Exploring corporate sustainability integration into business activities. Experiences from 18 small and medium sized enterprises in the Netherlands

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ABSTRACT

Although companies have shown a growing awareness of the importance of Corporate Sustainability (CS), integration of CS into their business activities is still problematic. Most of the CS research focuses on large corporations, with limited discussions of Small and Medium Sized Enterprises (SMEs). Research on SMEs has shown that most CS activities have been developed in isolation, and have not yet been totally integrated into the business activities. This research aims to understand how SMEs integrate CS into their business activities. Eighteen SMEs were analysed. These SMEs were, on their explicit request, supported in enhancing the integration of CS into their business activities. The external change agents connected to this consultancy firm applied four CS integration tools, which was based on their own experience in supporting the integration of CS in companies. The data generated through the application of these tools gives this research a specific, external change agent perspective that contributes to the understanding of CS integration. Tables including the tool data of all companies were used to analyse all eighteen cases as well as to enable a cross case comparison. The data showed that a balance proved to be necessary between a physical and social focus in the SMEs' vision on CS, the CS integration activities, the conditions for the CS change agent and the CS assessment. The research also found that although companies in a more advanced CS growth stage have more management system certifications, the management system itself is not used to ensure CS integration.

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1. Introduction

Companies' awareness of their impact on their direct and indirect context has been increasing and will increase in future (Searcy, 2016). Subsequently, they recognise the importance of integrating sustainability into their policy and business activities (Salzmann et al., 2005). To support this integration, a large number of integration approaches, mostly focussing on the company's environmental impact, were developed in the 1980s and 1990s, and have been applied (e.g. cleaner production, pollution prevention, The Natural Step, environmental management systems, life cycle assessment, zero emission, and ecodesign; e.g. Hahn et al., 2015; Robèrt et al., 2002), often supported by internal or external change agents (Lozano, 2011, p. 207). In recent years, several authors have suggested the use of corporate sustainability (CS)

management systems (Azapagic, 2003; Jamali, 2006; Maon et al., 2009) for CS integration. These systems broaden the scope of the company's vision to more than just environmental issues and, in addition, the systems perspective should lead to a better integration of CS in business activities (Yin and Schmeidler, 2009).

However, decisions taken by companies do not necessarily match the decisions prescribed by management systems approaches (Mac, 2002). This results in CS integration initiatives that are often isolated and, therefore, not directly linked to the core business activities (Székely and Knirsch, 2005). Most research on CS integration has been conducted with short term data gathering methods and by using, for example, interviews, questionnaires or checklists (e.g. Aya Pastrana and Sriramesh, 2014; Jenkins, 2006; Klewitz and Hansen, 2014). Moreover, authors have paid less attention to exploring CS integration into the business activities of small and medium sized enterprises (SMEs; Aya Pastrana and Sriramesh, 2014; Jenkins, 2006; Siebenhüner and Arnold, 2007). In particular, there is a need to understand the adoption of available CS integration tools in the SME context (Klewitz and Hansen, 2014).

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This kind of research asks for the application of longer term qualitative field based data methods.

The goal of this article is to explore how SMEs integrate CS into their business activities with the help of external change agents: consultancy change agents supported these eighteen Dutch SMEs to improve the integration of CS into their business activities were the collectors of research data. These change agents applied four tools based on their own long term experience with CS integration in SMEs. The data collected by the change agents were analysed by three researchers, one of which was also the senior change agent. The data analysis enabled the exploration of CS integration in SMEs through comparison and exemplification. Moreover, the tools used by the change agents were reflected upon by the three researchers by comparing them with those mentioned in the literature.

Section 2 will discuss the concept of CS, focussing specifically on the integration of CS in business activities in SMEs and the role of change agents. This discussion will be used to interpret the findings of the research. Section 3 describes the methods for data collection and analysis. In Section 4 the findings are presented followed by Section 5 with the discussion of the findings within the scope of the literature review. Finally, Section 6 contains the conclusions including suggestions for future research.

2. CS integration

As organisations face pressures to address the impact on society which they directly or indirectly cause, several authors have stressed the increasing importance of CS (Baumgartner, 2009; Dunphy et al., 2006; Lozano, 2013). This implies that companies need to achieve mutually interdependent sets of issues: the triple bottom line of planet, people and prosperity (PPP), thus integrating economic, social and environmental issues (i.e. triple issue focus; Elkington, 1998) into their business activities. The awareness of CS in relation to the general business goals makes it easier to define how to integrate CS into business activities (Dunphy et al., 2006). To create this awareness, it is necessary to use a holistic understanding of the triple issue focus of the corporate values (Linnenluecke et al., 2009; Lozano, 2012) while reducing the environmental impact and ensuring compliance with policy goals. Simultaneously, companies tend to contribute to stakeholder welfare (Hahn et al., 2015).

This growing field of concerns for companies wanting to integrate CS can also be found in the increasing scope of stakeholder sustainability requirements. First, this scope has been widened towards having to deal with direct and indirect, and internal and external stakeholders (Dyllick and Hockerts, 2002; Epstein and Roy, 2001), including clients, suppliers, employees and the community (Wells, 2013). Second, recent developments by, for example, the Global Reporting Initiative, the International Organisation for Standardization (ISO) and the World Business Council on Sustainable Development show a global debate among stakeholders in which the triple issue focus of corporate values has subsequently been formalised in, e.g. standards, guidelines and visions (GRI Australia et al., 2014; International Organisation For Standardization, 2009; Pasquier et al., 2004).

