



Corporate sustainability strategy – bridging the gap between formulation and implementation



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ABSTRACT

While it is agreed that corporate sustainability strategy formulation is relevant for companies, to date only little attention has been paid to its actual implementation, i.e. to the concrete steps needed to translate sustainability strategy into practice. The research presented in this article is based on the existing literature in the field and on an in-depth analysis of a case in the automotive industry. The case study entailed participant-observation over a period of three months, and is supported by company data, qualitative expert interviews and workshop data. The main objective of this study is to investigate the factors involved in the successful implementation of corporate sustainability strategy. The success factors identified provide new insights concerning how the gap between the formulation and the implementation of corporate sustainability strategy may be bridged. Particular focus is placed on identifying the conditions needed in successful corporate sustainability strategy implementation, i.e. on factors relating to organizational structure, organizational culture, leadership, management control, employee motivation and qualifications, and communication. In addition, the study was also able to identify factors which are largely ignored in the relevant literature, such as employee motivation and communication. Evidence from an in-depth analysis of a single case in the automotive industry provides the basis for the research. It is hoped that the insights gained will be helpful to other companies and scholars engaged in analyzing the crucial transition from strategy formulation to strategy implementation and to all those seeking to cope with the challenges arising in the research field of corporate sustainability strategy implementation.

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1. Introduction

Corporate sustainability is becoming increasingly more important for policy and decision makers worldwide (UNEP, 2013; IPCC, 2014). As rising concerns about environmental and social issues and increasing stakeholder and regulatory demands force companies to adapt, the latter are under ever greater pressure to lower their impact on the environment and to raise their contribution to society by incorporating corporate sustainability and by drawing up suitable corporate sustainability strategies (Accenture, 2011).

Corporate sustainability is based on the concept of sustainable development. This is defined as ‘development that meets the needs of the present without compromising the ability of future generations to meet their own needs’ (WCED, 1987, p. 43). The propagation of a triple bottom line approach by Elkington (1998) was an

attempt to strengthen the operationalization of sustainable development in a business context. Dyllick and Hockerts (2002, p. 131) thus framed the triple bottom line in terms of the business case (economic), the natural case (environmental), and the societal case (social) and defined corporate sustainability as ‘meeting the needs of a firm’s direct and indirect stakeholders (...), without comprising its ability to meet the needs of the future stakeholders as well’. Salzmann et al. (2005, p. 27) state that corporate sustainability is ‘a strategic and profit-driven corporate response to environmental and social issues caused through the organization’s primary and secondary activities’. Some companies still lack a strategic approach with respect to corporate sustainability (Galbreath, 2009; Hahn, 2013) and therefore find the integration of corporate sustainability into strategic management somewhat troubling. The integration of corporate sustainability into strategic management offers one (potential) approach to dealing with environmental and social challenges and with the formulation and implementation of corporate sustainability strategies (Engert et al., in press).

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Corporate sustainability strategies are strategies that aim at 'balancing the social, environmental and economic needs of both the company and society' (Epstein and Roy, 2001, p. 586). According to Salzmann et al. (2005), corporate sustainability strategies may not be suitable for all companies at all times. Company circumstances vary considerably (e.g. in terms of industry sector, product or service type, stakeholder demands, policies, market changes, internal structures and processes etc.). Thus, choosing a suitable sustainability strategy remains highly challenging (Baumgartner, 2014). In practice, corporate sustainability strategies need to be carefully tailored in order to match specific company circumstances.

One major industry faced with the challenge of integrating corporate sustainability in its planning is the automotive industry. This challenge may be viewed in terms of both a product and a process perspective. For example, customers are coming to expect ever more forms of product sustainability, e.g. electric cars, car sharing etc. Equally, from a process perspective, individual producers within the automotive industry have long begun with the integration of corporate sustainability at the production level.

According to Klettner et al. (2014, p. 149), however, 'literature on corporate responsibility includes much on why companies should voluntarily adopt a responsible approach to business but very little on how this might be achieved in practice'. Fülöp and Hérnándi (2014, p. 1) see sustainability at the business level as 'a challenge that today's companies also have to address as it significantly affects their strategies'. For companies that have decided to assume economic, social and environmental responsibility, the question is no longer whether corporate sustainability strategies are to be implemented, but rather, how (Baumgartner, 2014). According to Epstein and Roy (2001) the importance of formulating corporate sustainability strategies has already been widely recognized by managers. However, translating the concept into action, i.e. into concrete initiatives, remains highly challenging.

The present article is an attempt to respond to the lack of empirical studies on the implementation of corporate sustainability strategies and helps to reveal how companies may move towards balancing economic, environmental and social needs, and towards translating strategy into action. The purpose of the present study is thus two-fold. First, to increase knowledge concerning corporate sustainability strategy implementation. Second, to explore the success factors behind the implementation of corporate sustainability strategy based on an in-depth analysis of one company in a crucial industry sector, the automotive industry. The intention is to help managers bridge the gap between the formulation and implementation of corporate sustainability strategy. The ongoing attempts of our global car manufacturer in developing best practice guidelines for corporate sustainability strategy implementation served as a framework for the formulation of the research questions. The research questions are:

RQ 1. Are there any general success factors that help bridge the gap between the formulation and implementation of corporate sustainability strategy? If so, what are these success factors?

RQ 2. What are the success factors identified in corporate sustainability strategy implementation based on an in-depth analysis of a global car manufacturer?

The following section provides a summary of the existing literature on the implementation of corporate sustainability strategy. First, the classic approaches in strategic management are briefly described. These are then extended to incorporate perspectives from corporate sustainability research. Section 3 outlines the methodological approach employed, while section 4 introduces the case company and presents the findings, i.e. describes the

conditions identified in the case company that are required for successful corporate sustainability strategy implementation, the so-called success factors. Finally, section 5 offers relevant discussion and conclusions and identifies the limitations of the present empirical study with respect to future research.

2. Literature review

According to Mintzberg and Waters (1985) strategic management comprises two important phases: strategy formulation, and strategy implementation. Strategy formulation is the process of developing the strategy (Where are we now? Where do we want to be?), and includes internal and external analyses of the organization and the industry and the definition of objectives (Mintzberg and Waters, 1985). Zahn (1979) states that the ability of corporations to formulate strategies is more developed than their ability at strategy implementation (How can we reach the objectives set?). The latter is thus the more problematic area in strategic management. 'Unfortunately, as important a strategy can be to a company's success, a strategic plan without the process to implement it is just talk, a pile of worthless documents' (Hammer, 1996, p. 103).

