# Master Thesis

*Predictors for effective communication between managers and employees during CSR activity implementation.*

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# Abstract

Over the past years, more and more attention is given to the human influence on climate change, sustainability, and social inequality. These factors have stimulated the upswing of Corporate Social Responsibility. Many studies have confirmed the importance of communication during CSR activity implementation within organisations. But how can organisations effectively communicate CSR change within the organisations? The aim of this study is to explore the predictors for effective communication between managers and employees during CSR activity implementation. Following an abductive approach, we answered the research question conducting semi-structured interviews with managers and employees from ten different organisations in the Netherlands to gain insights in both the perspective of the manager and employees. These interviews were analysed and structured using Gioia's method. 'Organisational culture', 'Responsibility', 'Trust' and 'Motivation' were found as predictors for effective communication between managers and employees during CSR change. Therefore we propose an extension of the original Change Communication model of Husain (2013). Second, we insinuate that the motive to conduct CSR for a manager has influence on the used communication strategy towards employees.

*Keywords:* Corporate Social Responsibility, communication, change communication model, B Corporation

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# 1. Introduction

Over the last decades, many studies have focused on the implementation of Corporate Social Responsibility (CSR) and employee-CSR relations (Onkila & Sarna, 2021). The concept of CSR has attracted worldwide attention and many governments have assumed responsibility for improving the population's living conditions. Furthermore, society has grown in social consciousness, social responsibility, and greater awareness of human rights (Jamali & Mirshak, 2007). There is a growing recognition that organisations worldwide play a substantial role in society's overall health and functioning (Asif et al., 2013). CSR can even positively impact organisations' financial results, as these organisations pursue their predetermined CSR objectives (Wang & Sarkis, 2017). Furthermore, according to Skare and Golja (2014), Corporate Social Responsibility firms are important for economic growth. Recently, CSR received a new boost with the emergence of B Corp. The B Corp certification is a designation that an organisation is meeting high standards of verified performance, accountability, and transparency on factors from employee benefits and charitable giving to supply chain practices and input materials. These reasons contribute to the fact that the popularity of CSR in academia and practice has grown substantially over the last few years.

In literature, many definitions are used for CSR. Although most available definitions apply different phrases, they are mostly congruent. This makes the lack of one universally accepted definition less problematic than it might seem at first sight (Dahlsrud, 2008). To avoid ambiguity and confusion, a clear definition of CSR is formulated according to the Commission of the European Communities (2001): "CSR is the concept that a business or organization is responsible for its impact on all relevant stakeholders. It is the continuing commitment by organisations to behave responsibly and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large" (Dahlsrud, 2008, p.7).

Communicating CSR activities is an important element for organisations since they want to provoke positive public relations outcomes such as legitimacy and reputational capital (Dhanesh, 2014). One of the approaches for an organisation to examine CSR and its communication with its stakeholders is the functionalistic approach. With this approach organisations actively engage and communicate their socially, environmentally, ethically and economically responsible policies and actions.

However, most of the conducted research about CSR communication focused on external stakeholders (Wigley, 2008), yet employees have been identified as an important internal stakeholder group with respect to CSR, as they could become highly engaged advocates and ambassadors of a responsible organisation (Dhanesh, 2014). Employee engagement is pivotal to organisational success and generates multiple benefits such as increased productivity, decreased attrition and increased internal reputation (Albrecht et al., 2015).

Therefore, it is of importance that whilst implementing CSR activities within the organisation, employees are involved and engaged in the implementation process. One of the key drivers of employee engagement includes the (internal) communication between managers and employees during this CSR activity implementation process (Jiang & Men, 2017). Thus, leadership and employees' response to change play an important role in order to create a better understanding of the communication between managers and employees during CSR activity implementation. Furthermore, the article of Gibson et al (2020) discussed that CSR in general is undertheorized and acknowledged the need for new theoretical development for dominant issues in the CSR field. Furthermore, theories related to signalling and communications and the effects of these on stakeholder perceptions and actions are one of the recommendations for theoretical advancement in this area (Gibson et al., 2020). Thus, based on the lack of studies into the interactions and communication during CSR change within organisations, there is a gap in our understanding of what predicts effective communication between managers and employees during CSR change.

But what makes communication during CSR change different from other organisational change communication? According to Osagie et al. (2016), it is the normative nature of CSR that separates it from other organisational changes. CSR involves a more normative change, which also includes people's personal values but especially balancing personal ethical values and business objectives (Osagie et al., 2016). Whereas for example, an organisational structure change is more business-like and contains a more commercial aspect. CSR is more about how your, or the organisations', behaviour affects society and the environment. Thus, the communication required to effectively implement such a CSR change may be more normative in nature than other organisational changes.

Therefore, this research focuses on the predictors (amplifiers or variables that promote the communications) for effective communications between managers and employees for CSR activity implementation. The following research question is formulated:

*"What are predictors for effective communication between managers and their employees during CSR activity implementation?"*

By addressing this research question, this thesis contributes to the current literature in multiple ways. First of all, the article of Gibson et al. (2020) highlightes the necessity for further theoretical exploration for key CSR-related concerns. One suggestion for theoretical development in this field is the use of theories about communication and the impact of these on employees' perceptions and behaviour.

Furthermore, Jiang and Men (2016) state that a more comprehensive understanding of how leadership and communication drive employee engagement. The insights of this research contribute to this by clarifying predictors for effective communication between managers and employees.

Besides the theoretical contributions, this research also has practical contributions. Managers can benefit from the results of this research by making use of, and preparing themselves for, the predictors that support effective communication between them, and their employees. Ultimately, this can increase effectiveness when managers want to implement CSR activities in the organisation.

## 2. Theory

### 2.1 Corporate Social Responsibility

Many customers nowadays expect goods and services that are environmentally friendly (Laroche et al., 2001). Many organisations worldwide face pressure to express themselves about social and environmental problems from all different kinds of stakeholders, e.g. customers, employees, and governments (Pekovic & Vogt, 2021). Furthermore, an obvious driver of corporate interest in CSR is the belief that implementing CSR activities is good for business (Lindgreen et al., 2009; Kotler and Lee, 2005). According to Hernandez et al. (2020), who conducted research focusing on CSR and the economic performance of small, medium,

and large organizations, there indeed is evidence that CSR significantly improves the economic performance of organisations. Implementing non-economic factors in the organisation can create a competitive advantage as well. It can lead to differentiation from its competitors and can contribute to the process of building a better reputation and image (Fombrun & Shanley, 1990). Lastly, CSR activities are adopted because of growing evidence that customers are willing to give incentives to socially responsible organisations. The most obvious example that costumers are more willing to give incentives to socially responsible organisations is that some customers are willing to pay higher prices for products made by ethical organisations (Creyer & Ross, 1997). However there is some uncertainty in research the question of when and which business activities should count as responsible CSR practices. The following CSR definition should clear up any confusion. Generally: "CSR represents the continuing commitment by organizations to behave responsibly and contribute to economic development while improving the quality of life of the workforce and their families as well as the local community and society at large" (Dahlsrud, 2008, p.7;). Examples of CSR activities could be if an organisation decides to become more energy efficient, or decides to produce their products in a more sustainable way, or donate to medical research. In order to determine whether organisations actually exercise CSR practices, there are multiple measurement methods. One method which is used in many previous studies is the "Tripple Bottom Line" method (Elkington, 2018). This model exists out of an economic, social, and environmental dimension. The economic dimension is the way in which firms attempt to anticipate towards issues such as product quality, product safety, and customer satisfaction that could occur in their interactions with the stakeholders (Torugsa et al., 2013).  The social dimension refers to conducting fair business practices for the labour, human capital, and community (Alhaddi, 2015; Elkington, 1997). Lastly, the environmental dimension refers to the innovation, pollution prevention, and environmental leadership of an organization (Buysse & Verbeke, 2003).