Recently, authors have argued that awareness of the employment of corporate resources in a historic perspective is crucial to enable CS integration (Baumgartner, 2014; Dunphy et al., 2006; Epstein and Buhovac, 2010). To historically trace the development of triple issue impact of the corporate values and, consequently, how the company has been integrating CS into business activities makes CS integration a concept that has to be seen in a time perspective. Several authors (Dunphy et al., 2006; Uhlaner et al., 2010) have proposed specific phases to understand this time perspective. For example, Dunphy et al. (2006) propose six phases of CS growth: 1. rejection, 2. Non responsiveness, 3. compliance, 4.

efficiency, 5. strategic proactivity, and 6. the sustaining corporation. During these phases organisations are confronted with a broad range of triggers motivating them to start with or improve the integration of CS. Besides the company's economic vision and mission, these triggers should include the organisational culture the company aspires (Baumgartner, 2009; Clarke and Roome, 1999) but also the direct and indirect context of the company (Cramer, 2005). This broad scope of triggers creates the basis for a company to start defining which activities have to be undertaken to integrate CS into its business.

These integration activities should be focused on the physical dynamics of the organisation (Hart, 1997; Siebenhüner and Arnold, 2007). This leaves out the focus on the organisational culture with its internal social dynamics (e.g. employer behaviour and leadership characteristics) as stressed by several authors (Baumgartner, 2009; Epstein and Buhovac, 2010; Linnenluecke and Griffiths, 2010; Marrewijk and Werre, 2003). To effectively integration CS, the focus of integration activities on both physical and social organisational dynamics, also defined as the formal (hard) or informal (soft) system, must be balanced (Epstein and Buhovac, 2010). This research takes Linnenluecke's definition (Linnenluecke and Griffiths, 2013): a physical focus considers dynamics imposed by the physical (natural) environment and a social focus considers dynamics imposed by the social environment of the business activity.

2.1. CS integration in SMEs

Although interest in CS has increased over the past decades, the general research focus has remained on large or even multinational corporations. Nevertheless, SMEs encompass at least 95% of private sector companies and employ more than two thirds of the workers (Lejárraga et al., 2014, p. 10). Although SMEs may not have significant effects on the economy taken individually (Spence and Schmidpeter, 2003), 60–70% of the environmental impacts in, for example, Europe relate to SMEs (Constantinos et al., 2010). Subsequently, concerns about environmental and social impacts are also becoming major business policy priorities for many SMEs (Johnson and Schaltegger, 2015).

Research on SMEs shows that the CS triggers are primarily the pressure from supply chain partners or from inside the company itself (Ciliberti et al., 2008). In competition with bigger companies, the disruptive innovation could be the power of the more sustainable SME: smaller organisations can control their capacities for entrepreneurial innovations and organisational change, thereby learning to achieve advantages over larger organisations (Moore and Manring, 2009). The organisational development processes of smaller companies may also constitute a built in engine for addressing the challenges of disruptive innovation and change in the SMEs' context (Moore and Manring, 2009). Consequently, the degree of adaptation to this disruptive context also defines the SMEs' success in CS integration (Klewitz and Hansen, 2014, p. 72).

As is the case with CS integration in general, research on the integration of CS in SMEs has evolved from an environmental management perspective (e.g. the implementation of an environmental management system), towards a more integrative management perspective (see e.g. Asif et al., 2011; Gianni and Gotzamani, 2015). The majority of the literature is dominated by the barriers faced by SMEs when integrating CS, and the corresponding strategies to overcome them (Johnson and Schaltegger, 2015). Participation and teamwork by the company's employees are essential strategies for successful integration (Arnold, 2010). Additionally, specific SME CS integration tools were discussed in the latter part of the last decade (e.g., as discussed in Perrini and Tencati, 2006). Heras and Arana (2010) conclude that simplicity

and practicality are important tool criteria, having a positive effect on the success of CS integration in SMEs. Despite these developments, most CS integration tools are not being used by SMEs and, moreover, the majority of SMEs do not use CS integration tools at all (Johnson and Schaltegger, 2015).

2.2. The role of the change agent

After the decision at strategic level to integrate CS, it is the CS change agent who coordinates the integration process and who chooses the tools that should support the integration of CS into the business activities (Dunphy et al., 2006; Hannon, 2012; Lozano, 2011). This agent is intensely interested in the general CS goals of the company and considers them to be a high priority in his or her daily tasks; the main task is to create a transformational environment with conditions for the organisation to be able to integrate CS into its business activities (Marion and Uhl-Bien, 2002). Besides the physical determinants of this environment, socio cultural determinants are seen as essential (Siebenhüner and Arnold, 2007) re-emphasising the importance of a managed balance between the physical and social organisational dynamics for the CS change agent to enable his or her support for the CS integration process.

Change agents can be internal, such as managers or employees who are delegated to coordinate the change process, but they can also be external, such as consultants from outside the company. These external change agents are not constrained by the company's culture, politics, or traditions (Lunenburg, 2010) and therefore play an important role in facilitating the adaptation of the organisation (Ginsberg and Abrahamson, 1991). Harris and Crane's (2002) study suggests that it is possible for these change agents to advance the integration of CS, although such attempts might be moderated by the power and resources available to these agents.

2.3. Ensuring CS in the business activities

Management systems could support ensuring integration of CS (Azapagic, 2003; Hahn et al., 2015; Jamali, 2006; Maon et al., 2009). With a systems perspective and a structured and organised support for continuous improvement, management systems facilitate companies to translate specific goals (e.g. CS) into business activities (Pojasek, 2012). The practical integration of CS is generally supported by standardised guides and action schemes (Heijden et al., 2010). To assist the progress of companies in their CS integration, national and international organisations have developed various management system standards, e.g. ISO. While the ISO 9001 standard (ISO, 2008) is developed to support companies with product and process quality issues, the ISO 14001 (ISO, 2004) is an management system standard to support companies to manage their environmental impact, and the Occupational Health and Safety Assessment Series (OHSAS) 18001 (OHSAS, 2007) standard supports the development and maintenance of a safe working environment and the health of workers, addressing the internal social dimension of sustainability (Qi et al., 2013). Although the ISO 26000 is seen as a possible tool for CS integration in the company's management system, it contains a list of possible corporate social responsibility topics on which a company can focus. ISO 26000 does include the aforementioned structured and organised support for continuous improvement. Therefore, ISO decided to make ISO 26000 a guideline instead of a standard that can be used to certify a management system.