In a general sense, academic research has been attempting to address the subject of strategy implementation for decades (Hilker, 1993). According to Kotler (2001, p. 36) 'strategy implementation is the process that turns plans into action assignments and ensures that such assignments are executed in a manner that accomplishes the plan's stated objectives'. Nathan (2010, p. 38) states that 'strategy implementation is about getting the strategy as formulated accomplished through employee initiatives. Formulation (no matter how carefully crafted) without a dedicated plan for implementation will amount to little' (Nathan, 2010, p. 38). According to Li et al. (2008, p. 3) 'strategy implementation has become the most significant management challenge, which all kinds of corporations face at the moment'. Recently, a new approach – the practice approach – has entered the strategy literature. This recommends focusing on actual strategic practice, i.e. strategy should not be examined as something a company has, but rather as something a firm does (Jarzabkowski, 2004).

Corporate strategy implementation is as significant as ever and remains unimpaired by the increasing focus on corporate sustainability. In fact, Bonn and Fisher (2011) argue that corporate sustainability is the missing ingredient in corporate strategy and that issues of sustainability must be considered in strategic decisions. Engert et al. (in press) provide a general framework concerning the integration of corporate sustainability into strategic management and describe the various factors (internal and external) which serve to help or hinder the whole process. As this article concentrates on the implementation process of corporate sustainability strategies, the focus is placed on how classic models of strategic management may be extended to incorporate sustainability. Although the formulation of corporate sustainability strategies is widely regarded as important (e.g. Gminder, 2006; Calabrese et al., 2012; Egels-Zandén and Rosén, 2015), in itself the concept of corporate sustainability is of little help to companies attempting implementation (Epstein and Roy, 2001). Most research in this field continues to focus on conceptual analysis rather than on practical implementation. Raps (2008) identified a clear gap between strategy formulation and implementation. According to Baumgartner (2014) and Klettner et al. (2014), literature on the implementation of corporate sustainability strategies is still scarce and there is a growing demand from scholars for more empirical research. Klettner et al. (2014) state that case study research would be valuable in assessing how corporate sustainability strategies are implemented. This perspective is also supported by Baumgartner

(2014) who maintains that case studies and other forms of qualitative research could make a valuable contribution to the field.

A review (see Table 1) of the existing literature on the implementation of corporate sustainability strategy revealed the existence of several theoretical models (e.g. Epstein and Roy, 2001; Nathan, 2010; Simas et al., 2013) and empirical studies (e.g. Brunner, 2006; Epstein and Roy, 2007; Klettner et al., 2014). Epstein and Roy (2001, p. 585) present a model that describes the drivers of sustainability performance and the actions that managers can take to affect and monitor performance. This model indicates the importance of understanding the drivers of sustainability performance as well as the impact of that performance on stakeholders and financial performance. According to Epstein and Roy (2001), bridging the gap between corporate sustainability strategy formulation and its implementation, requires the ability to translate strategy into action. This translation is supported by the development of appropriate plans, programs, systems, and performance indicators. The development of plans and programs is relevant in defining sustainability goals and objectives. Together with suitable performance indicators, they form the basis of successful measurement. Appropriate structures, such as the implementation of management systems, e.g. ISO 14001, and Environmental Management Systems (EMS), provide guidance in directing environmental strategy implementation (Epstein and Roy

(2001). Based on Galbreath's concept (2009) of integrating corporate sustainability into core business strategy, Nathan (2010) describes the specific factors needed for corporate sustainability strategy formulation and implementation. In contrast to Epstein and Roy (2001), Nathan (2010) reveals that factors such as leadership, organizational culture, best practices, reward systems, governance, ethics and policies may all help bridge the gap between corporate sustainability strategy formulation and implementation. Corporate sustainability strategy implementation requires management commitment as well as the embedding of sustainability in corporate culture (see Chap. 4, (3)). With respect to the development of performance measurement systems and appropriate structures, the Nathan model (2010) supports the approach of Epstein and Roy (2001). The model of Simas et al. (2013) is one of the most recent models and deals with the link between sustainability and corporate strategy by focusing on why leadership and stakeholders represent key components in corporate sustainability strategy implementation. The identification and inclusion of stakeholder needs and expectations is seen to be highly important since it influences both strategy selection and its implementation.

In a quantitative study of sustainability management in the automotive industry Brunner (2006) identified several barriers to corporate sustainability strategy implementation. These same

Table 1

A summary of theoretical models and empirical studies on the implementation of corporate sustainability strategies.

Theoretical models and empirical studies	
Epstein and Roy (2001)	<p>Framework for translating a corporate sustainability strategy into action</p> <ol style="list-style-type: none"> (1) Formulating the corporate sustainability strategy (2) Developing plans and programs (3) Designing appropriate structures and systems (4) Measuring sustainability actions
Nathan (2010) based on Galbreath (2009)	<p>Framework for weaving sustainability thinking into the strategic management process</p> <ol style="list-style-type: none"> (1) Leadership procedures (2) Structures (3) Culture (4) Best practice (5) Reward systems (6) Control systems (7) Governance and ethics (8) Policies
Simas et al. (2013)	<p>Theoretical model to integrate sustainability in the strategy implementation process</p> <ol style="list-style-type: none"> (1) Leadership (2) Stakeholders (clients, suppliers, institutions, media, direct competitors, shareholders, employees)
Empirical studies	
Brunner (2006)	<p>Quantitative study on the success factors of corporate sustainability strategy implementation</p> <ol style="list-style-type: none"> (1) Organizational structures (2) Organizational culture (3) Management systems (4) Employees and leadership
Epstein and Roy (2007)	<p>Quantitative study on coordination and control aspects of implementing an corporate environmental strategy</p> <ol style="list-style-type: none"> (1) Setting environmental objectives and targets for facilities (2) Certifying a facility to an international standard (3) Designing environmental programs (4) Allocating financial resources for environmental programs (5) Implementing systems in order to evaluate a facility's environmental performance
Klettner et al. (2014)	<p>Qualitative study on the governance of corporate sustainability (focus: implementation)</p> <ol style="list-style-type: none"> (1) Policies (2) Management systems (3) Development of leaders and employees for sustainability

'barriers', when properly harnessed, may in fact be employed to foster corporate sustainability strategies. The main factors identified are organizational culture, level of employee knowledge, leadership and manager attitude. The empirical evidence largely complied with the findings of existing theoretical models. In contrast to Brunner, who focuses on a specific industry, [Epstein and Roy \(2007\)](#) analyze multinationals in a specific region (North American). Statistical analyses examined the coordination and control behavior employed by multinationals in their environmental strategy. The results revealed that while most had adopted global environmental standards and strong control, the influence of organizational complexity remained somewhat ambiguous. In contrast to the above, a recent study by [Klettner et al. \(2014\)](#) is of a more qualitative nature. It reviews the informational disclosure procedures employed by Australian companies concerning the implementation of corporate sustainability strategies. The focus is on the impact of corporate governance processes and structures on the implementation process. The findings show that the development of norms and international 'soft laws' on corporate behavior is likely to be quite valuable. However, despite the above progress, the literature review reveals that insufficient attention is still being paid to the field of sustainability strategy implementation and that more empirical research is required.

