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How B Corp Leaders Engage Stakeholders in the Development of B Corp Strategies: Evidence From the Italian Context

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ABSTRACT

As companies increasingly define success by measures beyond financial returns, leaders in recent decades have faced a pressing challenge: translating stakeholder-driven purpose into sustainability strategies that employees genuinely understand and enact. This exploratory study, framed in stakeholder theory and transformational leadership theory, investigates how B Corp leaders design and internally communicate B Corp strategies through stakeholder interaction. Fifteen semi-structured interviews with leaders of Italian B Corps and 24 structured interviews with employees of their organizations were analyzed using the Gioia methodology; the findings show that leaders integrate stakeholder insights within a cocreation process, involving internal and external actors in strategy development. Internally, consistent with transformational leadership theory, leaders act as role models and rely on direct communication to involve employees in sustainability initiatives. The results also suggest that longer employee tenure may heighten resistance to sustainability-oriented change, whereas higher organizational status facilitates understanding and alignment with sustainability strategies.

1 | Introduction

The perception of companies' role in society has changed profoundly in recent decades, inspiring a broad debate in the literature (Gazzola and Mella 2016; Sjåfjell and Taylor 2019). For years, shareholder centricity dominated economic and managerial thought, favoring a business model that aimed exclusively at maximizing shareholder profit (Friedman 1970; Kabalska et al. 2026), but the management and business literature has ultimately recognized the limitations of the traditional profit-maximization model, reinterpreting profits as a means to an end rather than an end in themselves (Smith and Rönnegard 2016). As a result, business theories have evolved toward such alternative perspectives as stakeholder theory, which extends the responsibility of the company beyond shareholders to all those with an interest in the company, termed stakeholders (Freeman and Reed 1983). This has led companies to rethink their strategies to address the interests of multiple subjects and to consider environmental and social impacts as well as the economic ones (Haigh and Hoffman 2012; Sprengel and Busch 2011). The development of new business models based on the concept of stakeholder engagement has favored the integration of environmental, social, and governance (ESG) practices into business strategies (Baron 2007; Marcon et al. 2023).

One result of this paradigm shift has been the emergence of purpose-driven companies, which aim to integrate social and sustainable practices into their strategies, initially through Corporate Social Responsibility (CSR) and later through ESG criteria (Lyon et al. 2025; Ventura 2022, 2023). In this context, B Corps—for-profit companies certified by the nonprofit organization B Lab—emerged as organizations committed to meeting rigorous standards of performance, transparency, and accountability, placing social and environmental sustainability at the center of their business model (Gazzola et al. 2023; Villela et al. 2021). Having adopted the legal form of benefit corporations, B Corps are required by law to consider the impact of a company's operations and business model on their stakeholders in five key areas: governance, workers, community, the environment, and customers (Diez-Busto et al. 2022; Richardson and O'Higgins 2019; Villela et al. 2021).

The importance of the stakeholder perspective for B Corps is explicitly embedded in the Declaration of Interdependence, which B Corps are required to sign. The Declaration states that a B Corp "creates benefit for all stakeholders, not just shareholders" (B Lab, n.d.). Previous research about stakehodelrs' involvement in B Corp management suggests that stakeholder orientation may constitute an important driver of B Corp adoption (Marchini et al. 2022). In addition, B Corp certification may generate positive impacts for stakeholders (Marchini et al. 2022). However, how stakeholders are engaged in practice remains a key question to be addressed.

The legal amendment of B Corps establishes new fiduciary obligations for directors, who are required to consider the interests of non-shareholder stakeholders, as well as the impact of corporate decisions on them (Villela et al. 2021). However, despite introducing new obligations for fiduciaries, "the B Corp retains the existing enforcement mechanisms of a for-profit corporation, including shareholder informational and voting rights as well as derivative suits" (Reiser 2011, 614). This means that these obligations are still enforced through the traditional for-profit model, in which only shareholders, directors, investors, or officers have the right to initiate legal action. As a result, the involvement of nonfinancial stakeholders in the development and implementation of B Corp strategies remains largely voluntary and is not subject to enforcement mechanisms. This issue is particularly relevant at the stage of strategy development, where it remains unclear whether, how, to what extent, and which stakeholders are involved in the process. In this regard, Villela et al. (2021) suggest that company founders and directors appear to have wide discretion in interpreting B Corp goals concerning stakeholder engagement.

In this context, B Corp leaders take a crucial role, being responsible for designing and implementing B Corp strategies that consider the interests of all stakeholders (Kirst et al. 2021; Yaslioglu and Erden 2018). Given the leaders' role and the absence of formalized mechanisms for managing stakeholders' relationships, more research is needed to understand how leaders actually engage with stakeholders, particularly during the development of B Corp strategies. This paper addresses this gap by analyzing how B Corp leaders integrate insights and recommendations from different stakeholders into the design and implementation of B Corp strategies. Specifically, our study explores the decision-making processes through which these strategies are developed, identifies the internal and external stakeholders involved, and examines how stakeholder advice influences the design, implementation, and evolution of B Corp strategies.

In addition to the involvement of external stakeholders, a crucial aspect of B Corp strategy implementation concerns the engagement of internal stakeholders, particularly employees (Villela et al. 2021). Previous research has emphasized that employees in B Corps should not be regarded merely as recipients of corporate social performance initiatives, but rather as key generators of such initiatives, enabling firms to engage more responsibly with B Corp strategies (Winkler et al. 2019). Indeed, how employees interpret and act upon their understanding of the organization is crucial for successful strategy implementation (Korschun 2015, 641). As "individuals who actually strategize, make decisions, and are responsible for their execution" (Aguinis 2011, 953), employees play a central role in implementing B Corp strategies and may also influence how companies engage with external stakeholders and shape their overall social performance (Winkler et al. 2019). Despite the apparent importance of employee involvement, most B Corp research has focused on how companies externally communicate their sustainability initiatives (Villela et al. 2021). By contrast, limited attention has been devoted to examining how B Corp strategies are communicated internally (Mion and Loza Adaui 2020; Mion et al. 2023).