Because CS integration for SMEs is often a complex process, a more practical solution is to make use of the existing management system with its possible foci in accordance with these standards (Graafland et al., 2003, p. 48). An integrated management system (i.e. combining the focus on quality, environment, and health &

safety) could support CS integration (Epstein and Buhovac, 2010; Figge et al., 2002; Searcy, 2012). In addition, Macpherson and Holt (2007) showed that the SMEs contain the ability to create and adjust suitable management systems. Therefore SMEs with the triple certification (i.e. ISO 9001, ISO 14001, and OHSAS 18001) are in a strong position to ensure CS integration (Yin and Schmeidler, 2009). Moreover, the creation of an integrated management system provides business, hence CS objectives and goals (Asif et al., 2011; Gianni and Gotzamani, 2015; Johnson and Schaltegger, 2015).

In complying with the requirements of the different management system standards the management team often takes the strategic decisions, whereas an internal or external change agent bears the responsibility for the integration of these requirements into the business activities (Lozano, 2011). To get the connection between the change agent and the decision makers within a company, several management system standards require specific activities (e.g. setting up and presenting a management review or yearly report, measuring and sharing the technical outcomes of the most important company processes and developing procedures for internal communications and reporting; ISO, 2004, 2008; OHSAS, 2007). Unfortunately, decisions taken by management teams may not correspond with the requirements prescribed by the management system standards (Gond et al., 2012; Mac, 2002) putting the connection with the change agent at risk. When using the management system for CS integration, this failing connection could result in a gap between the decisions made to integrate CS by the SME's management team and the real adjustments to business activities coordinated by the change agent (Laforet, 2011).

3. Methods

The main aim of this research is exploring how SMEs integrate CS into their business activities. The research takes an external change agents perspective: while supporting eighteen Dutch SMEs to improve the integration of CS into their business activities, consultancy change agents collected the research data through the application of four tools. These tools were not underpinned via literature, but based on the long term experience of the consultancy firm with CS integration in SMEs. The data were analysed by the authors of this paper via comparison and exemplification. Moreover, the researchers reflected upon the tools used by the change agents by relating them to the academic literature.

Most research on CS integration has been conducted using short term data gathering methods and, for example, questionnaires or checklists (e.g. Aya Pastrana and Sriramesh, 2014; Cramer, 2005; Jenkins, 2006; Klewitz and Hansen, 2014). In order to capture both the physical and the social organisational dynamics of CS integration, long term qualitative and field based data methods should be applied (Baumgartner, 2009; Hahn et al., 2015; Lozano, 2012; Robèrt et al., 2002). This study explores a long term case using action research. Case study research is a valid method for theory building (Eisenhardt and Graebner, 2007; McCutcheon and Meredith, 1993), and because it is based on analytical rather than statistical generalisation (Yin, 2009) it facilitates the exploration of CS integration in companies. In addition, Stuart et al. (2002) argued that case study research is aiming at being exemplary rather than representative. Having eighteen companies participating in this case study research has enabled a comparative analysis to be made between these example cases. This research intends to recognise patterns of relationships among constructs (Eisenhardt and Graebner, 2007) stemming from the application of the four consultancy tools. The tool data was provided by the external change agents in their project work (i.e. action research) carried out within the eighteen companies.

3.1. Research context

Between 2008 and 2010, more than 300 Dutch SMEs met on a quarterly basis to exchange experiences in the integration of CS. These sustainability round tables were organised by a consultancy firm. The main end result of the round tables was that the companies agreed upon avoiding "window dressing"; they did not want to legitimise questionable business practices, nor to deceive stakeholders (Cai et al., 2012). In other words, the company's vision on CS, expressed in, for example policy documents and external communication, must correspond with the outcomes of the company's activities. From these round table meetings, several companies chose to ask for consultancy support on improving their integration of CS. For 25 years, the consultancy has been a renowned support for SMEs in quality, health and safety, and environmental matters. Many companies, seeking the consultancy's support, have a long term relationship with the consultancy. By paying an annual membership fee, the companies are entitled to frequent visits from consultants (i.e. external change agents) in which the latest developments are discussed and ways to support the company are defined. Due to this long term relationship, the change agents have access to an extensive body of knowledge and experience with the companies. To improve the change agent's support on CS integration the consultancy firm converted this knowledge and experience into four CS integration tools. Although the tools correspond to scientific research on CS integration tools, the consultancy firm did not use these references in the development of these tools (see Section 4 for the scientific support of the tools).

This research includes the data gathered during eighteen projects on the improvement of CS integration by the change agents using these four tools, in a period from 2009 until 2013. During these CS integration projects and based on their long term knowledge of the companies, the change agents determined the position of each company according to the four tools. The eighteen case study projects were selected from the larger group of companies requesting follow up support on CS integration after the round table meetings. This selection was mainly based on the completeness of the data sets produced by the change agents. In addition, these eighteen case studies complied with the following three characteristics.

1. SME

The size of the companies included in this research was in accordance with the European Commission Recommendation 2003/361 (i.e. an SME has more than 10 and less than 251 employees). For this research we also included business units of big or multinational enterprises that correspond to the same size. The European Commission recommendation on the definition of SMEs also specifies limits to company turnover and balance sheet. Because this data was not available for all companies in this research (especially the business units) these limits do not apply to this research.

