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Top-down and bottom-up strategies for the implementation of corporate social responsibility: A qualitative survey of an international IT services company

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Abstract

Despite a large body of research on corporate social responsibility (CSR), there has been little research on the actual implementation of CSR strategies in companies. Therefore, this article examined top-down and bottom-up approaches for implementing sustainability at company level. For our survey, we chose a large IT services company, which is one of the global leaders in the Software as a Service (SaaS) business. Based on theoretical foundations, namely the Social Identity Theory and the Social Exchange Theory, six interviews were conducted with employees and managers of the company. Our results show that the company's vision and values strongly influence the employees' sustainable work activities and behavior. In addition, the employees also have options for shaping the sustainability strategy within the framework they are given. Concluding, the article shows the advantages of integrating both top-down and bottom-up approaches, and identifies options for companies implementing sustainability.

KEYWORDS
Corporate social responsibility, Implementation of sustainability strategy, Top-down/bottom-up approach, IT services

1 | INTRODUCTION

More and more companies are striving for environmental and social responsibility and the promotion of sustainability. Sustainability at company level can express itself as the offer of innovative solutions and products that protect the environment. It can also be manifested as a corporate philosophy and culture, with the corresponding activities to protect the environment. This article is interested in the latter, and deals with the implementation of sustainability in a large IT services company. The focus is on corporate social responsibility [CSR], that is, how the company takes responsibility for ecological, economic, and social problems, and contributes to solving them.

Interest in CSR and the implementation of sustainability in companies continues to grow. The literature ranges from the general implementation of these aspects in companies (e.g., Engert & Baumgartner, 2016; Klettner et al., 2014; Melkonyan et al., 2017) to concrete aspects such as the promotion of sustainable behavior among employees (e.g., Muster, 2011; Pellegrini et al., 2018), for example, through the management style (e.g., Gigol, 2020; Vila-Vázquez et al., 2018) or the communication of vision and values within a company (Genç, 2017; Jing et al., 2014; Mayfield et al., 2015).

Despite the large body of research, there has been little research to date on the simultaneous implementation of sustainability by management and employees. The increase in research interest and the

establishment of this topic in social discourse also illustrate the relevance of our work.

The Information and Communications Technology [ICT] sector, including telecommunications with phones or computers and Information Technology [IT], is making a major contribution to global warming, especially due to the increase in data centers and networks and the associated energy consumption (Greenpeace, 2017; Koot & Wijnhoven, 2021). One reason for this is the steadily growing global demand for IT services. Therefore, the topic of sustainability is also becoming increasingly important in the IT services industry.

The IT service company selected for this study is a publicly-traded company that is one of the world's leading IT companies, with approximately 49,000 employees and revenues in 2020 of approximately US $17.1 billion. The company's main business model provides a digital suite of business solutions focusing on customer relationship management. We selected this company, because it does not offer products to protect the environment, but makes a major contribution to sustainable development through its corporate operations. As an industry leader, the company's actions affect other IT service companies and can have a significant impact on the economy, society, and the environment. This paper aims to find out how the company implements its sustainability strategy, and how top-down and bottom-up processes are combined in this process. To support our analysis, six interviews were conducted with employees from management and the workforce.

The article is structured as follows: Section 2 illuminates the theoretical background, explaining the relevant concepts of sustainability and CSR, the two leadership styles of transformational leadership and purpose-driven leadership, and corporate vision and culture. Section 3 outlines the social identity theory [SIT] (Tajfel & Turner, 1986) for the top-down approach, and the social exchange theory [SET] (Blau, 1964; Homans, 1958) for the bottom-up approach and applies them to the corporate context and then formulates the research questions for both approaches in light of the findings of the literature research. The empirical part follows in Section 4. This presents the IT services company, explains the methodology, discusses the main questions, the selection of the interview partners, conduct of the interviews, and describes the data analysis. Section 5 presents the results for the top-down and bottom-up approach. These results are discussed in detail in Section 6 and the top-down and bottom-up approaches are considered in relation to each other, followed by the limitations of our study, and recommendations for further research. Section 7 draws conclusions.

2 | IMPLEMENTATION OF CORPORATE SOCIAL RESPONSIBILITY

Companies often implement sustainability within the framework of their CSR strategy (Turker, 2009a). To date, there is no uniformly established definition of CSR and other related terms, such as "corporate citizenship," "corporate governance" and "business ethics." They are used synonymously or overlap in content both with each other and with the CSR construct (Matten & Moon, 2004). A broad definition is the following: "[…] [CSR is] a cross-divisional, corporate interface concept of moral and ethical responsibility towards the internal (employee relations, active communication of corporate values, ethical organizational management, etc.) and external (environmental protection, social commitment, etc.) sphere of activity of a company, based on a voluntary basis and without direct consideration" (Mory, 2014, p. 38). Furthermore, practices only fall within the CSR construct when they do more than is required by law (Vitols, 2011). CSR practices in companies can include protection of the environment, community support, selling locally produced products, and fair treatment of employees (Ailawadi et al., 2014). These vary from industry to industry and can take different forms, such as measures to reduce the carbon footprint, donations, campaigns, voluntary activities, and codes of conduct for employees to regulate behavior or promote sustainability awareness (Baumast & Pape, 2013; Hejjas et al., 2019; Turker, 2009a; Weißenrieder & Kosel, 2010). To be classified as such and recognized by society, CSR practices must meet criteria such as transparency towards employees and consumers and the involvement of employees in decision-making (Curbach, 2009).

CSR research has long been focused on the institutional and organizational levels of analysis (Aguinis & Glavas, 2012). At the institutional level, stakeholders' influence on firms has been identified as an important predictor of CSR as well as institutional forces, such as regulations, industry standards or certification systems. In this context, legitimacy and reputational improvements are important outcomes of CSR. Researchers who apply the organizational level of analysis are more likely to emphasize the financial and non-financial outcomes of CSR (e.g., Zhang & Ouyang, 2020). Another predictor are strong firm values. In contrast, researchers who apply the individual level of analysis account for only a small minority of CSR research activity. Relevant studies concentrate on personal values and individual outcomes of CSR activity, such as increased identification with the firm. Aguinis and Glavas (2012) argue that the shortage of research at the individual level is one of the main reasons for the underdeveloped microfoundations of CSR research and the lack of understanding of the underlying mechanisms of CSR (Aguilera et al., 2007). However, the individual level of analysis has attracted more attention from research for a few years now. This includes studies which break away from the implicit assumption of many earlier CSR studies that employees can be considered as a homogeneous group of internal stakeholders, and which emphasize the different perceptions of CSR among employees as well as the employees' emotions (Onkila, 2015).

This development is accompanied by increasing interest in the process of implementing CSR. In this context, research has shown that working for socially responsible companies leads to increased organizational identification (Carmeli et al., 2007; Jaich, 2022), employee engagement (Glavas & Piderit, 2009), employee retention (Jones, 2010), organizational citizenship behavior (Jones, 2010; Sully de Luque et al., 2008), employee commitment (Maignan et al., 1999), in-role performance (Jones, 2010), employee creative involvement (Glavas & Piderit, 2009), and improved employee relations (Glavas & Piderit, 2009). In addition, Turban and Greening (1997) found that CSR increases a firm's attractiveness to prospective employees.