3. Method

A qualitative analysis was undertaken in order to answer the set research questions and to generate new insight. This entailed an exploration of best practice in a unique case. This approach is a suitable method for studying issues on which limited research has been conducted ([Benbasat et al., 1987](#)). Studying a specific case in the field i.e. single case study design, provides an opportunity to explore both how a company is structured, and how individuals within the company interact. 'The case study approach is a very popular and widely used research design in business research and some of the best-known studies in business and management research are based on this design' ([Bryman and Bell, 2011](#), p. 59). Stake (2005, p. 3), states that 'the qualitative case study was developed to study the experience of real cases operating in real situations'. With case study research a researcher has the opportunity to study in a natural setting, to generate theories from practice, and to address issues concerning 'why' and 'how' ([Benbasat et al., 1987](#)). [Bennett and Elman \(2010\)](#) identified a 'new generation' of qualitative scholars that conduct process tracing as a central method of case study research. Process tracing is the 'analysis of evidence on processes, sequences, and conjunctures of events within a case, for the purpose of either developing or testing hypotheses about casual mechanisms that might causally explain the case' ([Bennett and Chackel, 2012](#), p. 10). This approach is used for the present case study and entails the inductive use of evidence from a single case in order to develop explanatory information and to draw comparisons with findings in the existing literature. The present case study reflects [Yin's \(2009\)](#) rationale for selecting a single case rather than a multiple case design. The present case study makes use of a typical manufacturer in the automotive industry and therefore the lessons learned are assumed to be informative of other companies in the same or in a different industry. The issue of 'revelation' or of a 'revelatory case' provides a further rationale. According to [Yin \(2009, p. 48\)](#) 'this situation exists when an investigator has an opportunity to observe and analyze a phenomenon previously inaccessible.' The possibility of participant-observation in a manufacturing plant is made available to only few scientists. Its significance for the case at hand lies in its ability to provide access to the practical issues of corporate sustainability strategy implementation.

The present case study was designed to extend the relevant research in the field by exploring how a company may bridge the gap between the formulation and implementation of corporate sustainability strategy, taking a global car manufacturer as an example. To date, the company analyzed has clearly been successful in its attempts at integrating corporate sustainability into its business strategy. It has won several relevant awards and has been listed in numerous sustainability indices. The company was chosen for four main reasons. First, corporate sustainability has already been embedded in the core strategy. Second, a clear vision of corporate sustainability already exists. Third, clear corporate sustainability strategies have been formulated. Fourth, there is a clear willingness to take further action in implementing corporate sustainability strategies. As noted by [Seawright and Gerring \(2008\)](#), strategic selection of a case may serve to raise the generalizability of case study data above that garnered from a process of random selection.

The in-depth approach of a single case study requires multiple sources of data and the within-case triangulation of methods ([Yin, 2009](#)). The content of the present case study is based on a process of triangulation carried out with respect to the following qualitative methods of data collection: (1) review of literature and documentation; (2) qualitative expert interviews; and (3) participant-observation in the field, at one specific site, together with several group discussions and a sustainability workshop for managers working at the specific site. [Fig. 1](#) shows the chronological procedure of the case study research procedure in 2014.

(1) Literature and documentation

First, company data, for example, as found in sustainability reports and other relevant documentation (presentation material, homepage information, etc.) was collected before and during the first company visit in March 2014, when the first three interviews took place at the company headquarters (strategy department) and at the selected site (quality management department). Additional data such as intranet information and internal presentations was collected during the three-month participant-observation period from July to September 2014. In total, all existing sustainability reports from 2001 to 2013 were analyzed.

Second, literature in the research field of corporate sustainability strategy implementation was analyzed in order to assess the current state of research and to enable comparison with the case study findings.

(2) Qualitative expert interviews

In order to gain an informative picture of the whole company, interviews were carried out with experts ($n = 13$) from the main company departments (i.e. from strategic management, environmental management, quality management, human resource management, health management, marketing and brand management, internal and external communication, safety and environmental protection). Three interviews were undertaken during the first visit to the company in March 2014. All of the interview partners were involved in the process of corporate sustainability strategy formulation. Two interview partners were working in the area of corporate sustainability strategy formulation (one on social aspects, the other on environmental aspects), and one interview partner was involved in the process but is now working in the area of corporate sustainability strategy implementation (quality management) at the site chosen for participant-observation (see section (3) below: Participant-observation). The rest of the interviews ($n = 10$) were undertaken during the period of participant-observation from July to September 2014. According to [Gläser and](#)

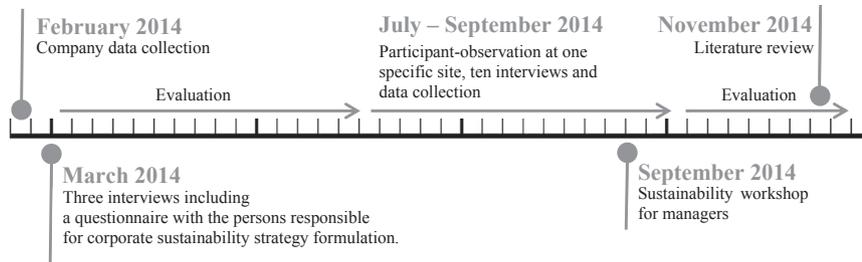


Fig. 1. The chronology of the case study research procedure.

Laudel (2006, p. 10), 'experts are persons with a high degree of skills in, or knowledge of, a certain subject and the qualitative expert interview is an empirical social research method to upon up this knowledge'. The qualitative expert interviews were conducted on-site and face-to-face using a semi-structured approach, in which pre-designed questions (see appendix) were posed. The aim was to gain an overview of how the case company attempted to integrate corporate sustainability into its procedures and to understand how the corporate sustainability strategy implementation was realized. The qualitative interviews lasted 60–90 min and were complemented with spontaneous questions and answers wherever it was felt to be appropriate.

(3) Participant-observation

Participant-observation was undertaken at a selected company site from July to September 2014. 'Participant-observation is a special mode of observation in which you are not merely a passive observer' (Yin, 2009, p. 111). A researcher spent three months as a quality department employee at the chosen site. The department was responsible for promoting the implementation of corporate sustainability strategy. The participant-observation included the attendance of meetings and discussions on sustainability, site inspections, and involvement in small projects. In addition, a sustainability workshop for managers was organized. This covered topics such as establishing a corporate identity, defining a mission statement, assessing new areas of potential, and cooperation, devising management control and performance indicators, and improving the internal communication process with site employees. This was all relevant to translating corporate sustainability strategies into action, and served as a valuable source of information for research. All the data gathered in the three month period was also carefully documented in a daily diary, and where permitted, was used for the present research. The information from the daily diary, and, therefore, for the analysis, included the documentation of the aforementioned meetings and discussions as well as of processes in production. The latter was based on repeated observation of different production steps as well as on active participation in sustainability projects. Some of the information had to remain confidential.