2. CS vision

The company should have an explicit idea of what CS could mean for their business. This expressed CS vision could be found in corporate vision or mission documents, reports or the corporate website. This criterion obliges the participating companies to comply with the precondition of a holistic understanding of the triple issue (i.e. environment, social and environmental) focus of the corporate values (Linnenluecke et al., 2009; Lozano, 2012) for CS awareness.

3. A certified management system

The company should have one or more valid management system certificates (e.g. ISO 9001, 14001 or OHSAS 18001). This ensures a structured and systematic source of data necessary for the change agents to determine the position of the company in accordance with the four tools.

In Table 1, details on the eighteen companies can be found at the time of gathering the research data. 15 complied with the EU definition of SMEs. The number of FTEs shows that the companies are big SMEs. Although three companies (see*: company 9, 10 and 16) were larger, the unit of the company where the data were collected complied with the EU definition on SME size.

3.2. CS integration tools

The data for this research is derived from the application of four CS integration tools in the eighteen companies by external change agents of the consultancy firm. The four tools are based on the knowledge and experience of these change agents developed over the years in projects on CS integration. The set up of the tools did not change during the period of data collection. For the consultancy and its change agents the goal of the application of the tools was twofold: 1. to support the assessment of the company and define advice on the improvement of its CS integration, and 2. to create an input for a debate with the company on further steps to improve the integration of CS.

In the following paragraphs (i.e. Sections 3.2.1–3.2.4) the explanation of the four tools can be found. The four tools are not meant to be fully conclusive, but to enable an external change agent perspective on understanding the CS integration processes in a company.

3.2.1. Tool 1: the CS growth curve

The consultancy firm defined the CS growth curve to create awareness of the past, present and future of the company's development. This awareness is a crucial precondition for CS (Dunphy et al., 2006, p. 19). To operationalise this tool the consultancy defined three phases: reactive, proactive and sustainable (see Table 2). These phases coincide with the last four phases of the model proposed by Dunphy et al. (2006): Dunphy's first and second

Table 1
Overview of the companies.

Companies	FTE	SIC
1	150	Concrete, gypsum & plaster products
2	200	Plastics foam products
3	50	Plastic materials, synth resins & non-vulcan elastomers
4	25	Miscellaneous fabricated metal products
5	170	Miscellaneous primary metal products
6	200	Metal doors, sash, frames, mouldings & trim
7	170	Plastic materials, synth resins & non-vulcan elastomers
8	100	Plastic materials, synth resins & non-vulcan elastomers
9*	150	Electrical work
10*	100	Water, sewer, pipeline, communication & power line construction
11	50	Miscellaneous primary metal products
12	100	Services-miscellaneous repair services
13	50	Miscellaneous primary metal products
14	230	Papers & allied products
15	180	Chemicals & allied products
16*	200	Medicinal chemicals & botanical products
17	250	Metal doors, sash, frames, mouldings & trim
18	200	Papers & allied products

- FTE: the number of employees is expressed in Full Time Equivalent.
- SIC: the standard industrial classification (SIC) for each company is given to indicate its sector of activities.

Table 2
Tool 1: the CS growth curve phases, their explanation and the corresponding phases of Dunphy et al. (2006).

Dunphy et al. (2006)	CS growth curve phases	Explanation
Compliance	Reactive	The company reacts to stakeholders' demands without proactively engaging in the processes that could prepare compliance with these demands. Taking this compliance approach (Holton et al., 2010) with these demands often results in ad hoc activities. This first CS growth phase coincides with Dunphy's third phase (i.e. compliance)
Efficiency and strategic proactivity	Proactive	The company ensures the compliance with stakeholders' demands by making the activities, leading to compliance, part of its business activities, therefore avoiding its ad hoc nature. The efficiency of the company's processes is an important focus in this phase likened to the company's strategy. This phase coincides with Dunphy's fourth and fifth phase (i.e. efficiency and strategic pro-activity)
The sustaining corporation	Sustainable	The company focuses on its own strengths by acting with the internal stakeholder abilities to comply with the external stakeholders' demands. This last phase coincides with Dunphy's sixth phase (i.e. the sustaining corporation)

phases (i.e. rejection and non responsiveness) do not apply to the companies in this research as they have taken the initiative to improve their CS integration. In particular, this tool supports the change agents in addressing the difference between the current and desired situation in CS integration of the specific company, as is the case with the back casting approach (Bertels et al., 2010, p. 44). For this research the CS growth curve is only used to indicate the current situation in the CS integration of a specific company according to the change agent.

3.2.2. Tool 2: the CS triggers

The CS triggers tool was developed to understand why a company started the process of integrating CS and, as a quick scan, to start a debate with the company on how to improve this integration. Triggers motivating a company to start with or improve its CS integration can be seen inside as well as outside the company, and are related to the triple issue requirements of its stakeholders (Cramer and Loeber, 2004). A holistic identification of what motivates companies to change to a more sustainable state supports the development of CS strategies, thus helping to improve the CS integration (Lozano, 2013). Research on CS integration triggers has resulted in several lists with corresponding structures (for example Cramer and Loeber (2004), Epstein and Buhovac (2010), Lozano (2015) and Skarmeas and Leonidou (2013)). The consultancy firm decided to make a distinction between internal and external triggers and focused on several stakeholders (see Table 3).

3.2.3. Tool 3: the elements to ensure CS

The consultancy defined five elements that, according to their experience, play an important role in ensuring CS integration into business activities: the elements to ensure CS integration. Research

Table 3
Tool 2: the internal and external CS triggers.