In this regard, transformational leadership literature suggests that organizational leaders can inspire followers to transcend their own self-interest in pursuit of a greater common good (Bass 1985; Burns 1978). In corporate settings, leaders align their own values with those of the organization and, through their behavior, encourage employees to do the same (Bommer et al. 2005). We expect a similar dynamic in the B Corp context, where the complexity of B Corp strategies requires employees to be intrinsically aligned with the company's multiple long-term objectives. Indeed, leaders of purpose-driven companies often display qualities associated with transformational leadership and are sometimes described as disruptive, as they challenge the status quo by introducing innovative and potentially transformative practices (Ibn-Mohammed et al. 2024; Manu 2022). Building on this perspective, this study not only explores stakeholder engagement in B Corp strategy development but also examines how B Corp leaders use communication and personal behavior to promote B Corp strategies internally among employees, as well as how employees perceive and respond to these efforts. In doing so, the study investigates both the potential barriers to, and the facilitating factors of, employees' acceptance and adoption of B Corp strategies.

This exploratory study adopts a qualitative research design to investigate (A) how B Corp leaders integrate stakeholder input into sustainability strategy development and (B) how they promote these strategies internally through communication and personal behavior, as well as how employees perceive and respond to these efforts. Data were collected through semi-structured and structured interviews and analyzed following the Gioia methodology.

The article is structured as follows: Chapters 2 and 3 present the theoretical background, introducing the relevant literature on stakeholder theory and transformational leadership theory that informs the study. Chapter 4 outlines the research methodology and data collection process, and Chapter 5 reports the empirical findings of the Gioia methodology analysis of leaders' and employees' interviews. Chapter 6 discusses the results in relation to the extant literature and theoretical frameworks. Finally, Chapter 7 summarizes the study's main contributions and outlines the implications for transformational leadership theory, highlighting B Corp leaders' role in articulating a shared vision, motivating employees, and encouraging their active participation in sustainability initiatives.

2 | Theoretical Background

Stakeholder theory argues that companies should pursue social and sustainability goals alongside profit, as profit alone cannot constitute the sole purpose of an organization (Freeman and Reed 1983). Purpose-driven companies therefore consider all stakeholders' interests when designing their business strategies, not only those of shareholders (Paelman et al. 2023), aiming to foster responsible, sustainable behaviors that generate long-term value for society (Freeman 2010). This broader orientation has encouraged the emergence of new business models characterized by a dual identity that combines market-oriented and socially oriented logics (Baron 2007; Gazzola et al. 2023). While many firms voluntarily adopt sustainability principles to differentiate themselves, legal forms such as benefit corporations have recently emerged that formally require balancing profit with purpose. B Corps are a specific type of sustainability-oriented hybrid organization (Stubbs 2017; Tabares et al. 2021) whose commitment is strengthened by adopting the legal form of the Benefit Corporation, which legally protects their social mission and overcomes the constraints typical of traditional for-profit and nonprofit models (Gazzola et al. 2022).

As previously mentioned, stakeholder engagement is particularly important in this context, as firms are viewed as networks of relationships whose success depends on collaboration with multiple stakeholders (Freeman and Liedtka 1991; Paelman et al. 2023; Wagner and Kabalska 2025). Stakeholder engagement has been broadly defined as the set of practices through which an organization actively involves its stakeholders in a positive and constructive manner (Greenwood 2007). Rather than simply managing stakeholders' expectations, stakeholder engagement aims to build relationships based on dialogue, collaboration, and sharing mutual responsibility (Andriof et al. 2002; Manetti 2011).

In the context of B Corps, stakeholder engagement represents a core component of stakeholder management (Winkler et al. 2019). Given their commitment to creating value for multiple stakeholder groups, B Corps are expected to develop strategies through participatory and co-creative processes that actively involve relevant stakeholders. Such an approach enables firms to integrate diverse perspectives into strategic decision-making and strengthen the legitimacy of their actions.

However, the coexistence of multiple stakeholder interests may also generate tensions and trade-offs, particularly when stakeholders hold conflicting expectations or competing priorities (Bartkus et al. 2006; Kabalska et al. 2026). Some critics argue that extensive stakeholder engagement may slow down or even paralyze decision-making (Denis 2024), and conflicts may arise between shareholders and other stakeholders due to power imbalances or divergent preferences (Patel and Dahlin 2022). Moreover, regulatory constraints may limit the full implementation of stakeholder-oriented principles (Denis 2024). As previously discussed, the involvement of nonfinancial stakeholders in the development and implementation of B Corp strategies remains largely voluntary and is not supported by formal accountability or enforcement mechanisms (Reiser 2011). In this theoretical context, it is essential to investigate stakeholder engagement and the integration of stakeholder insights into the development of a sustainability strategy. This study therefore explores how B Corp leaders interact with stakeholders and design B Corp strategies that incorporate and balance the interests of multiple stakeholders. In addition to external stakeholders, this study considers the perspective of internal stakeholders—particularly employees—by examining how B Corp leaders communicate sustainability strategies to them and how they respond to this communication.

Existing research at the intersection of sustainability strategic management and employees has primarily focused on the positive effects of sustainability-oriented strategies on employees' attitudes and behaviors, as well as on organizational attractiveness for prospective employees (e.g., Turban and Greening 1997; Maignan et al. 1999; Jones 2010). Less attention has been devoted to employees' active role in shaping and implementing sustainability strategies. Nevertheless, the literature suggests that employees play a pivotal role in enhancing firms' ethical and environmental performance. For example, Ramus and Steger (2000) found that employees are more likely to engage in proactive environmental initiatives when they perceive strong support and positive signals from their supervisors. Similarly, Winkler et al. (2019) argue that high-quality employer–employee relationships not only generate internal organizational benefits but also strengthen firms' ability to manage relationships with external stakeholders effectively.