## 2.2 Effective communication during change

The uncertainty associated with the process and outcomes of change is one of the most difficult aspects of the organisational change experience for employees (DiFonzo & Bordia, 1998). The ambiguity about how the change will affect their job, or even if they will have a job in the restructured organisation can be highly stressful for employees (Bordia et al., 2004). While managers frequently strive to address this uncertainty through communications with

the employees, it often falls short of expectations (Bordia et al., 2004). Communication is vital to the effective implementation of organisational change. Communication breakdown is an important reason for many change efforts to fail (Schulz-Knappe et al., 2019) The uncertainty and thus, stress may lead to low morale and job satisfaction and valued employees may choose to leave the organisation (Bernhagen et al., 1996). A study conducted by Schweiger and Denisi (1991) showes that contemporary and honest communication towards employees during change processes reduces uncertainty among employees and increases employees' job satisfaction and commitment.

However, since this research focuses specifically on effective communication, we must determine what criteria effective communication must meet in order to actually qualify as 'effective'. Barrett (2002), states that communication must first be meaningful. Therefore, it should accomplish two primary objectives. First, it should update and instruct employees at all levels in the company's strategy. Second, employees should be encouraged and placed to support the strategy and performance objectives. If the communication succeeds in achieving both of these goals, it is "meaningful," or it helps the business be successful financially and be high-performing. Barret subsequently broke this definition down more specifically into five primary goals for effective employee communication during major change. Firstly, change communication must ensure clear and consistent messages to educate employees in the company vision, strategic goals, and what the change means to them. Furthermore, effective communication should motivate employee support for the company's new direction. Besides, effective communication should encourage higher performance and discretionary effort. In addition, effective communication should limit misunderstandings and rumours that may damage productivity. Lastly, effective communication should align employees behind the company's strategic and overall performance improvement goals (Barrett, 2002).

In addition, Husain (2013) developed the Change Communication Model (see figure 1) that focuses on variables that influence the effectiveness of communication. This model shows the impact of multiple variables on communication. The level of community spirit, tackling queries, trust, motivation, commitment, job security, certainty, feedback and participation are variables that influence the communication between managers and employees. When these variables are increased, the commitment to change from employees rises which leads to a higher chance of succeeding in the organisational change (Husain, 2013).
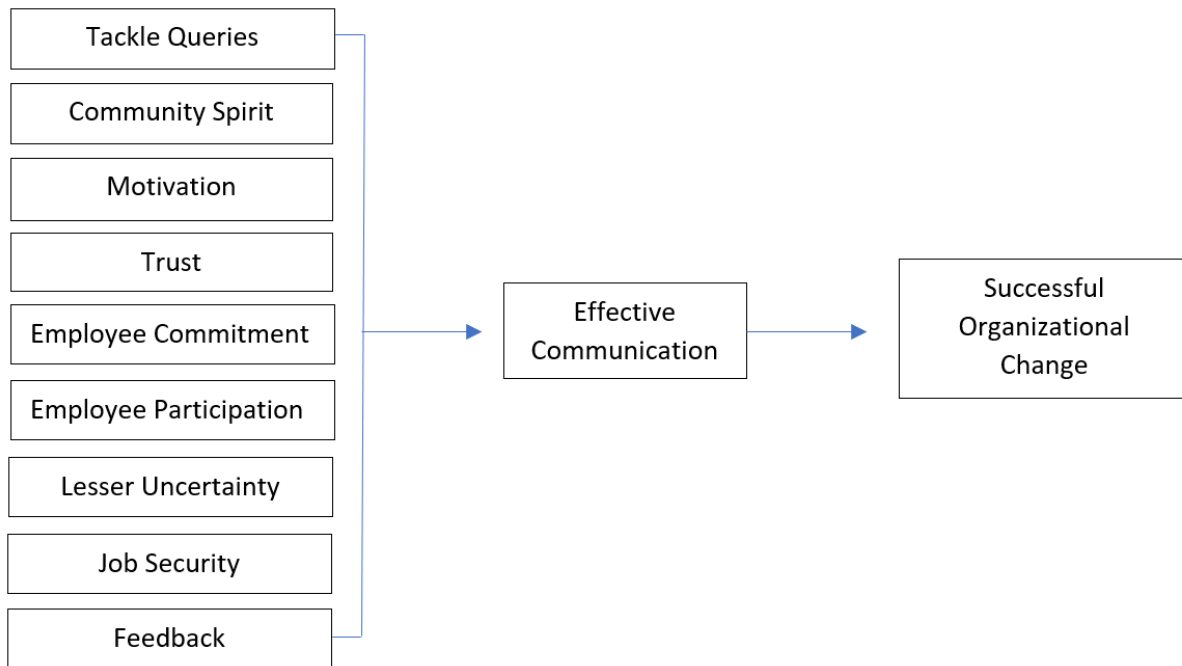
*Figure 1: Change Communication Model (Husain, 2013, p.6)*

Effective communication is teamwork that takes place between leader and employees. Therefore, both perspectives have now been highlighted in conjunction with effective communication.

### 2.2.1 Leadership and effective communication

Gill (2002) suggests leadership as a major determinant of successful change since it develops vision, strategy, culture for change, and encourages employees to commit change. This is also concluded by Hansma and Elving (2008), who found that by using communication, leaders were able to generate readiness to contribute to change in employees. Different types of leadership advocate different communication styles to influence employees (Whitworth, 2011). For instance, transactional leadership involves a social exchange between leader and employee in order to clarify what the employee needs to fulfil in order to accomplish their work task (Bass & Avolio, 2004). Transactional leaders may only approach and communicate towards employees when problems or mistakes occur, that is by avoiding any intervention until something has gone wrong (Brymer & Gray, 2006). Transactional leaders use a management-by-exception principle that allows them to gather behavioural information to prevent employees from deviating from a certain agreed objective (Bass, 1997). Klimoski and Hayes (1980), discovered that this style of leadership can positively affect job performance

and employee satisfaction as long as both leader and employee are satisfied with the arrangement. On the other hand, transformational leaders convey a strong sense of purpose and collective mission. They inspire employees by communicating inspirational vision and high performance expectations (Men, 2014). Genuinely caring about their employees' wellbeing, creating a trusting environment, encourage individual development, and building employees' confidence are all characteristics of transformational leaders (Men, 2014). Furthermore, the communication behaviours of transformational leaders are characterised by interaction, caring, inspiration and empowerment (Jin, 2010). Because of these communication behaviours and characteristics, multiple studies identified transformational leadership as best leadership style for change projects in organisations. For instance, according to Herold et al (2007), transformational leadership is, together with sufficient change management practices, associated with a higher level of change management. Furthermore, according to Holten and Brenner (2015), there is evidence of a relationship between transformational leadership and the long-term positive attitude of employees towards change. However, there also have been studies that investigated which leadership style is specifically suited for CSR or green activities or changes within organisations. Multiple studies have confirmed that green transformational leadership is best suited for CSR changes within organisations (Chen et al., 2014; Kura, 2016; Robertson & Barling, 2013; Singh et al., 2020; Wang et al., 2018). Chen and Chang (2013, p.109) define green transformational leadership as "behaviours of leaders who motivate followers to achieve environmental goals and inspire followers to perform beyond expected levels of environmental performance". Antonakis and House (2004) extended the full-range leadership model by adding "instrumental leadership". Instrumental leadership represents the strategic and follower work-facilitation functions that are essential for sustainable organisational and follower performance. This type of leadership is not based on emotional appeals or ideals as in transformational leadership, nor on quid pro quo approaches as in transactional leadership. This type of leadership is authentic in a way that it is vital for sustainable organisational performance and actually helps foster the transformational effect. Many studies show that effective leaders are always effective communicators (Clutterbuck & Hirst, 2002). Now that we have looked at different leadership styles and communication styles, it is evenly important to highlight the other perspective: that of the employees. Therefore, the next section focuses on employees' response to change.