Internal
- The expressed CS vision of a high level person or group of persons within the company.
- The CS impact on the primary processes of the company
- The physical relocation of the company
- The internal organisational changes
- The requirements from the parent company
- Responding to emergency situations

External
- The requirements of direct customers of the company
- The developments in the market in general
- The CS performance of supply chain companies
- The requirements of the law and regulations (particularly environmental and health & safety legislation)
- The advantage of integrating CS in comparison with competitors

on CS integration has confirmed the importance of these five elements as mentioned in Table 4:

3.2.4. Tool 4: the physical and social focus of CS integration activities

The fourth tool is used to clarify the focus of CS integration activities. CS integration refers to demonstrating the inclusion of social and physical concerns into business activities and into interactions with stakeholders (Marrewijk and Werre, 2003). In particular, the distinction between physically and socially focused activities is important for CS integration (Baumgartner, 2009; Epstein and Buhovac, 2010; Hahn et al., 2015; Linnenluecke and Griffiths, 2010). In order to categorise the observed physically or socially focused activities, the consultancy determined physical and social factors. Table 5 below explains these factors more in detail:

3.2.5. The four tools to support the understanding of the external change agent perspective on CS integration

The four tools were developed on the basis of the long term experience and knowledge of the consultancy firm with projects on CS integration. The explanation of the tools in the previous four sections shows a clear overlap between the tools developed in practice and the literature in the field of CS integration tools. This justifies the adoption of the tools developed by the consultancy change agents as leading framework.

3.3. Data collection and analysis

To give a valid understanding of the company's position according to the four tools, hermeneutics (i.e. the interpretation of human understanding (Seth and Thomas, 1994) was applied; the change agents defined the position of the companies according to the tools by interpreting the given situation using their long term experience with the company, its development with CS integration and CS integration in companies in general. In addition, the change agents asked for the company's feedback on its position according to the tools used during the project and, at the latest, in their final presentation of the project advice on the improvement of CS integration to the company. If necessary, the data were adjusted according to the outcomes of this feedback. To interpret the data, stacking comparable cases (Miles and Huberman, 1994) was used; the data were included in tables to interpret each case. By analysing the data of several tables at the same time a systematic comparison enabled the identification of cross case sequences and contingencies. The senior change agent was responsible for the analysis and comparison. Due to his major body of knowledge and experience on CS integration and overall view of all the projects within this research, this senior change agent was assigned to analyse and

Table 4
Tool 3: The elements to ensure CS integration.

The vision of CS
Companies with a vision on CS have an advantage in integrating CS into business activities (Hart, 1997). In addition, a long term vision creates an further advantage (Aya Pastrana and Sriramesh, 2014). For this research only the presence of a vision of CS is marked.

The strategy to CS
The vision of CS is translated into planned, programmed and organised activities defines the CS strategy. Having a CS strategy contributes to a CS vision and its integration into business activities (Baumgartner and Ebner, 2010).

A management system in which the CS activities are included
A formalised management system ensures the integration of CS into business activities by means of the management system elements and/or the requirements of the standard (Azapagic, 2003; Hahn et al., 2015; Jamali, 2006; Maon et al., 2009). Research has shown that this potential is not always used by SMEs (Johnson and Schaltegger, 2015).

The presence of an internal CS change agent
As mentioned in Section 2.

An assessment of the CS performance
An awareness of its impact by having a qualitative and/or quantitative indication of its CS performance supports companies to define CS strategies and CS integration (Searcy, 2016).

Table 5
Tool 4: The physical and social focus of the CS integration activities.

Physical factors

Result
Apart from making revenue (i.e. economic impact), the company's processes can have other outcomes (e.g. environmental). Indicators often represent these outcomes. A company could prioritise these indicators in the process of CS integration (e.g. activities to influence the company's key performance indicators (KPIs)). Doing so they take result oriented activities.

Process
By controlling the primary processes, the above mentioned performance indicators could be influenced. These processes are supported by secondary or supporting (e.g. administrative processes, human resources, quality health safety and environment, maintenance) and management processes (e.g. defining policy, management review, adjusting goals) represented e.g. by procedures or working instructions. By controlling these processes, the company takes process oriented activities.

Product
CS integration activities can also be taken from a product, and/or service perspective. The product and/or service is the main subject of trade with which the company makes its revenue. Activities to adjust the CS performance from a product perspective (e.g. redesign, setting up LCAs) are defined as product oriented activities.

Resources
The process inputs necessary to create the product or service can also influence the sustainability performance of the company. Apart from the adjustments to product related resources, adjustments to non product related materials (e.g. lubricants, energy) can also influence the sustainability performance of the company. The activities are defined as resource oriented.

Social factors

Behaviour
The behaviour of the people, directly or indirectly working with the company's processes, has an influence on the company's performance. For example, a sales person acting in a friendly and respectful way towards clients has a bigger chance of receiving orders. Behaviour oriented activities attempt to influence the behaviour of people.

Leadership
People within an organisation influence each other. This interpersonal influence can be exerted consciously by providing the necessary conditions to enable set goals to be reached (e.g. helping others to adjust their behaviour so the company's performance is influenced in a positive way). Activities providing these conditions are defined as leadership oriented activities.

Shared belief
Having a shared belief among a group of people in the vision of how CS should be integrated in the business activities also influences the behaviour of these people. The more people share a belief; the more influence this belief will have on the activities taken by these people. Activities leading to this belief are defined as shared belief activities.

compare the data. In addition, the senior change agent is also the corresponding author of this paper.

3.4. Generalisability and validity

The generalisability of the case studies (Yin, 2013) was ensured by using the change agents' long term knowledge of the companies' development and their experience with CS integration projects. As mentioned by Eisenhardt (1989), the limitation of the validity of the study is a disadvantage of case study research. In this research a validity check of the research data was included by asking for the company's feedback.

Action research is a potent method for intentional change in a collaborative context (Espinosa et al., 2015, p. 204). Its limitation in terms of validity and generalisation is related with the knowledge specificity that characterises the process, considering that a sole company offers limited observation opportunities (Reason and Bradbury, 2006). The change agent's involvement with the observed events may hinder the observation process (West, 2011).

