CASE STUDY: EMPLOYEE ATTITUDES TOWARDS CORPORATE SUSTAINABILITY AND EXPECTATIONS OF ENVIRONMENTAL RESPONSIBILITY REPORT'S IMPACT IN AN IT COMPANY

Jyväskylä University
School of Business and Economics

Master's Thesis

2023

Author: Ella Korhonen
Subject: Corporate Environmental Management
Supervisor: Stefan Baumeister

ABSTRACT

Author	
Ella Korhonen	
Title	
Case study: employee attitudes towards corporate sustainability and expectations of environmental responsibility report's impact in an IT company	
Subject	**Type of work**
Corporate Environmental Management	Master's Thesis
Date	**Number of pages**
03.10.2023	47
Abstract	

Abstract

This Thesis studies employee attitudes towards corporate environmental responsibility and expectations of an environmental responsibility report on work community, work equipment, practices, strategy, and decision-making in a small IT company. This Thesis also studies employee understanding of corporate environmental responsibility, how it has been implemented in the company before the report and are employees willing to engage in sustainability initiatives. The study was conducted via qualitative data analysis by coding a round of five (5) interviews representing various teams of the studied company. This study found that employees had a positive and curious attitude towards sustainability issues, and they expressed both interest in trying out some environmentally friendly habits, and/or already existing active habits that are environmentally friendly. Environmental issues had not been discussed in the company before, although some small steps towards sustainability had been taken. It was also found that employees had a comprehensive understanding of corporate environmental responsibility already before the implementation of the report, although they considered the topic challenging and unfamiliar, and felt that their understanding of it is limited.

Key words

Corporate environmental responsibility, environmental responsibility report, IT field, employee sustainability attitudes, employee sustainability engagement, HR, environmental management

Place of storage

Jyväskylä University Library

TIIVISTELMÄ

Tekijä	
Ella Korhonen	
Työn nimi	
Tapaustutkimus: työntekijöiden asenteet yrityksen kestävyyttä kohtaan ja odotukset ympäristövastuuraportin vaikutuksista IT-alan yrityksessä	
Oppiaine	Työn laji
Ympäristöjohtaminen	Pro gradu -tutkielma
Päivämäärä	Sivumäärä
03.10.2023	47

Tiivistelmä

Tämä tutkielma tutkii työntekijöiden asenteita yritysten ympäristövastuulisuutta kohtaan sekä odotuksia, joita ympäristövastuuraportilla on työyhteisöön, työvälineisiin, toimintatapoihin, strategiaan ja päätöksentekoon pienessä IT-alan yrityksessä. Tämä tutkielma tutkii myös työntekijöiden ymmärrystä yritysten ympäristövastuuta, sen aikaisemmasta huomioimisesta yrityksessä ennen raporttia, sekä työntekijöiden kiinnostusta osallistua kestävyysaloitteisiin. Tämä tutkimus suoritettiin laadullisen data-analyysin kautta, koodaamalla viisi (5) haastattelua, jotka edustivat useita tiimejä tutkittavassa yrityksessä. Tämä tutkimus paljasti, että työntekijöiden asenteet kestävyysasioia kohtaan ovat positiiviset ja uteliaat, ja he ilmaisivat kiinnostusta kestävyysaloitteiden kokeiluun ja/tai niiden jo olemassaolevaan aktiiviseen harjoitteluun. Ympäristöasioista ei oltu puhuttu aikaisemmin tutkittavassa yrityksessä, vaikka joitakin pieniä askelia kestävyyttä kohti on jo tehty. Tutkimuksessa myös selvisi, että työntekijöillä oli monipuolinen käsitys yritysten ympäristövastuuta ennen raportin implementointia, vaikka he kokivatkin aiheen haastavana ja tuntemattomana, sekä kokoivat heidän ymmärryksensä aiheesta olevan riittämätöntä.

Asiasanat

Yritysten ympäristövastuu, IT-ala, työntekijöiden kestävyysasenteet, työtekijöiden kestävyysosallistaminen, henkilöstöhallinto, ympäristöjohtaminen

Säilytyspaikka

Jyväskylän yliopiston kirjasto

CONTENTS

LIST OF TABLES AND FIGURES

1 INTRODUCTION

This Thesis work has been conducted at a small Finnish IT-company, referred to as "the Company" hereafter. The Company has its head office in the heart of Jyväskylä. It provides cities, municipalities, schools, hospitals and other public sector actors appointment and enterprise resource planning and is one of Finland's most used digital service among cities.

Prior to spring 2022, environmental issues had not been widely discussed at the Company, nor did it have its own environmental responsibility report. Thus, the company was very new to the subject of environmental responsibility, or environmental issues in general. Since sustainability reports are a common way for many companies to demonstrate their sustainability actions to investors and stakeholders (Papouts & Sodhi, 2020), it was decided that one would be drafted for the Company as well. Simultaneously, it would enable the Company to start developing its sustainability practices and policies from the start.

Sustainability reports are a great way for companies to provide important information about their sustainability performance. However, sustainability reports are not audited, which supports the doubts that these reports can be used to influence stakeholder perceptions without contributing to sustainability in practice. However, the lack of research indicates that there is a need for investigating the effects of sustainability disclosure and actual sustainability performance, which has not yet been addressed by the literature. The impact of sustainability report to company sustainability performance was analyzed in a study by Papouts & Sodhi (2020), which found that there certainly is a positive link between company sustainability disclosure and sustainability performance. (Papouts & Sodhi, 2020) Therefore, the Company's very first sustainability report theoretically has a very high chance of effecting the company's sustainability performance positively.

The lack of auditioning of sustainability reports has partly been compensated with efforts to standardize reports. The Global Reporting Initiative (GRI), the UN Global Compact and the ISO 26000 offer guidelines for reporting company sustainability efforts and outcomes. These guidelines also reduce the risks of greenwashing. According to the signaling theory, there exists a positive link between sustainability reporting and sustainability performance. (Papouts & Sodhi, 2020)

The signaling theory explains how companies confront information asymmetry via the implementation of actions and policies within the organization, to reveal their sustainability interests to investors and stakeholders that cannot directly observe the efforts and outcomes. According to the scholars on signaling theory, the better the sustainability performance, the more disclosure sustainability efforts get from companies. Vice versa, the worse the sustainability performance, the less companies are willing to disclose this information. It is not uncommon to disclose the efforts and outcomes only when the benefits of disclosure exceed the related costs. Also, although guidelines for reporting exist, there is a risk that companies present their sustainability outcomes selectively – unincorporating those efforts that have not led to positive outcomes. (Papouts & Sodhi, 2020)

In their study, Yuriev and Sierra-Barón investigated the employees' beliefs on green behavior. The results of their study indicate that the lower the organizational barriers for eco-suggestions, the likelier the employees are to make ones. For the managers, it would mean that they must evaluate whether these behaviors are actually encouraged as discretionary behavior, or are they influenced by organizational factors such as implementing compulsory behavioral requirements and measures that would only cause frustration. For example, insisting that employees commit to sustainability by making pro-environmental actions outside their workplace, which goes beyond the time they spent at the offices, would most likely cause anxiety since actions performed outside the workplace depend on several factors, such as family, friends, age and health, risk tolerance, and many more. (Yuriev & Sierra-Barón, 2020, p. 1204-1205)

The purpose of this Master's Thesis is to investigate how the employees welcome and understand the topic of environmental responsibility in an IT-company. This thesis is interested in finding out how the employees understand the concept of environmental responsibility itself, and what they think about its importance in a small IT-company. Also, this thesis is interested in finding out how environmental issues have been taken into consideration at the Company's work community, work equipment, practices, and decision-making. This thesis also studies the employees' expectations about the effects of the environmental report – do they expect the report to influence the company culture, leadership, strategy or decision-making in a way or another. However, effects will not happen without engagement and commitment. Therefore, this thesis will lastly but importantly study whether the employees are interested and

willing to engage in sustainability initiatives or not. Basically, this Master's Thesis will be a case study of a small IT company drafting and implementing its very first environmental responsibility report, where the research is focused on finding out how the employees feel about an environmental report being drafted and given attention in the work community.

The research questions can be specified as:
1) How the employees understand the concept of environmental responsibility, and what do they think about its importance in a small IT-company?
2) How environmental issues have been taken into consideration at the Company's work community, work equipment, practices, and decision-making before the report?
3) Do the employees think that the report will have any effects in the company culture, leadership, strategy, or decision-making?
4) Are the employees interested and willing to engage in sustainability by trying out or committing themselves to some environmentally friendly habits and actions?

It is rather important to investigate the link between sustainability reports, environmental attitudes of employees and actual environmental performance of companies. The reason for this importance lies in 1) the lack of previous research between the linkage, 2) the societal importance of committing companies and industries to sustainability, since they play a key role in mitigating emissions (Geneidy et al., 2021), and 3) the societal importance of verifying the actualization of sustainability commitment that is established in the sustainability reports. Shortly, it is important that we can establish that there is a positive link between sustainability reports and actualization of sustainability commitment. Even though, sustainability reports have become more common during the past decade, reporting itself does not necessarily mean that actual progress is being made towards better sustainability (Pucker, 2021). Also, employee sustainability behaviors are less examined in previous research compared to other kinds of behaviors, as suggested by Bhattacharya et al (2022). In their study, they also establish that companies with sustainability driven purposes foster employee's sustainability behaviors, because the company purpose causes them to "take psychological ownership of sustainability", as they explain. They also claim that their study is the very first one to indicate how important role company purpose has on making a company more sustainable. (Bhattacharya et al., 2022, 963) Therefore, this Thesis will only add to the previous, although very limited literature. Also, it will be interesting to compare the results of this Master's Thesis to this finding by the previous study.