The importance of employer–employee relationships has also been emphasized within the context of leadership theory, which has examined how different leadership styles foster employees' alignment with organizational values and strategic objectives. According to this literature, organizations' leaders should inspire followers to transcend their own self-interest in pursuit of a greater common good (Bass 1985; Burns 1978). In the corporate context, leaders align their values with those of the company and, through their behavior, inspire employees to do the same (Bommer et al. 2005). Burns (1978) and Bass (1985), who introduced and thereafter refined transformational leadership theory, identify four ways in which leaders motivate followers: intellectual stimulation, idealized influence, individualized consideration, and inspirational motivation (Avolio and Bass 2004; Bass and Riggio 2006). This contrasts with transactional leadership theory, which posits a leadership model based on rewards and punishments, with limited scope for inspiration and motivation for employees (Yaslioglu and Erden 2018). Transformational leaders serve as role models within the company, communicating directly with employees to convey values and ideas, thereby fostering a shared vision and common goals (Yaslioglu and Erden 2018). This leadership style yields several positive outcomes: it fosters trust, strengthens motivation, and encourages employees to perform beyond expectations. It also cultivates a positive, inclusive work environment that promotes employee growth and well-being, increases commitment, and reduces burnout (Braun et al. 2013; Nguon 2022). This positive work environment also heightens job satisfaction and promotes the development of innovative ideas and behaviors (Afsar and Masood 2018; Podsakoff et al. 1996). Because direct, open communication facilitates organizational transitions and helps resolve employees' many doubts and fears about change, transformational leaders' actions also lessen employees' resistance to change (Chukwuma and Zondo 2024).

This leadership style seems particularly well suited to the introduction and communication of sustainable strategies in B Corps, especially given the holistic nature and multiple goals of B Corp strategies. Indeed, the complexity of sustainability strategies requires employees to be intrinsically aligned with the company's diverse long-term objectives. Leaders of purpose-driven companies often exhibit the qualities of transformational leaders and are thus sometimes called disruptive, as they challenge the status quo by introducing revolutionary innovations (Ibn-Mohammed et al. 2024; Manu 2022).

3 | Methodology

This exploratory study employs a qualitative research design to examine how B Corp leaders develop and enact sustainability strategies through stakeholder engagement, and to explore employees' perceptions of and responses to these leadership efforts.

The research focuses on the Italian context, which represents a particularly relevant setting for examining Benefit Corporations and B Corps. Italy was the first country outside the United States, and the first in Europe, to introduce specific legislation for Benefit Corporations through Law No. 208/2015, which came into force in 2016. Under this legal framework, Italian companies adopting the Benefit Corporation status are required to explicitly state their specific common benefit purposes in their articles of association and to pursue a dual mission: generating value for shareholders while also contributing to the common benefit identified in their corporate statute (Marchini et al. 2022; De Luca et al. 2024). This context is also relevant because, under Italian legislation, Benefit Corporation status does not entail any fiscal or direct financial benefit. Consequently, the decision to adopt this legal form can be regarded as a fully voluntary commitment. In this respect, becoming a Benefit Corporation in Italy may be interpreted as an organizational choice aimed at formally communicating and demonstrating an ethical, social, and stakeholder-oriented approach to business management (De Luca et al. 2024). Accordingly, the Italian context provides a suitable empirical setting for exploring how leaders develop and promote sustainability strategies through stakeholder engagement in the absence of direct regulatory or financial incentives.

Given the dual-perspective approach of our second research objective—focusing on both leaders and employees—we recruited two distinct respondent groups. The first group comprised B Corp leaders, specifically CEOs or managers responsible for the design and implementation of business strategies in B Corps headquartered in Italy. Interviews with this group explored how leaders integrate external and internal stakeholders' insights into the design of sustainability strategies as well as how they communicate these strategies to employees.

The second group consisted of employees of the same organizations as the interviewed leaders. The employee interviews sought to capture their perceptions of how sustainability strategies are internally communicated and implemented, to identify potential resistance to change, and to assess whether discrepancies exist between leader and employee perspectives—particularly regarding the perceived timing and urgency of implementation. Tables 1A and 2A provide information on the interviewed B Corp leaders and employees, respectively, including the industry of each company, the number of employees of the company, and the date of each interview.

Fifteen semi-structured interviews were conducted in Italian with B Corp leaders via Google Meet and Microsoft Teams in November and December 2024. Each was approximately 60-min, audio-recorded with the participant's consent, transcribed, translated, and anonymized to ensure confidentiality.

In addition to the leaders' interviews, 24 interviews were conducted asynchronously with employees via email. Due to scheduling constraints and personal preferences, not all employees were available for real-time interviews; therefore, to maintain consistency and comparability across responses, all employee participants were asked to return written answers to an identical set of open-ended questions. These structured interviews were conducted in December 2024.

To develop the interview protocol for leaders, we reviewed the relevant literature on stakeholder engagement and formulated four main propositions, which were subsequently translated into several open-ended interview questions. The interview guide for employees was developed in line with the key challenges related to the internal communication of sustainability-oriented business strategies, with particular attention to employees' perceptions, engagement, and potential resistance. Both interview guides are reported in Tables 3A and 4A.

The data were analyzed using the Gioia methodology (Gioia et al. 2013), a structured approach to qualitative thematic analysis that emphasizes the systematic development of first-order concepts, second-order themes, and overarching aggregate dimensions. This method supported the generation of grounded theoretical insights while ensuring analytical rigor and transparency throughout the coding and interpretation process (Magnani and Gioia 2023). The Gioia methodology is based on an inductive approach widely adopted in management and organizational research to generate theoretically meaningful insights from qualitative data (Gioia et al. 2013). This methodological approach is particularly appropriate for the present study, as it enables the systematic analysis of complex and context-dependent phenomena, such as the development and implementation of stakeholder-oriented B Corp strategies.