Considering that the action research project's goal is to improve the company's CS integration, the relationships between change agents and the company's employees could influence the research data. Nonetheless, action research draws on the change agents' expert knowledge of CS integration processes, recognising that those challenges will be better understood by letting these change agents gather the research data.

4. Findings

In the first four sub paragraphs of this section the findings of the research are presented according to the four tools. In the tables, the companies are firstly ranked according to the CS growth curve stage and, secondly, within a specific CS growth curve stage, the companies are ranked according to the sum of the management system certificates present. In the last sub paragraph, the data of all the applied tools of the companies is ranked according to the number of management system certificates.

4.1. Tool 1: CS growth curve

Table 6 presents findings of the CS growth curve per company. In addition, this Table presents the valid management system certificates the companies had at the time of the CS integration improvement projects.

The majority of the participating companies are defined as proactive (12 out of 18). This is understood because only the companies that proactively decided to ask for consultancy support were able to enter the research project. Despite this pro-activeness the change agents decided to categorise five companies as reactive. Another notable result is that the change agents defined only one company as sustainable. This low number can be comprehended when taking into account that all the participating companies expressed their need to become more sustainable. By requesting the support of the consultancy firm with the improvement of CS integration they expressed that in their opinion they were not yet sustainable. Apparently in one case the change agent had a different opinion and decided to categorise a company as sustainable. Consistent with this data and according to the change agents, companies at all CS growth stages showed a need for support in integrating CS in their business activities.

4.2. Tool 2: the CS triggers

Table 7 reveals the triggers to integrate CS. The three triggers that were most mentioned by the change agents to integrate CS are: direct customers (n = 14), competitors (n = 13), and a vision of CS (n = 13). Combined with the growing importance of the triggers of internal stakeholders when growing towards sustainability, and as mentioned before, this means an increasing importance of a vision of CS when the company develops itself to become more sustainable.

Furthermore, as can be seen in Table 7, there is a positive relationship between the CS growth curve stages and the presence of internal triggers: the more advanced the CS growth stage of a company, the more internal triggers the change agents indicate as having motivated the company to integrate CS. The external triggers are at their maximum (57%) for proactive companies. The ratio of internal/external triggers for the reactive companies is almost 1

Table 6
CS growth curve per company including management system certificates.

Companies	Growth curve	9001	14001	18001
1	Reactive	x		
2		x		
3		x		
4		x	x	
5		x	x	x
6	Proactive	x		
7		x	x	
8		x	x	
9*		x	x	
10*		x		x
11		x		x
12		x		x
13		x		x
14		x	x	x
15		x	x	x
16*		x	x	x
17		x	x	x
18	Sustainable	x	x	x

Per company the following characteristics are included in this table:
- CS growth phase: indicates the CS growth stage the company attains according to the change agents (i.e. reactive, proactive, and sustainable).
- The last three columns show if a company has management system certifications for ISO 9001:2008, ISO 14001:2004 and/or OHSAS 18001:2007 present at the moment of the project.

Table 7
Presence of each CS trigger in the selected eighteen companies.

		Presence reactive (n = 5)	Presence proactive (n = 12)	Presence sustainable (n = 1)	Number
Internal	Vision	37%	38%	67%	13
	Impact				5
	Relocation				2
	Organisational changes				10
	Parent company				6
	Emergence				6
External	Direct customers	40%	57%	40%	14
	Developments in market				9
	Situation in other companies				7
	Legislation				3
	Competitors				13

(37%/40%) meaning that internal and external triggers are equally important for reactive companies in their decision to integrate CS into their business. For the proactive companies it is smaller than 1 (38%/57%) signifying that the external triggers seem to be more important than the internal triggers. For the sustainable company it is larger than 1 (67%/40%) demonstrating that the internal triggers are more important than the external triggers to integrate CS into their business activities. This finding can be understood given the importance of the strengths of the internal stakeholders by defining sustainable companies (Moore and Manring, 2009). For proactive companies, that are mostly triggered by external stakeholders, and want to become more sustainable, this would mean that they have to increase the focus of ensuring their compliance more on the requirements of internal stakeholders.

4.3. Tool 3: the elements to ensure CS integration

Table 8 reveals the elements used to ensure CS integration in the business activities.

As can be seen in Table 8, there is a positive relationship between the CS growth curve stages and the number of elements to ensure CS integration; for example, moving from reactive to proactive, the management system as element ensuring CS integration increases considerably (from 16.7% to 44%). Also, the presence of an internal CS change agent and an assessment of the company's sustainability will increase when a company develops towards a more sustainable state, emphasising the importance of both elements for CS integration.

At the sustainable company, according to the external change agents, all the elements to ensure CS integration were present. It is

Table 8
Presence of each element to ensure CS integration in the selected eighteen companies.

	Average reactive (n = 5)		Average proactive (n = 12)		Average sustainable (n = 1)		Number of elements
Vision on sustainability	60%	36%	42%	52%	100%	100%	9
Strategy to sustainability	60%		42%		100%		9
Management system	0%		50%		100%		7
CS change agent	60%		100%		100%		16
Sustainability assessment	0%		25%		100%		14

worthwhile noting that this coincides with the consultancy's notion of the importance of all the five elements ensuring CS integration. However, it is also important to take into account that only one company was confirmed as sustainable, making the sample, and therefore the validity of this finding, low.

Additionally, Table 8 reveals that the number of management system certificates does not influence the elements ensuring CS integration. On the contrary: although all companies have their management system certified, some even more than once, the management system was the least used element to ensure CS integration.

4.4. Tool 4: the physical or social focus of CS integration activities

Table 9 shows the focus of each company on the activities contributing to CS integration. The level of presence of a physically or socially focused activity per company was indicated as: 1: not present, 2: present, and 3: strongly present.