The data and methodology used include a round of five (5) interviews, which were approached via qualitative data analysis and coded afterwards. This Master's Thesis is structured to approach the topic with introduction to the theme of

corporate sustainability especially in the IT sector and a more detailed description of the methodology used in this thesis. This is followed by the results of the interviews and data analysis as well as discussion of these results with reflections on the literature.

2 THEORETICAL FRAMEWORK

2.1 Corporate environmental responsibility and the IT sector

As it has been established, the irreversible changes in in our environment, societies and economies are inevitable due to increasing greenhouse gas (GHG) emissions in the Earth's atmosphere (Geneidy et al., 2021, 1-2). An increasing number of studies prove that we, as a society, are over-exploiting our environment to the extent where there is no turning back. The diversity of the environment left for future generations is alertly low as we actively keep destroying our nature. Fortunately, the public demands for actions, as it has recently gained awareness of sustainability issues. (Casey & Sieber, 2016, 69)

The expectations for governments, corporations and institutions have changed significantly, and they keep on changing. Companies and industries have started to react to this demand, and the importance of companies developing more sustainable ways to conduct their business and distribute their products and services has been recognized. (Casey & Sieber, 2016, 69) Today, organizations are pressured to take action against climate change and the over-exploitation of natural resources and environment because of ecological, ethical, legal and social pressures. Organizations must keep up with the transition towards environmental management within them. The consequence of not speeding up the transition towards sustainability is significant. Companies' brand images are affected by the way they manage sustainable operations, which in turn affects consumer purchase behaviors. (Ababneh, 2021, 1204) Thus, environmentally oriented businesses are becoming more and more attractive in the eyes of various stakeholders, both internal and external.

The world of employment is also changing. In today's world employees care increasingly about the environmental considerations of their work organization – having meaningful work is one of the key elements that employees value the

most about their jobs. Companies that are unable to answer employee's concerns are less attractive for qualified, committed, and passionate employees that they are looking for. Work's meaningfulness and satisfaction can be improved with an environmental and social vision, followed by a plan and strategy. By combining employee expectations about meaningfulness at work and corporate environmental responsibility, it is possible to help our planet to recover from the over-exploitation that humans have caused. In addition to mitigating negative environmental effects, corporate environmental responsibility does not only answer to employee concerns but is also positively related to the company's economic and financial performance and success. Companies that have adopted sustainable innovations (e.g., reduced water or energy consumption) are able to apply for various certifications that indicate their thorough commitment to sustainability. These certificates are likely to lead to an increase in sales and profits compared to non-certified companies. (Tschelisnig & Westerlaken, 2022, 177-178)

Sustainability is becoming important for governments, industry leaders and smaller companies. (Tschelisnig & Westerlaken, 2022, 177-178) It is demanded by the Intergovernmental Panel on Climate Change, that the society as a whole – individuals, cities, regions, countries, and organizations, take action to fight these changes. It has even been established that organizations play a major role in taking action, since they are one of the biggest contributors to greenhouse gases (GHGs). Therefore, it is seen that organizations have a big role in mitigating the emissions by innovating solutions. This, however, is most effectively done by first identifying the sources of an organization's GHG emissions. (Geneidy et al., 2021, 1-2)

The field of information technology (IT) is growing rapidly, as it transforms societies around the world through its fast adaptation that affects various aspects of human life. However, all aspects of IT are not always good for the environment. For example, computation is contributing to a significantly large amount of the global power consumption. Also, the rate at which IT sector emits carbon dioxide emissions is as fast as in the airline industry – and the rate keeps growing. (Tomlinson, 2010)

This is one of the biggest challenges that the IT sector is facing: the growing power consumption and the GHG emissions that result from it. Internet communication technology's global carbon footprint is divided as follows: 39% if its carbon footprint comes from PCs and monitors, 23% from servers and cooling, 15% from fixed-line telecoms, 9% from mobile telecoms, 7% from LAN and office telecoms, and 6% from printers. (Tomlinson, 2010)

The power consumption related to all processing of today's everyday human life, all the way from phone calls to simple internet searches, is more complex than what it seems at first. This can be demonstrated easily. It has been suggest-

ed that only one single Google search produces 7 grams of carbon dioxide. Double it, and you have the amount needed to warm a pot of tea. On the other hand, Google responded to these claims with their own estimation of 0.2 grams of CO2 per Google search. The power consumption of an avatar in an online world called Second Life amounts to just as much energy as a real person living in Brazil. Additionally, one person can only wear and own a limited number of clothes, but just something as simple as a mobile phone can cause the usage of enormous amounts of computing resources. (Tomlinson, 2010) These examples already give us an idea of how big of an issue the power consumption is in the field of IT – and how much human everyday life is connected to it without us really realizing or comprehending it.

On the other hand, the potential positive environmental benefits that the IT sector enables is five times as great as the environmental footprint of the field itself (Tomlinson, 2010). This actually indicates that IT has enables us to be more environmentally friendlier as we use information technology. There certainly are both external and internal environmental opportunities that IT systems can provide (Tomlinson, 2010). External benefits can be positive environmental effects on various areas of today's world, from economics to details of individual lifestyles. Internally, green IT can make sustainable interaction design possible, decrease energy consumption by computational systems, and reduce the impact of e-waste. The ultimate goal of green IT is, indeed, to help people and the society to discover how to make living more sustainable. (Tomlinson, 2010)

The GHG emissions of the *knowledge industry*, such as education, science, consulting, finance, and communications, are harder to trace than the emissions of manufacturers and service providers. Knowledge organizations can be classified according to their structural characteristics. (Geneidy et al., 2021, 2) IT-infrastructure is one of these characteristics (Geneidy et al., 2021, 3), making the Company fit this description.

Besides high energy consumption in the IT sector, business travel and travel-related activities, such as hotel and restaurant services, also seem to play a huge role in company emissions of knowledge organizations, according to a study. Altogether, they can even account to almost four-fifths of an organization's total emissions. If it is estimated that COVID-19 reduces the need for business travel due to an increase in remote work and remote meetings, the travel related emissions can be reduced from pre-COVID-19's 79 percent to either 80 percent, 76 percent, or even as small as 34 percent, as demonstrated by three post-COVID-19 scenarios in a study. (Geneidy et al., 2021, 5-6)

Sustainability is the goal of sustainable development. It means that every generation is held responsible for exploring all opportunities for improvement, so that we can obtain the highest quality of life, where all three areas of sustainability (environmental, social, and economic) are taken into consideration. Sus-

tainable development is defined as development that enables both present and future generations to meet their needs without compromising the other. (Schaltegger, Burrit & Petersen, 2003) In today's world where our planet being over-exploited, sustainable development and environmentally oriented business management is critically needed.

Corporate environmental management is environmentally oriented business management that aims to reduce the negative impacts that business operations have on the environment. This is done by transitioning from environmentally damaging products, organisational processes and structures, stakeholder attitudes, business conduct and performance to those that are more environmentally friendlier. Nowadays, there are certifications and standardized ways of communicating organizations' environmental management systems. (Casey & Sieber, 2016, 69) Corporate sustainability reports have become more common during the past decade. (Cote, 2021) However, although it has been argued that regular measurement and reporting of companies' environmental performance could lead to a more sustainable form of capitalism, reporting itself does not mean that actual progress is being made towards a better sustainability. Company environmental reporting may sometimes turn out not to focus on what actually needs a change - the needed change in attitudes and company culture. Instead, reporting can be focused on overstating benefits, thus distracting from the substantive needs for change. (Pucker, 2021).

It has been claimed that corporate sustainability efforts have not had a significant impact on the climate and sustainability crisis that we, as a society, are currently facing. Although company environmental reporting has major potentialities, at least in theory, reporting suffers from practical problems. For example, companies can be selective in what data and information is to be included in the report, a lack of auditing or implementation might occur, information of a company's environmental impact can be unclear to a consumer that has no reference point in order to fully understand the measurements and data, or, instead of taking environmental boundaries into account when developing products, companies would set goals based on their capabilities or pursuits. (Pucker, 2021).