CSR research can be used to integrate theories that have previously been studied separately (Aguinis & Glavas, 2012), such as exchange theory and organizational justice. As an example, in the context of CSR, Cropanzano and Mitchell (2005) proposed that when employees have positive perceptions of organizational justice, they are more likely to engage in social exchanges based on morals.

The implementation of CSR has been identified as a crucial component of management and organizational behavior (Mory, 2014) and there are several quantitative and qualitative studies on the implementation of sustainability in companies (e.g., Brunner, 2006; Engert & Baumgartner, 2016; Klettner et al., 2014). Epstein and Roy (2001), for example, developed a framework for the implementation of corporate sustainability strategies and possible actions for managers to influence and monitor. In particular, the formulation of the sustainability strategy, the development of plans and programs, the creation of appropriate structures and systems, and monitoring are crucial for successful implementation of the sustainability strategy (Epstein & Roy, 2001). Nathan (2010) extended Galbreath's (2009) framework for integrating sustainability into the strategic management process and identified the critical factors of leadership procedures, structures, culture, best practice, reward systems, control systems, governance and ethics, and policies. Engert and Baumgartner (2016) identified the success factors of organizational structure, culture, leadership, management control, employee motivation and qualifications, and communication in a qualitative study on the implementation of a corporate sustainability strategy at an international car producer.

All the studies mentioned have in common that they try to close the gap between the formulation of the sustainability strategy and its implementation, but the possible ways to implement sustainability strategies at the company level have been under-researched so far (Engert & Baumgartner, 2016; Klettner et al., 2014). It can be stated that the common intersection of most of the studies' findings consists of the spheres of leadership (Garcia-Sanchez et al., 2019; Rameshwar et al., 2020), employee responsibility (Sendlhofer, 2020), and corporate vision and culture (Afsar et al., 2018).

2.1 | The role of leadership

For a better understanding of the implementation of CSR in companies, we have to examine the role of leadership style in more detail. Leaders and their attitude towards CSR play a decisive role in whether and to what extent CSR is implemented in their companies (Hemingway & Maclagan, 2004; Feder & Weißenberger, 2019).

The type of leadership plays a major role in the implementation of sustainability and CSR in companies. Waldman and Siegel (2008) found that leaders with ethical and moral values can be a catalyst for CSR in companies (Angus-Leppan et al., 2010). In contrast to leaders with strong economic values, leaders with strong stakeholder values are perceived as less autocratic by employees and are correlated with increased employee engagement (Sully de Luque et al., 2008). Furthermore, the personal motivation of a leader to integrate

sustainability into the company has a major effect on the corporate strategy through the resulting leadership behavior (Eide et al., 2020).

There are different leadership theories (e.g., Badshah, 2012; Khan et al., 2016), representing a broad field of research. Only a subset of approaches can be discussed here. First, transactional leadership is outlined in distinction to transformational leadership, and then purpose-driven leadership is briefly presented.

With regard to the implementation of sustainability, transactional leadership focuses on presenting a positive image of the company through CSR (Alonso-Almeida et al., 2014), for example, through reporting (Angus-Leppan et al., 2010) and only considering stakeholders, who are directly influenced by the core business (Hahn et al., 2014). Transformational leaders, on the other hand, "[...] are those who stimulate and inspire followers to both achieve extraordinary outcomes and, in the process, develop their own leadership capacity" (Bass & Riggio, 2006, p. 3). In doing so, the leader has to make complex and multi-faceted decisions that integrate and balance environmental, economic, and social concerns, and take into account the needs of employees and encourage their engagement and activities (Baumast & Pape, 2013; Bass, 1985). The main goal of transformational leadership is to build commitment to the organization's goals and then empower followers to achieve those goals (Stone et al., 2004; Yukl, 2019).

Anticipatory leaders and managers are aware of their impact on society and the natural environment and no longer see profit maximization as the main goal, but rather the creation of a purpose (Kempster et al., 2011; Zu, 2019). The purpose-driven leadership approach implies that the goal is not to look at what leaders do and how they do it, as in classic leadership theories, but rather why they do it and to give meaning to all their actions and thus to the company. A purpose-driven leader aligns every decision and action in a company with its core values and beliefs (Cardona et al., 2019). One goal of leadership with a purpose is to contribute to a better life for all stakeholders (Kempster & Jackson, 2021). Another characteristic of purpose-driven leadership is that it softens the classic top-down hierarchy and also enables bottom-up leadership with the possibility for employees to influence the company's development (Cardona et al., 2019; Quinn & Thakor, 2019).

If leaders and managers promote sustainability and attach importance to the integration of sustainable practices into the company, then this strengthens the awareness of this issue among employees and can lead to more sustainable behavior within the company (Kiesnere & Baumgartner, 2019a). In addition, their commitment to CSR is crucial, as leaders and managers act as role models to demonstrate to employees the importance of carrying out these measures (Weaver et al., 1999). This illustrates the importance of leaders for the implementation of sustainability in companies.

2.2 | The role of employees

Employees also play a major role in implementing the sustainability strategy because they "[...] carry the main burden of responsibility for implementing ethical corporate behavio[u]r [such as CSR] in the daily

working life of the company, [and] the achievement of those outcomes will largely depend on employee willingness to collaborate" (c.f. Collier & Esteban, 2007, pp. 19f.). In her empirical study, Sendlhofer (2020) argues that, in the context of small organizations, the organization's moral responsibility mirrors the employee's moral responsibility and vice versa. Employees' perception of moral responsibility can lead to struggles to fit CSR principles into work-related decision-making. Hence, the ability to balance ethical values and business objectives can be considered an important competence of employees in the context of CSR (Osagie et al., 2016).

2.3 | The role of corporate vision and culture

Corporate culture implicitly reflects the norms, beliefs, and values of company members (Hungenberg, 2014; Weiss, 2014). It specifies how the vision should be implemented and in turn can be characterized by it (Bass & Avolio, 1993). On the other hand, the corporate vision also encapsulates the idea of directional development and a long-term abstract goal of a company's future (Hungenberg, 2014; Schreyögg & Koch, 2014). It often involves the transformation of a leader's values and ideas into reality (Thoms & Greenberger, 1998), which serves as an orientation for employees (Hungenberg, 2014; Snyder et al., 1994). A vision should fulfill the functions of embodying the company's unique identity, helping employees identify with the company, and mobilizing employees to work together to achieve the goals of the future (Bleicher, 1994; Hungenberg, 2014).

A leader defines the corporate culture, revises it with the corporate vision, and identifies the values and norms to achieve the corporate goals and implement the corporate vision with the help of employees (Bass, 1985; Bass & Avolio, 1993; Weiss, 2014). A vision can thus be considered as the "most basic level of commonality within an organization" (Khandelwal & Mohendra, 2010, p. 21) as it unifies the values of all its members (Brătianu & Bălănescu, 2008). Furthermore, a company vision gives purpose to employees in their corporate activities (Snyder et al., 1994).

