact at all”. Of course, this is not new and obvious, but as becomes clear from Max's quote, is that a certain profitability of the organization is needed to be involved with green and inclusive leadership and CSR at all:

“You should also have the time and space for it, in the sense that you also have to earn enough money to be able to think about this, because if you can only just manage it financially, then you can't afford to think about it.” (Max)

Oscar further contributes to this reasoning by admitting that he can follow up on the motivation that drives him to this type of leadership, because he has a certain level of prosperity that allows

him to engage in this. Below a certain level of prosperity, you can still have so many ideals, but survival will always be a priority over living:

“I also have to be honest; it is of course also luxury talks in a certain sense; I can say those things now. If I had become a carpenter, I would have had to do very different things. So, I also realize that I can talk out of luxury.” (Oscar).

4.6 Tools and resources

To convert their motivation into behavior as successfully as possible, participants look for tools that they can use. There are several external resources that can be used, but for this group, B Corp is the resource used as they see it as the most holistic one. B Corp helps them to counter both social and personal resistance. All participants unanimously underlined that B Corp offers handles to convert motivation into behavior by means of its knowledge and skills. The network aspect of B Corp also offers the solution in finding like-minded people, which in turn contributes to keeping the motivation alive. As explained by Jackie and Patrick, this structure and knowledge offers new insights into how they can look at their organization and provides handles for converting intention into actual behavior:

“Why I especially wanted to participate is to look at: ‘what else is needed to get this secured? Because we do a lot, but is it also written somewhere?’ [...] We were like: ‘yeah, we will see and mainly use B Corp as a handy tool to move forward with the steps we want to take’ [...] It has been very helpful that you have something to hold on to, because of the assessment [...]” (Jackie)

“It was also looking for B Corp, as a kind of benchmark by which we can compare things on a measurable scale, so to say like: we are doing this well, or this can be done better, or with that we can learn from other parties.” (Patrick)

In addition, B Corp helps owner / managers of SMEs to find that kind of people they may not find in their own network. They feel they want to do things differently, but changing people's behavior is not achieved overnight, and as mentioned earlier, there always is the temptation to fall back into the daily routine. The network aspect of B Corp thus contributes to addressing

that desire for like-minded people and collaboration to create synergies and keep motivation alive, as also explained by William and Aron:

“To me, B Corp is a group of like-minded companies who know where to find each other and who can help each other to accelerate.” (William)

“Yes, of course, it is officially some kind of certification, but they also really present themselves as a community [...] Yes, it really is, as far as I know, only B Corp has that... That is also a goal of mine, that you can also learn from other entrepreneurs and inspire each other.” (Aron)

When the certificate has actually been received, it also serves as proof to the outside world to show that you as an organization have actually implemented change, which strengthens the organization’s legitimacy, as stated below by Frank, followed by the opinion of David, regarding proof of sustainability and social return:

“And I also think that as a B Corp organization, and we are not there yet, but we are really going to become one, you show to the outside world, also to the younger generation, that you we really handle things differently, and treat employees differently and it is useful that you can show that at the front and that you have a good story along with it, so that you can attract talent to your organization. I really believe in that.” (Frank)

“The world is changing, and people want to do things differently. And then you have to respond to it [...] that is becoming increasingly important, as a company you ultimately want to have a sustainable image, I think, because otherwise it will be your undoing in the end.” (David)

In this sense, it shows that B Corp could be seen as a means through which these owner/managers (try to) turn intention into to behavior, by (partly) removing social and personal barriers. In line with the idea of B Corp, these people do not see profit as a goal, but as a means to make a positive contribution to employees, customers, society and the environment.

5 Discussion

5.1 Green and inclusive leadership behavior and TPB

During this research, we focused on the question: What drives SME leaders to adopt green transformational leadership and inclusive leadership behaviors? To answer this question, this research implemented TPB as a well-established framework to understand the underlying motivation to behavior. Based on the interviews, we find strong indications that the TPB is a suitable model for predicting green and inclusive leadership. We found evidence for all three determinants of intention, followed by two insights that expand our understanding of these determinants and the TPB. These will be discussed below.

First, the interviews show that when an individual has a positive evaluation of the desired behavior, the individual is more likely to have the intention to adopt the behavior than if the individual has a negative evaluation of the desired behavior, confirming the first pillar 'Attitude'. Out of many, for example Jackie's, and Oscar's quotes (p. 22 and 24) show that the participant has a positive attitude towards green and inclusive behavior as it is aligned with what they find important in life, in Jackie's case helping others, while for Oscar, it is showing that doing the right things can be done.