2.2 Implementation of sustainability initiatives: employee attitudes and engagement

2.2.1 Attitudes towards sustainability and sustainability initiatives

Europeans are worried about the environment. A recent study shows that in general, individuals are worried about the environment to a high extent especially in Europe. A vast majority of the respondents of the study expect actions

from their governments to fight against climate change, extinction of plant and animal species, and plastic pollution in the oceans. European individuals are willing to engage in environmentally friendly habits, such as recycling when possible, or reducing water and energy consumption. Another study also indicates that a huge majority of people are interested in learning how to live more sustainably. However, when it comes to avoiding products containing harmful substances or preferring public transportation over private transportation, only a minority of people expressed willingness to include these habits in their daily lives. (Tschelisnig & Westerlaken, 2022, 177-178)

Majority of the sustainability related research has focused on macro level analysis. On contrast, there exists very little research on organizational sustainability efforts at the employee level. Additionally, the lack of focus on individual employee level analysis is present in empirical studies, since majority of organizational sustainability research is qualitative analysis. (Merriman, Sen, Felo & Litzky, 2016, 821) Employee involvement through encouraging and rewarding personal engagement in sustainability efforts has the potential of increasing involvement and commitment to a company's sustainability goals. (Font & Cochrane, 2005, 31) After all, environmental behavior is all about pro-innovative approach where proactivity, voluntary behavior, enthusiasm and dedication are involved on an individual employee level. (Ababneh, 2021)

Although, companies have been increasingly acknowledging the stakeholder, brand and cost related benefits that sustainability engagement brings, research still suggests that non-executive employee attitudes towards corporate sustainability may be different compared to that of the company's management. This is, mostly the result of non-executive employees not being exposed to the discussion about what benefits and goals sustainability has to offer for the company. Often, these employees find the long-term sustainability goals incompatible with the short-term metrics that are used to evaluate them. (Merriman, Sen, Felo & Litzky, 2016, 820-821)

2.2.2 Implementation of sustainability initiatives and employee engagement

Changing a company culture and people's views and habits towards sustainability may not always happen fast - the process of introducing sustainability at work is often slow. (Font & Cochrane, 2005, 31) The same applies to including environmental objectives in strategies and policies – the inclusion alone is not enough to lead an organization towards the desired green outcomes (Ababneh, 2021). Therefore, consistent delivery with reasonable and achievable goals is needed. Implementing changes too fast might lead to a situation where the staff cannot keep up with the changes. Instead, the pace of implementation has to be reasonable. (Font & Cochrane, 2005, 31) The so-called "human factor", which includes personal attitudes, perceptions, judgements and social values, are always present in the process of initiating sustainability approaches in organiza-

tions. They are factors that influence the entire process, and what the process can influence in return. Therefore, the concept of "green human resources management" (green HRM) has evolved to include green objectives within HRM practices and activities for advancing both individual and organizational environmental outcomes. (Ababneh, 2021, 1204)

An important consideration must also be paid at long-term involvement in sustainability processes. A lot of companies often fail at implementing sustainability activities outside "papers". The reason for this is simply the fact that it requires long-term activities and changes in business processes. Therefore, in the case of many companies, sustainability actions and improvements only end up to paper via rhetoric and image campaigns. This is also a form of "green washing". (Casey & Sieber, 2016, 72)

2.2.3 The role of HR and leadership

Organizational core values are typically communicated across the organization via corporate vision statements, missions, and values. This usually is the most prioritized way of establishing, influencing and reinforcing organizational norms. The human resources (HR) play an important role in fostering the message of sustainability within a work community, since they are an important contact point for the workers. (Merriman, Sen, Felo & Litzky, 2016, 820-821) Especially green HRM practices (such as green talent acquisition, green performance management, green employee training, green incentives and employee involvement) have a significant connection to an organization's green performance. Especially, green HRM is associated with individual green behaviors, proving its importance compared to traditional human resources management. (Ababneh, 2021, 1204). The term "green" highlights the awareness of the impacts that humans have on the environment, and the will to reduce these impacts. The color naturally refers to the color of plant leaves, reflecting the concern for the ecosystems that surrounds us. (Tomlinson, 2010)

Unfortunately, there exists only very few studies on green HRM practices and its effect on individual employee green behaviors. However, the existing engagement literature suggests that employee engagement can possibly affect a wider range of employee attitude and behavior related outcomes compared to psychological work climate, organizational commitment, or job involvement in sustainability activities. In other words, involving employees and engaging them in the sustainability process has possibilities for better and wider environmental related outcomes than other kinds of ways of implementing sustainability initiatives at work. This is because engaged employees manifest and show increased levels of energy, passion, proactivity and initiative, ability to adapt, as well as expansion in their roles. (Ababneh, 2021)

Sustainability initiatives start with communication. Company handbooks, sustainability charts that are signed by all employees, and well-ordered instructing and educating are examples of good tools for communicating sustainability at work. Another example of promoting sustainability at work is to recognize employees' actions - a healthy competitive spirit among teams is likely to create positive models for further sustainability innovations, ideas and actions. (Font & Cochrane, 2005, 31) However, no matter how great the sustainability program or goal is, it is unlikely to succeed if it is not consistent with the organization's culture. (Merriman, Sen, Felo & Litzky, 2016, 820-821)

It has been argued that when it comes to leadership in company sustainability, it has to be engaged and co-operative within the company in order to achieve the goals that are set (Font & Cochrane, 2005, 31). However, sustainability goals are not the only goals a company has. Instead, they can represent just one of many other goals that the company and employees are working towards. Employees are prone to deciding which goals they work towards at a given time, based on their personal utility. A couple of different perspectives explain the reasoning behind employees choosing to pursue a sustainability, or other, objective. (Merriman, Sen, Felo & Litzky, 2016, 820-821)

According to *agency theory*, non-executive employees tend to maximize their interests at the expense of the company they work for, if interests differ. A practical example of this is when an employee is assigned a task to both reduce the cost of production and environmental impact. Agency theory suggests that in this case, the employee is likely to allocate efforts differently on these goals, based on personal gain and self-interest. Different pay and performance evaluations on different projects can be examples of these personal gains and interests. Much in line with the agency theory, *organizational values perspective* suggests that employees tend to follow organizational social norms (e.g., contributing to sustainability practices, recycling, and other efforts) because it affects their career advancement within the organization. These reasonings are useful for the management and HR to acknowledge, in order to initiate the right kinds of incentive schemes when personal and organizational interests differ, or when efforts are allocated differently with different goals. (Merriman, Sen, Felo & Litzky, 2016, 820-821)

In their study, Casey & Sieber (2016) visualise a general process of how companies can shift towards sustainability, CSR and employee engagement. External pressures, such as legal obligations, societal concerns, competitive advantages or concerned employees are typically the first triggering factor in this process. Foundations for change are set by defining the people responsible for the implementation of sustainability activities and creating policies by human resource development (HRD) professionals. (Casey & Sieber, 2016, 72-73, Figure 3)

These professionals will focus on four key roles: strategic partner, administrative expert, change agent and employee champion. The roles are described the following way: in the administrative role, the HDR professional builds the necessary infrastructure to implement the strategies that have been established as strategic partner. As a change agent, the HDR professional enables actual changes in the company culture, strategy, structure, and behaviour. As employee champions, their role focuses on linking different employee competences to these strategies, and the employee concerns are brought in front of the top management. The reason why supervisor guidance is essential in the integration of sustainability activities and initiatives, is that supervisors and HRD professionals guide staff on how their time and effort should be invested. Besides supervision, training also has an important role in organizing organizational support and awareness for sustainability issues. In the best case, training provides important competences to achieve goals. It can also affect the way how companies work and think, bringing in new and fresh perspectives and approaches to problems. Rewards and appraisal also foster employment engagement, not only to just complete given tasks but also to search for innovative solutions to problems. (Casey & Sieber, 2016, 72-23)

Green HRM practices include other aspects too, besides enhancing employee motivation through remunerating or acknowledging employee green behaviors. Green HRM practices also include improving employee abilities via green talent acquisition, training, and development, and creating opportunities for employees to take part in environmental initiatives in many ways. The importance of green recruitment, where sustainability values and skills are incorporated into the recruitment process, is seen in attracting candidates who have these green qualities and will most likely foster the unification of organization's values and the personal values of its employees. This, in turn, fosters employee sustainable performance as it creates shared values and interests in the organization, and establishes a learning system valuing ecological practices, habits and competencies. (Ababneh, 2021)

2.2.4 Employee motivation and performance

Studies have established that there exists a strong positive relationship between employee motivation and company's performance. Employee motivation is also perceived as a force that drives employees to achieve specific organizational goals. When it comes to motivating employees, the reward management system has been recognized as the most effective. This system is based on two different employee incentives – intrinsic and extrinsic rewards. The extrinsic rewards are financial rewards, whereas intrinsic rewards are non-financial rewards that improve an employee's position, career advancements, or work conditions (e.g., recognition, promotion, social impact, and ability to modify one's work comfort or hours). (Tschelisnig & Westerlaken, 2022, 177-178)

In their study, Merriman K. et al (2015) studied whether strong organizational values for sustainability or financial objectives (e.g., cost savings) had an effect in employee engagement in environmental objectives. The study found out that in most cases, employees favored following environmental objectives over financial objectives. Also, from an individual perspective, the study found out that employees were likely to work towards environmental objectives when they are included in evaluable performance objectives. (Merriman, Sen, Felo & Litzky, 2016, 820-821) These findings are much in line with another study indicating that intrinsic rewards are becoming more important than extrinsic rewards, such as financial rewards. (Tschelisnig & Westerlaken, 2022, 177-178)