Following the Gioia methodology, the interview transcripts were analyzed in three stages. First, first-order concepts were identified by remaining as close as possible to the language and expressions used by the respondents. This enabled the analysis to preserve participants' own interpretations of stakeholder

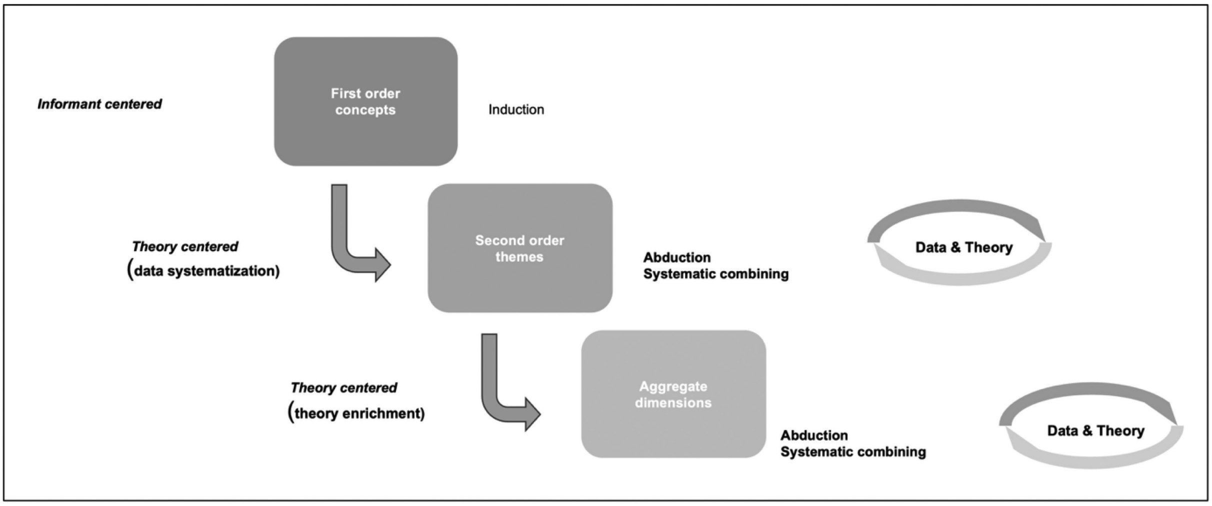

FIGURE 1 | The Inferential Process of the Gioia Methodology in developing a Data Structure *Source:* Adapted from Magnani and Gioia (2023), Using the Gioia Methodology in international business and entrepreneurship research.

engagement, B Corp strategy, leadership communication, and employee responses. Second, these first-order concepts were grouped into second-order themes according to similarities, recurrent patterns, and conceptual relationships emerging from the data. This stage introduced a higher level of theoretical abstraction while maintaining a clear connection with the empirical material. Finally, the second-order themes were synthesized into aggregate dimensions, which represent the main conceptual areas structuring the findings.

The coding process was iterative, involving continuous comparison between interview data, codes, emerging categories, and the relevant literature. This iterative movement supported the refinement of the analytical categories and contributed to the transparency and rigor of the research process. The rationale underlying the process is illustrated in Figure 1.

4 | Findings

4.1 | Leader Coding Tree

The interviews with B Corp leaders were transcribed using Microsoft Word and then double-checked by listening again to each recording to correct transcription errors, integrate handwritten notes taken during the interviews, and ensure the text's readability for analysis. The collected data were subsequently analyzed using the Gioia methodology (Gioia et al. 2013), which proceeds through several phases. In the first phase, first-order categories (concepts) are identified, adhering as closely as possible to the respondents' own terms. In the second phase, first-order concepts exhibiting similarities are grouped into second-order themes. Finally, second-order themes are distilled into aggregate dimensions. What clearly distinguishes first-order concepts from second-order themes and aggregate dimensions is that the former are informant-centered and entirely based on an inductive approach. Their purpose is to capture and report significant ideas or expressions that emerge directly from respondents' own words. Although some first-order concepts may appear to resonate with existing conceptual constructs, they are not derived from theory; rather, they should be understood as close representations of participants' accounts.

As shown in Figure 1, second-order themes are instead developed by confronting informants' ideas with the relevant theoretical literature. At this stage, the data are analyzed through the lens of prior academic research in order to interpret their meaning in relation to existing theories and frameworks. Aggregate dimensions represent the final outcome of this analytical process, allowing the findings to be synthesized and organized into broader macro-constructs emerging from the analysis.

Figure 2 presents the interviews' coding tree (Gioia et al. 2013), illustrating the data analysis process from first-order concepts to the identification of aggregate dimensions.

As reported in Figure 2, two aggregate dimensions emerged: Stakeholder Integration, which derives from the themes Stakeholder Engagement and Communication Practices, and Strategic and Operational Alignment, deriving from the themes Design and Implementation Challenges, Leadership Dynamics, and Employee Contribution. In the following section, we describe these first-order concepts, themes, and aggregate dimensions as well as the process by which first-order concepts were grouped into themes and dimensions.