The relevance of a company's vision and values becomes clear in practice. Researchers have found that a match between the values of employees and those of the company leads to increased commitment (McNaughton, 2003; Mitonga-Monga & Hoole, 2018) and higher employee retention (Inabinett & Ballaro, 2014). Furthermore, studies have revealed that organizational culture has a major influence on the implementation of sustainability strategies (Huczynski & Buchanan, 2007; Zammuto & Krakower, 1991). Thus, an important basic prerequisite is an open-minded culture concerning sustainability and sustainable development (Kiesnere & Baumgartner, 2019b). Conversely, community-oriented values (Gao et al., 2016) and sustainability values (Glavas & Kelley, 2014) can be embedded in organizational culture through CSR strategies (Afsar et al., 2018).

The implementation of CSR and its communication to the outside world can represent a competitive advantage for companies (Marakova et al., 2021). However, CSR activities can also be viewed critically, because they affect the reputation of the company (Pope & Wæraas, 2016). As a possible consequence, companies may be tempted to engage in "greenwashing," that is, a marketing strategy to deceive consumers about the impact of the company or its product on the environment (Chen & Chang, 2013; Parguel et al., 2011). CSR strategies should therefore always be critically scrutinized (Fleming & Jones, 2013).

3 | THEORETICAL FOUNDATIONS AND RESEARCH QUESTIONS

3.1 | Social identity theory in the context of CSR implementation

Research has repeatedly examined the influence of corporate values and beliefs on employees' performance in the company (e.g., Dermol & Širca, 2018; Holtzhausen & Fourie, 2009; Posner et al., 1985) and the theory most used in this regard is Tajfel and Turner's (1986) Social Identity Theory (SIT), which deals with relationships and processes within groups and social self-image (Hogg, 2018). We use the SIT in order to understand the top-down approach, that is, the implementation and communication of the sustainability strategy from the management level to the employees.

The categorization process is central to the SIT. This states that each person classifies other people into groups based on certain aspects and evaluates them accordingly (Turner et al., 1987 cited after Hornsey, 2008). This serves to simplify the social environment (Tajfel & Turner, 1979). As each person also assigns themselves to different groups, a self-concept is created, which makes up part of a person's social identity (Morf & Koole, 2014). When doing so, people simultaneously assign themselves to different categories, such as nationality, political views, and sports associations (Hogg et al., 1995).

Individuals evaluate their own group, group members, and themselves, and strive for uniform behaviors to set their group apart from others and, in the context of self-enhancement, to evaluate their own group and thus themselves more positively than other groups (Hewstone & Jaspars, 1984; Hogg & Abrams, 1993). The memberships in each group form individual social identities that influence the individual's thoughts, feelings, and actions (Hogg et al., 1995). According to Ashforth and Mael (1989, p. 34), "identification is the perception of oneness with or belongingness to a group, involving direct or vicarious experience of its successes and failures", whereby especially the distinctiveness of values and practices of one's own from other groups, the prestige of one's own group and competition with other groups play a major role in identification and self-concept (Ashforth & Mael, 1989; Turker, 2009b).

SIT serves as one possible explanatory approach to the mechanisms of implementing CSR between management and employees (Mory, 2014). Collier and Esteban (2007) found that employees' perceptions of the company influence their behavior. The top-down approach provides a good reference point to illustrate the influence of the perceived vision and corporate culture on employee behavior. The leader identifies the corporate vision and characterizes the corporate

culture (Bass, 1985). If this includes the topic of sustainability and the implementation of CSR, corresponding measures are integrated into daily work routines. If employees perceive the values and vision expressed in CSR activities as attractive and identify with them, strong organizational identification can develop, which can lead to cooperative and sustainable behavior (Collier & Esteban, 2007).

Organizational identification states that self-identification is shaped by perceived affiliation with the organization (Mael & Ashforth, 1992). This ultimately affects employee behavior (Afsar et al., 2018; Wang et al., 2017). As a result, the company's successes and failures are perceived as the employee's own, and actions are taken accordingly to maintain the positive reputation and success of the company and thus also contribute to the success of the self (Mael & Ashforth, 1992; Van Dick et al., 2008).

Employees' perceived CSR outside of the company enhances organizational identification through the perceived external prestige (Hameed et al., 2016; Hur et al., 2019). Within the company, per-ceived CSR also leads to increased organizational identification through the respect employees receive when executing CSR activities within the company (Farooq et al., 2017; Hameed et al., 2016). The execution of CSR activities can lead to a higher reputation for the company (Hetze, 2016) and, in turn, a higher sense of self-worth for individuals (Hogg & Terry, 2000), a sense of greater purpose (Michaelson et al., 2014), and commitment (Brammer et al., 2007).

Leaders play an important role in the degree to which employees identify with the company (Steffens & Haslam, 2017). For example, employees identify strongly with the organization if they feel fully socially integrated by their leaders and colleagues and are aware of their position in the company (Smith et al., 2012). The perceived transformational leadership style also has a major influence on employees (Graves & Sarkis, 2018). If employees believe that the company leader is committed to environmental and social sustainabil-ity and share similar values, this increases their motivation and can lead to stronger pro-environmental behavior (Graves & Sarkis, 2018; Wang et al., 2018). In the context of leadership style, the communica-tion of the sustainability strategy and the corporate vision in conjunc-tion with employees identifying with this vision is also crucial, and can result in stronger feelings of loyalty toward the employer (Jing et al., 2014).

In terms of economic sustainability, the corporate vision and its communication can lead to increased employee satisfaction (Kantabutra, 2008) and thus contribute, among other things, to increased organizational performance (James & Lahti, 2011), venture growth in companies (Baum et al., 1998) and customer satisfaction (Jing et al., 2014). CSR, as perceived by employees, influences organi-zational pride, which can also lead to higher affective commitment (Zhou et al., 2018).

In summary, SIT provides a theoretical basis to explain the mecha-nisms between the management and employee level. The top-down implementation of sustainability is expressed through the perception of the corporate vision and culture and the identification of employees with the resulting CSR measures. Literature suggests that the corporate vision established by management and the values

contained therein acts as a guideline for the behavior of employees. Considering these insights, the following first research question can be derived:

> **RQ1.** Are the CSR-related attitudes and actions of employees shaped by the company's vision and values?

3.2 | Social exchange theory in the context of CSR implementation

In business research, social exchange theory (SET) is most often applied to study workplace behavior (e.g., Chernyak-Hai & Rabenu, 2018; Cropanzano & Mitchell, 2005; Tsai & Cheng, 2012), and has also been applied to study the employees' perception of CSR measures (Mory, 2014). The best-known representatives of SET are the social psychologists Homans (1958), Thibaut and Kelley (1959), and the sociologist Blau (1964). Social exchange is implicit (Blau, 1964) and describes employee behavior that goes beyond con-tractually regulated behavior (Organ, 1988), such as CSR engagement (Deckop et al., 2003), and is rewarded with emotional and social satis-faction and the fulfillment of self-interest (Roloff, 1981). In this article, SET is employed to examine the bottom-up approach, that is, to understand the extent to which the implementation of the company's CSR strategy is shaped by employees.