3.1. Data analysis

For the most part, all the data collected (e.g. internal company data, interview transcripts, working diary of observations, workshop report, etc.) was merged and analyzed using the method of content analysis as proposed by Mayring (2003, 2014), and the computer-aided tool MAXQDA (October–November 2014). Some of the material – the expert interviews from the first company



Fig. 2. The success factors identified for corporate sustainability strategy implementation.

visit, the sustainability reports and the homepage information – was subjected to a prior round of analysis in order to verify the suitability of the company for the research topic. According to Mayring (2003, 2014) content analysis is an appropriate method for material evaluation and is suitable for material arising from any type of communication. To undertake content analysis, a suitable coding scheme has to be established. This coding scheme should correspond to the research questions posed in order to ensure that the relevant information is captured. The coding scheme for the present within-case analysis was generated inductively, and was based on the information gained during the case study research. The next stage of the analysis entailed searching for detailed information on specific success factors. The success factors identified are presented in Fig. 2. In this context, success factors are defined as factors or conditions that are necessary for a company to achieve successful implementation of corporate sustainability strategy. This definition draws upon Boynton and Zmud's (1984, p. 17) statement that 'critical success factors are those few things that must go well to ensure success for a manager or an organization, and, therefore, they represent those managerial or enterprise areas that must be given special and continual attention to bring about high performance'. With

this definition in mind, the selected company data was analyzed in order to identify the factors for successful corporate sustainability strategy implementation. The analysis of the company data was conducted independently of the existing literature in this research field. After the identification of the success factors within the case company, the existing literature was analyzed deductively in order to identify the potential factors emerging from the corporate sustainability strategy implementation literature. This acted as a cross-check concerning the findings in the case company and the literature. This means that while the case study was conducted on the basis of the authors' existing knowledge and experience in the field, it was still done independently of the factors explicitly mentioned in literature.

3.2. Limitations of the research method

Single case study design has been subject to a number of criticisms. Yin (2009) sees the greatest area of concern to be the absence of a systematic methodological procedure. Others, however (e.g. Verschuren, 2003), view the question of researcher subjectivity as being problematic. Another concern is the validity or generalizability of single case studies. However, the present single case study has tried to combat such methodological criticism by making the case study research procedure as transparent as possible.

There is an ongoing debate about whether single case study design does or does not lead to definitive conclusions. 'One rationale for selecting a single-case rather than multiple-case design is that the single case can represent the critical test of a significant theory' (Yin, 2009, p. 48). 'Another rationale (...) is that the investigator has access to a situation previously inaccessible to scientific observation. The case study is therefore worth conducting because the descriptive information alone will be revelatory' (Yin, 2009, p. 49). This helps clarify why the method of participant observation was conducted in the present case.

Participant observation provides an unusual opportunity for collecting case study data that would otherwise remain inaccessible. The need to overcome bias or manipulation is relevant here: 'for some topics, there may be no way of collecting evidence other than through participant-observation' (Yin, 2009, p. 112). In addition, it also introduces a large dose of reality. By becoming a company member one manages to gain completely different insights and to enjoy access to internal information and procedures which for the researcher would probably otherwise remain beyond reach. Another potential advantage of the research method presented in this paper is the prospect of generating new findings, either particular to the individual case or to a broader population. The present research has identified new fields of challenge for the case company as well as potentially generalizable findings for other companies.

4. Empirical evidence from a global car manufacturer

This section examines the implementation of corporate sustainability strategies at a global car manufacturer. First, some background information is given concerning the company and its approach to strategic sustainability. Second, the research results, i.e. the success factors identified, are then discussed in detail.

4.1. Case company background

The company chosen is a global car producer located in Europe. The company has received several sustainability awards (e.g. Corona, Trigos, Ökotrend, Systainalytics) and is ranked in various sustainability indices (e.g. Dow Jones Sustainability Index, Dow

Jones STOXX Sustainability Index, FTSE4Good Index, FTSE4Good Environmental Index, Carbon Disclosure Leadership Index, Carbon Performance Leadership Index). The company was chosen for the present study owing to its strong performance in sustainability strategy formulation and implementation. It has positioned itself as a provider of products and services which sees sustainability as a key component of its long-term corporate strategy. Since publication of its first sustainability report in 2001, the company has undergone many forms of sustainability-related change at various levels. The fact that sustainability was already strongly integrated into the strategic management process played a major role in selecting this company for study. Clear structures for managing and controlling sustainability procedures also existed. These are particularly relevant in the present study.

In 2007, the case company established a new, more consistent framework for the integration of sustainability into corporate strategy. In general, this framework focuses on six specific fields of strategy: the automotive industry; politics and legislation; the natural environment; the economy; product and technology; society, customers and mobility.

The automotive industry is in transition and needs to adapt to radically changing business conditions. The case company is already in the middle of a technical change with respect to e-mobility, i.e. the introduction of hybrid and electric cars. In addition, cost and operating pressures are intensifying. The increasing demands of politics and legislation call for greater monitoring of emissions and improved transparency in supply chains. Furthermore, the importance of bilateral trade agreements is growing. Regarding the environment, the importance of integrating sustainability throughout the value chain is also growing. In general, environmental issues continue to gain in importance, even in emerging economies. In order to identify a fitting strategic orientation, changes in the economy must also be considered. The demand for energy continues to rise (also for decentralized energy sources), labor costs are increasing faster in emerging economies than in industrialized countries, and the latter are having to deal with ever rising levels of national debt. Strategic issues concerning product and technology are related to the growing importance of customized operations and the question of how to manage the interface between the car and the internet. New business opportunities and models are also emerging in the field of society, customers and mobility. There appears to be a growing decline in the need for individual car ownership, and a rise in demand for new mobility services such as car sharing. Variations in purchasing power, demographic change, and a growing interest on the part of the public in a cleaner environment, are further factors that need to be taken account of when attempting to formulate strategy.