4.1.1 | Stakeholder Integration

The first-order concept of Stakeholder Diversity describes the variety of stakeholders that influence B Corp leaders in the design of sustainability strategies. As stated by R13L, "Stakeholders have expanded over time," indicating that leaders now receive input from an increasingly broad set of actors. Among external stakeholders, customers were the most frequently mentioned group. Many of the companies interviewed work with large, often multinational clients that must comply with sustainability requirements across their supply chains and therefore ask their

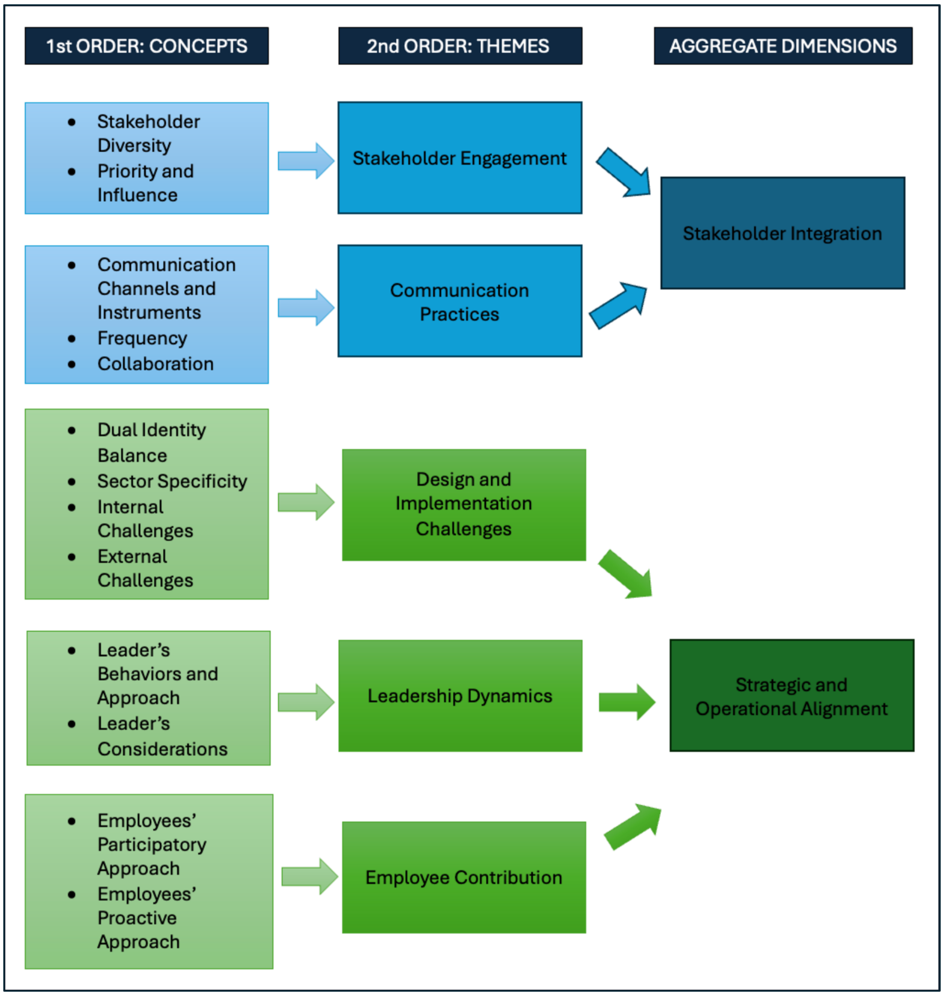

FIGURE 2 | B Corp leader coding tree. This figure presents the coding tree resulting from the analysis of the 15 semi-structured leaders' interviews, illustrating the data analysis process from first-order concepts to the identification of aggregate dimensions.

partners to obtain specific certifications or adopt certain practices. R13L noted the following:

> First and foremost, it is absolutely the customers, because our customers, fortunately, are mostly very large customers, so they have a sensitivity and expertise in the departments that are truly prepared on sustainability. Sometimes, they are the driving forces and also the teachers, fortunately; they share, they teach us, they train us.

The leaders identified certification bodies, particularly B Lab, as a second influential stakeholder group. R7L emphasized, “Certifiers are very strict, but the confrontation with them is very useful; they go around all the companies in the same sector and see what the others have done, so they help me understand what else I can improve.” The community formed around B Lab also plays an important role by providing guidelines and support through events and initiatives. However, communication with B Lab and certification bodies is perceived differently across companies; whereas R13L reported that “there is an excellent dialogue with all of these,” R5L stressed that certification bodies do not communicate directly and that inputs from B Lab “are generic communications, not specific.”

Other external stakeholders influencing the sustainability strategy include local communities and suppliers. Interestingly, some companies reported a reversed dynamic; rather than being driven by external sustainability expectations, the companies are the actors encouraging or educating stakeholders on these issues, selectively choosing partners and requesting specific sustainability requirements. This was attributed to factors ranging from “the possibilities we have in terms of consultancy and expertise” (R2L) to “where our industry is at the moment” (R8L) or to the circumstance that they “have no competitors, colleagues or companies in the immediate vicinity that have achieved the same goal” (R12L).

The first-order concept of Priority and Influence embraces the factors that leaders consider when assigning priorities to the inputs received from various stakeholders. The factor most frequently taken into consideration is feasibility, not only in economic terms but also in relation to required time and resources. In addition to feasibility considerations, B Corp leaders use sustainability measurement and reporting tools—such as impact reports, materiality matrices, and KPI or ESG indicators provided by B Lab or other bodies—to appropriately prioritize and weigh the input received from stakeholders.

Stakeholder Diversity and Priority and Influence were grouped to form the first second-order theme, labeled Stakeholder Engagement, which captures the involvement of diverse stakeholders in the development of B Corp sustainability strategies as well as the incorporation of their inputs based on an evaluation of priorities. The theme draws on stakeholder theory (e.g., Freeman 2010) and implies active and ongoing engagement with stakeholders, which enables companies to better understand stakeholder interests and align sustainability actions accordingly. The respondents emphasized the crucial role played by stakeholders: They are the focus—and often the target—of B Corp sustainability strategies while simultaneously providing input for the design and refinement of those strategies.