Second, we find evidence that the individual has certain beliefs about socially desirable behavior. Participants indicate the desired behavior through their perceived social expectations (normative beliefs). In addition, they also indicate that they are influenced by external sources as business relations (Patrick, p. 26), science (William, p. 27) and media (David, p. 27) in their perception of which behavior is socially desirable behavior. This confirms the second pillar, 'Subjective norm'.

Third, we find evidence that the degree to which the individual has an expectation that he or she can perform the behavior correctly and the behavior also achieves the intended goal contributes to both the strength of the intention to perform the desired behavior and the actual adoption of the desired behavior, with which we also confirm the influence of the third and last pillar: 'Perceived Behavioral Control'. William's and David's quote (p. 29 and 30) shows that lack of meeting and collaborating with like-minded people has negative influence on their motivation and adoption of behavior, while Max (p. 30) also states the importance of money and time on motivation and adoption of green and inclusive leadership. By studying green and inclusive leadership behavior within SMEs we have expanded the use of TPB to a context in which it has barely been used before.

Our research also shows that external tools / resources, such as B Corp can have a positive influence on subjective norm and perceived behavioral control (and thus behavior) in the case of green and inclusive leadership. B Corp does this mainly in two ways; 1) through the structural approach and system that reinforces the perception of control of the desired behavior, shown by Jackie (p. 31) and Patrick (p. 31), and 2) through the network aspect that contributes to the perception that the behavior is socially desirable as shown by William (p. 32) and Aron (p. 32). By including the factors mentioned in this study in future research into green and inclusive leadership, we hope to contribute to a high predictable validity of this behavior. With this we hope, at least for green and inclusive leadership, to provide an answer to the criticism regarding predictable validity mentioned in the studies of [Armitage and Conner \(2001\)](#), [Rivis and Sheeran \(2003\)](#), and [Sheeran \(2002\)](#).

Besides the original model of [Ajzen \(2012\)](#), this research also yielded two new insights that expands our understanding of the TPB (see **Figure 2**). Firstly, what emerges from this research is that personal values represents the main driver of motivation towards green and inclusive leadership behavior by the participants, while usually, personal values are considered as a background factor for motivation to behave ([Ajzen, 2011, 2012](#)). Following the codes related to personal values, in this study we connected them with [Schwartz's \(1992, 2012\)](#) value theory and used his theory to categorize the emerging values into themes. Based on [Schwartz \(1992, 2012\)](#), we see that the personal value themes 'Universalism' and 'Benevolence' fall within the 'Self-transcendence' domain and 'Self-direction' and 'Stimulation' within the 'Openness to change' domain, both of which thus have a positive evaluation of green and inclusive leadership behavior. According to [Schwartz \(1992, 2012\)](#), our values form the bases that underlie our attitudes and actions, so we view certain behaviors as positive when it is in line with personal values that are important to us. Indeed, every individual holds a combination of all ten basic human values, but these are varying in different degrees of importance, for different people ([Schwartz, 1992, 2012](#)). In line with this reasoning, we propose that, all other factors being equal, individuals who prioritize values of self-transcendence and openness to change over values of conservatism and self-improvement will have a more positive attitude toward green and inclusive leadership and thus a stronger intention (motivation) to adopt green and inclusive leadership behavior than individuals who prioritize values of conservatism and self-improvement over values of self-transcendence and openness to change. A similar conclusion, although not specifically on green and inclusive leadership behavior, is presented by [Torres et al. \(2016\)](#), who found that most of the behavior was positively predicted by the respective value that would motivate it, and negatively by the opposite motivational type and

Bardi & Schwartz (2003) found that the strength in the relation between values and behavior varies for different values, as it is influenced by normative pressures to perform certain behaviors. Additionally, the paper of Zhou et al. (2013) found the influence of self-transcendence values on the relationship between attitude and PBC on intention to buy organic food, while Vermeir and Verbeke (2008) in their study found that different value orientations yield different strengths in the relation between determinants and the intention to consume sustainable food.