The case company makes use of three pathways for implementing overall corporate strategy: that of existing processes, that concerning functional and business segment strategies, and that relating to specific policy initiatives at the corporate level. Various sub-strategies are also available to aid implementation. These include functional level strategies (e.g. marketing and sales, quality management, supply chain management and purchase), business segment strategies (e.g. financial services), and cross-divisional strategies (e.g. IT strategy, HR strategy and different sub-brand strategies). In addition, a number of specific initiatives are employed to foster the strategy implementation process, e.g. energy management, brand management and communication, e-mobility, mobility services. Every division is engaged in working on and implementing such ideas in its own projects. The defined strategy process is part of the overall process model in the case company and consists of two sub-processes: the development of overall corporate strategy, and the definition of strategic goals and

Table 2
A summary of defined key topics and related objectives in the case company.

Key topic	Objective
Electro mobility	Leadership in the operating segment
Mobility services	Integrated mobility services in selected areas
CO ₂ emissions	Reduction of at least 50% (European fleet)
Renewable energy	Leadership in using renewable energy for production
Resource consumption	Reduction (of 45%) of water, energy, waste and solvents per vehicle
Diversity	Increased diversity within the company
Employees	Leadership in employee satisfaction and continuous improvement of employee motivation
Preparing for the future	Improved workforce health and reduced number of occupational accidents

strategy implementation. The corporate sustainability strategies focus on eight key topics: electro-mobility, mobility services, CO₂ emissions, renewable energy, resource consumption, diversity, leadership, and preparing for the future. Table 2 gives a more detailed overview of the key topics identified and their objectives with respect to sustainability.

4.2. Success factors identified in exploring the gap between corporate sustainability strategy formulation and implementation

The objective of this study is to gain more insight into corporate sustainability strategy implementation as well as to identify the success factors in, and potential solutions to, the various challenges in this field. A review of the literature (see section 2, above) revealed that there is still a severe lack of information concerning the practice of corporate sustainability strategy implementation (e.g. Epstein and Roy, 2001, 2007; Simas et al., 2013; Klettner et al., 2014). This section therefore discusses the success factors identified in the case company (see Fig. 2). We first present what was found in the literature and then give a detailed summary of the findings within the case study. The success factors identified and discussed are: Organizational structure (e.g. organigram, departments, sustainability boards, sustainability circles, persons responsible for sustainability issues); organizational culture (e.g. organizational behavior, expectations, experience); leadership (e.g. management, personal functions, visions); management control (e.g. management systems, standards, formal guidelines, performance indicators, monitoring, evaluation); employee motivation and qualifications (e.g. training courses, workshops, seminars); and communication (internal and external).

(1) Organizational structure

Successful integration of sustainability into strategic management requires coherence across corporate sustainability strategies and organizational structure (Brunner, 2006). In the implementation phase of corporate sustainability strategies, the fit between strategies, organizational structure and organizational processes is essential.

In general, implementation of corporate sustainability strategies is strongly related to, or dependent on, the interdisciplinary character of sustainability itself. This interdisciplinarity is often a source of friction in communication between various functional or departmental heads. In the case company, sustainability is guided by the managing committee at the company headquarters. Sustainability issues receive high priority and are therefore located in the strategy department (IP1, IP2, IP11, IP12; IP = interview partner,

further details see Appendix B). There are two sustainability committees – the sustainability circle and the sustainability board. The sustainability circle prepares issues so that they can be dealt with effectively by the sustainability board. It meets twice a year and all heads of the different business units participate. The sustainability board consists of the whole management team and is informed of relevant issues during such sessions (IP1).

(2) Organizational culture

Brown (1998, p. 9) states that organizational culture ‘refers to the pattern of beliefs, values and learned ways of coping with experience that have developed during the course of an organization's history, and which tend to be manifested in its material arrangements and in the behaviors of its members’. Similarly, according to Schein (1985), the term organizational culture refers to that set of members’ basic assumptions which influence thinking and action. Drawing on the Schein model of organizational culture, Baumgartner (2009) explains the importance of the embedment of corporate sustainability activities and strategies in organizational culture. The aforementioned quantitative study by Brunner (2006) reveals that organizational culture has become the top issue in the implementation of corporate sustainability. Indeed, both Nathan (2010), and Bonn and Fisher (2011), highlight the importance of organizational culture in corporate sustainability implementation. ‘Sustainability-centered cultures reinforce a view that environmental and social values are important to the organization and guide the behavior of managers and employees’ (Bonn and Fisher, 2011, p. 11). Nathan (2010), p. 38 explains this importance by stating that ‘consideration should be directed to the (...) creation of a culture that prizes sustainability and engenders commitment by employees in every way possible’.

The case company analyzed here has a clearly defined vision, in which sustainability is regarded as a central element and is supported explicitly by the executive board. This became evident in numerous observations, meetings and interviews. For example, when responding to the question whether sustainability is integrated in organizational culture, almost every interview partner mentioned the related executive board mission statement. It was also noticeable during on-site observation, that while employees and leading managers are well aware of the mission statement, they remain somewhat hesitant when it comes to explaining what sustainability actually means for them personally or for the company overall. They appear to have no common understanding concerning how sustainability is related to their daily business. The interview partner responsible for sustainability integration in production (IP12) states that the company lacks both a clear mission statement, and a clear definition, with respect to the concept of sustainability. In addition, in his mind the concept of triple-bottom-line remains unrelated to daily business activity. Daily activity is characterized by costs rather than by considering how the balance of economic, environmental and social issues may be achieved. In contrast, other interview partners are of the opinion that the social dimension is considered in practice; especially at the production level. This is shown by the presence of various initiatives directed at improving occupational safety, job security and employee health (IP4, IP5, IP9, IP10, IP13). According to IP9, IP10 and IP11, the number of occupational accidents, as well as several social issues related to the supply chain, are of particular interest. This was also confirmed by observational data. The number of occupational accidents is a key figure, and is therefore incorporated in target agreements and reporting procedures. The growing influence of supply chain requirements

was also revealed during interviews and the observation period. IP13 is responsible for the integration of sustainability in the supply chain and presented an internal questionnaire that is to be used in future to assess 'supplier sustainability' in the supply chain.

In addition, the interviewees were asked for their opinion on whether sustainability was integrated in organizational culture and whether this integration is important for corporate sustainability strategy implementation. All interviewees confirmed that organizational culture had become a relevant factor in the implementation process of corporate sustainability strategy. IP2 stated that the integration of corporate sustainability into corporate vision, culture and strategy was a top priority in the company. His aim is to establish a specific department to deal with issues of sustainability and to ensure that sustainability is in the interest of every executive and employee. While this would be a major advance in the implementation of corporate sustainability strategies, it would also require a clear transition in the existing organizational culture. Brunner (2006) describes a potential transformation of organizational culture towards greater sustainability as one which involves establishing the requisite knowledge base, the building of awareness, and the demanding of a suitable level of commitment. The responses by IP13 lend support to this approach in that they confirm that employee qualifications, and establishing agreement concerning personal targets and objectives, are indispensable when attempting to promote sustainability.