SET states that relationships are subject to cost–benefit consider-ations and that the benefits always have to outweigh the costs to be stable (Homans, 1961). Individuals in a relationship are thus always guided by calculated utility, which, with the help of a comparison pro-cess, decides whether a relationship is entered into, maintained, or ter-minated (Homans, 1961; Van Duong Dinh, 2011). According to Homans (1958), "Social behavior is an exchange of goods, material goods but also non-material ones, such as the symbols of approval or prestige. Persons that give much to others try to get much from them, and persons that get much from others are under pressure to give much to them. This process of influence tends to work out at equilib-rium to a balance in the exchanges." (Homans, 1958, p. 606). Social exchanges consist of interactions that produce obligations (Emerson, 1976), are interdependent, that is, dependent on the actions of the other person (Blau, 1964; Cropanzano & Mitchell, 2005), and reciprocal (Gouldner, 1960). The "Norm of Reciprocity" says that individuals feel an equal obligation to give something back if they believe they benefit from the actions of another person (Gouldner, 1960; Jones, 2010).

Foa and Foa (1980) identified six types of resources that charac-terize the social exchange process: love, services, money, goods, infor-mation, and status. In the context of organizations, these resources are divided into the economic and the social spheres (Blau, 1964; Homans, 1958). Economic exchange is expressed in terms of a con-tract that specifies the service to be provided and the payment (Ekeh, 1974), but "only social exchange tends to engender feelings of personal obligation, gratitude, and trust; purely economic exchange as such does not […]" (Blau, 1964, p. 94). Accordingly, social exchange is expressed in voluntary behavior (Slack et al., 2015), and is an indicator

of organizational commitment dependent on the employees' perceived value of membership in the organization (Collier & Esteban, 2007).

If employees expect some form of reward from the company, then they feel obliged to give something back in the sense of reciprocity (Jones, 2010). According to the SET, perceived CSR activities influence employees to participate in CSR activities if they receive respect from the company in return (Eisenberger et al., 1986). Organizational identification is also enhanced in proportion to the expected respect shown by the company (Hameed et al., 2016).

If the company's vision and values require employees to participate in CSR activities, and if they expect to be rewarded for this, for example through greater respect, employees feel obliged to provide a service in return, for example, in the form of organizational commitment (Saks, 2006). This can lead to increased commitment (Cropanzano & Mitchell, 2005) and thus influence the promotion and design of CSR and sustainability measures (Collier & Esteban, 2007). Furthermore, volunteer programs, in particular, can induce reciprocity (Jones, 2010), as they represent benefits for employees, such as connecting with new people and developing their professional skills (Peloza & Hassay, 2006). Organizations benefit greatly because participation in volunteer programs can lead to long-lasting high employee productivity (Knox, 2020).

Leaders set the framework for employee CSR engagement depending on their performance and communication (Chen & Hung-Baesecke, 2014; Hejjas et al., 2019). If transformational leaders communicate the corporate vision to employees, then these employees assume they will be rewarded and thus make an effort to comply with the vision (Chai et al., 2017). Also crucial for the design of the bottom-up approach is the freedom that a company allows its employees to engage in sustainability (Kiesnere & Baumgartner, 2019b). This can, in terms of environmental sustainability, have a positive impact on the employees' pro-environmental behavior (Afsar et al., 2018; Priyankara et al., 2018).

In summary, SET provides a theoretical basis to explain the bottom-up approach to the implementation of CSR in a company, that is, by employees who proactively shape the CSR strategy. In our study, we wanted to find out whether a bottom-up approach to the implementation of sustainability in companies is possible and, if so, how this is expressed. This leads to the second research question:

> **RQ2.** Are the CSR-related attitudes and voluntary actions of employees shaped by rewards offered by the company?

4 | EMPIRICAL RESEARCH

4.1 | Introduction and background of investigated IT services company

The chosen IT services company, working in Business-to-Business (B2B) markets, provides their customers with a digital suite of business solutions focusing on customer relationship management.

Founded in 1999 in San Francisco, the company now employs around 49,000 people at 58 locations worldwide. The company claims to have a value-driven culture based on trust, customer success, innovation, and equality, which creates purpose for the activities of employees and offers the opportunity to engage in socially and ecologically sustainable activities beyond everyday work (Benioff & Langley, 2019).

The company's structure can be classified as a matrix organization. As a form of multi-line organization, management is set up on two equal, independent levels and employees are subject to several directives (Schreyögg 2014). The leadership consists of an executive team with 16 heads, who are responsible for different areas within the company. Moreover, the board of directors and advisory board are part of the leadership. On the board of directors, the company has a chief equality officer who focuses on sustainability initiatives and equality within the organization. The company founder and chair is on the highest decision-making level, among other chief-level managers.

The company's sustainability strategy contains strategies and measures to protect the environment, empower the community, and promote employees. The anchoring of sustainability seems to be apparent in the corporate vision, which is omnipresent in the company and is regularly brought to the attention of the employees, for example by including signs at every workplace with a written statement of the company's vision and goals (Benioff & Adler, 2009).

To ensure the triple bottom line, the IT services company implements measures and strategies in terms of economic, environmental, and social sustainability. To operate in an economically sustainable manner, it offers a corporate governance structure that creates long-term value for shareholders. In terms of environmental sustainability, the company focuses on reducing emissions in the areas of the supply chain, real estate, and transportation through a carbon-neutral cloud for customers and the purchase of carbon credits. Both internally for the employees and externally for the community, it also focuses on social sustainability, such as the establishment of health and well-being programs for the employees (Benioff & Langley, 2019).

Independent providers of CSR ratings classify the company as "comprehensive" due to its market capitalization and inclusion in major indexes, and therefore apply a large number of management indicators and conclude a low ESG risk rating. Furthermore it ranks the company in the upper 3% within the software & services industry group as well as in the upper 5% globally (Sustainalytics, 2022). Other CSR ratings specialists (e.g., CSRHUB, 2022) rank the company in the 89 percentile, which led the authors of this article to conclude that the company is a good example of a high performer within the IT services sector.

The IT services company also emphasizes the value of a strong community, which encompasses all stakeholders, such as employees, partners, customers, and developers. Top-down measures to implement sustainability are specified in the "vision, values, methods, obstacles, and measures (V2MOMs)", which is a management tool developed by the company's founder to evaluate the company's own vision, values, methods, obstacles, and measures (Benioff & Langley, 2019). This tool is regularly revised by management and, after approval by all members

of the President's Committee, is communicated to employees and integrated into the corporate culture (Benioff & Adler, 2009).

This tool is also used bottom-up in the sense that each employee defines the values and goals of their work once a year as part of the V2MOMs (Benioff & Langley, 2019). The employees upload them to an internal social network and can see the V2MOMs of all other colleagues there. Another participation opportunity for employees is offered by twelve so-called equality groups that support underrepresented communities and other causes. The twelve groups are committed to environmental and social sustainability. Furthermore, employees have the possibility to communicate their concerns and suggestions for improvement directly to managers and leaders, for example, through regular leadership calls (Benioff & Adler, 2009).

4.2 | Methodical approach: Expert interviews and qualitative content analysis

The method of qualitative interviews was chosen to acquire the survey data. Expert interviews can be used to explain certain social situations, and experts are "people who have special knowledge about social issues" (Gläser & Laudel, 2010, p. 10). In the context of surveys in companies, experts are people who "have an exceptionally high level of specialist knowledge about their entire company or individual subareas" (Bähring et al., 2008, p. 93). There is a key difference here from other qualitative interviewing techniques, as the focus is on a respondent's specific knowledge (Bähring et al., 2008) rather than considering the respondent to be the object of analysis (Meuser & Nagel, 1991). Gläser and Laudel (2010) see the use of expert interviews as a suitable way of asking about different topics and precise information. This study requested general information on the perception of the company's vision, culture, values, and design options, as well as specific information on the implementation of sustainability in the company.