## 2.2.2 Employees' response to change

According to Oreg et al. (2018), there are four behavioural employee responses to change. The first behavioural response is change acceptance and this is characterised by a calm, relaxed and content emotional reaction of the employee. The employee may be passively supportive and show behaviours such as unobtrusive compliance and listening attentively. Employee acceptance of organisational change has been linked with a smooth implementation of change (Terry et al., 1996; Holt et al., 2007; Logan & Ganster, 2007). Therefore this response is often viewed positively by managers. But there might also be a downside to change acceptance as a behavioural response to change. Namely, that is it not likely to produce constructive feedback for managers to improve the ongoing change (March, 1991). So this type of behavioural response might result in a smooth implementation of the change, but may still fail due to the lack of feedback the managers receive (Oreg et al., 2018). Change disengagement is another employee's behaviour response to change. This response is linked with negative outcomes such as lower engagement in change efforts and cynicism (Reichers et al., 1997; Stanley et al., 2005). However, because the negative attitude of the employee may not be overt towards the manager, the manager could interpret his or her behaviour as change acceptance while it actually is change disengagement. In conclusion, this type of behavioural response might not result in a smooth implementation regarding possible foot-dragging, but in comparison with the other responses to change, setbacks in implementation would likely be limited (Oreg et al., 2018). Furthermore, change resistance is a possible response to change. Angriness, discomfort or irritation among employees are emotions that connect to this response (Oreg et al., 2018). It can even lower organisational performance (Koys, 2001; Ton & Huckman, 2008). Change resistance is therefore the most disadvantageous behaviour employees can demonstrate to both the organisation and its members (Oreg et al., 2018). However, change resistance also has benefits. Such as employees are more likely to share and express their negative feeling about the change which might benefit the planning stage of the change trajectory. So the employees might give valuable feedback to their managers (Oreg et al., 2018). Lastly, change proactivity is one of the behaviours towards change. Employees who behave like this are very useful to promote successful change which may foster collaboration between managers and employees. Therefore, change proactivity can be very valuable in the planning stage of the change and has proved to be beneficial for implementing new ideas in organisations (Dutton et al., 2001).

# 3. Methods

This research took an abductive research approach. In abductive reasoning, the goal is to discover plausible explanations, instead of validating a generalizable rule or generating a probable generalizable rule (Bamberger, 2018). The abductive approach is chosen since it is an excellent way to begin with a real-world problem, draw from already-existing theories and modify them in order to describe the situation, leading to a contribution to theory (Mathieu, 2016). In this study, that is exactly what is done. By beginning with what we already knew about communication between managers and employees during organisational change and extending that knowledge in the specific context of CSR. In the following sections, the research design, research instruments, data collection and data analysis are discussed.

## 3.1 Research design

This research aims to explore predictors for effective communication between managers and employees during CSR activity implementation. Since there is little literature about these predictors, qualitative research is chosen to better understand and create new insights into this phenomenon (Saunders et al., 2007). Furthermore, since I was interested in answering a "what/why" question, a qualitative research approach enabled me to interpret the subjects' qualitative stories and acquire in-depth and detailed descriptions of the values and beliefs guiding their behaviours (Bamberger, 2018). Due to these reasons, it was determined that a qualitative approach would be the most effective to address the research question and the overall aims of this research.

## 3.2 Research instruments

This research used semi-structured interviews as a data collection tool in order to explore predictors for effective communication between managers and employees during CSR activity implementation. Semi-structured interviews were used because this data collection tool gives enough room for the interviewees to tell their stories and experiences, but it also still allows the interviewer to ask follow-up questions, both spontaneously and according to the predetermined interview protocol (Miles & Huberman, 1994). This could stimulate the interviewees to speak their minds and give the researcher insights into their thoughts. Thus, the aim was really to discover and explore instead of just checking (Denscombe, 2010).

## 3.3 Data collection

The interviewees were selected based on several factors. First of all, all interviews were conducted with managers with leadership roles and who were responsible for implementing CSR in their organisations. All employees that were interviewed were subordinates of the managers that got interviewed. The managers brought me in contact with the employees. This obviously got consequences for biases since the managers had the option which employee would participate in the interviews. Managers could have only let employees participate who were most likely to be positive about the manager, B Corp, sustainability in general, or other subjects.

The data was collected by interviewing 10 managers and 7 employees of 10 different B-corp organisations. The reliability of the research is additionally impacted by the fact that I was unable to interview at least one employee for each manager. The B Corp certification is a designation that an organisation is meeting high standards of verified performance, accountability, and transparency on factors from employee benefits and charitable giving to supply chain practices and input materials[1]. This certificate was founded in 2007 by the non-profit organisation B-Lab. In the meantime, over 5.000 companies in 80 different countries are B Corp certified[2]. In order to achieve certification, an organisation must demonstrate high social and environmental performance measured by the "B Impact Assessment", earning at least 80 points out of 200 in four areas (governance, workers, community and environment) (Pollack et al., 2021). Furthermore, the organisation should make a legal commitment by changing its corporate governance structure to be accountable to all stakeholders, and achieve benefit corporation status if available in their jurisdiction. Lastly, the organisation should exhibit transparency by allowing info about their performance measured against B Lab's standards to be publicly available on their B Corp profile and website. The organisations were found via the website of B Lab which included a list of all B Corp certified companies. I then approached the companies directly through their websites by asking who their "B Corp leader" was, and by explaining the research and the necessity for B Corp interviews. Via E-mail a total of 58 organisations and B Corp leaders were contacted from which 10 eventually accepted the offer to conduct an interview. Additionally, seven managers agreed to let

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[1] https://www.bcorporation.net/en-us/news/press/b-lab-announces-2022-best-world-b-corps
[2] https://www.bcorporation.net/en-us/news/press/b-lab-announces-2022-best-world-b-corps

employees take part in the research. Holidays and work commitments were the main reasons many organisations declined the interviews.

A total of 17 interviews were conducted between July 2022 and September 2022. Afterwards, the interviews were transcribed. To avoid certain interview biases, I researched existing literature on interview bias and how to reduce it. In this way, I was at least aware of the many forms of interview bias. In the article by Pannucci and Wilkins (2010) interview bias is to reduce by standardizing the interaction between the interviewer and participants and to blind the interviewer to exposure status. Furthermore, I tried to reduce response bias. Response bias is a phenomenon where interviewees might not be completely open and honest while answering the questions of the interview (Saunders et al., 2009). Adams and Cox (2008) indicated that by explaining that the interviews are anonymous and statements made in the interview cannot be traced back to a specific person helps to reduce response bias. In Table 1, information about the interviews is shown. The interview protocol consisted of open-ended questions and there were two different interview protocols (see Appendix I) since we wanted different information from the employees than from the managers. The interviews lasted about 45 minutes to one hour and were recorded and transcribed, with anonymised identity and personal information. Ethical approval to conduct the research was obtained from the Ethics committee of the University of Twente in July 2022. An example of a question from the interviews was: 'How did you keep the employees involved in the process?' (Appendix I).

| Number | Name | Age | Role | Number of employees at the organisation | Type of organisation |
|--------|------|-----|------|------------------------------------------|----------------------|
| 1 | "Sophie" | <35 | Manager | <15 | Creative design |
| 2 | "Chris" | <35 | Manager | 1200-1300 | Facility |
| 3 | "Abby" | 40-50 | Manager | 20-40 | Consultancy |
| 4 | "Jeffrey" | 50+ | Manager | 50-75 | Creative agency |
| 5 | "Anne" | <35 | Manager | <15 | Meeting room location |
| 6 | "Greg" | <35 | Manager | <15 | Non-profit |

| 7 | "Rachel" | 40-50 | Manager | 100-120 | Healthcare |
|---|---|---|---|---|---|
| 8 | "Steven" | <35 | Manager | +-20 | Communication consultancy |
| 9 | "Lois" | 40-50 | Manager | 100-120 | Healthcare |
| 10 | "Tom" | 50+ | Owner | +-100 | Investing company |
| 11 | "Laeticia" | <35 | Employee | <15 | Creative design |
| 12 | "Madison" | <35 | Employee | 50-75 | Creative agency |
| 13 | "Mason" | 40-50 | Employee | 100-120 | Healthcare |
| 14 | "Ross" | <35 | Employee | +-20 | Communication consultancy |
| 15 | "Harry" | <35 | Employee | 1200-1300 | Facility |
| 16 | "Lisa" | 40-50 | Employee | 20-40 | Consultancy |
| 17 | "Phil" | <35 | Employee | 100-120 | Healthcare |