Second, we propose an extension of the TPB model regarding the causal direction of components. As the theory describes, attitude, subjective norm, and PBC determine intention, which in turn determines behavior. However, we see in the results that the behavior itself and its outcomes influence both attitude and the intention to perform the behavior over time. Paul's quote (p. 27) indicates that the relationship works the other way around for him; the effect of the behavior is believed to be positive, which influences his view on the behavior (behavior > attitude). Secondly, Patrick's quote (2nd, p. 27) shows that because he repeatedly deals with this behavior, his intention to behave and his attitude towards the behavior is also affected (behavior > intention & attitude). Based on these findings, we propose to change the direction of some causal relationships in TPB to include reciprocal causal relationships that add the relationship of behavior on attitude and behavior on intention. Sussman & Gifford (2019) also suggested the reciprocity of intention on attitude and subjective norm, while van Wee et al. (2019) also found evidence for reversed causality between behavior and attitude. Additionally, Van der Werff et al. (2014) found that green identity, one's own perception of being "green", can be strengthened by reminding people of past environmental friendly behavior, which is similar to the influence of behavior on attitude. Hence it seems that the causal relationships in the TPB model have a reciprocal character (determinants to behavior and behavior to determinants) rather than a linear character (determinants to behavior only).

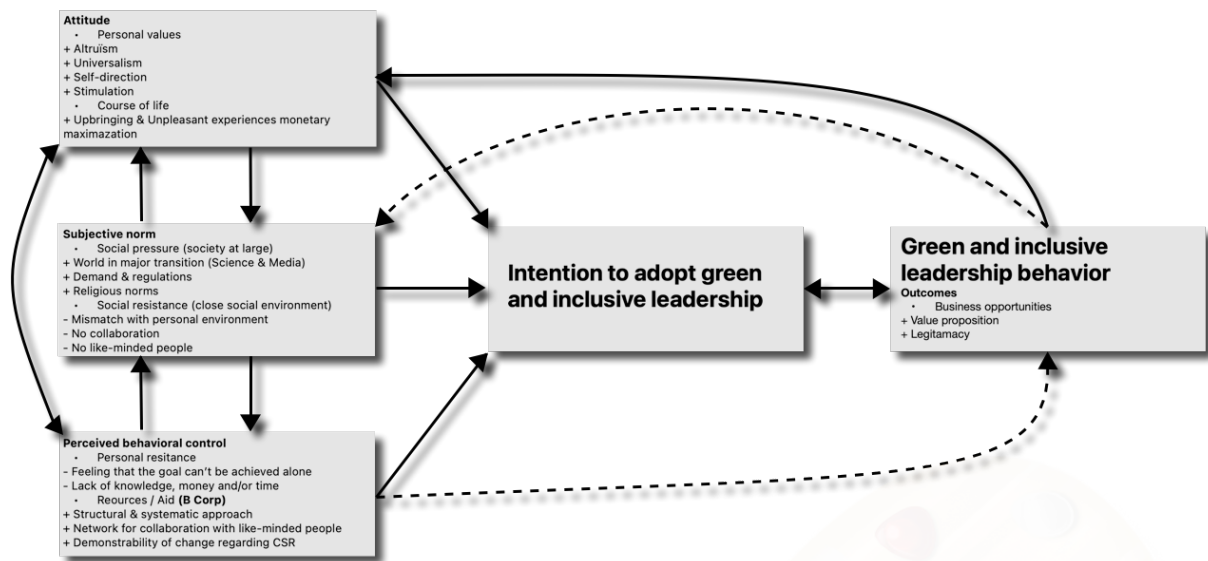


Figure 2: Extended version Theory of Planned Behavior (Ajzen, 2012) regarding green and inclusive leadership behavior of owner / managers within Dutch SMEs.

5.2 Practical implications

Next to the contributions this study makes to literature, it also provides practical knowledge for both SMEs and third parties regarding motivation to adopt green and inclusive leadership behavior and CSR. The data structure and extensive codes provide insights into motivations of leaders that can be used by management teams of other SMEs to reflect on their own motivation, behavior, and organization. The insight that green and inclusive leadership can be combined with business benefits may be an extra trigger for many owner/managers to delve into this topic. Based on the results of this study, organizations can devise a plan for their path towards green and inclusive leadership. An organization could start with evaluating its management (and employees) based on the Schwartz Value Survey (SVS) to gain insight into whether there is common ground for the direction of green and inclusive behavior in the first place. Likewise, the SVS can be used during the recruitment and selection process to ensure that new employees fit the direction of the organization. An organization can also mirror the motivations and resistances stated in this study to its own organization to find out where there is work to be done if it wants to achieve the goals. In addition, it is also interesting for third parties, because they can assess their relationships based on the results (which barriers do we see with this client and which values drive this organization), to determine which relationships are more likely to pursue green and inclusive goals. Consulting firms can also use these results to help clients who are sympathetic to CSR, but who do not know how to translate this into concrete behavior by helping them removing barriers and responding to customer needs.