An organization with strong values, that employees feel strongly connected to, is more likely to foster sustainability values, programs, and goals within the organization than a company lacking strong organizational values. In the absence of these values, employees tend to decide whether to support sustainability initiatives based on their own perceptions of social norms and values. (Merriman, Sen, Felo & Litzky, 2016, 820-821) However, organizational sustainability initiatives and programs have been proven to positively impact employee motivation, because it creates meaning for work and fosters the feeling of proudness of working for the organization. Additionally, a study found out that employees are generally interested in initiating more environmentally friendlier habits and strategies at the workplace, which would also improve their motivation. (Tschelisnig & Westerlaken, 2022, 177-178) In other words, employees want to participate in sustainability work when given the chance. Involvement results in better motivation and increased meaning of work. Therefore, engaging employees in the process of initiating sustainability practices at work should be supported and emboldened. Employees should all be offered the possibility to influence the ways a company's sustainability practices and initiatives are prioritized and implemented. (Eweje & Bathurst, 2017, 274)

It is suggested that a strong sense of meaningfulness of one's work strives employees to achieve environmental objectives. Employee sustainable behaviors are, according to studies, influenced by the closeness and unity of individual values and perceptions and organizational practices, goals and norms represented by green HRM. In the end, it must be acknowledged that individual's green behaviors are complex and nuanced that might require other social and psychological factors than just employee engagement through green HRM approaches. Employee engagement is a two-way relationship between individualistic personality traits and the organizational environment that surrounds the employee. (Ababneh, 2021)

The reason why strong organizational values highlighting the importance of sustainability are important, is because companies that support activities that are viewed as positive (e.g., sustainability), are better able to increase the en-

gagement and identification of their staff to the company. Positively viewed activities include environmental activities, which are considered important and meaningful – thus, sustainability activities. This phenomenon is explained by social identity theory – how individuals become attracted to groups and how they identify with them based on their CSR and sustainability activities. (Casey & Sieber, 2016, 74)

The theory about social identity becomes relevant when the Company's environmental report will be introduced and implemented within its operations and practices. According to social identity theory, the image and reputation of a company largely influences the self-image of the person employed there. Social identity theory is part of socially responsible human resources management (SRHRM), the purpose of which is to motivate staff via connecting social norms and organizational identity. This is related to what the environmental report is aspiring to do at the Company - to engage and inspire employees to create discussion on sustainability and how to improve it at the office or at remote work. The theory is relevant when the attitudes of the employees towards sustainability are assessed in the aftermath in order to evaluate the success of the implementation. (Stanwick & Stanwick, 2021)

The sense of unity is an essential part of the abovementioned theory. Employees tend to identify themselves as well as their colleagues within certain social groups. Members of these groups share the same or similar beliefs and attitudes, thus leading to an enhanced level of self-esteem of the employees. An important aspect of the theory of social identity is the theory of perceived organizational support and organizational identification. This theory explains how a firm recognizing and valuing its employee's efforts and contributions affects the way how the employee perceives her or his feeling of legitimacy as a member of that specific organization. (Stanwick & Stanwick, 2021) Therefore, this is closely linked to embracing and rewarding employee sustainability initiatives. If an organization has strong values emphasizing sustainability, sustainability training is offered or sustainability-skilled professionals are employed, and finally employee sustainability initiatives are encouraged and rewarded, then it is very likely that corporate sustainability processes will be very well developed and implemented throughout the organization.

3   DATA AND METHODOLOGY

In this thesis, one round of interviews was conducted to evaluate the employees' feelings and expectations towards environmental responsibility at the Company. Considering the rather small number of people that the Company employs (under 20 people) and the length and depth of a Master's Thesis, a total number of five people working at the Company were interviewed. The interviewees represent different teams; management, sales, product development, software development and customer service, to ensure a variety of perspectives within the Company.

The interviews help us understand the perception of environmental responsibility that the employees have before the implementation of the Company's environmental responsibility report. Also, they help us understand what environmental responsibility is like at the Company's company culture before the implementation of the report. This is investigated via the following interview questions:

1) What corporate environmental responsibility means to you?
2) What issues related to corporate environmental responsibility are unfamiliar to you? Are there any topics or issues that are unclear?
3) How do you think environmental issues have been taken into consideration at the Company's work community, work equipment, work practices and decision-making? What is done well, and where is room for improvement?

Lastly, but not least, two more interview question are presented to identify employees' expectations on the impact that the report will have, as well as finding out if they are interested and willing to engage in sustainability actions:

4) An environmental responsibility report is currently being prepared for the Company. It has four main themes: enhancing recycling, monitoring

energy consumption, reducing travelling (by private cars especially), and engaging the work community. The report is not supposed to be broad, full of numbers and graphs, but to present a few main themes around which the Company's environmental responsibility is going to be improved. What effects do you think this report could have on the work community, practices, and decision-making?

5) What environmental acts could you do at the office or while working remotely? Are there some small things you could see yourself getting committed to? Example: recycling your waste better or choosing the environmentally friendlier product when purchasing something?

This study began by conducting the interviews. Each interview was conducted one by one. At the beginning of each interview, the interviewee was informed about the Company's responsibility report the following way:

"*An environmental responsibility report is currently being prepared for the Company. It has four main themes: enhancing recycling, monitoring energy consumption, reducing travelling (by private cars especially), and engaging the work community. The report is not supposed to be broad, full of numbers and graphs, but to present a few main themes around which the Company's environmental responsibility is going to be improved.*"

After this, the interviewee was told that the purpose of this thesis is to investigate what the employees feel about this project, and their opinions on the possible effects of the report on environmental attitudes, practices, or decision-making. All interviews were conducted in Finnish since it is their native language. This made it possible for the interviewees to think and reflect the questions easier. The interviewees were also informed that they would answer a few open questions with no right or wrong answers. When the interviews were conducted, they were translated into English. To ensure anonymity, names, or personal identifying features, such as sex or age, were not collected during the interviews.

The interviews were approached via qualitative data analysis. This was done to find, analyse, compare, and interpret patterns and themes from the data (Hair, Celsi, Money & Samouel, 2015). Firstly, all answers to a specific question were listed under that question - collectively. This enabled an easier analysis of all the answers to a particular question. Secondly, the interviews were coded to identify common topics and views. Coding is often used as a useful process of labelling parts of text with *coding units*, such as words or phrases, to not only describe data but also to reduce data from undifferentiated text into more representative amounts (Hair, Celsi, Money & Samouel, 2015, 302).

Finally, the codes were used to answer the research questions by identifying the most common attitudes and views for each question. Direct quotes will be occa-

sionally used to demonstrate a more personal and detailed view, or to emphasize a common theme.

4   RESULTS AND ANALYSIS

4.1 Employee perceptions and views on corporate environmental responsibility

4.1.1 The meaning of corporate environmental responsibility

The concept of corporate environmental responsibility was found challenging to describe among almost everyone, mostly due to its unfamiliarity. To some employees, corporate environmental responsibility was an unfamiliar concept, and to some employees it was too big and broad of a concept to describe. Some employees indicated that the concept was "difficult" or "broad".

Although the concept was considered challenging, all interviewees were able to provide their own descriptions about what corporate environmental responsibility means. Many of them also reflected this concept on what it means specifically at the Company.

Figure 1 indicates where each description or a described element of corporate environmental responsibility is positioned in the different dimensions of corporate environmental responsibility. These dimensions are company, customers, shareholders & investors, community, employees, and business partners. The purpose of this figure is to demonstrate, which dimensions of CSR were most included in the descriptions. This provides us with a more graphical picture of how the concept was understood in the very beginning of the interview.
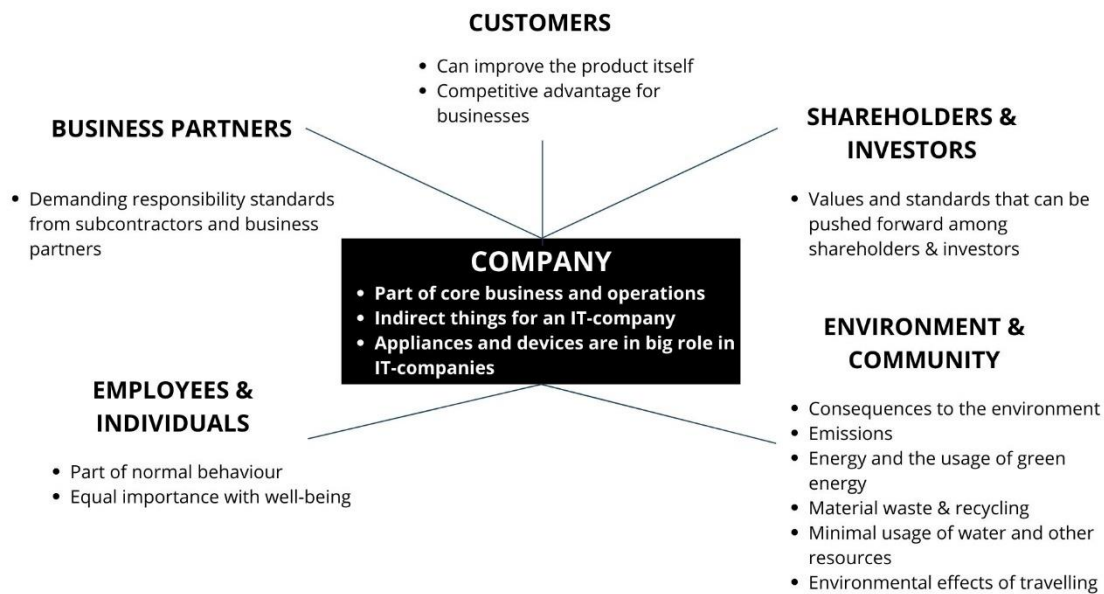
Figure 1. Descriptions and elements of "corporate environmental responsibility".