The theme of Communication Practices captures how sustainability strategies are communicated to both external and internal stakeholders, including the channels and tools used, the frequency of communication, and opportunities for dialogue in which strategies are not only communicated but also codesigned and implemented in a collaborative environment. This theme is particularly relevant to B Corps, as clear communication and well-structured governance are essential to avoid internal tensions and maintain alignment with the corporate mission (Ebrahim et al. 2014).

B Corp leaders receive input from employees, suppliers, and customers through questionnaires, meetings, and events. As noted by R6L, inputs from certification bodies are received not only during the certification and recertification phases but also through ongoing initiatives: "B Lab has an infinite calendar of events, virtual events, conferences, mailings, where you can acquire information and, if you want, delve deeper into one topic that interests you."

The channel most frequently used for communicating sustainability strategies internally is meetings, at which leaders not only share the sustainability objectives and results achieved but also provide full transparency regarding the company's economic/financial situation and the strategic decisions under consideration. Other channels include emails, newsletters, and company websites, although leaders generally prefer more direct, participatory forms of communication. A company's sustainability impact report also plays a relevant role as highlighted by R10L: "I have noticed that there are many stakeholders, not just customers, who, to my surprise, read the impact report. It was thought that no one would read it, but in reality there is a great deal of attention."

Businesses typically collect stakeholder input once yearly via questionnaires or, in the case of B Lab, on a monthly basis through its newsletters. The frequency of internal communication varies considerably across firms, from biannual updates to monthly or weekly sessions.

The themes of Stakeholder Engagement and Communication Practices together constitute the aggregate dimension of Stakeholder Integration, which captures the extent to which B Corp leaders integrate both internal and external stakeholder insights and inputs into the development of sustainability strategies using a cocreation approach. From this perspective, strategy development becomes a collaborative process in which sustainability-related objectives and actions are shaped together with stakeholders. The leader works closely with internal and external actors, continually exchanging opinions and viewpoints. As stated by R11L, "In the creation of [this content], I am never alone, but there are people who work with me. So, even thinking about [this content] is something we do together."

4.1.2 | Strategic and Operational Alignment

Strategic and Operational Alignment is the second aggregate dimension identified in the analysis of B Corp leaders' interviews. It comprises the second-order themes of Design and Implementation Challenges, Leadership Dynamics, and Employee Contribution.

The theme of Design and Implementation Challenges captures the difficulties and critical factors that may emerge in a company as it develops and implements sustainability strategies. These challenges arise both internally and externally and often relate to the difficulty of reconciling economic and sustainability objectives, stakeholder expectations, and sector-specific constraints. The extant literature describes this tension as a dual-identity challenge, as B Corps pursue both market and social ends (Baron 2007; Gazzola et al. 2023). The findings reveal leaders' heterogeneous views on this trade-off. R5L highlighted the tension, stating that "sustainability must first of all be economic, because if that is not there, the company closes. So, it is difficult to find a balance between these two aspects." R11L similarly noted that the long-term economic viability of sustainable initiatives is difficult to maintain due to competitive pressures: "As an entrepreneur, it is very difficult to maintain the balance between guaranteeing this social purpose and, at the same time, making a profit." Conversely, R6L described an absence of trade-offs, insisting that "we have not experienced any tension. I have not seen a conflict between the sustainability objectives and the economic objectives."

Regulatory requirements emerged as the primary external challenge, particularly for Small and Medium Enteprises (SMEs). Among internal challenges, resource constraints were the most frequently mentioned, and a second internal challenge concerned employee involvement and cultural resistance. R1L remarked that "it is very difficult to involve and convince people," and R3L emphasized that "the cultural issue is the biggest obstacle. So the biggest obstacle is education." R8L further underlined the difficulty of justifying long-term, nonfinancial returns: "It is difficult to show how sustainability projects are still a priority."

The theme Leadership Dynamics embraces the leader's role, behaviors, and approach in shaping and communicating the sustainability strategy. Leaders are responsible for both strategic design and stakeholder-inclusive decision-making as well as internal and external communication, ensuring that sustainability initiatives are understood and implemented (Jensen 2007; Shahzad et al. 2022). In their interviews, leaders perceived this role as "a fundamental role, not sufficient but necessary" (R9L).

They emphasized the importance of honesty, transparency, and accountability toward employees. As stated by R5L, “People need to trust, and to trust they need a face, not a logo. The only solution is to always be honest, always transparent, always accountable for the choices you make.” Leadership also involves fostering engagement, encouraging participation, and selecting employees aligned with the firm's mission, so recruitment was deemed crucial, for example, “choosing the people who are already 100% convinced of the mission” (R5L). Leaders also stressed the importance of leading by example, as R7L noted: “When you see that the president does something, it is difficult for the employees not to do it too.” When resistance to change emerges, it is linked to generational or cultural factors. R9L stated, “One of the difficulties is to make people understand that certain topics ... are now part of [the business world]”; R8L added, “Those who say ‘It's always been done this way’ are practically around the corner.”

The final theme within Strategic and Operational Alignment is Employee Contribution, which captures from the leaders' perspective their employees' involvement in the formulation of sustainability strategies. When leaders succeed in engaging employees and fostering interest, moments of communication can evolve into participatory spaces where strategies are discussed and refined collaboratively. In some companies, employees adopt a proactive stance by not only participating but also actively proposing ideas and improvements.

The leaders generally perceived a participatory and proactive approach in which employees shared company values, supported sustainability initiatives, and helped foster a participatory culture (R5L). Employees' contributions take multiple forms, from proposing partnerships with sustainable companies they are familiar with to organizing events, suggesting improvements, or requesting specific initiatives. R2L explained:

> There is an absolute engagement of people, who become ambassadors of these sustainability policies. So, in becoming ambassadors, they are involved. There are moments where everyone can bring suggestions, reflections, proposals, ideas; we welcome them and then incorporate them into the plans for the following years. We are very open, we encourage feedback and ideas that come from everyone.