(3) Leadership

While some research has already examined the relationship between the implementation of corporate sustainability strategy and organizational culture (e.g. Brunner, 2006; Baumgartner, 2009; Bonn and Fisher, 2011) and/or management control (e.g. Epstein and Roy, 2001; Figge et al., 2002), only limited attention has been paid to the significance of leadership in this context. According to Simas et al. (2013), leadership is recognized as being fundamental in the implementation of company strategy. The results of the present participatory, interview-based study show that the personal attitudes and values of managers regarding issues of sustainability are of central importance. The acceptance of top management, as well as of those individual managers responsible, is a prerequisite for successful implementation of sustainability strategies (IP1, IP9, IP10, IP11, IP12, IP13). Stead and Stead (2014) argue that managerial values are highly influential in establishing strategic choices and in generating true commitment to sustainability implementation. This was confirmed by on-site observation. The head of the department where participant observation took place was highly involved in various forms of sustainability activity. In his understanding 'sustainability is the consideration of all impacts on employees and the environment which arise through decisions and actions' (IP11). He was intrinsically motivated to promote implementation of corporate sustainability strategy. The workshop that was set up in order to increase site manager motivation with respect to sustainability made it apparent that only those with a personal interest in the concept of sustainability were willing to participate. During the three month observation period – which included several meetings with managers and various workshop activities – it became quite apparent that there was a considerable lack of understanding concerning the opportunities lost (e.g. potential cost reduction, improvements in employee motivation and quality, etc.) as a result of insufficient attention being paid to the implementation of sustainability issues. It is possible that managers responsible for assessing employee qualifications may be able to counteract such a tendency by demanding that greater attention be paid to the existing (inadequate) mind-set

of managers and staff. To date, suitable training courses for managers have not been implemented. However, several interviewees emphasized that such training in issues of sustainability is important (IP8, IP9, IP10, IP12).

Another barrier in the process of corporate sustainability strategy implementation and leadership is that the persons responsible for formulating strategy and setting the respective targets are not those responsible for implementation. The "blindness" of those drawing up plans at headquarters, is seen to be a hindrance with respect to production (IP9, IP10). This is not only a result of lack of knowledge with respect to sustainability, it is also an indication of inadequate internal communication between the headquarters and the production sites (see section (f) Communication).

(4) Management control

'A fundamental question facing managers is how to assess performance during and after the implementation of a new strategy' (Noble, 1999, p.120). In Noble's (1999) view, management control is one success factor in strategy implementation processes. In regard to sustainability, developing correct performance indicators and assessment procedures is often difficult. In practice, it is important that performance indicators are measurable (IP2). Epstein and Roy (2001) explore the importance of measuring sustainability activity. According to them 'the sustainability strategy must be translated into measurable goals such as a specific reduction level for safety performance' (Epstein and Roy, 2001, p. 594). Furthermore, the measurement of leading performance indicators and the monitoring of management systems are essential in assessing the impact of sustainability initiatives. With respect to the present case company, the procedure was as follows. The first, and very important, step was the integration of sustainability into the core strategy and designating sustainability as one of the company's top areas of priority. According to IP11 (the person responsible for the development of sustainability strategy), despite the challenges involved, the management board succeeded in identify sustainability as a suitable strategic goal and was willing to define it as a core strategic policy for the period up to 2020. This proved to be essential in clarifying the strategic orientation of the company and paved the way for successful executive action and implementation (IP1, IP2, IP11).

The case company identifies three means for assessing own progress with respect to corporate sustainability. These are the Dow Jones Sustainability Index, the Carbon Disclosure Project and the FTSE4Good Index (IP11). This forms the basis for external benchmarking when measuring the company's sustainability performance against other companies. The internal process of management control plays an important additional role in assessing corporate sustainability implementation. This includes the use of appropriate management systems (e.g. ISO 14001, OHSAS), of supporting instruments and guidelines (e.g. life cycle analysis, risk analysis, the Global Reporting Initiative, the UN Global Compact), and the integration of sustainability performance indicators in the balanced scorecard. The overall corporate sustainability strategies, targets and indicators were developed in various workshops (IP11). Such targets comprise earnings and enabler targets. The latter serve to facilitate target achievement. Monitoring and reporting indicators are used to check progress (IP4). The earnings targets are related to the environmental dimension of sustainability and focus on such items as VOC (volatile organic compounds) emissions, energy consumption in production, waste for disposal, water consumption and amounts of residual water. Every department also has its own additional indicators (e.g. the communication department uses the extent of stakeholder dialogue; health and safety

uses the number of occupational accidents per site, and the number of health initiatives realized per site; supply chain management uses the number of participants in training courses, etc.). According to IP3, the balanced scorecard, including sustainability performance indicators, is also applied in the case company. Initially, it was based on numbers, then subsequently on specific site activities derived on the basis of such numbers. The results are calculated on the basis of current values and broken down so as to reflect each area of technology. The challenge lies in balancing the values for all areas of technology such that the overall target may still be met, and in achieving successful management of a diverse number of indicators and units (IP3).

(5) Employee motivation and qualifications

As the literature review revealed, employee motivation, qualifications and reward systems are rarely discussed in the literature on strategy implementation. However, since successful strategy implementation clearly requires employee co-operation (Galpin, 1997), the latter have to be considered the central factor in the implementation process (Lorange, 1998).

As is the case with leadership, employee motivation also depends on individual attitudes and personality. Data gathered from interviews and participatory observation indicated that employee motivation was a key factor in successfully implementing sustainability initiatives and that it played a major role in overcoming the gap between the formulation and implementation of corporate sustainability strategy. 'The implementation of corporate sustainability strategies requires time as well as acceptance and motivation of the employees for change' (IP3). Motivation may be increased irrespective of initial employee attitude. According to IP13, the factors contributing to an increase in motivation are twofold. First, the employees have to be sufficiently qualified in order to understand the implications of sustainability for their daily business activities. Training courses and qualifications in sustainability were thus made available as they were viewed as being important in the implementation process (IP8, IP9, IP10, IP11, IP12, IP13). IP 13 had already organized relevant courses with respect to sustainability in purchasing and supply chain management. In his opinion, 60% of the employees were suitably qualified, but in order to raise this to 100%, the measures would have to be combined with individualized performance targets and reward systems. Second, reward systems increase employee motivation and contribute to target attainment (Raps, 2008). Regarding reward systems, opinions in the case company are divided. Some managers believe that reward systems merely serve to increase short-term motivation and that policies aiming more at improving recognition and appreciation would better foster long-term motivation (IP11).