As Figure 1 shows, descriptions of corporate environmental responsibility reach each dimension, although with a heavy focus on the environment & community side, as well as company side. Some interviewees approached environmental responsibility as something that is or should be part of normal behavior and a part of core business:

"It is a thing that should be considered in all activities. We should think are we doing stuff with environmental considerations or not. The same way as well-being at work – it (environmental responsibility) should be taken into consideration."

- *Interviewee 2*

"Saving energy? But that is a part of normal behavior - that you turn off the lights."

- *Interviewee 3*

Majority of descriptions were linked to effects to the environment – considerations to energy (green energy in particular), recycling, travelling, and minimal usage of water and other resources were considered in the core of the concept. Also, minimizing the production of emissions or material waste were part of environmental effects.

The concept was also approached directly from the Company's perspective via things that a small IT-company can affect directly. The key issue among all interviews was that a small IT-company does not produce significant amounts of direct emissions or material waste. Instead, all waste that is created comes from staff at the office spaces in normal office practices. Therefore, any possible negative environmental effects were seen as indirect and intangible, in general –

something that the Company has very little control over. However, appliances and devices were identified as most likely the biggest indirect emission producers as they require electricity. Another thing that was identified to be part of CSR and within the company's power of influence was the demand of subcontractors and business partners to follow the same environmental principles and guidelines.

"For an information technology company like us, it (environmental responsibility) is so much more different thing than for a factory, for example. Here (at the Company), they are intangible things. Our appliances and devices play a big role, though. We are a company of 20 people, where can we go from here? Here, devices and appliances must be on 24/7, you can't turn them off. On a large scale, that constitutes to most IT-field's (information technology) energy consumption. But we try to make products that save clients' resources, like paper. We are on the good side."

- Interviewee 3

"(It is a part of a) company's operations. (For us, it means) the usage of green electricity, the minimal usage of water and other resources, issues related to travelling and choosing transportation, possibilities to demand subcontractors to follow the same principles as us. For example, our subcontractor has pretty good environmental documents about how the cooling energy can be recycled."

- Interviewee 6

Environmental responsibility was also recognized as a matter worth pushing forward among stakeholders and investors – it was seen as a value and a set of standards. Additionally, CSR was not only seen as a competitive advantage for companies, but also as something that could result in the improvements of the products themselves.

4.1.2 The unfamiliarity of corporate environmental responsibility

Majority of the interviewees found the topic of corporate environmental responsibility very unfamiliar or unfamiliar to some extent. Only one interviewee was already familiar with the topic and did not see a lot of issues that were unclear. The level of familiarity of the topic among each interviewee is presented in comparison to each other in Figure 2 below.
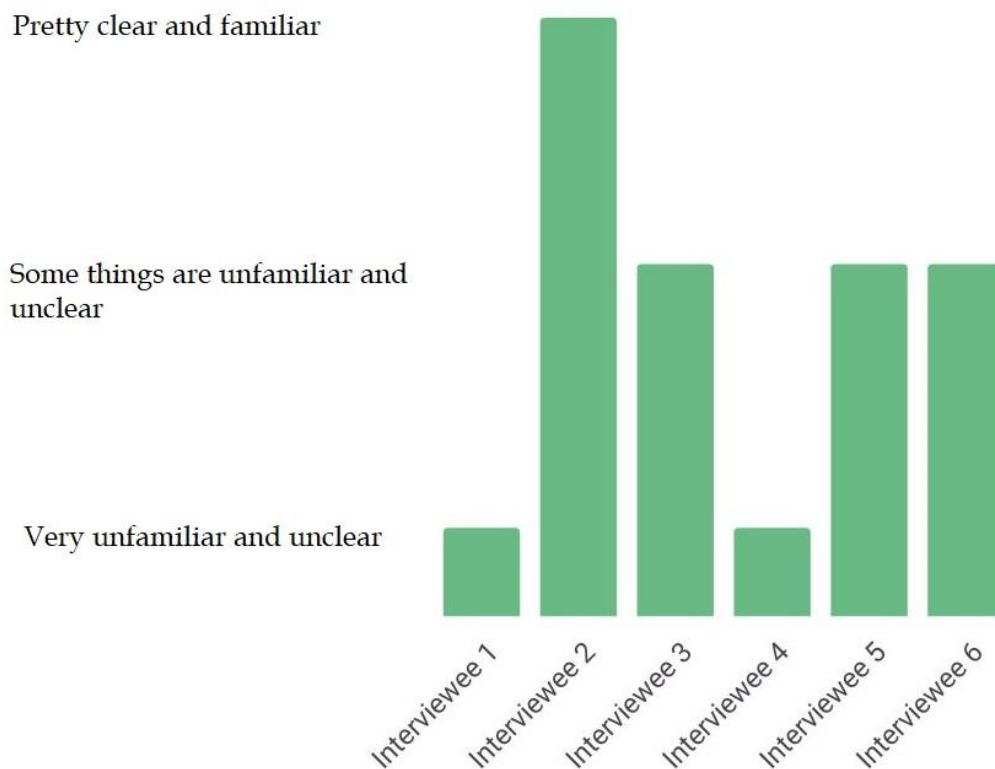
Figure 2. Level of familiarity with the topic of corporate environmental responsibility.

Two interviewees who were very unfamiliar with the topic did, however, acknowledge recycling and producing material waste as part of the environmental issues in corporate environmental responsibility. They also pointed out that although the topic itself was unfamiliar to them, the concerns about companies' commitment to sustainability and environmental concerns in general had been more visible in the public discussion

Three interviewees considered the topic to be somewhat unfamiliar but had some prior perceptions about it. They were able to identify some things that were unfamiliar to them, such as carbon footprint:

"Yes, carbon footprint. If we want to calculate carbon footprint, what do we have to consider and what should be calculated. In a company like ours, it would be interesting to get some kind of outcome related to carbon footprint, so that we could measure our development and perhaps initiate some actions regarding it."

- *Interviewee 6*

One interviewee, instead, considered the topic to be quite clear, although admitted not to be an expert in these matters.

All in all, the topic was mostly considered unfamiliar or unfamiliar to some extent, more than familiar. However, the coding of the interviews revealed that in the end, the interviewees had a much bigger understanding of corporate environmental responsibility than they were able to describe. Figure 3 presents all environmental responsibility and sustainability related themes that were brought up during the interviews. Most of these themes were not included in the descriptions of corporate environmental management – or its familiarity – but in a separate context throughout the interviews.

Themes brought up by interviewees
(The order is from most mentioned to least mentioned)

THEME	INTERVIEWEES TO BRING UP THE TOPIC IN QUESTION
Sorting waste, recycling	1, 2, 3, 4, 5, 6
Work travel, using public transit	1, 2, 3, 4, 5, 6
Energy, energy consumption	1, 3, 4, 5, 6
Leadership, staff management	1, 2, 4, 5, 6
Information technology waste	1, 2, 3, 5
Environmental friendliness of purchases	1, 3, 4, 5
Sustainable and environmentally friendly practices and choices at work and everyday life	1, 2, 4, 6
Remote working	1, 3, 4
Carbon footprint	2, 6
Buying second-hand/recycled products	3, 5
Veganism, vegetarian food	3, 4
The impact of one's own actions to stakeholders (social responsibility)	2, 6
Emissions	4
Fixing clothes instead of buying new	4
Water consumption of toilets	5
Heating	4
Saving customer's resources such as paper	3
Environmental considerations when choosing subcontractors	6
Marketing that takes advantage of environmental matters (box-ticking)	3
The importance of environmental responsibility in all organization's activities	2
The minimal usage of resources	6
Competitive advantage and product improvement as benefits of corporate sustainability	2

Figure 3. All environmental responsibility and sustainability related themes that were brought up during the interviews.

4.2 Environmental responsibility in a small IT-company: starting point and employee expectations

4.2.1 Describing the starting point

When it comes to environmental responsibility at the Company as a work community, the interviewees identified things that are done well and things that need improvement. The general opinion seems to highlight the fact that 1) environmental responsibility has not been discussed at the Company before, 2) environmental actions that can be done at the Company are more dependent on individuals rather than company, and 3) some steps towards environmental responsibility have been taken but there are more steps to go. Most of the interviewees (4 out of 6) expressed that the Company had not yet reacted to the already rising public concern about environment, and that the topic as well as possible ways to react are unclear within the Company. Additionally, the question is what can be done at a company like the Company, which does not emit emissions and the environmental effects are rather small and indirect than direct and obvious?