*Table 1: Information about the participants*
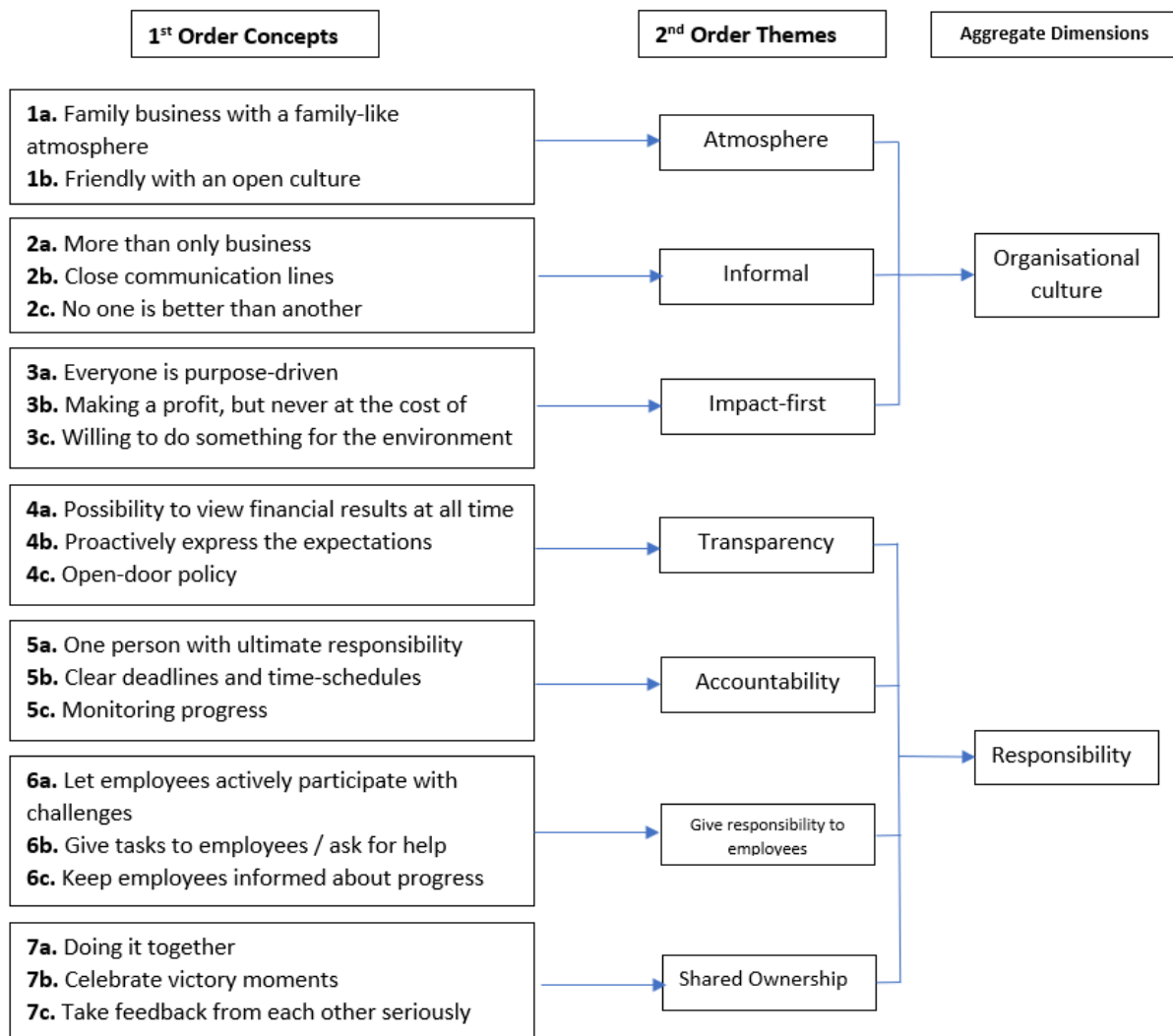
## 3.4 Data analysis

The interviews were coded to explore predictors for effective communication between manager and employees during CSR activity implementation. Gioia's method (2013) has been used to organise the data in a structured manner. This method was used because the steps are systematic and well-defined. Gioia's method exists of coding the transcriptions of the interviews into 1st order concepts, 2nd order themes and aggregate dimensions (Gioia et al., 2013). In order to guarantee research reliability and validity, the questions and protocol that is asked and used during the interviews was standardised. To increase reliability, all interviews were listened to and read multiple times to correct mistakes in the transcriptions. Furthermore, to decrease bias, all questions were asked in the same order. The interviews were coded with help of the programme Atlas.ti. This programme helps to uncover complex phenomena. It was important to ensure that the coding process was executed correctly and that the data was interpreted correctly. Therefore, I researched relevant articles about Atlas.ti such as the article by Hwang (2008) and the article by Smit and Scherman (2021). Although I was aware of the literature about communication, employees' response to change, and CSR,

I continuously tried not to search for specific codes that might be related to these constructs in order to avoid confirmation bias (Gioia et al., 2013).

During the coding process, all relevant quotes were highlighted and first-order codes were given to them.  The coding process itself was iterative since this ensured that all codes were relevant and accurately captured the stories and experiences of the interviewees. When specific codes were found to be irrelevant, they were removed or modified. Thereafter the first-order codes were compared to each other to form second-order themes, third-order themes, and fourth-order themes. Although the coding process was done by myself, I discussed the coding steps and other steps in the process multiple times with another researcher to reduce the chance of making mistakes and to discover new valuable insights.