A semi-structured interview (see Appendix 1) was chosen, in which the sequence of questions is based on the course of the conversation (Stigler & Felbinger, 2005). The guideline should only be seen as a guide to the interview (Hussy et al., 2013; Loosen, 2016). The interviewees were randomly selected and recruited from the company using the requirement that they must already have several years of work experience at the company to ensure their familiarity with the corporate culture.

In order to obtain an overview of the implementation of sustainability within the framework of the top-down and bottom-up approach, two managers (Interviewee A & B) and four employees (Interviewee C–F) were interviewed for the survey. All interviewees are characterized by several years of work experience and involvement in sustainability projects. Therefore, they have a comprehensive insight into the corporate culture and are suitable experts for the interview. The interviewees are employed at various company locations in Germany and are between 28 and 53 years old (see Table 1). The interviews were conducted online over a period of 2 months in the year 2021 and were recorded. The interviewees signed a consent form for the storage and processing of their data.

For a simplified analysis, the interviews were transcribed. A simplified transcription following Dresing and Pehl (2015) was carried out, because the content of the statements is the primary focus, which is ensured by simplifying the language (Kuckartz, 2018). For the analysis of the interviews, this study applied the method of qualitative content analysis according to Mayring (2015). This method aims to "draw conclusions about certain aspects of communication" through a systematic, theory- and rule-based procedure (Mayring, 2015, p. 13).

5 | RESULTS

The transcription of the six interviews resulted in a text corpus of over 50 pages. Based on this, categories were formed. For the first research question, 12 categories emerged after conducting the analysis. The analysis of the data for the second research question resulted in nine categories (see Appendix 2).

5.1 | Results of the top-down approach

The categories derived for the first research question were combined to form five key categories for the top-down approach with corresponding key statements (see Table 2). The IT services company culture seems to be characterized by a strong value system and clear formulation and communication of the corporate vision. This is expressed in the 1-1-1 model and each employee's V2MOMs (Appendix 3).

The 1-1-1 model specifies that one percent of the company's time, profits and products are to be used for charitable purposes. In more concrete terms, this means that every employee has 56 h of paid leave each year to use for volunteering and other services to the local community or any charitable service at home or abroad. Furthermore, the company matches each employee's individual donation up to $5000 and supports other causes through their philanthropic branch, amounting to 1% of the company's revenue. The third pillar of the 1-1-1 model relates to the company's offer to allow charitable organizations to use the products suite to manage their donators and donations.

Furthermore, sustainability is strongly practiced in the corporate culture. This is expressed primarily by the management level, which is seen as a role model for the implementation of sustainability, for example by supporting social and ecological projects and by manifesting sustainable goals in the V2MOMs, as Interviewee A (senior manager consulting) said: "So, I write it down in my V2MOM and I make sure that everybody from my team also has it, so that they also personally hold themselves accountable since they have written it in their V2MOM." Management also values employee volunteerism, for which employees are given seven days off per year to get involved, as interviewee B (director) mentions: "There are plenty of opportunities for employees to get involved in projects that are ecological. This opportunity is also given to every employee. And every employee has seven days a year to get involved in such projects." If they use this

TABLE 1 Overview interviewees

Interviewee	Sex	Function	Years working for company
A	Female	Senior manager consulting	5
B	Female	Director in solution engineering	7
C	Male	Technical consultant	4
D	Female	Solution consultant	5
E	Male	Retail advisor	5
F	Male	Solution engineer	5

TABLE 2 Summarization of key findings for the top-down approach

Key categories of the top-down approach	Key statements
Company culture	• Strong core values • Clear formulation and communication of the vision • Company vision expressed in the 1-1-1 model and V2MOMs • Employees get 7 days off a year to contribute to sustainability projects
Leadership and managers	• Leadership and managers as role models • Value volunteer work and encourage employees to integrate it into V2MOMs • Consider commitment in promotion decisions
Communication	• Newsletter, team meetings, leadership calls, internal communication tools • Boot camp for every new employee
Visible implementation of ecological sustainability	• Ecofriendly products in cafeterias • Encouragement to travel using more sustainable transport modes • Efforts to become a carbon-neutral company
Decision to work for the company	• Company values and culture, 1-1-1 model, engagement • Identification with sustainability strategy

Source: Own figure.

TABLE 3 Summary of key findings for the bottom-up approach

Key categories of the bottom-up approach	Key statements
Possibility to shape the sustainability strategy by employees	• Contributing own ideas on internal platforms • Membership in equality groups • Participation in volunteering projects • Donation to organizations
Commitment to sustainability	• Encouraging employees to manifest sustainability • Implementation of own projects • Using more sustainable transportation modes
Social exchange	• Motivation through colleagues • Sustainability in working environment raises awareness • Volunteering creates purpose
Feeling of being rewarded	• Gamification, badges, and certifications • monetary grants • Managers take commitment into account for promotion
Company gives space for sustainability	• Company gives space to engage in sustainability through 1-1-1 model • Volunteer work as an option, not mandatory

Source: Own figure.

opportunity, employees are rewarded in a gamified approach through badges and monetary grants. The values and vision are communicated through newsletters, team meetings, leadership calls, and internal communication tools. In addition, each new employee is introduced to the company's values and vision at a boot camp.

Above all, ecological sustainability is visibly implemented in the company, for example through eco-friendly products in cafeterias and efforts to become carbon neutral. Furthermore, employees appear to identify with the sustainability strategy and see the sustainability measures and corporate culture as a key factor in their decision to work for the company.

In summary, it can be said that the corporate values and vision have a major influence on the sustainable way of working and the everyday work routines of the employees. This is not only expressed in the formulation of the vision, but is particularly evident in its anchoring in the corporate culture and communication to employees.

5.2 | Results of the bottom-up approach

Five key categories could be derived for the bottom-up approach with corresponding key statements (see Table 3). Employees perceive the possibility to shape the sustainability strategy themselves through contributing ideas on internal organization platforms, memberships in equality groups, participation in volunteering projects, and donations of their monetary rewards to organizations. All the respondents use this option and feel committed to sustainability within the company. Interviewee E states: "I came from a company where the topic was not lived positively and it was important for me to change to a company that has a strong organizational culture, which is also

characterized by positive, creative cooperation." This is expressed in the participation in volunteering projects, donations, in the implementation of own projects, and in using more sustainable transport modes. Furthermore, managers contribute to the sustainability strategy by encouraging their teams to manifest their personal goals concerning sustainability in their V2MOMs, which is the key tool for focusing on everyday actions by employees. Within the company, it is common for employees to say, "if it is not important, it should not be in your V2MOM". So this seems to be a key driver for change within the company.

It appears that the IT services company gives its employees the freedom to get involved in sustainability, as for example, interviewee D says, "I can actively help shape the company's sustainability, both inside and outside the company. And I can also actively contribute ideas for actions and activities." This happens through the 1-1-1 model and the fact that volunteering is not considered mandatory in the company. Respondents feel rewarded for sustainable behavior. This is perceived through gamification, badges, certifications, and monetary grants and the fact that managers take commitment into account in promotion decisions.