However, the interviewees clearly perceived the Company's starting point with environmental responsibility rather optimal, since as a small IT-company its rather small negative environmental effects are indirect – compared to a factory, for example. The Figure 4 below, presents those environmental considerations at the Company that are already done well or included in the Company culture and practices. Red additions point out areas, where there is still room for improvement.
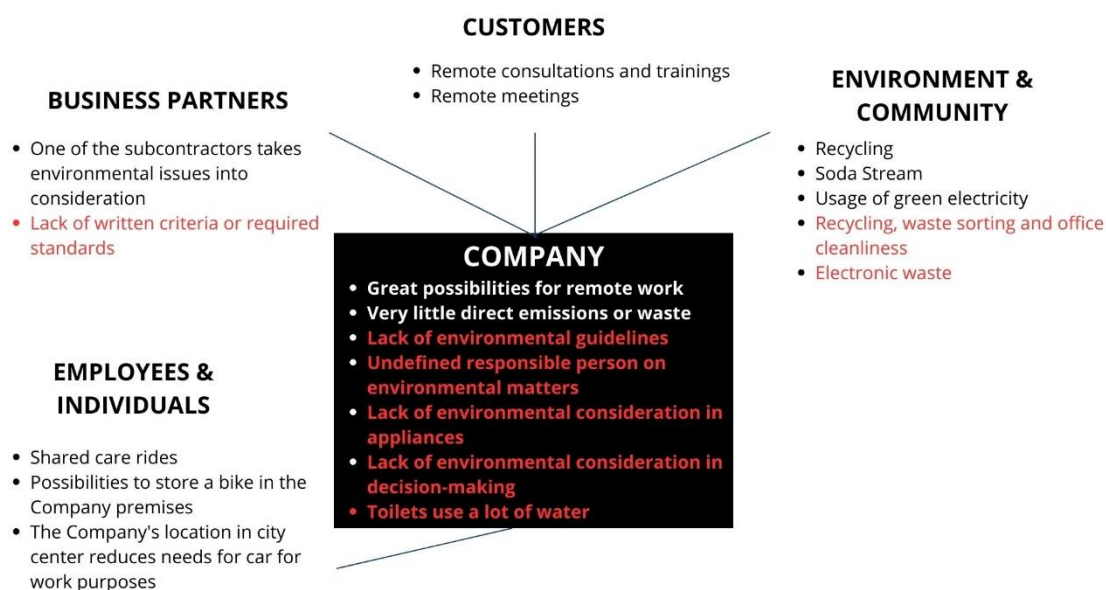
Figure 4. How environmental issues have been included in the Company: what is done well and where is room for improvement.

The Company provides its employees flexible opportunities to work remotely and to meet customers or hold online-consultations and trainings remotely. The Company's location in the city center of Jyväskylä also seems to make it possible for some employees to minimize commuting to work via cars, because they can either share rides or simply walk or ride a bike to work, as one of the interviewees explains.

However, remote working comes with its own challenges, too, as a couple of the interviewees point out. Although the pandemic has reduced the need for travel, which is environmentally preferable, sometimes remote meetings and trainings are simply not suitable options compared to meeting a client in person:

"We prefer public transit, but the fact is that sometimes the clients are in locations where using public transit is unpractical. You can either drive with your own private car and get there faster, or use public transit and because of the inconvenience, maybe you also must spend the night in a hotel."

-   Interviewee 1

"We also need to evaluate when 'the goal of reducing travel' is suitable. For example, sometimes you must meet a client in person to give them a good experience. Also, it's not fair to require an employee to use public transit during corona. A noticeable number of hours will pass when travelling via public transit, because the public transit has been reduced during corona."

-   Interviewee 2

Another challenge was mentioned with remote consultations and trainings – they often result in the audience losing its concentration, which in turn leads to numerous support requests about the exact same topics that were covered in the training.

Other things that the employees considered to be considered well at the Company included recycling, the usage of green electricity, and a recently purchased Soda Stream, which would decrease the need for buying new cans and bottles. However, it was still questionable how decently recycling and waste sorting was followed, and the overall perception that the Company's environmental actions are small due to fact that the Company is not a big company. According to interviewee 6, the status quo of environmental responsibility at the Company is *"relatively good, but there are some easy things that can be improved"*. Mostly, it is *"up to the personnel and guiding them towards environmentally better actions"*, as described by interviewee 5.

When it came to improvements, the most distinct observation, however, was the need for common guidelines regarding sustainability and environmental approaches. Majority of the interviewees felt that the Company had not actively done anything about sustainability topics, and it should have a more visible part in decision making and purchase policies. It was clear, that the Company needs to define a person responsible for environmental issues. Secondly, the interviewees clearly requested the improvement of recycling and waste sorting, with a focus on recycling electronic waste.

All in all, the interviewees seemed to wish for better recycling opportunities at the office, common guidelines about environmental responsibility, and including environmental considerations to decision-making and purchases. The Company's chances to take actions for better environmental responsibility are rather small since it does not produce material waste or emissions directly. Interestingly, no improvements were mentioned regarding shareholders and investors, although it was recognized as a part of corporate environmental responsibility.

4.2.2 Employee expectations on the report's influence

The expectations of the report's possible impacts are divided into three categories: 1) hopeful expectations, 2) pessimistic expectations, and 3) remarks on leadership. These categories are presented in Figure 5 below.

Impact expectations

Hopeful expectations	Pessimistic expectations	Leadership remarks
• The simplier the actions are, the easier they are to implement • Helps identify improvable issues • Establishing values • Evaluation of status quo helps to evaluate the correct method of moving forward • Raises interest and awareness among individuals	• No influence • The Company has little influental power over its energy or water consumption • Used only as a marketing tool	• Adequate implementation via leadership is required • Clear instructions and guidelines are a prerequisite • Discussion needed in order to gain presence and visibility • Commitment needed

Figure 5. The report's impact expectations among employees.

All answers were equally divided between categories, and no emphasis on certain type of expectation (hopeful, pessimistic, dependent on leadership) indicated dominancy over others. Answers expressing interest and hope about environmental improvements highlighted the importance of adequate implementation and recognitions of where there is room for improvement. The simpler the actions are, the easier they are to implement. Among optimistic views, it was common to describe how the report will help establish and bring forth environmental values, as well as raise interest and awareness among individuals.

"We have woken up to this topic and we are interested in taking actions for greener future. I believe this will have effects. The values of the report will be implemented, so that things will improve step by step. First, we are going to see where we are now, and then we will decide the ways how to move forward."

-   Interviewee 6

Answers expressing doubts mainly focused on the worry of the report leading to no actions and remaining only as a tool for marketing purposes. The Company's influential power over its property-related energy and water consumption issues were questioned. Lastly, some answers also remarked the importance of leadership and management after the report is ready to be implemented. Without effective implementation, the report would not have much impact. As it became obvious already in previous discussion, clear instructions and written guidelines are much needed to commit everyone to the process. Additionally, discussion about environmental responsibility and its related guidelines is necessary to establish presence and visibility for the entire topic of environmental responsibility in the Company.

"It's not about people being lazy, but about people continuing to act in the same old way without changes if the actualization of these changes is not overseen. It's a matter of leadership."

- *Interviewee 2*

4.2.3 Willingness to engage with environmentally friendly habits and acts at work

In general, all interviewees expressed interest and willingness in committing themselves to, or at least to try out, some environmental actions or eco-acts. A few interviewees were already involved with active recycling and minimizing private car usage. The attitude towards environmentally friendly activities was positive and curious; either some were already committed in sustainable acts in private and/or office life, or some were certainly interested in trying out implementing an eco-activity or a few in their lives. Certainly, people at the Company seem to be welcoming environmental improvements with curiosity and various levels of engagement.

Sustainable actions that interviewees were interested to try out were divided into two categories – lifestyle and work-related actions, as seen in Figure 6. Lifestyle related actions included minimizing private car usage, monitoring energy usage, trying out vegetarian meal options, using durable bags instead of plastic bags, active recycling and taking environmental aspects into consideration when making purchases. Work-related actions included work-related travel by public transit or shared car rides, trying out sustainable actions together (example: vegetarian Wednesday), and participating in a sustainability related campaign or rag at the office.

Sustainable actions that employees are interested in

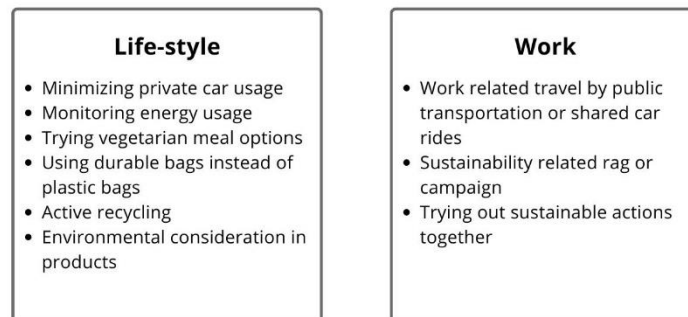| Life-style	Work
• Minimizing private car usage • Monitoring energy usage • Trying vegetarian meal options • Using durable bags instead of plastic bags • Active recycling • Environmental consideration in products	• Work related travel by public transportation or shared car rides • Sustainability related rag or campaign • Trying out sustainable actions together

Figure 6. Sustainable actions that employees are interested to try out.