# 4. Results

Four predictors for effective communication between managers and employees during B Corp implementation emerged from the data analysis. In figure 2, the data structure can be seen. In the paragraphs below, both the first and second-order themes and the aggregate dimensions are in-depth described to clarify the data.
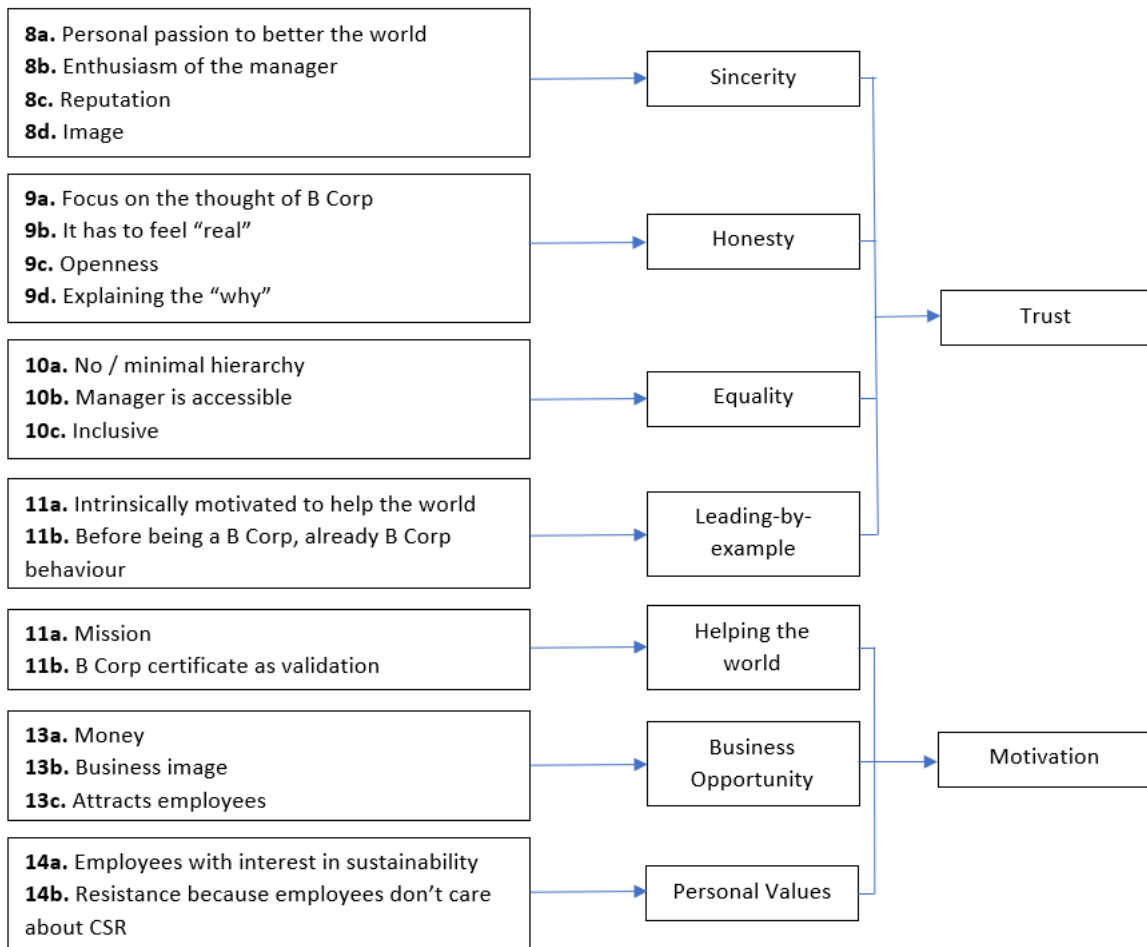
| 1st Order Concepts | 2nd Order Themes | Aggregate Dimensions |
|---|---|---|
| **1a.** Family business with a family-like atmosphere <br> **1b.** Friendly with an open culture | Atmosphere | |
| **2a.** More than only business <br> **2b.** Close communication lines <br> **2c.** No one is better than another | Informal | Organisational culture |
| **3a.** Everyone is purpose-driven <br> **3b.** Making a profit, but never at the cost of <br> **3c.** Willing to do something for the environment | Impact-first | |
| **4a.** Possibility to view financial results at all time <br> **4b.** Proactively express the expectations <br> **4c.** Open-door policy | Transparency | |
| **5a.** One person with ultimate responsibility <br> **5b.** Clear deadlines and time-schedules <br> **5c.** Monitoring progress | Accountability | |
| **6a.** Let employees actively participate with challenges <br> **6b.** Give tasks to employees / ask for help <br> **6c.** Keep employees informed about progress | Give responsibility to employees | Responsibility |
| **7a.** Doing it together <br> **7b.** Celebrate victory moments <br> **7c.** Take feedback from each other seriously | Shared Ownership | |

*Figure 2: Data structure*

## 4.1 Organisational culture

The first aggregate dimension that arises from the interviews is the organisational culture. It derived from the interviews that the culture prevailing within an organisation determines whether employees feel encouraged to collaborate with the B Corp plans of the management or not. This aggregate dimension can be divided into four second-order themes; 'Atmosphere' indicates how the employees interact with each other on a day-to-day basis. 'Informal structure' is about the set of relationships, processes, information, and decisions that take place beyond the organisational structure of the formal organisation. 'Impact-mission', which entails whether the organisation is born with the ambition to make an impact on the world or whether it was created to make money in the first place. Lastly, 'Transparency' includes whether the organisation has an open and honest culture or if the culture overall is more distant and closed.

### 4.1.1 Atmosphere

Regarding the theme 'Atmosphere', the following quotes from Laeticia and Ross go into more detail and explain how this second-order theme affects communication with their managers during the B Corp process:

*"Our company really feels like a family! We see each other often outside of the working environment and we really are a small and close group. I realise that's something that isn't completely 'healthy' either maybe. But in terms of communicating with each other, it helps a lot! You already have that bond or connection."*

*"I think the atmosphere is very friendly, very relaxed and also included. That's exactly how it should be in my opinion. Because it stimulates being open to each other."*

Yet also the managers emphasise the importance of a good atmosphere. Managers believe they are more aware of what is happening with the employees. For instance Anne stated the following:

*"Because there is a pleasant atmosphere within the group, consultation and consideration within the group are also a lot more possible and accessible. If there is already tension within the group, than obviously the communication will also be more difficult."*

### 4.1.3 Informal structure

The following quotes by Mason and Harry provide an insight into the second theme 'Informal structure', and how employees experienced in what way it affects communication with their managers. For instance, Mason even heard of B Corp for the first time at the coffee machine:

*"I actually first heard about B Corp at the coffee machine in a conversation with my manager. I never heard of it so the manager told me what it was and that we were becoming a B Corp. I told the manager that it sounds great but also told him/her if it was necessary for us because we already do so many things correctly as regard of sustainability, inclusion and our environment."*

*"Even though we are a large organisation, I always feel like we are a close group. We talk about more than only business. It helps to build trust and it's easier to open up to your manager, or other colleagues if you also know things about them outside of work."*

Also the managers stated that an informal structure benefits the communication during the B Corp process. The following quotes from managers Anne and Jeffrey elaborate on this second-order theme. Anne states that the informal structure of the organisation he/she works for, benefits the communication as it speeds up the decision-making process:

*"The company is organised flat with short communication lines. It ensures that we can act quickly if necessary. Of course, it also helps that we are not a large company. With B Corp, for instance, with only two meetings we had decided that we wanted to become a B Corp!"*

*"Because we have such a flat structure. It feels like we are all equals and I can hope that the employees feel that they can walk into my office at any time if there is something. That is the perfect 'formal structure' if you ask me because it's not formal at all!"*

### 4.1.3 Impact mission

Furthermore, also the 'Impact mission' of the organisations was a theme that came up during the interviews. It emerged that when an organisation was born with the goal of making an impact on the world, employees were more willing to participate in achieving the B Corp certificate. The following quotes of managers Jeffrey and Tom elaborate on that:

*"We have a slogan: "We make a profit but never at the cost of…". I think it describes our goal perfectly. And that's also the reason why we never received much resistance from the employees. Our goal is so pure that everybody thought it made perfect sense for us to become a B Corp."*

*"I think every employee and other manager at the company is purpose-driven. We want to do good for our world and only make money in a good way where there are no losses for anyone."*

Nevertheless, when an organisation is not born out of an impact mission, it was noticeable that employees often more resisted. The following quote from Abby will elaborate on that:

*"Well, we also have a lot of employees who think: "I'm just doing my job, and I do not care very much about sustainability.". That's also possible of course since we were not born out of an impact mission. But that sometimes made the implementation a bit more difficult because these are also the employees who do not see the benefits in becoming a B Corp organisation in the first place. They do not see the added value of B Corp. And that resulted in resistance sometimes."*

### 4.1.4 Transparency

Lastly, also 'Transparency' emerged from the interviews as a second-order theme. Employees and managers stated that they were more likely to communicate with each other if the company culture is transparent and open as opposed to when the culture is a bit more distant and closed. The following quotes from managers Steven and Chris elaborate on this:

*"We really try to be as open as possible, for instance every employee can ask to see our financial results at all time. I think that if you can demonstrate this as a company it shows that you have nothing to hide towards the employees… at least, I hope they experience this the same way."*

*"We always tell our employees we have an open-door policy. What we mean by that is that it is always okay to walk into the office of your manager or boss to ask things. And these things can be anything. From 'How was your weekend' to job-related questions."*

Employees also elaborated on the importance of a transparent culture of the organisation for effective communication. For instance, with the following quote from Madison:

*"I do have the feeling that the management is transparent internally towards us. I am not 100% sure of course… but I feel like the management but also other employees are just open to each other. That, of course, contributes to, and creates an environment where good communication takes place more naturally."*

## 4.2 Responsibility

The second predictor that emerged from the interviews is 'Responsibility'. It entails the feeling of being responsible for the implementation of B Corp into the organisation as a manager and giving responsibility to employees in the form of tasks, activities and other small chores. This third-order theme can be divided into three second-order themes. 'Accountability' entails that if managers feel that they are ultimately accountable, they are more inclined to correctly communicate implementation progress with both employees and their boss. 'Giving responsibilities to employees' implies that when managers divide the tasks of achieving the B Corp certificate among employees, employees feel more involved in the process and they are more open to communicate. This positively affects the communication during the B Corp process as well. Lastly, creating the feeling of 'Shared ownership' among the employees also improved communication during the B Corp process and ensures that it settles within the organisation.