In summary, the Strategic and Operational Alignment dimension highlights that leaders manage the implementation of the sustainability strategy through collaborative practices that cultivate an open, participatory employee culture.

4.2 | Employee Coding Tree

The employee coding tree in Figure 3 emerged from the analysis of 24 structured interviews with employees, following the same methodological approach (Gioia et al. 2013) as the leader coding tree. This analysis investigates how employees perceive sustainability strategies and how they interact with B Corp leaders who promote them.

4.2.1 | Employee Engagement and Integration

The aggregate dimension Employee Engagement and Integration comprises two themes: Employee Contribution, which captures employees' involvement in shaping sustainability strategies (from the employees' point of view), and Integration Between Strategy and Work, which reflects how these strategies are incorporated into employees' daily activities.

The theme of Employee Contribution describes employees' awareness of corporate sustainability strategies and their opportunities to provide input. Employees reported high levels of inclusion and awareness; all the interviewees knew the strategies implemented by their company and confirmed that they could contribute ideas. The main channel for providing input was direct dialogue with leaders—either in person or via calls—supplemented by meetings, events, emails, and internal surveys.

The theme of Integration Between Strategy and Work highlights the perceived impact of sustainability strategies on employees' daily tasks and personal orientations. Employees described integrating sustainability into their work through more conscious practices and virtuous behavioral changes. Interestingly, R3E emphasized that these strategies had a significant, ongoing impact “not only on our jobs, but also on our beliefs and lifestyle.”

4.2.2 | Communication and Leadership Dynamics

The dimension Communication and Leadership Dynamics integrates from the employees' perspective the themes of Leadership Involvement and Communication Practices. The latter describes how frequently sustainability strategies are internally communicated as well as through which channels, tools, and opportunities for dialogue and feedback. Employees reported that communication occurs mainly via emails and newsletters, supplemented by company websites, internal meetings, and events. Communication frequency is not standardized but rather depends on strategy needs and project timelines. Some employees considered the level of communication adequate, whereas others highlighted the usefulness of more frequent updates or dedicated spaces for clarification and discussion.

The theme of Leadership Involvement concerns how employees perceive leaders' attitudes and behaviors regarding sustainability. Employees described leaders as committed, motivated, and open to new ideas: “They are very attentive and open to new ideas” (R17E), and “each of them deeply believes in these strategies and manages to transmit this trust” (R9E). Similar considerations emerged regarding direct supervisors. Supervisors were generally perceived as aligned with sustainability strategies, competent in transmitting them, and proactive in implementation.

4.2.3 | Implementation Challenges and Alignment

The last dimension emerging from the employee coding tree—Implementation Challenges and Alignment—comprises the themes Internal Challenges and Perceived Alignment. These

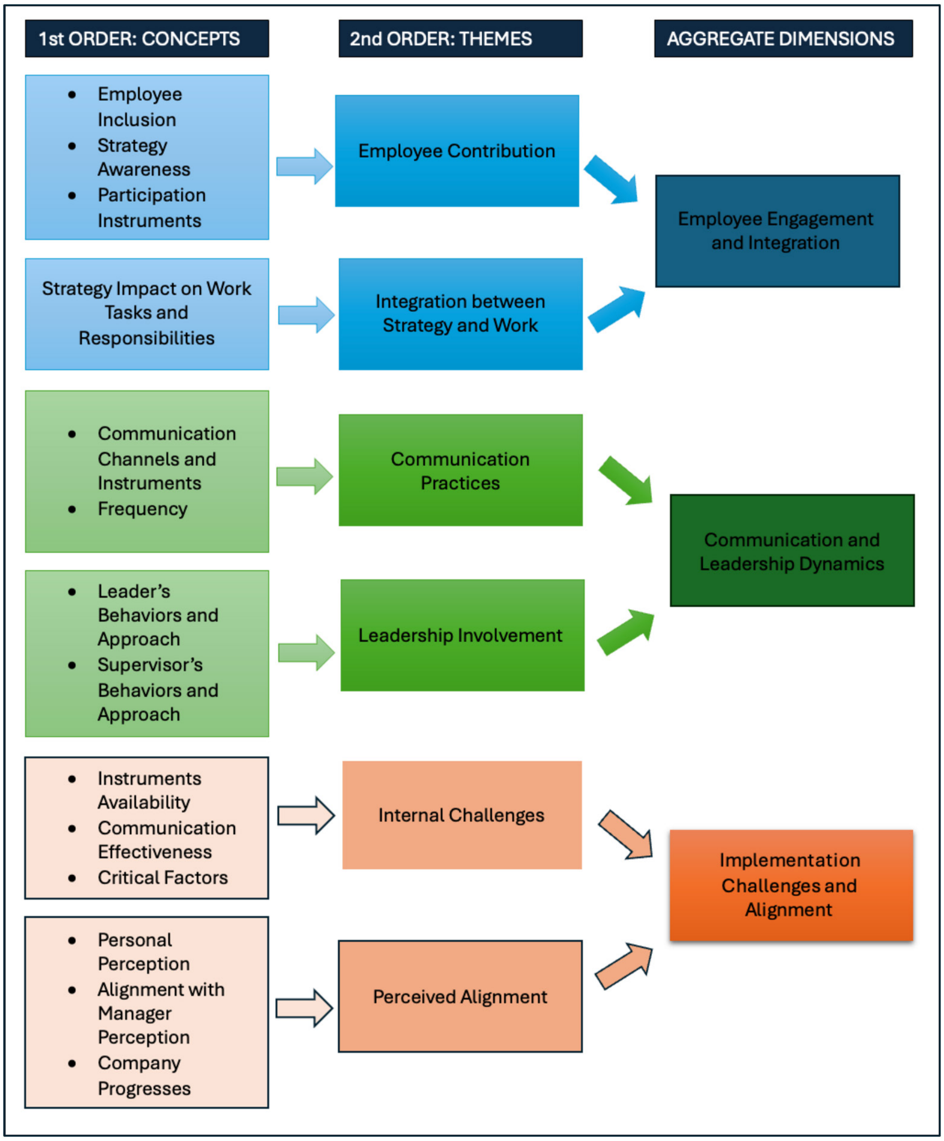

FIGURE 3 | Employee coding tree. The figure represents the Employee Coding Tree resulting from the analysis of the 24 structured interviews with employees. The figure depicts how sustainability strategies are interpreted, received, and enacted by employees, highlighting the data analysis process from first-order concepts to the identification of aggregate dimensions.