As one employee pointed out, doing sustainable actions together is an encouraging way to try something new and enables cutting down prejudices.

"A campaign would be good. For example, vegetarian Wednesdays – that we go have vegetarian lunch together. Doing things together is always nice. That's something people would like to join. I think doing things together can cut down prejudices."

<div align="right">

- Interviewee 4

</div>

5 DISCUSSION

This study found out that the employees of the Company felt that they have, in general, only little understanding of corporate environmental responsibility before the introduction of the environmental report. Majority of the employees considered the concept of corporate environmental responsibility to be unfamiliar or partly unfamiliar. However, the coding of the entire interviews revealed that the employees were, in fact, able to identify a lot more sustainability related topics throughout the interviews than they could in the beginning of the interviews.

This is illustrated by Figure 3, which presents all environmental responsibility and sustainability related themes that were brought up in the interviews. These coded themes indicate how the understanding of the topic developed during the interviews, as the interviewees were able to ponder on the topic. Figure 3 provides important additional information to the research questions. It enables the identification of the most brought-up themes, which complement the question of the understanding of the topic and familiarity with it. Therefore, this study suggests that organizational sustainability issues are not as difficult as they may seem at first, if they are discussed on employee level as well, because discussion raises awareness and interest.

Thus, it can be conveyed that the employees had quite a comprehensive understanding about corporate environmental responsibility, although they felt differently at first because environmental discussion was new in the Company. Although employees perceived the concept of corporate environmental responsibility challenging, they still identified various sustainability topics related to the company's operations, customers, stakeholders and investors, environment, and community, employees, and business partners. Their descriptions of corporate environmental responsibility were heavily focused on environment and community, as well as how the Company operates its business. Every one of the interviewees brought up the limitations of an IT company to affect its sustainability issues: what can be done about the Company's sustainability issues, when it does not even produce significant amounts of direct emissions or waste? These views are also supported by literature, which identifies emission related to energy consumption and work travel the biggest challenges of IT sector. In other words, the employees were able to describe the IT field's topical environmental challenges quite well and accurately, indicating awareness of these topics.

The raise of awareness and interest towards sustainability driven values is a current trend in world of employment. As the employees' awareness of sustainability issues rises, they start to question their meaning of work and the pur-

pose of the company. Companies must be able to answer these concerns to attract and keep employees that are excited about sustainability and are willing to engage in sustainability initiatives. High employee engagement, after all, serves a great role in a successful sustainability implementation and performance of a company. (Casey & Sieber, 2016, 69-76)

This study found that before the implementation of the environmental report, environmental responsibility or sustainable guidelines were not commonly discussed at the Company, and they were not actively taken into consideration in work community, practices, equipment, or decision-making. Although some small steps towards environmental responsibility had been taken, there were still more to go. Additionally, the general perspective among employees seemed to be that there is only a limited number of actions that the Company can do about its sustainability issues, and most of them depend on individuals rather than the Company itself. On the other hand, employees saw the Company's starting point in sustainability development optimal compared to other fields, because its negative environmental effects are rather small and mostly indirect.

The central location in Jyväskylä city centre made it possible for many of the employees to minimize car usage, because they could walk or ride a bike to the office. Also, the Company provides its employees flexible opportunities to work remotely and to meet customers and hold online-consultations and training remotely. These answers reflect how companies have encouraged employees to work remotely during the COVID-pandemic. Ideally, this would lead to diminishing needs for heating, electricity, and commuting, further leading to a reduced carbon footprint of knowledge organizations (Geneidy et al., 2021, 3). On the other hand, remote work is not a one-fits-all solution in the process towards better sustainability, as the employees of the Company indicated.

This study also found that there were some things that employees wished to be improved. The needs for improvement highlighted the need for better recycling opportunities at the office, common guidelines about environmental responsibility, and the inclusion of environmental consideration in decision-making and purchases.

Employees' expectations of the report's effects on work community, practices, equipment, and decision-making were equally divided into 3 categories: optimistic, pessimistic, and "it depends on leadership" views. Some employees expected the report to help establish and bring forth environmental values and raise awareness and interest in employees. Pessimistic views were worried that the report will not have any actual effects and will only remain a document for marketing purposes. Some employees did not have clearly optimistic or pessimistic views, but rather saw it as a matter of leadership – how the report is discussed and implemented at work. All in all, employees wished for stronger

leadership in environmental issues, clear sustainability guidelines, and the report's values to be included in decision-making and purchase policies although some small steps towards sustainability had been taken in the Company.

The support of top management is a key driver of sustainability initiatives and the very basic prerequisite for the successful progress in the process. (Casey & Sieber, 2016, 72) Some answers also remarked the importance of leadership and management after the report is ready to be implemented – without effective implementation, the report would not have much impact. Employees clearly expressed the concern of how to make a positive impact, when knowledge companies do not necessarily affect their activities and emissions directly (Geneidy et al., 2021, 2). This is also indicated by a study, showing that knowledge organizations do not have a lot of control over their carbon footprint. However, it is still argued by some scholars that organizations can, in the end, affect their emissions by changing their travel behaviour and policies, as travel-related emissions account for the biggest part in the total emissions of a knowledge organization. (Geneidy et al., 2021, 8)

This study found that in general, employees did not see that the Company could affects its sustainability issues much due to the nature of the company as a small IT firm. Instead, employees saw that they were able to conduct environmental actions as individuals. The attitude towards environmentally friendly activities was positive and curious, and employees either were interested in trying out some sustainable actions or were already doing so with various levels of engagement. The sustainable actions that employees indicated interest towards were both related to personal lifestyles (e.g., minimizing driving, monitoring energy consumption, trying out vegetarian meals, using durable bags, and active recycling) and habits at work (e.g., using public transit or shared car rides to work and on work trips, and "vegetarian Wednesdays" or other kinds of environmental campaigns at the office).

These findings about high interest towards sustainability are promising when it comes to estimating the impact of the environmental report. As Bhattacharya et al (2022)establish in their study, employees who feel that they have control over their sustainability actions, or employees to whom these values are part of their core self, tend to have bigger effect on enhancing sustainability in a work environment compared to those employees to whom these values are not as important or who feel that sustainability behaviours are "forced" upon them. The concept of "sustainability ownership" is defined as a state where employees feel that sustainability or a piece of it is their "own". This kind of ownership does not only expend to material goods, but also public values, ideas, cultures, and movements. This way, sustainability ownership is the key driver of employee sustainability behaviours. (Bhattacharya et al., 2022, 963) The findings of this study appear promising on the employee level – all employees have interest

and curiosity towards engaging in, or trying out, environmental activities or habits.

The scholars find that there is a significant connection between sustainable organizational values and human resource practices. (Merriman, Sen, Felo & Litzky, 2016, 821) Thus, this is where the role of leaders, managers and HR becomes crucial when implementing environmental initiatives, as discussed in this Thesis. In their study, Bhattacharya et al state that the company purpose is not meaningful unless it is implemented throughout the organization via appropriate communication and actions (Bhattacharya et al., 2022, 966). As established in previous studies, higher feeling of meaningfulness at work leads to higher motivation, energy, engagement, and commitment to environmental goals. Employees must be able to understand the reasons behind the company's existence, beyond making money (Bhattacharya et al., 2022, 966), to achieve this level of engagement and commitment. It has been said that a strong company culture is a replica of excellent management (Ajibike et al., 2021, 9). Therefore, the management has a very important role in the completion of any sustainability project. This is also the case with the studied Company; the environmental report will end up having real effects on the company culture, work community, practices, equipment and decision-making if sustainability is integrated into all these aspects of work, strong sustainability leadership established and employee engagement encouraged.

In the end, companies must try to find a balance between the economical aspect of profit and stakeholder pressure, and the environmental aspect of taking sustainability into consideration in business operations. There are no universally agreed approaches to implement sustainability into corporate culture and business operations via human resource activities, which brings the task its own challenges. All implemented activities will have to consider several initial conditions of the company. Additionally, some societal trends as well as environmental, social, and ethical issues might occur during the process. The professionals must be able to react on them and guide the company to respond to them. As discussed in earlier, some companies fail at implementing sustainability activities outside papers, because it requires long-term activities and changes in the business processes. (Casey & Sieber, 2016, 72) However, the case Company in this Thesis has a very optimal situation due to the high employee-level interest in sustainability and low threshold to initiate sustainability processes due to the nature of IT sector – IT companies have only limited possibilities to affect their sustainability issues, whereas individuals can in fact make a big difference through building a work community that values sustainability.

6   CONCLUSIONS

In this Master's Thesis, the focus was on employee attitudes towards corporate environmental responsibility, and employee expectations on the effects of the very first environmental report being drafted for a small IT company. It was found that employees had a positive and curious attitude towards sustainability issues, and they expressed both interest in trying out some environmentally friendly habits, and/or already existing active habits that are environmentally friendly. It was also found that employees had a comprehensive understanding of corporate environmental responsibility already before the implementation of the report, although they considered the topic challenging and unfamiliar, and felt that their understanding of it is limited.

This indicates that environmental issues and sustainability on an organizational level might be seen as more difficult topics than what they are in the end. This also highlights the importance of sustainability discussion at workplace: perhaps, employees would have felt more confident to discuss sustainability issues if the topic was not new at the Company and prior discussion had already existed. Finally, it was also found that employee expectations about the effects of the report were equally divided among optimistic, pessimistic, and neutral views.