(6) Communication (internal and external)

Traditional strategic management research deals with the significance of strategy implementation and communication, but only to a somewhat limited extent (e.g. Noble, 1999; Heracleous, 2000). However, to the best of the authors' knowledge, there is at present no discussion in the literature concerning the relationship between communication policies and the implementation of corporate sustainability strategy. The empirical results of the present study reveal that this is an important factor, especially with respect to internal communication processes. In the company analyzed, communication with respect to sustainability mainly takes the form of sustainability reports, covering items such as corporate sustainability vision, mission, strategies, objectives and initiatives.

Besides the regular sustainability report, the company also engages in various forms of dialogue with more than 100 participants per event all over the world (e.g. employees, customers, investors, suppliers, students, NGO's, political groups, etc.) concerning specific topics relating to mobility and mobility services and the significance of sustainability. The results and feedback from such dialogue provide input for the development and formulation of corporate sustainability strategy. The internal communication process is not very transparent and standardized. The main internal communication channels for sustainability topics are the intranet, the company newspaper, and meetings. Noble (1999, p. 13, based on Workman, 1993) states in his research on strategy implementation: 'The interaction and communication between managers and coalitions of managers is perhaps the most significant informal process within most organizations'. The interview partners agree with this and comment: 'Sustainability topics are inter-divisional topics that require steadily realized interactions and meetings' (IP4). However, they see room for improvement and wish for further cross-departmental interaction, especially with the sustainability strategy department (IP9, IP10, IP12, IP13) and the financial department (IP13). Participatory observation revealed that one particular area of conflict, in this regard, lay in production. It was found that the cost benefits deriving from policies adopted to save energy or materials were not assigned to the department which initiated such policies. Attempting to meet environmental targets was therefore felt to be meaningless. This was clearly detrimental to overall motivation, and undermined willingness to support social and environmental changes (see section (4) Management control).

5. Discussion and conclusions

This case study is an attempt to increase knowledge concerning corporate sustainability strategy implementation by exploring the success factors needed to bridge the gap between strategy formulation and implementation. Currently, there appears to be a lack of research in this field. It is well-known that the implementation of corporate sustainability strategy is merely one component of a rather complex puzzle. However, both the existing literature, as well as the results of the present case study, reveal that the implementation process itself is also a highly challenging task for companies. The results of the present case study confirm the relevance of factors identified in previous studies and also mark communication (internal and external) as a new factor relevant for a successful implementation of sustainability strategies. It is hoped that when applied in practice such findings will serve to raise internal company awareness when planning sustainability strategy implementation and help reduce the overall complexity of this challenging task.

The case company was selected on the basis of its existing high level of involvement in sustainability activity. It was also essential when conducting the case study that the concept of sustainable development be embedded in core strategy. With respect to the company analyzed here, a clear vision of sustainability existed, the corporate sustainability strategy is clearly formulated and the company showed considerable willingness to engage in further action on corporate sustainability implementation. The case company thus met all selection criteria.

Prior work has documented the various factors which serve to promote or hinder the implementation of corporate sustainability strategy. Brunner (2006), for example, reports that the most relevant influences are organizational culture, knowledge, and management attitudes and behavior. However, such previous studies have tended to remain either highly theoretical or quantitative.

They have often employed large samples of companies and have tended to neglect both specific company conditions, and the reasons for the persistence of barriers to sustainability implementation. In contrast, the present case study has attempted to assess the extent to which the conditions for successful implementation of corporate sustainability strategy exist in a specific company since this allows for the identification of the relevant internal decision processes, management routines and daily practices. The findings may be summarized as follows.

First, in addition to the fact that sustainability should enjoy clear priority and be integrated into existing core strategy, the case study results show that bridging the gap between the formulation and implementation of corporate sustainability strategy is associated with the following six success factors: Organizational structure; organizational culture; leadership; management control; employee motivation and qualifications; and communication.

Second, given a clearly formulated corporate sustainability strategy the results from the literature review and the conducted case study show the following: It is essential that strategies, organizational structure and organizational processes, all fit together coherently. Furthermore, a clear definition of sustainability and the associated 'vision' is necessary to foster the integration of sustainability in the organizational culture. For this it is indispensable that leaders be sufficiently motivated and qualified with respect to sustainability activities, such that they may serve as a role model for the employees. In addition, those responsible for implementing strategy should also participate in its development and design. The case study also reveals that management control procedures need to be adopted which help make the measurement of sustainability performance transparent. While the use of targets and monitoring has already been widely recognized among sustainability scholars, the additional importance of the need to achieve a balance across various performance indicators and areas was clearly revealed here. In contrast to the studies mentioned above in this research field, one success factor identified in the present case study was employee motivation and qualifications. A strategy cannot be implemented successfully without motivated employees. The use of lighthouse projects, qualification programs, internal competitions, or reward systems were all found to be helpful. Finally, regular meetings, and workshops with the strategy department, served to support internal communication.

Third, a comparison of the information derived from existing theoretical models and studies (see Table 1) and the findings of the present case study (see Fig. 2) reveals both similarities and disparities. Brunner's (2006), Nathan's (2010), and Klettner et al.'s (2014) ideas are very close to the findings of the present study. The findings of the present case study extend those of Brunner (2006), and verify that deficiencies in organizational structure, organizational culture, management systems, employee behavior and leadership often act as barriers in the implementation process. However, when such issues are adequately addressed and managed, they can act as success factors in corporate sustainability strategy implementation. In addition, Nathan (2010) also identified issues of best practice, governance, ethics, and policy as relevant. These factors were not addressed in the case company analysis presented here. Similar to Nathan (2010), Klettner et al. (2014) also identified relevant internal policies as an important factor. However, within the present case study, new success factors, i.e. as yet unmentioned in the literature – were identified in corporate sustainability strategy implementation. These factors were employee motivation and communication – two essential but highly challenging factors in the implementation process.

Fourth, employing the terms used by Neugebauer et al. (2015) we may say that the case analyzed in this paper represents both a 'wicked' and a 'salient' problem. The company faces highly

complex sustainability problems of considerable relevance and long-term impact, i.e. it is faced with a 'wicked' problem. As we also have a situation where strong stakeholders are able to influence the company sustainability challenge in line with social norms and values, and the challenge is perceived as urgent, the problem is also 'salient'. Our case study results thus confirm the proposition outlined by Neugebauer et al. (2015) that companies facing wicked and salient sustainability problems apply both planned and emergent strategy making simultaneously in their sustainability strategies.