In addition, it seems that employees feel motivated by their colleagues and feel that the integration of sustainability into everyday working life leads to an increased awareness of the issue, which is underlined by a statement of interviewee F, who says that: "it is actually lived so clearly and strongly as I have never seen in any other company." Participation in volunteering projects and thus the opportunity to promote and influence sustainability in the company is perceived as meaningful and sense-making. In the bottom-up approach analysis, it was also asked how other IT companies could implement sustainability and what ideas for improvement respondents had for sustainability at their employer. Respondents found that other IT companies could reduce their travel carbon footprint and use the 1-1-1 model to support this. Furthermore, they could track and optimize their carbon footprint using the company's sustainability cloud.

As opportunities to improve sustainability, respondents mentioned the usage of renewable energy and recyclable products and making their products greener to set a good example. One employee suggested setting incentives for sustainable travel modes and limiting travel expenses. In addition, more meetings should be conducted online. Home office and less traveling should be normalized. The personal goals set in the V2MOMs were also mentioned. Their achievement could be linked to salary and be an incentive for employees to contribute more to sustainability.

6 | DISCUSSION

6.1 | Top-down approach: influence of corporate vision and values

Empirical results regarding the top-down approach show that the corporate vision and values have a very strong influence on employees working sustainably and strongly promote sustainable working and

behavior. First of all, it is remarkable that all respondents were able to reflect the sustainable vision of the company with the resulting value system. This suggests that these are firmly anchored in the corporate culture and that management attaches importance to their implementation. Furthermore, all respondents were able to name the measures and instruments used to implement the sustainable corporate vision, such as the 1-1-1 model, volunteering, and V2MOMs, which shows that the company attaches great importance to the topic of sustainability. Recent sources (e.g., Aziz, 2022) prove that the 1-1-1 model, through which 1% of the time, profits and products are used for charitable purposes, resulted in 6.5 million hours spent by employees on volunteering activities and US$495 million of donations in 2021.

The most common communication channels were also mentioned by all employees and illustrate the diversity of communication options within the company. As Jing et al. (2014) found out, the communication of the sustainability strategy is important to increase the commitment of the employees and ensure their loyalty to the company.

Furthermore, the interviewees perceive leadership and management as role models because they exemplify and promote sustainable behavior and there are corresponding activities of the founder, such as planting trees and helping homeless people. This is consistent with the findings of Graves and Sarkis (2018) that employees are more motivated to promote sustainability if the leader is also committed to it. Since the personal motivation of the leader plays a major role in the implementation of the sustainability strategy (Eide et al., 2020), this can be seen as an indication for the successful integration of sustainability within a company.

It is also interesting to note that some interviewees could not name any programs or educational measures to combat environmental problems. Possible reasons could be too little advertising on the part of management or a lack of interest on the part of employees in these programs. However, the company operates in the field of IT services, where there has only recently been a growing awareness of the associated large environmental impacts or environmental sustainability. Training has been shown to be very effective (Engert & Baumgartner, 2016; Yong et al., 2020), although there are some reservations about its influence on the environmentally conscious actions of employees (Pellegrini et al., 2018).

The interview guideline also asked about the reasons for choosing the company and the identification with the sustainability strategy. This was done to establish a connection with SIT, which is frequently used in this context in the literature. According to this theory, people define themselves by belonging to different groups and strive to present themselves positively to other groups (Hewstone & Jaspars, 1984). In the context of companies, the company values perceived as attractive by the employees can create a strong organizational identification among them (Collier & Esteban, 2007). If employees feel they belong to a company, this forms part of their self-identity (Mael & Ashforth, 1992). The IT services company places its corporate values right at the core of its corporate culture from the very beginning and communicates them explicitly, for example through its public image and the boot camp for each new employee. It also communicates its values through the 1-1-1 model with volunteer projects and V2MOMs. All the respondents said they

identified with the sustainability strategy, and some even cited the company's commitment to sustainability as a reason for joining the company. This can be seen as an indication that the corporate vision and values within the framework of organizational identification make a major contribution to shaping the self-identity of the employees.

An indication that CSR measures represent a competitive advantage (Marakova et al., 2021) was cited by interviewee A, who chose the company as an employer because of "the [1-1-1 model] that felt quite good because it was standing out from other corporate companies". This shows that the uniqueness of the sustainability measures not only influences employees internally, but also has an external effect and can make the employer more attractive to potential new employees.

Finally, it can be stated that the derived categories partly correspond to the categories of similar studies. Similar to Galbreath (2009), Nathan (2010), and Engert and Baumgartner (2016), we derived the central categories of leadership, company culture, reward systems, and communication. Teh and Corbitt (2015) also identified shared values in terms of corporate vision as important for a sustainable corporate strategy, which is consistent with our findings. These categories are therefore among the factors that are decisive for successful implementation of a sustainability strategy in companies. In addition, this article showed the relevance of the visible implementation of sustainability, especially in the area of environmental protection in everyday work. It was also possible to derive measures and indicators for a successful top-down implementation of sustainability.

6.2 | Bottom-up approach: influence of rewards offered by the company

For the bottom-up approach, we analyzed the perceived possibility to influence the design and implementation of the environmental sustainability strategy by the employees and the influence of rewards offered by the company. The most noticeable aspect of the bottom-up survey results is the fact that nearly all the respondents felt they could actively shape and influence the company's sustainability strategy. Even if employees do not feel involved in management decisions about sustainability issues in the company, they still believe that they can actively make a difference. In addition, specific strategies for proactive participation could be identified, especially in the context of initiating and participating in volunteer projects and membership in the so-called equality groups. These seem to form a unique toolset to encourage participation.

The results can be generally interpreted in the context of the SET. An important aspect is a form of leadership that enables employees to participate in sustainability (Hejjas et al., 2019). This gives employees the necessary freedom to actively engage in sustainability inside and outside the company. In conjunction with this, a reward system has been established within the company that single out employees who are engaged, primarily through awards and monetary grants. In terms of reciprocity, employees feel a sense of commitment and increased willingness to engage in company activities when they expect a

reward in return (Eisenberger et al., 1986; Saks, 2006). Although the influence of reward systems on the employees' sustainable behavior is a controversial issue in the literature (Pellegrini et al., 2018), there is some evidence that reward systems have a positive impact on work performance and organizational commitment (Taba, 2018).

The interviewees feel motivated by their colleagues as role models and sources of inspiration. Furthermore, one interviewee also feels that anchoring sustainability in everyday working life increases awareness of this issue. This is consistent with Paillé et al.'s (2018) findings that co-workers can have a strong influence on the colleagues' green behavior. It can therefore be assumed that social exchange plays a major role in the commitment to and shaping of sustainability in companies.

The survey was also able to provide some insights into possible options for promoting sustainability in other companies. However, these ideas cannot simply be applied to other companies. To implement them successfully, each company needs to meet certain preconditions, such as an open-minded company culture towards sustainability (Kiesnere & Baumgartner, 2019b).