This study contributes to the emerging yet small research stream of empirical research on employee level engagement in organizational sustainability efforts (Merriman, Sen, Felo & Litzky, 2016, 821) . Therefore, this thesis plays an important part in contributing to the currently very little research on employee level engagement, with focus on employee attitudes and expectations. Future research could study whole organizational process of implementing sustainability initiatives for the first time as case studies of post-project evaluations. Also, future research could study how sustainability training and education affects employee sustainability attitudes and behaviours, as well as corporate culture and values. This is important because the successful completion and implementation of any sustainability project requires not only the managers' abil-

ity to establish various sustainability practices and strategies, but also their personal involvement and attitudes towards it. Like Ajibike et al found in their stud (2021), managers are most likely to engage in sustainability projects and policies if they do not lack personal interest and adequate expertise in them. (Ajibike et al., 2021, 9) This emphasizes the importance of management-level sustainability-related education and training to ensure the accomplishment of sustainability visions and goals.

In the future, another research topic following this Master's Thesis would be to investigate how and when employees decide to work towards an objective other than a sustainability objective. This is an area that has been given very little attention in research on corporate sustainability. (Merriman, Sen, Felo & Litzky, 2016, 820-821)

Some suggestions can be proposed to the studied company in this Thesis, to make the most out of the process of initiating sustainability discussion and developing sustainability guidelines and practices. Since organizational footprint has never been calculated in the studied company, it would be suggested to calculate it. This could include direct and indirect activities, such as the use of vehicles for the transportation of devices to customers, transportation and business travel of employees, and the consumption of goods and services (Geneidy et al., 2021, 2). For products and services, an EXIOBASE database could be utilized to calculate the Company's carbon footprint, including the calculation of business travel related emissions. In EXIOBASE database, financial accounts (different products and services used) are connected with a respective EXIOBASE category. (Geneidy et al., 2021, 7)

The limitations of this study are its small sample size and small representation of the IT field. Thus, this study cannot be said to represent other fields than IT sector, and it is not comprehensive enough to represent any general employee sustainability attitude and expectation trends in IT sector. This thesis was built upon a case study of a small company, and can only represent possible trends in smaller IT firms.

REFERENCES

Ababneh, O. M. A. (2021). How do green HRM practices affect employees' green behaviors? The role of employee engagement and personality attributes. Journal of Environmental Planning and Management, 64(3):1-23, 1204-1226.
http://dx.doi.org/10.1080/09640568.2020.1814708

Ajibike, W. A., Adeleke, A. Q., Mohamad, F., Bamgbade, J. A., Nawi, M. N. M. & Moshood, T. D. (2021). An evaluation of environmental sustainability performance via attitudes, social responsibility, and culture: A mediated analysis. Environmental Challenges Volume 4, 100161.
https://doi.org/10.1016/j.envc.2021.100161

Bhattacharya, C.B., Sen, S., Edinger-Schons, L.M., Neureiter, M. (2022). Corporate Purpose and Employee Sustainability Behaviors. Journal of Business Ethics 183(1):1-19, 963–981.
https://doi-org.ezproxy.jyu.fi/10.1007/s10551-022-05090-5

Casey, D. & Sieber S. (2016). Employees, sustainability and motivation: Increasing employee engagement by addressing sustainability and corporate social responsibility, Research in Hospitality Management, 6:1, 69-76.
http://dx.doi.org/10.2989/RHM.2016.6.1.9.1297

Cote, C. (2021). What is a CSR report & why it is important? Harward Business School Online.
https://online.hbs.edu/blog/post/what-is-a-csr-report

El Geneidy, S., Baumeister, S., Govigli, V. M., Orfanidou, T. & Wallius, V. (2021). The carbon footprint of a knowledge organization and emission scenarios for a post-COVID-19 world. Environmental Impact Assessment Review 91, 2021, 106645, 1-6.
https://doi.org/10.1016/j.eiar.2021.106645

Eweje, G. & Bathurst, R. (2017). CSR, Sustainability, and Leadership. Routledge. ISBN: 978-1-138-69585-6 (hbk) / ISBN: 978-1-315-52597-6 (ebk).

Font, X. & Cochrane, J. (2005). Integrating Sustainability Into Business: Third Edition. United Nations Publishing, 2005. ISBN-13: 978-92-807-2591-9, ISBN: 92-807-2591-2.

Hair, J., Celsi, M., Money, A. & Samouel, P. (2015) The essentials of business research methods: Third Edition. New York: Routledge, 2016.
http://dx.doi.org/10.4324/9781315716862

Merriman, K. K., Sen, S., Felo, A. J. & Litzky, B. (2016). Employees and sustainability: the role of incentives. Journal of Managerial Psychology, 31(4):820-836
http://dx.doi.org/10.1108/JMP-09-2014-0285

Papouts A. & S. Sodhi M. (2020). Does disclosure in sustainability reports indicate actual sustainability performance? Journal of Cleaner Production 260(4) (2020) 121049.
https://doi.org/10.1016/j.jclepro.2020.121049

Pucker, K. P. (2021). Overselling sustainability reporting. Harvard Business Review.
https://hbr.org/2021/05/overselling-sustainability-reporting

Schaltegger, S., Burritt, R. & Petersen, H. (2003). An introduction to corporate environmental management: Striving for sustainability. Sheffield: Greenleaf publishing.
http://dx.doi.org/10.4324/9781351281447

Stanwick, P. A. & Stanwick, S. D. (2021). Corporate Sustainability Leadership. Routledge.

Tomlinson, B. (2010). Greening Through IT: Information Technology for Environmental Sustainability. Environmental Politics, 2011, 20(4).
http://dx.doi.org/10.1080/09644016.2011.589592

Tschelisnig, G. & Westerlaken, R. (2022). The impact of sustainability at the workplace on the employee's motivation and satisfaction, Research in Hospitality Management, 6(1):69-76, 177-181.
http://dx.doi.org/10.2989/RHM.2016.6.1.9.1297

Yuriev A. & Sierra-Barón W. (2020). Exploring sustainability cross-culturally: Employees' beliefs on green behaviors. Sustainable Development. 2020;28:1199–1207, 1204-1205.
https://doi.org/10.1002/sd.2069

APPENDIX 1   Interview questions

Each interview was conducted one by one. Before each interview, the following matters were told to each interviewee:

- An environmental responsibility report is currently being prepared for the Company. It has four main themes: enhancing recycling, monitoring energy consumption, reducing travelling (by private cars especially), and engaging the work community. The report is not supposed to be broad, full of numbers and graphs, but to present a few main themes around which the Company's environmental responsibility is going to be improved.
- The purpose of my thesis is to investigate what the employees feel about this project, and their opinions on the possible effects of the report on environmental attitudes, practices, or decision-making.
- The thesis is written in English, but the interview is held in Finnish for practical reasons.
- Interviewees will remain completely anonymous.
- The interview consists of a few open questions. There are no wrong or right answers.

1. What corporate environmental responsibility means to you?

2. What issues related to corporate environmental responsibility are unfamiliar to you? Are there any topics or issues that are unclear?

3. How do you think environmental issues have been taken into consideration at the Company's work community, work equipment, work practices and decision-making? What is done well, and where is room for improvement?

4. An environmental responsibility report is currently being prepared for the Company. It has four main themes: enhancing recycling, monitoring energy consumption, reducing travelling (by private cars especially), and engaging the work community. The report is not supposed to be broad, full of numbers and graphs, but to present a few main themes around which the Company's environmental responsibility is going to be improved. What effects do you think this report could have on the work community, practices, and decision-making?

5. What environmental acts could you do at the office or while working remotely? Are there some small things you could see yourself getting

committed to? Example: recycling your waste better or choosing the environmentally friendlier product when purchasing something?

APPENDIX 2   Themes brought up by interviewees

Themes brought up by interviewees
(The order is from most mentioned to least mentioned)

THEME	INTERVIEWEES TO BRING UP THE TOPIC IN QUESTION
Sorting waste, recycling	1, 2, 3, 4, 5, 6
Work travel, using public transit	1, 2, 3, 4, 5, 6
Energy, energy consumption	1, 3, 4, 5, 6
Leadership, staff management	1, 2, 4, 5, 6
Information technology waste	1, 2, 3, 5
Environmental friendliness of purchases	1, 3, 4, 5
Sustainable and environmentally friendly practices and choices at work and everyday life	1, 2, 4, 6
Remote working	1, 3, 4
Carbon footprint	2, 6
Buying second-hand/recycled products	3, 5
Veganism, vegetarian food	3, 4
The impact of one's own actions to stakeholders (social responsibility)	2, 6
Emissions	4
Fixing clothes instead of buying new	4
Water consumption of toilets	5
Heating	4
Saving customer's resources such as paper	3
Environmental considerations when choosing subcontractors	6
Marketing that takes advantage of environmental matters (box-ticking)	3
The importance of environmental responsibility in all organization's activities	2
The minimal usage of resources	6
Competitive advantage and product improvement as benefits of corporate sustainability	2