The knowledge gained concerning the success factors identified in the present case study will be of help to other companies battling with the challenges of corporate sustainability strategy implementation. To our knowledge, this is the first study to investigate the conditions needed for successful corporate sustainability strategy implementation from an internal perspective. The results provide evidence that more long-term research and comparative studies are needed in this area. However, there are still a few limitations worth noting. This single case study may not lead to definitive conclusions for all companies in all industry sectors. However, the results of the case study provide important assistance in the implementation of corporate sustainability strategy as they supplement and enhance knowledge in the existing literature with new, practical evidence. The purpose of the present article was not to engage in the conceptual debate concerning the nature of, or reasons for, corporate sustainability strategy. The focus is on implementation, and in particular, on what conditions must be created when attempting to foster the corporate sustainability strategy implementation process. In sum, the contributions of this study are clear. First, this study focuses on corporate sustainability strategy implementation and provides a deeper understanding of the different success factors in practice. Second, the study revealed that several aspects, such as the relationship between corporate sustainability strategy implementation and employee motivation and communication, have not yet been dealt with adequately in the existing literature.

This case study presents a well-positioned company in the automotive industry. The company has a clear strategic focus and has already gone a long way in embedding sustainability measures into strategic management. Future research focusing on the implementation of corporate sustainability strategies in some other industry sector would be beneficial in that it would allow for comparative analysis in the field. More long-term research and observation in the same sector, particularly of a company which has not yet formulated corporate sustainability strategies, would also prove useful in illuminating potential differences in overall corporate strategy. As the case study analyzed in this paper is exploratory, future research also needs to concentrate on surveying different companies within a single industry sector and/or region in order to provide further knowledge concerning the nature of corporate sustainability implementation. In addition, scholars also need to focus more on SMEs. Research on the latter would help reveal differences with respect to the impact of level of organizational complexity and organizational structure.

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Appendices

Appendix A

Interview guideline

At the beginning...

If there is a need for digging deeper, the following phrases may be used

Could you please give an example?

Could you please explain this further? Could you elaborate on that point?

How important is that for you or your company?

Does that have high or low priority?

Dimension	Main question	Sub questions	Notes
Introduction: Personal background	What is your job about?	<ul style="list-style-type: none"> • What is your job? • When did you join the company? • Have the job responsibilities changed recently? • What are your responsibilities in the company? • To what extent does your position include strategic responsibilities? • What does the concept of sustainability mean for you? • What are the core competencies of your company? 	
Introduction: Working background	Now that you have told me what your job is about, could you please explain how the concept of sustainability is implemented in the company?	<ul style="list-style-type: none"> • How would you define the corporate mission of your company? • How would you describe the organizational culture of your company? • How do you implement sustainability? What policies or instruments do you use? • What formal guidelines does the company have on sustainability? • Do you use sustainability performance indicators? If so, how do they help? • How would you describe the importance of sustainability for the company? • What are the main challenges your company faces regarding sustainability? • How does your company handle these at the strategic level? • How would you compare your sustainability activities with those of other companies in this sector? • Is there anything you would like to change or improve concerning the implementation of sustainability in your company? 	
Sustainability and strategic management	Now that I have some background information on you sustainability policies, could you please give me further details about company objectives and realization ?	<ul style="list-style-type: none"> • What are the main general objectives of the company? • What are the main sustainability objectives of the company? • Which mechanisms do you have to ensure that your sustainability objectives are effective? • Are sustainability objectives linked to specific compensation schemes? Are there specific sustainability incentives for employees? If so, how do they work? • What further changes, either internal or external, would enable the company to develop sustainability integration? Is there a need for change? • Are sustainability strategies already in place in the company? • If not, why not? • Please tell me more about how you apply sustainability in strategy formulation and implementation? • Who is responsible for, or involved in, the strategic decision making process? • How are the decisions and strategies communicated, either internally or externally? For example, from top management to production, or vice versa. • How relevant is disclosure and reporting in managing sustainability? Who, if anyone, is responsible? • How successful has the company been in achieving set objectives and milestones? How is success measured and monitored? • Do you think your own sustainability activity is linked with, or part of, the overall organizational culture, vision, policy and strategy? • Please give details. • What is the corporate strategy of the company? Is it based on differentiation, cost leadership, some sort of mixture, or something else? • What is the biggest challenge in improving the fit between corporate sustainability and competitive strategy? 	
Relevance of sustainability and future perspectives	To conclude, I would like to discuss the relevance of sustainability for the future .	<ul style="list-style-type: none"> • How relevant is sustainability for the future of the automotive industry? • How can research help raise awareness concerning the importance of sustainability in strategic management and corporate strategy? • What new concepts or instruments are needed to help in the implementation of sustainability? 	

Appendix B

Summary of interview partner

Function level: Strategy (cross-company)	
IP1: Job position	Sustainability Advisor. Focus: strategy and human rights
Responsibilities	Embedding of human rights in the supply chain and sustainability in sales, developing and formulation of sustainability strategies, assistance in implementation of sustainability strategies concerning human rights
IP2: Job position	Sustainability Advisor. Focus: strategy and environment
Responsibilities	Product sustainability and environment protection, developing and formulating sustainability strategies, assistance in implementation of sustainability strategies concerning supply chain management and purchasing
IP3: Job position	Sustainability Advisor. Focus: strategy and targets
Responsibilities	Setting of targets at different sites
Function level: Human resources and social services (cross-company)	
IP4: Job position	Planning and control of health issues
Responsibilities	Health management, coordination of health care projects
IP5: Job position	Planning and control of health issues
Responsibilities	Health management, coordination of health care projects
	Safety Advisor: ergonomics and environmental protection
	International coordination of employee safety and employment issues, risk assessment
Function level: Marketing and sales (cross-company)	
IP6: Job position	Advisor in marketing management
Responsibilities	Marketing and communications
Function level: Communications (cross-company)	
IP7: Job position	Sustainability Advisor. Focus: internal communications, human resources
Responsibilities	Implementation of issues relating to employees and sustainability
IP8: Job position	Sustainability Advisor. Focus: external communications and reporting
Responsibilities	Communication with journalists, stakeholder communication, sustainability reports
Function level: Operations (specific site)	
IP9: Job position	Head of occupational safety and environment
Responsibilities	Occupational safety management systems, environmental management systems, employee training and qualification, emission control
IP10: Job position	Advisor for occupational safety and environment
Responsibilities	Occupational safety management systems, environmental management systems
Function level: Quality management (specific site)	
IP11: Job position	Head of quality management. Former position: sustainability advisor, with a focus on strategy and environment
Responsibilities	Strategic responsibilities and sustainability. Former responsibilities: development of corporate sustainability strategies
IP12: Job position	PhD student and assistant for sustainability implementation in production. Former position: assistant communication department
Responsibilities	Organizing workshops, employee training and qualification, projects on resource efficiency
Function level: Supply chain management and purchasing (cross-company)	
IP13: Job position	Sustainability Advisor. Focus: supply chain management and purchasing
Responsibilities	Supply chain sustainability program, assisting implementation of sustainability strategies concerning supply chain management and purchasing

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