5.3 Limitations & Future research

As all research, this study is not without limitations. These mainly concern the number of participants and participating companies, the context in which the study was conducted and the population from which the sample was taken. First, the results cannot be generalized for the entire population because the number of participants and participating companies is very small compared to the total population. Thus, future research on the motivations behind green and inclusive leadership could test the propositions made in this study using a large and representative sample to confirm, refute or modify these propositions. Secondly, all participating parties are of Dutch nationality and located in the east of the Netherlands, which means that different results can emerge in a different context, for example due to cultural differences. Hence, future research on the motivations behind green and inclusive leadership could focus on studying different national and international contexts to find out what the influence of culture is motivation. Finally, for this study, the sampling used parties associated with the audit firm and B Corp certified / in the process of certification as green and inclusive leaders, which means that there may be other populations (using other criteria) that could also be regarded as green and inclusively leading, who may have other have motives. Therefore, future research on the motivation behind green and inclusive leadership could look at other selection criteria than B Corp, to see if the drivers of motivation differ.

5.4 Conclusion

This study aimed to explore drivers of SME leaders to adopt green and inclusive leadership behaviors. The results of the interviews show that the motivation to adopt green and inclusive leadership is primarily driven by the relative importance of personal values in the domain of [Schwartz's \(1992, 2012\)](#) 'Self-transcendence' and 'Openness to change' over personal values in other domains. The relative importance of these values over other values is influenced by life events, social norms, and behavioral outcomes. At the same time, motivation is also negatively influenced by external (social opposition) or personal (lack of knowledge, time, and money) factors, which could mean that although the intention is there, the actual behavior is absent. B Corp could serve as a means to (partly) eliminate some negative factors through the network aspect that contributes to the perception that the behavior is socially desirable, and through the structural approach and system that reinforces the perception of knowledge and thus believe of control. In line with these findings, we propose that the relative importance of personal values

in the domain of [Schwartz's \(1992, 2012\)](#) 'Self-transcendence' and 'Openness to change' values over personal values in other domains, are the driving force behind intention to adopt green and inclusive leadership behavior for owner/managers of Dutch SMEs. Second, we propose that the causal relationship in the Theory of Planned Behavior is reciprocal from behavior to intention and behavior to attitude as it appears that adoption of green and inclusive leadership behavior itself, can influence intention to behave in the future and, over time, it can influence the attitude towards behavior.

The direction of this study was chosen based on the urgency and significance of the topic it addresses, namely: contributing to a solution to climate change and social inequality. Therefore, we hope that the subject of green and inclusive (leadership)behavior within organizations will receive more attention in the future, both in literature and in practice, to keep this earth livable for many generations. In line with this thought, we would like to conclude this thesis with the following quote:

“We need to rediscover how to be sustainable and move from being apart from nature, to becoming a part of nature once again” – David Attenborough in “A Life on Our Planet”.

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Appendices

Appendix I - Interview protocol

1. Introduction (Breaking the ice, introducing, explaining the interview purposes)

- 1.1 Can you tell me about yourself (study, career, hobbies, how long have you been working here? What do you like the most here? Why?)
- 1.2 How did you come into contact with [Accounting firm] and B Corp?
- 1.3 What was your first reaction to B Corp (and why)?
- 1.4 Why B Corp and no other certificates or systems for CSR? (Why do more than necessary?)

2. What has B Corp brought you and how do you deal with change?

- 2.1. Which message from B Corp (sessions) do you remember most/has stuck the most (and why)?
- 2.2. How do you think employees reacted to this (& how do you deal with this / get them on board)?
- 2.3 What problems have you encountered in implementing CSR within the organization (and how did you tackle them)?

3. Looking at the future

- 3.1 What goals have you set for the coming period (1-5 years and why these instead of others)?
- 3.2 What is needed to achieve these goals (from your side and the side of the organization, how do you plan on doing this)?
- 3.3 How do you keep those goals alive (where do you get the energy to get started and keep going)?
- 3.4 Are you confident the goals can be achieved? (What is influencing this?)

4. Closing

- 4.1 Is there anything I may not have asked you, that you find important and would like to add to our conversation?