As can be seen in Table 9, there is a positive relationship between the CS growth stage and the level of presence of both physically and socially focused activities; the ratio between the presence of the focus on physical and social for the reactive and proactive companies is almost the same (Reactive: 1.5/2.2 = 0.68; Proactive: 1.9/2.5 = 0.76), but bigger for sustainable companies (2.7/2.7 = 1.0). Thus, in the transition from proactive to sustainable, the activities shift from predominantly physical to both physical and social focus. This finding can be understood given the importance of the social strengths (e.g. organisational culture, employee behaviour) of the internal stakeholders, by defining sustainable companies. This also underlines the growing importance of the integration of CS into the organisational culture as a necessary prerequisite for a company to become more sustainable. In addition, this positive relation between the CS growth stage and the level of presence of both physical and social focus of activities shows that CS focused activities are necessary to reach a higher growth stage.

Table 9 also shows that within the physically focused activities, the one on resources has the highest average. This, combined with the finding in the former paragraph of the importance

of a sustainability assessment, would emphasise the need for attention to measuring and assessing the sustainability impact of, specifically, the physical resources used. Within the socially focused activities, both leadership and a shared belief in CS integration stand out. Moreover, combined with the findings in Section 4.2, this articulates the increasing importance of a shared vision on CS.

4.5. The influence of management system certificates

Table 10 shows the data of the application of the tools corresponding to the combination of management system certificates (i.e. certificate categories) present at the company:

1 – only ISO 9001:2008;
2a – ISO 9001:2008 and ISO 14001:2004;
2b – ISO 9001:2008 and OHSAS 18001:2007;
3 – ISO 9001:2008, ISO 14001:2004 and OHSAS 18001:2007.

As can be seen in Table 10, there is a dependency between the number of management system certificates and the stage on the CS growth curve. This finding illustrates that the presence of a management system certificate is a support for CS integration. Table 9 also shows that the number of the elements ensuring CS integration present also increases with the number of management system certificates, emphasising the importance of the support of a management system certificate for CS integration.

In Table 10 the data on the triggers shows that the external triggers are more present than the internal ones for all certificate combinations. This motivation leads to the notion that management systems, as a support to ensure compliance with stakeholder requirements, are extrinsically focused.

Finally, Table 10 reveals that the focus of the CS integration actions is mostly physical, independent of the combination of management system certificates. A more social focus was expected for the combinations with OHSAS 18001:2007 (2b and 3), this being a standard to ensure socially oriented topics, such as the health and safety of stakeholders.

Table 9
Presence of physically or socially focused activities in the selected eighteen companies.

	Company's number	Physical			Social		
		Processes	Resources	Product	Behaviour	Leadership	Shared belief
Reactive	1	2	2	2	1	2	2
	2	2	3	2	1	2	3
	3	2	2	2	1	1	1
	4	2	2	3	1	2	2
	5	2	3	2	1	1	1
Average reactive			2.2			1.5	
Proactive	6	2	2	3	1	2	3
	7	2	2	2	2	2	1
	8	3	2	2	2	2	2
	9	3	3	2	1	2	2
	10	3	3	3	2	2	1
	11	3	3	3	2	2	1
	12	2	3	2	2	2	1
	13	3	3	3	2	2	2
	14	2	3	2	2	1	2
	15	3	3	3	2	2	3
	16	2	3	1	2	2	1
	17	2	2	2	2	2	3
Average proactive			2.5			1.9	
Sustainable	18	2	3	3	2	3	3
Average sustainable			2.7			2.7	
Average per element		2.3	2.6	2.3	1.6	1.9	1.9

Table 10
Tool data according to the number of management system certificates present at the eighteen companies.

Certificate categories	CS growth curve	Triggers			Elements ensuring CS integration	Physical and social		
		I	E	I/E	Total	P	S	P/S
1	3-1-0	46%	50%	92%	40%	2.2	1.7	130%
2a	1-3-0	33%	45%	74%	40%	2.3	1.8	133%
2b	0-4-0	38%	60%	63%	45%	2.8	1.8	162%
3	1-4-1	39%	50%	78%	67%	2.4	1.9	123%

Growth curve: number of companies reactive–proactive-sustainable companies.
Triggers: I: internal triggers; E: external triggers; I/E: the ratio of internal triggers/external triggers.
Physical and Social: P: physical focus; S: Social focus; P/S: the ratio of physical focused activities and socially focused activities.

5. Discussion

This research presents CS integration data from an external change agent's perspective. The data were collected during consultancy projects carried out within eighteen SMEs in the Netherlands. The tools were developed based on the long term experience and knowledge of the consultancy firm with projects on CS integration. These tools derived from consultancy work shows a clear link with comparable tools mentioned in the literature on CS integration tools (see the description of the four tools in Section 3.2.). From the explorative analysis in using the consultancy tools four issues emerge which are discussed below.

Firstly, the outcomes of the CS growth curve (see Section 4.1.) show that having a holistic understanding of the triple issue focus on the corporate values (as was one of the three characteristics of all case studies in this research) seems to be a characteristic of companies seeking support in CS integration support. This is confirmed by Linnenluecke et al. (2009) and Lozano (2012). Moreover, the outcomes show that these companies seeking support also include reactive companies (see Table 6). Additionally, even companies that were already defined as sustainable asked support to improve CS integration into their business activities. Therefore, pro-activeness as a precondition for companies looking for ways to contribute to sustainability, as mentioned by Lozano (2012, p. 51) cannot be confirmed by this research.

Secondly, the outcomes of CS triggers tool (see Section 4.2) confirm that the main triggers for SMEs to integrate CS come from the supply chain or the company internally (see Table 7) as stated by Ciliberti et al. (2008). This confirmation can even be specified; both the external demands of customers and competitors integrating CS, and the vision of an internal group of employees are important triggers to integrate CS. This is confirmed by Székely and Knirsch (2005). Subsequently, the presence of the triggers of both external and internal stakeholders makes the integration of CS more successful. Related to this phenomenon, Dyllick and Hockerts (2002) stated that triggers from both direct and indirect external stakeholders are important. The outcomes of this research specify this by showing that customers and competitors, as external stakeholders, are important triggers for SMEs in starting to integrate CS (see Table 7).