### 4.2.1 Accountability

The following quotes by managers Tom and Abby explain how 'Accountability' predicts the communication during B Corp implementation:

*"There was one person responsible in the end, in this case, it was me. The MT had a clearly agreed timeline, including a numerical target with an end date and everyone was aware of that. I planned weekly meetings with my employees and weekly meetings with the MT about the progress. Really feeling responsible ensured that I also continued to include the others in the process since I needed their help as well."*

*"My advice for other organisations is to really make sure one or two persons have ultimate accountability in the end so they can ensure that it settles within the organisation. They should take responsibility, divide tasks among other employees, let others think along, and listen to employees. That really is necessary in my opinion, otherwise, B Corp is something that quickly ends up on a side-track."*

### 4.2.2 Give responsibility to employees

Managers also indicated that when they gave tasks and responsibilities to the employees, it really 'came more to life' within the organisation. Employees started sharing more ideas and talked to each other about B Corp. The following quotes from Chris and Steven confirm this:

*"I also let employees actively vote on which problems to tackle first. So create involvement and let employees think for themselves about B Corp and what is most advisable to do. This approach worked really well for our company!"*

*"Firstly, everyone was informed through a presentation. Then everyone was made responsible for specific tasks within his or her department. This ensured that it 'came to life' within the organisation and it really remained a recurring thing because consultations and choices have to be made. So I think sharing responsibility while having one person with ultimate responsibility is a great approach."*

Furthermore, manager Lois, who did not share a lot of responsibility with the employees, stated that he/she regretted it in the end:

*"I should have given more tasks to the other employees instead of doing most things by myself or with the management alone. I think it could have been better… it could have ensured that we would have more involvement, which is lacking a bit now."*

### 4.2.3 Shared ownership

Lastly, creating a feeling of shared ownership emerged from the interviews as a second-order theme that contributes to the 'Responsibility' predictor. The following quotes from Abby and Chris relate to this second-order theme:

*"We really achieved this all together with my colleagues and I tried to involve them a lot during the process and let them take the initiative as well. And by creating project groups I really tried to create that shared ownership feeling among my employees. I think it turned out very well."*

*"While implementing the actions of our roadmap to become a B Corp, we have tried to include and involve many colleagues. So I think in the end 60% of our colleagues at the office were involved in the implementation of B Corp. This also ensured that the communication you have lands better because employees know what's going on. We really all had our contribution."*

## 4.3 Trust

The third predictor for effective communication between managers and employees that recurred during the interviews was 'Trust'. Looking at the perspective of the employee, the stories they exchanged demonstrate how trust makes the employees more receptive to new initiatives from the manager. Employees are more open to cooperating as they feel they can trust the manager. Just like the manager opens up faster when he/she feels that he/she can trust the employees. This third-order theme can be divided into four second-order themes. Namely; 'Sincerity' indicates whether employees believe that the manager actually has the best interests at heart and vice versa. 'Honesty' indicates whether the employees believe that the manager tells the whole story truthfully and that the employees also express themselves as they actually feel deep down. 'Leading-by-example', which indicates that the manager is modelling the behaviours himself just as he/she wants the employees to exhibit these behaviours as well. And lastly, 'Equality', which indicates that if employees feel that they are treated as equals during the implementation process, they are more open to cooperating with the manager.

### 4.3.1 Sincerity

Firstly, sincerity. The following quotes from employees Madison, Ross and Lisa indicate exactly that sincerity contributes to the feeling of trust for employees:

*"The founders of this company already had that 'B Corp behaviour' if you know what I mean. So I think the management already had that kind of attitude and reliability. The company is born with the thought of contributing to better the world. It felt like they wanted to implement B Corp really to make our company better and to make an impact on the world and it motivates me as well."*

*"The manager is, for as far as I know, already his/her whole life crazy about the environment. So it did not even cross my mind that he/she wanted to implement B Corp for business. You just know he/she is serious about the environment. It makes it easier because you just know he/she is definitely determined to achieve this certificate."*

*"Sincerity and straightforwardness are most important to me at all times. Not only in the case of implementing B Corp, but with all change processes. But particularly in the case of B Corp, it has to feel sincere and real. Not to get business out of it, but the real intrinsic motivation to obtain the certificate to contribute to a better world. I have that feeling very strongly about our director. He/she is definitely intrinsically motivated."*

However, it is just equally important the other way around. When managers feel that the employees are straightforward and sincere, they stated that they are more likely to include them during the process. These two quotes from managers Jeffrey and Lois are in line with this:

*"I think the implementation was made much easier because the people work here with the aim of contributing to a better world. So the employees only thought it was a logical step to become a B Corp."*

*"You'll discover that the employees who resisted the most, often in a one-on-one setting, are sometimes not sincere. That made the implementation a lot more challenging since there was, apparently, a lack of trust on both sides."*

### 4.3.2 Honesty

Furthermore, during the interviews with the employees it emerged that honesty is an important aspect of the relationship of trust between employees and managers. As summarised by these two quotes of Mason and Phil:

*"Reliability and honesty are the most important characteristics to me personally. If you suspect your manager of withholding information from you or your colleagues, how can you ever*

*communicate openly and honestly with that person? I had that with a former employee… that is not a healthy relationship if you ask me!”*

*“Well, I think a manager should always be open and honest about the plans that await the employees. I think we should have been involved in the process sooner. I would like to have access to all info about B Corp but we did not get that. That would have helped in my opinion.”*

Looking at what emerged from the interviews with the managers about honesty, this also applies to the employees. However, the managers also recognise that they must be honest and open themselves. Jeffrey and Greg elaborated on this:

*“When I tell my plans to one of my employees, I expect an honest thought back. Whether it is negative or positive. I think working on this type of relationship with your employees guarantees a solid foundation for working together.”*

*“From the point where we communicated the plans to become a B Corp, we always told them the whole story. I was the B Corp leader, and even when I thought for a moment that we would not achieve enough points to get the certificate I told the other employees about that. From that point, they all helped me to look at how we could get more points, and eventually, that was a very important moment in the process where it really made the difference of becoming a B Corp or not.”*

### 4.3.3 Leading by example
Furthermore, one of the foundations to trust between managers and employees is leading by example. Many employees told that when they see that their managers show the desired behaviour, the employees are also more inclined to cooperate. But the managers also emphasised the value of leading by example and talked about their efforts to do so. The first two quotes are from employees Laeticia and Madison. The second two quotes are from managers Chris and Jeffrey:

*“Well as I said earlier, he/she always has been very concerned with climate, the environment and charities. So he/she actually sets a good example herself every day, far before we even*

*became a B Corp. That breeds credibility and people will follow if they see their boss giving the right example every day."*

*"It helps that I really believe our director is intrinsically motivated to help the world with our company. Our director shows that every day in so many ways."*

*"I was very enthusiastic to achieve this certificate from the very beginning because I already heard about B Corp before. I hope I also spread this enthusiasm a bit to the rest of the employees. I think it helps a lot if you are able to do so!"*

*"I took the initiative for this certificate... and everybody thought it made perfect sense and said that it suited me. We want to make the world better with our creativity. That is what binds us and that is our goal."*

### 4.3.4 Equality

Lastly, equality came forward as one of the aspects which contributes to trust as a predictor for effective communication between managers and employees. When there was a gap or distance between managers and employees, the employees felt more left out as stated in the first quote by Phill. The second quote is about from Lisa about his/her manager Abby who included his/her employees very well during the B Corp implementation.