However, our study did highlight successful implementation strategies that correspond to insights from recent literature. For example, offering volunteer programs not only benefits society and the environment, but also employees in terms of personal development and growth (Rodell, 2013). The company also benefits through increased employee productivity (Knox, 2020) and thus higher job performance and organizational performance (Brockner et al., 2014; Rodell, 2013).

6.3 | Relationship between top-down and bottom-up approach

Once the top-down and bottom-up approaches to the implementation of sustainability in the IT services company had been analyzed separately, it is interesting to examine the relationship between the two approaches and their individual impact on the implementation of sustainability.

The top-down approach analyzes the impact of the company's vision and values on employees' sustainable practices. This includes, on the one hand, the perception of the corporate vision and values and their anchoring in the corporate culture. On the other hand, this includes how the vision and values are communicated to the employees by the management level, the effect of the company head and managers as role models, and how they implement sustainability in the employees' work routines. In addition, respondents were asked whether they identified with the company's sustainability strategy in order to gain an impression of the values shared by employees and the company.

The bottom-up approach analyzes the possibility that the company's employees have of shaping and implementing sustainability. The employees' perceptions of their ability to influence sustainability and their commitment to sustainability were surveyed and the bottom-up approach also includes the feeling of being rewarded for CSR-related voluntary actions.

It can be stated that, in our case, it was not possible to evaluate the two approaches completely independently from each other. This is mainly because the IT services company has a corporate hierarchy and a clear allocation of roles within the company. Employees are subject to the directives of their superiors and must follow them. The bottom-up approach must be enabled by the management level and the corporate culture in the first place. Accordingly, the bottom-up approach cannot be viewed separately from the top-down approach. This is consistent with the findings of Kiesnere and Baumgartner (2019b), who found that strong support from top management is a prerequisite to successful sustainability management, even if the main initiative for implementing sustainability comes from employees.

However, the chosen IT services company serves as a good example to show that employees have opportunities to influence the implementation and design of the sustainability strategy even in a corporate model with a classic corporate hierarchy. The company provides the necessary infrastructure and a rewards and incentive system to encourage employees to act sustainably. In addition, the company is open to the employees' ideas and concerns and attaches importance to promoting them.

It can be said that the implementation of sustainability at our investigated IT services company is primarily guaranteed by the top-down approach, that is, by the decisions made by company leaders and managers. However, the company also enables a strong bottom-up approach. The corporate culture provides the possibility for employees to participate in the sustainability strategy. Also, they have enough room to develop within the bounds of what is possible and to contribute their initiatives to advance and further develop the sustainability strategy.

In a nutshell, the top-down and bottom-up approaches seem to supplement and cross-fertilize each other. At the IT services company, the combination works exemplarily together and generates advantages that transcend the use of only top-down or only bottom-up approaches. There are manifold advantages of the combined approach. First, the top-down approach guarantees legitimacy and shows the direction in which bottom-up initiatives will be welcomed at any time. Second, this context gives all employees high motivation to participate, independent of their position. Third, the inherent creativity of all employees can be used in general and for concrete sustainability initiatives.

6.4 | Limitations, transferability, and recommendations for further research

Of course, there are some limitations to this study. With the help of the expert interviews, it was possible to gain a comprehensive overview of the implementation of sustainability in an international company. Nevertheless, the results should not be generalized. Only employees in Germany were interviewed for this study. Since corporate culture depends on the cultural context in which the company operates (Hofstede, 1980; Kucharska & Kowalczyk, 2019), only statements about German corporate culture can be made. It would be interesting to investigate how sustainability is understood in corporate culture at other locations and how it is implemented there.

As this study is based on a single company, it does not allow for generalization, because each company has its own corporate dynamics and culture (Hamel et al., 1993). Thus, sustainability measures cannot be implemented in the same way in every company. Nevertheless, the article provides an exploratory analysis of the possibilities for implementing sustainability in companies. The article can also provide ideas and impulses for other companies and demonstrate the benefits and effects of integrating employees in the design of the sustainability strategy. Further research could use the findings to develop general implementation strategies and test them in broad, cross-company studies.

7 | CONCLUSIONS

This paper investigated how sustainability at a large international IT services company is implemented top-down, that is, by the management level, and bottom-up by the employees. With the help of a qualitative survey, two research questions were answered, and strategies were derived for the implementation of CSR and sustainability in companies.

The investigated IT services company has a strong top-down approach to the implementation of sustainability. The corporate vision is formulated and communicated intensively and regularly to all corporate hierarchies. It is expressed in the sustainability measures of the V2MOMs, a management tool for setting, prioritizing and measuring personal goals. This tool is used by employees at all corporate levels to define values and objectives as well as the methods to achieve them. It is also used to monitor the progress made toward achieving them and any obstacles encountered that need to be overcome.

The leadership and managers are perceived as role models, as they exemplify sustainability in their activities and encourage employees to volunteer in social and ecological projects, and to contribute their own ideas. In addition, the research revealed that employees identify with the company's sustainability strategy and values, and most feel motivated by the company to act in a sustainable and environmentally conscious manner. Therefore, the answer to the first research question is that corporate vision and values do shape employees' work and behavior by integrating sustainability measures into the corporate culture and actively encouraging employees to participate in sustainable activities.

A bottom-up approach to influencing and shaping sustainability on the part of employees can also be identified. As shown in the results, the predominant impression is that employees can actively shape the sustainability strategy. However, all the respondents mention the measures that are prescribed and made possible by the management level. Although they can contribute their ideas for implementing sustainability in the IT services company, they are subject to the directives and decisions of management. This is also consistent with the partial perception of not being included in management decisions regarding sustainability. This is not surprising

given the prevailing hierarchical corporate structure, but it does show the company's intention to give the bottom-up approach space in which employees can contribute and realize their ideas.

This also provides an answer to the second research question. Employees have the opportunity to influence sustainability in the company by participating in volunteer projects, contributing their ideas and initiatives on the topic of sustainability, and becoming members of equality groups. These opportunities are supported by a system, which uses awards and monetary grants to reward engaged employees. Summing up, the results show that the employees can actively engage in sustainability and help the company to move in an economically sustainable direction that simultaneously reduces its negative impacts on the environment.

This study provided some insights into the implementation of sustainability top-down by leaders and bottom-up by employees. In particular, the company places great value on the implementation of ecological sustainability, and this is expressed both internally in the corporate culture and externally through the promotion of and participation in ecological projects. Although the implementation strategies cannot be generalized and applied to other companies, it was still possible to identify crucial mechanisms and elements for implementing a sustainability strategy that involves employees.

For a successful top-down approach, the factors of leadership, company culture, reward systems, and communication proved to be especially important. For a successful bottom-up approach, the important factors included the relevance of social exchange, the feeling of being rewarded, the opportunity to contribute to sustainability through appropriate points of contact and the scope to shape the company's strategy.

The results should be taken up in future research and included in the development of management strategies for a successful implementation of sustainability in companies and new insights can be derived for the area of human resources. Thus, this study could provide further impulses and inspiration for large international companies interested in creating a long-term positive contribution to society and the preservation of natural resources through the implementation of sustainability and CSR.