Thirdly, the outcomes of the tool to integrate CS activities of both physical and social aspects show that a balance between these aspects is a prerequisite for a proper CS integration (see Table 9). When combining this required balance with the strong dependence of SMEs' growth on the development of their social component (Macpherson and Holt, 2007), and their focus on the creativity and competences of their employees (see the definition of sustainability growth stage by the consultancy firm in Table 2) it

can be argued that SMEs pay potentially increased attention to socially focused activities. This enables SMEs to make the step to the sustainability stage as defined by the consultancy firm. A clear vision on CS integration was found as an important trigger for SMEs (see Table 7). In order to integrate this vision into the company's business activities, a change agent is essential (see Table 8) in motivating people in the company to undertake CS integration activities. This is confirmed by the findings of Marion and Uhl-Bien (2002). A balance between a social and physical focus in both the CS vision and the CS integration activities could enable the change agent to improve its influence on the CS integration process and possibly avoid moderate outcomes as mentioned in Harris and Crane's (2002) study. With the CS integration projects included in this research being accompanied by an external change agent, the findings of this analysis show the importance of having an internal change agent carrying the responsibility of the CS integration process.

Fourthly, the outcomes of the elements to ensure CS integration show that the management system of the company is the least used element to ensure the integration of CS in business activities (see Table 8). As literature has already pointed out, there are several challenges for SMEs in using the management system in ensuring CS integration: the rigidity of the management system and the dynamic character of the SME practice (Moore and Manring, 2009) with the additional focus on the social issues (Graafland et al., 2003). This research confirms that the integration of CS in management system activities does not automatically lead to the necessary balance between the social and physical aspects, nor between external and internal triggers leading to CS integration. Therefore, the necessity of understanding the use of integrated management systems for the success of CS integration (Epstein and Widener, 2011) can be confirmed.

Additionally, the necessity of assessing the sustainability performance as an element to ensure CS integration (see Table 8) contradicts the arguments made by Siebenhüner and Arnold (2007). The primary focus of non sustainable companies on physical rather than on social activities (see Table 9), independently of the combination of management systems standards, indicates that compliance with requirements of management systems standards (i.e. having a management system certificate; as seen in Table 10) will not support a company making the step from proactive to sustainable. For companies seeking this final step in the CS growth curve, these activities should be physically and socially balanced (see Table 9). This makes it possible to connect the CS integration activities to the business culture (Baumgartner, 2009; Clarke and Roome, 1999; Cramer, 2005). To the contrary, however, we observe that the importance of certifying their management systems with the use of these standards increases as companies grow towards the sustainability stage (see Table 10).

5.1. Limitations of the research

The research focussed only on SMEs in the Netherlands. This geographic restriction could have influenced the findings of this research. Taking CS integration tools developed by a consultancy firm gives an exclusive view on how external change agents see the process of CS integration. The use of this method also brings possible biases. By letting the change agents gather the data, the conflict with the commercial consultancy could influence the data. In this research we chose to draw on the change agents' long term expert knowledge by letting them gather the research data. The influence of this external change agent on the presence of the internal change agent in the company was not part of this research. In many cases both these change agents influence and support each other, leading to more or less CS integration.

The findings show that only one company was specified as sustainable. Due to this low number, it is very difficult to generalise the findings related to this company.

Although the sample and the methods applied in this research do not allow for generalisation of the results, this research gives insights and contributes to the theoretical discussion of CS integration in SMEs.

6. Conclusions

This paper provides a closer look at the integration of CS in the business activities of eighteen SMEs in the Netherlands. The sample used and the method applied do not make it possible to generalise the findings but are meant to explore. The research shows that the integration of CS in business activities can be analysed by letting external change agents apply pragmatic tools in several case studies. Due to the agents' long term knowledge and experience with the companies, and the application of the tools, they were able to assign the sub elements of the tools to the companies' situations. The results of the tool's application served as an input for discussing future companies' activities to improve their CS integration. Moreover, this discussion was used as a validation check on the tool results.

The findings of this research show that a company could have a vision on CS integration independently of the CS growth stage. This result widens the field of possible companies that will go for the integration of CS. Due to their potentially increased attention to socially focused activities, SMEs could be more successful at integrating CS than larger companies. Moreover, SMEs tend to achieve a balance between physical and social focus in their vision on CS, the CS integration activities, the conditions for the CS change agent and the CS assessment. Besides, the presence of the triggers of both external and internal stakeholders makes the integration of CS more successful. The research found that the management system played an ambiguous role in ensuring this balance and presence of both types of triggers while integrating CS in the business activities: the companies in a more advanced growth stage have more certifications for their management systems, but the same management system is not able to provide the companies with the necessary balance between a physical and social, and internal and external focus to ensure a successful integration of CS. Undoubtedly, the companies were supported by alternative approaches in their development on the CS growth curve.

To further explore the process of CS integration by companies, the authors recommend research on these approaches and its application in practice. The geographical scope of this research could also be broadened in order to include companies from outside The Netherlands. Due to the restricted time frame, this research relies on current activities. Literature showed that awareness of historic activities is important to determine the strategy on CS integration (Baumgartner, 2009; Dunphy et al., 2006; Robèrt et al., 2002). It is therefore suggested that the process of CS integration should also be explored retrospectively. In this retrospective view, the influence of the external and internal change agents in achieving successful integration of CS is also recommended as focus for further research. Moreover and finally, to explore the integration of CS in the company's culture, longitudinal empirical research should be executed accompanied by the use of qualitative or even ethnographic models.

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