*"Sometimes I had the feeling that she was really implementing it herself with the management. It sometimes felt like she was above us. And I think if she discussed more with us, the implementation would have gone smoother."*

*"During the process, we all felt very included in my opinion. The manager discussed multiple issues openly and as equals with us and included us in the decision-making process."*

### 4.4 Motivation

Lastly, 'Motivation' is the final predictor. The driving force for the organisation to become a B Corp affects the cooperation of employees, but also the approach for managers to involve employees in the implementation. The following second-order themes emerged from the interviews; 'Helping the world' implies whether the manager, employees or organisation as a

whole became a B Corp because of their motivation to do something for the world. 'Business opportunity' implies that the manager or employees had the goal to become a B Corp with the motivation to benefit commercially with help of the B Corp certificate. Finally, the 'Personal values' of managers and employees affected the communication during the B Corp implementation.

### 4.4.1 Helping the world

The interviews show that the managers actually had different approaches to including employees in the B Corp process. Multiple managers included employees in the process by explaining that B Corp is a great way to contribute to the world. The following quotes from Anne and Jeffrey confirm this:

*"Well, because our company's first and most important goal is making an impact on the world, I knew our employees also think like that. So I already expected our employees to be excited with the news that we wanted to become a B Corp. And it takes some of the pressure off because you know they will cooperate."*

*"The communication for becoming a B Corp is way easier than any other organisational change, at least, at our organisation. Because B Corp contributes to improving the world and that's exactly what we are trying to do with our organisation. So I did not have any resistance, everyone thought it made perfect sense to become a B Corp."*

### 4.4.2 Business opportunity

Managers also used other ways to motivate employees. These managers really emphasised the business opportunities to motivate their employees. The following quotes from Abby and Lois explain other ways how managers motivated employees during the B Corp implementation:

*"As stated earlier, we also have employees who think; "I'm just doing my job, and that's it." That's also okay of course because we aren't an organisation which is born to make an impact on the world unlike a lot of other B Corps. But my approach with those employees was to*

*explain that it also might bring us a lot of business because B Corp is also great for our image. That was my way to minimize the resistance from the employees."*

*"Well, I really looked at how I could motivate the employees. Because the employees do not care very much about the environment and climate etc. So I tried to convince them also that this certificate brings a lot of business opportunities for us. But of course I also highlighted that it's in first place a great licence because of all it's good causes."*

### 4.4.3 Personal values

Lastly, the personal values of the managers and employees influence the communication during B Corp. What was most notable was that when either the manager or employee had no personal interest in the environment or sustainability, communication was more difficult. The following quotes from Chris and Lois elaborate on that:

*"Because we are not a company like Tony Chocolonely's for instance… we do not have a workforce that are that passionate about sustainability. So we knew beforehand we might get more resistance from the employees, and that happened. Especially about the change to an electric car fleet. It took a lot of time to get that change through and it still is an ongoing discussion."*

*"Resistance took place mostly by the employees who are not personally interested in sustainability, I tried to think about solutions on how to keep them involved and interested in the B Corp process. But I also had to make choices and well it did happen that those employees are made clear by the management that this is the direction that the company goes now and if these employees don't like that, it might be better to not stay at the company."*

## 5. Conclusion and discussion

In this research, we aimed to answer the research question: *"What are predictors for effective communication between managers and employees during CSR activity implementation?"*. Based on the interviews we found four main predictors for effective communication during CSR activity implementation.

First, organisational change emerged as a predictor. The culture prevailing within an organisation affects whether employees feel encouraged to collaborate with the B Corp plans of the management or not. Employees indicate that an open atmosphere, informal culture and the impact mission of their organisation makes them more inclined to interact with their managers.

Second, responsibility emerged from the interviews as a predictor. We found that when organisations designate one or two managers to serve as B Corp leaders, and that person is also ultimate accountable for the implementation, it contributes to effective communication as it provides clarity for employees on who to contact for B Corp matters. Furthermore, there is some pressure on the B Corp leaders to maintain making improvements. As a result, they are more likely to schedule meetings and solicit assistance from their employees, aimed at obtaining the B Corp certificate.

The third predictor that emerged from the interviews is trust. When employees feel they can trust their manager, they feel more inclined to share stories, and to be more open and honest themselves. Besides, it also gives employees more confidence to take initiatives beneficial for the B Corp process.

The fourth predictor that recurred was motivation. The driving force and reason for organisations to become a B Corp organisation, affects the cooperation of the employees. It emerged that when employees do not agree with the motivation of the organisation to become a B Corp, this more likely manifest itself in employee resistance, which impairs the communication.

Based on these four predictors, the original Change Communication model by Husain (2013) is adapted to the CSR Change Communication model (see figure 3).


## 5.1 Theoretical implications

Figure 3 presents the CSR change communication model which is adapted from the original Change Communication model by Husain (2013). This model presents the predictors that have emerged from the interviews that have a positive impact on the effective communication during CSR activity implementation. The variables of Husain's Change Communication model (2013) (community spirit, tackle queries, employee commitment, employee participation, add feedback, lesser uncertainty and job security) emphasise on how an organisation achieves effective communication during Change. We propose that trust, organisational culture,

responsibility and motivation are the predictors for the original variables of Husain's Change Communication model. The predictors can be seen as conditions that should be applied to reach the original variables of the Change Communication model of Husain (2013).
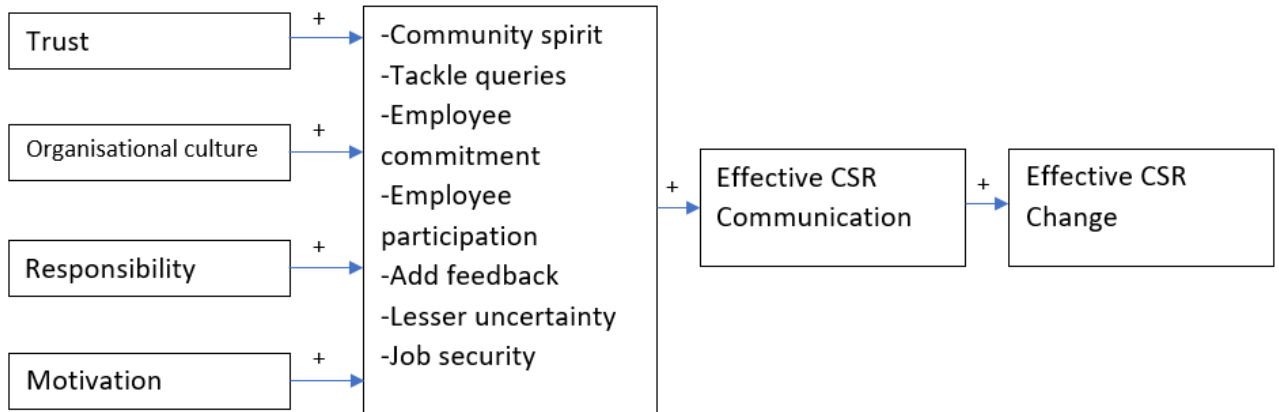


*Figure 3: CSR Change Communication model*

Since the original Change Communication model of Husain (2013) is focused on organisational change but not specifically CSR change, this research focused solely on CSR change and therefore expanded this model with four new predictors in the context of CSR. These four predictors can be seen as a foundation to the other variables that eventually contribute to effective communication during CSR activity implementation.

Furthermore, it is possible that Beer and Nohria's Theory E and O (2000), which originally is applied to organisational change in general, also applies for the specific case of a CSR change. This has not been found or studied 'hardly' in this research, but it is possible that the perspective with which managers approach B Corp influences the communication strategy they exploit. The insinuation is that the different motives for organisations to become a B Corp also affect the communication approach for implementing B Corp where the Theory E approach results in an approach which is managed mostly top-down and where less input of the employees is requested. On the other hand the Theory O approach might result in a "softer" way of communicating where also bottom-up initiatives from the employees are more requested. Thus, we conclude that the motive of organisations for CSR change might have an impact on the chosen communication approach by managers towards employees.