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APPENDIX 1: Interview guiding questions

	Questions for managers	Questions for employees
Introducing question	• In your opinion, why is it important for environment and for business to be more sustainable?	
Perception and values	• What is your perception of the company's general vision and values? How is the vision lived in the company? • What was and is your intention to work for the company? • What does sustainability and sustainable living mean to you? • Do you identify with the company's sustainability strategy?	
Implementation of sustainability	• Do you involve, encourage (and reward) your employees in decisions on sustainability issues? If yes, to what extent can they help shape the sustainability strategy? • How do the measures for sustainability cascade down to your employees? How is the vision conveyed? • Is the topic of sustainability an integral part of team meetings and of 1:1? If so, how does this manifest itself? • Does sustainability in general or environmental sustainability in particular play a role in your goals?	• As an employee, do you have a contact point where you can contribute your own ideas on the topic of sustainability? Are you rewarded for environmental-friendly behavior? • Does management involve you in ideas and decisions on sustainability and do you receive regular updates? • Are there trainings to take action against environmental issues?
Environmental sustainability	• How much space does environmental sustainability occupy in your daily work? How much time: daily, weekly, monthly? Or is this totally integrated into your daily work routine? • How do you see the degree of environmental sustainability that a company must have in the future? What is your perspective on impact for future business? • What can global IT/service companies do to be more environmentally sustainable?	• Are you committed to environmental sustainability within the company? • How much space does environmental sustainability occupy in your daily work? • Do you feel that working at the company encourages you to be environmentally friendly? • If you could, what would you change to make the company more sustainable?

APPENDIX 2: Coding top-down approach

Category	Category name	Description
C'1	Value system	Expressed through volunteer projects, employees get seven days off a year for this purpose; company vision is lived through the 1-1-1 model, V2MOMs, through social and environmental commitment, using own products to measure sustainability goals and offering environmentally sustainable products in canteens; vision: goal of companies should be to improve the state of the world in terms of sustainability considering all stakeholders, clear formulation of corporate vision, clearly lived in corporate culture; company culture: core values of customer trust, equality, innovation and sustainability are highly prioritized; company culture: founder a role model for sustainability: topic of sustainability in founder's V2MOM; the longer an employee is at the company, the greater their awareness and understanding of the topic of sustainability
C'2	Communication	Clear communication of vision, values and sustainability via newsletters, manager meetings four times a year, team meetings, team events, weekly leadership calls with top leaders, internal channels and emails, communication tools and press, departments, presentation of employee volunteering projects in team meetings, communication of company vision and values from the very beginning through boot camps
C'3	Volunteering	Volunteering as a sustainability measure through 1-1-1 model: every employee contributes to society and environment; helps other companies reduce carbon footprint, the value attached to sustainability is expressed through 1-1-1 model
C'4	Visible implementation of environmental sustainability	Food and beverage containers made of sustainable materials; organic products in cafeterias; encouragement to travel by train rather than plane; sweater made of recycled materials; collect bike miles to be donated in the form of money to chosen charity; home office also possible after pandemic, but: possibility to include the BahnCard in travel expenses was taken away, now employees travel more by plane and car
C'5	Leadership	Management lives sustainability values by integrating sustainability in V2MOMs; founder as role model; managers value team volunteering; encourage each employee to include a project in V2MOM; consider volunteer activities in promotion decisions; discussed in every team meeting; support sustainable initiatives of employees; V2MOMs are reviewed every quarter; interplay of inspiration, giving ideas and active encouragement for engagement
C'6	Involvement in management decisions on sustainability	Mainly no feeling of involvement, one employee feels indirectly involved through 1-1-1 model
C'7	Decision for company	Mainly company values; for two interviewees the 1-1-1 model, because it is unique; few: good work-life balance, positive, creative company culture, sense of reward that volunteering gives something back, nature of employees; social and environmental engagement that creates purpose
C'8	Training for combating environmental problems	Not known by half of employees; training via online learning platform on sustainability in everyday office life; training raises awareness of climate-friendly behavior
C'9	Identification with sustainability strategy	All interviewees identify with sustainability strategy as: efforts to reduce carbon footprint, encouraging customers to implement sustainability models, no interest in non-sustainable companies, employees are supported; company takes holistic approach, everyone can contribute, but: one respondent sees room for improvement
C'10	Encouragement of environmental-friendly behavior	Most interviewees feel that company encourages environmentally conscious behavior through: sustainable initiatives, motivation by colleagues, promotion of non-profit behavior
C'11	Points of contact for sustainable ideas	Homepage, manager, Office Services Team
C'12	Transparency	Number of hours volunteered can be viewed by each employee, also in annual report

APPENDIX 3: Coding bottom-up approach

Category	Category name	Description
C'1	Space for sustainability	Company gives space to engage in sustainability through 1-1-1 model, employees are not forced to commit to sustainability, but amount of work makes it difficult to take the full 7 days offered for volunteering work
C'2	Feeling of being rewarded	Reward for sustainable behavior: monetary grant from a certain number of years of work and after 56 h of volunteer work as a donation to a good cause, gamification, badges and certifications, as "Volunteer Rockstar" after certain hours of volunteer work with money for donation, managers take volunteering into account in promotion decisions, feeling of being rewarded is very subjective; one interviewee does not feel rewarded for environmental-friendly behavior
C'3	Commitment to sustainability	All interviewees are committed to sustainability: donation for environmental benefits, encouraging employees and ensuring they manifest sustainability in their V2MOMs, taking care of a garden open to the public, organization of workshops for young and socially underprivileged people to find a job for them, beach and river clean ups, volunteering in kindergarten as a board member, going to the office by bike or public transportation, wanting to fly less and hold more virtual meetings, volunteering for 56 h, working with elderly people and helping a refugee with his application, traveling by train, designing an anti-stress program due to increasing burn-out probability, working with children of families with cancer and organizing vacation camps, making sure that food is organic and local
C'4	Time effort for sustainability	Two employees: 1 to 2 h a week, one manager: 104 hours with team for volunteering activities and 1 to 2 h a month for sustainability, one employee: very little time for environmentally sustainable projects, greater focus on socially sustainable projects, one employee: about 20% of working time, one manager uses all the 56 h
C'5	Possibility to shape sustainability strategy by employees	Employees can shape the sustainability strategy through contributing their own ideas on internal NGO, internal platforms and through managers; membership in equality groups like Earthforce Group that organizes educational activities for raising awareness of climate-friendly behavior; initiating topics like waste separation and use of recyclable products; employees can take a leading role where direct contact to headquarters is possible; participating in volunteering projects; employees can implement things like electric bike rentals; deciding to donate to organizations; the perception of one interviewee was that employees have little influence on the sustainability strategy
C'6	Social exchange	Motivation by colleagues regularly presenting projects to other employees and top leaders, giving inspiration and encouragement and helping other colleagues with their projects, sustainability in working environment and partners raises the personal importance to work for a sustainable company
C'7	Meaningfulness	Volunteering gives something back and creates purpose
C'8	Sustainability in other (IT) Companies	Could reduce travel carbon footprint and use the 1-1-1 model, track and optimize carbon footprint with company's sustainability cloud
C'9	Sustainability at company	Two interviewees had no ideas for improvement, other interviewees suggested renewable energy, recyclable products, make own products greener to set good example, create incentives for sustainable travel modes and limit travel expenses, more online meetings, achievement of personal goals in V2MOMs should have an influence on salary, more home office, less traveling