## 5.2 Practical implications

It is important to gain insights in how effective communication takes place to implement CSR activities as the popularity of CSR in academia and practice is growing substantially. So, it is expected that CSR will increasingly be implemented and used by organisations. As a result, this research will provide valuable insights to, for instance, managers and directors of public or private organisations.

The findings of this research can be important and can significantly increase the chance of succeeding the implementation of B Corp or other CSR activities. Communication is vital to the effective implementation of CSR changes. Trust, organisational culture, responsibility and motivation came forward as predictors for effective communication during CSR activity implementation. To create a feeling of trust, involving the employees strengthens the shared ownership feeling which contributes to a better communication. In addition, it is also recommended to give employees the feeling that everyone is equal to each other. This builds trust and positively affects the communication. Lastly, it is recommended for the management to lead by example. By giving the right example trust and a better image is build, this will encourage employees to be more willing to cooperate with the plans of the management.

To respond to the predictor organisational culture, managers or directors should be aware that an informal organisational culture contributes to effective communication between management and employees. If there is no/less hierarchy, short communication lines, and an open and transparent atmosphere, employees will feel more inclined to cooperate and communicate with their managers. To respond to the predictor responsibility, it emerged from the interviews that assigning one or two managers with ultimate responsibility for the implementation (so called "B Corp leaders), aligned with a clear time schedule and deadlines ensures that progress is being made. It became clear from the interviews that if you do not assign a person with ultimate responsibility, the B Corp implementation can easily end on a side-track and stop the process.

In this way, the chance of bad communication during the process of CSR activity implementation is reduced and ensures that the communication can only have a positive effects on the implementation of the CSR activities.

## 5.3 Limitations & future research

As all research, this study also has its limitations. First of all, we are aware that the size of an organisation and the type of organisation can play a major role in the communication approach during CSR activity implementation. This research did not include in the results that this can play a role. Future research could therefore investigate the predictors for effective communication during CSR change in one specific type/size of organisation. Furthermore, the number of participants compared to the entire population is small. Therefore, it is not possible to generalise findings to the total population. Future research could test the propositions made in this research using a large and representative sample in order to confirm, disprove, or modify claims made in this research. Besides, the used interview protocol for this research greatly influenced the results of this study. The interview protocol should have been less directive so that the participants might have raised other topics than the ones that have emerged in this case. This interview protocol could possibly have resulted in a higher chance of confirmation bias, since the researcher asked questions directly about the used communication approaches. Also social desirability bias could have emerged with the use of the interview protocol since the researcher asked questions about personal opinions from correspondents about subjects like sustainability. This could possibly change the correspondents' answer to a more desirable answer from a cultural perspective. Another limitation of this research is that the employees we interviewed did so because the managers introduced them to us. This affects the reliability of this research since it could be that managers selected employees who have a good relationship with the manager, or employees who are more positive about B Corp and its implementation. Furthermore, 10 managers and 7 employees have been interviewed. The absence of one or more employee interviews for each manager interview may give the impression where managers have performed better than is actually the case. Future research should interview (or survey) several employees for each manager to get a more accurate impression of the B Corp implementation and communication in practice. Furthermore, because the sampling for this study only included B Corp certified organisations, there may be different populations (using different criteria) that might also be considered to be such and who may have different motives. Finally, all participants involved (except one participant) are of Dutch nationality and located in the Netherlands, thus different outcomes could occur in a different setting or context, for instance because of cultural differences. Therefore, future research on the predictors of effective

communication during CSR change might focus on studying various national and global contexts to ascertain how culture influences communication. Furthermore, since the researcher knew some literature beforehand, confirmation bias may be present since the coding of the interview was done by one researcher (Gioia et al., 2012). A final proposal for future research is to study the effect of the motive for organisations to conduct a CSR change might have an impact on the chosen communication approach by managers towards employees. The insinuation is that the different motives for organisations to become a B Corp also affect the communication approach for implementing B Corp where the Theory E approach results in an approach which is managed mostly top-down and where less input of the employees is requested. On the other hand the Theory O approach might result in a "softer" way of communicating where also bottom-up initiatives from the employees are more requested. In general this study has the necessary limitations that could have been better, especially in the area of research methodology and strategy.

## 5.4 Conclusion

This research focused on discovering predictors for effective communication between managers and employees during CSR activity implementation. The results from the interviews show that there are four predictors for effective communication during CSR: 'Organisational Culture', 'Responsibility', 'Trust', and 'Motivation'. During this research a proposition is made to extend the Change Communication Model (Husain, 2013) as a framework to understand these four underlying predictors for effective communication. We propose an adapted version of the original Change Communication model by Husain (2013) with a CSR Communication model that specifically applies to CSR specific effective communication between managers and employees. Furthermore, an insinuation is made that Theory E and Theory O of Beer and Nohria (2000) is also applicable in the specific case of a CSR change within an organisation. This research insinuates that there are two motives for organisations to become a B Corp. The first motive for organisations is to actually improve the world by becoming a B Corp and to make an impact on the world. Organisations that chose this motive had a communication approach that tends more to a Theory O approach. The other motive for organisations to become a B Corp was focused on the commercial advantage that B Corp can offer. Organisations with this motive chose for a communication approach that tends more to Theory E. Future research could test this insinuation empirically.

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# Appendix

## Appendix I

**Interview Protocol (Owner/Manager)**

1. **Introduction**
- Introduction (Study, career, hobbies of participants etc.)
- Explanation of the interview purposes.
- How would you describe the culture within the organisation?
- How did you come into contact with (accountancy firm)?
- How did you come into contact with B Corp?
- What was your first reaction to B Corp? Why?
- Why did you choose B Corp eventually? Why no other CSR certificates?

2. **B Corp implementation**
- Can you tell me about the B Corp implementation?
- How did you start with B Corp?
- How did you introduce it into your own organisation?
- How do you think employees reacted to your introduction?
- How did you deal with the reactions of the employees?
- What problems did you encounter with implementing B Corp/CSR within the organisation?
- How did you tackle these problems?

3. **Communication/Interaction**
- How did you communicate the idea of implementing B Corp to the employees?
- How did you think your employees reacted to this? Was this what you expected?
- Did you have a plan on how you would interact with the employees during and about the B Corp implementation?
- If yes: Looking back; did you stick to the plan or did you change the plan? What did you change?
- If no: Looking back; if you had to start over, would you have a plan for interaction with employees about B Corp implementation?
- How did you keep the employees involved in the process?
- Did you notice what worked for keeping employees involved and what did not work?

4. **Closing**
- Is there anything I may not have asked you, that you think is of importance for the research or would you just like to add something to our conversation?

**Interview Protocol (Employees)**

1. **Introduction**
- Introduction (study, career hobbies of the participants etc.)
- Explanation of the interview purposes.
- How would you describe the culture within the organisation?
- What is your opinion about CSR?
- Do you think it is important/not important, why?
- What was your first reaction to B Corp? Why?

2. **B Corp implementation**
- Can you tell me about the B Corp implementation within the organisation? Which steps took place?
- How did you think the implementation went? Did it go well?
- How did (Manager/owner) introduce B Corp to you and your colleagues?
- What was your reaction? Why?
- Did you encounter problems during the implementation of B Corp?
- How did you deal overall with the implementation of B Corp?

3. **Communication/interaction**
- What did you think about the communication of (manager) during the B Corp process?
- Did you have the feeling you were involved in the B Corp process?
- Did you feel you were encouraged to participate in the B Corp process?
- Was it clear to you what B Corp was and how it would affect the organisation or your personal job?
- What could the manager have done to implement B Corp more smoothly (if possible)?
- If looking back; would you have done anything differently if the B Corp implementation had to start over again?

4. **Closing**
- Is there anything I may not have asked you, that you think is of importance for the research or would you just like to add something to our conversation?