constructs parallel those identified in the B Corp leader coding tree, although here the perspective is that of employees.

The theme Internal Challenges concerns obstacles and critical factors that employees encounter when integrating sustainability strategies into their daily work. Overall, employees stated that they had the necessary tools and support to implement sustainability practices. As one employee noted, "I believe that the company provides support to enable all employees to understand the topics" (R11E). Communication of sustainability strategies was perceived as effective in some organizations, but a number of employees highlighted the need for clearer and more inclusive communication processes, because strategies "are not always communicated and understood in the same way at all levels" (R3E). Approximately half the employees reported experiencing some specific implementation challenges. These included translating strategic goals into day-to-day tasks and convincing external stakeholders of sustainability's relevance—"making some customers understand the importance of the topic" (R13E)—as well as addressing "the difficulty of 'translating' the strategies into daily activities" (R6E). A minority also mentioned resource constraints in terms of technological or financial investments.

The theme of Perceived Alignment captures employees' perceptions of sustainability strategies, their alignment with leaders' views, and their assessment of organizational progress. Employees generally considered sustainability strategies essential and beneficial for both internal and external stakeholders. They described them as improving workplace well-being and interpersonal relations while also burnishing the organization's reputation. Sustainability initiatives were also perceived as strategically necessary for differentiation and market access and as "an opportunity to grow, both professionally and personally, in a context that promotes social and environmental well-being" (R12E). Most employees reported strong alignment with leaders' sustainability goals; where divergence occurred, it was attributed to heterogeneous personal principles and "different points of view, experiences and needs" (R1E).

Finally, all employees acknowledged significant organizational progress on sustainability in recent years, describing improvements as "great results in terms of well-being for employees and collaborators, and great progress in terms of environmental protection and energy saving" (R22E). However, some employees also expressed that further improvements were necessary, as not all business units were equally involved and "not all efforts and activities are actually perceived within the company" (R20E). In addition, the analysis identified a resistance to change regarding sustainability when it required changing work practices. This was particularly relevant for older employees and those long embedded in existing routines.

5 | Discussion

In their literature review on stakeholder engagement, Kujala et al. (2022) distinguish three main streams of research according to the underlying aims or motives of engagement. The first stream adopts a moral or ethical perspective, examining stakeholder engagement as a practice aimed at strengthening corporate responsibility and organizational sustainability, with the ultimate purpose of enhancing social and ecological well-being. The second stream, which accounts for a substantial share of the literature, approaches stakeholder engagement from a strategic perspective. These studies investigate how engagement with stakeholders can improve financial performance, support risk management, and contribute to value creation, particularly through co-creation processes that foster innovation, efficiency, and competitive advantage. Finally, the pragmatic perspective conceptualizes stakeholder engagement as a context-dependent practice that can help organizations address specific problems in specific contexts (Kujala et al. 2022). Against this background, our findings suggest that B Corp leaders actively engage stakeholders in the design of business strategies that aim to be simultaneously competitive and oriented toward the integration of multiple objectives, and they are therefore morally grounded.

In this regard, research on business strategy outside the B Corp context has shown that managers committed to stakeholder engagement often remain primarily focused on short-term financial results. This represents a critical barrier to the integration processes required to fully adopt a stakeholder perspective in business strategy development. According to Hristov and Appolloni (2021), for stakeholder engagement to become central to business strategy development, a broader cultural change is needed, one that enables organizations to develop an integrated view of the company and its internal and external environment. Our findings partly confirm that this tension also characterizes B Corp organizations. B Corp leaders reported persistent tensions between economic and sustainability objectives, in line with the dual-purpose identity described in prior research (Baron 2007; Gazzola et al. 2023). At the same time, however, they also emphasized the active involvement of a broad and heterogeneous set of internal and external stakeholders in the development of B Corp strategies. Although customers emerged as the most influential stakeholder group, reflecting the logic typically associated with for-profit companies, our study shows that B Corp leaders also actively engage with other relevant stakeholders, including employees, certification bodies, local communities, and suppliers. This configuration spans both for-profit and nonprofit-oriented actors, supporting the argument that diverse stakeholder involvement can enrich B Corps' strategic decision-making processes.

Therefore, our study suggests that the B Corp model, through its multiple-objective orientation, may incentivize the adoption of stakeholder engagement practices that operate at both strategic and moral levels. In this sense, B Corps appear to represent a setting in which stakeholder engagement is not merely instrumental to competitiveness, nor solely driven by ethical commitments, but rather functions as an integrative practice through which business, social, and ecological objectives are jointly pursued.

From an internal communication perspective, leaders described adopting transparent, participatory communication practices consistent with transformational leadership behaviors (Bass 1985; Bommer et al. 2005; Burns 1978). They saw themselves as actively involved in inspiring and motivating employees, transmitting values, and co-defining goals. Cocreation emerged as the main mechanism by which sustainability strategies are refined in collaboration with employees, particularly in smaller firms with greater interaction frequency. This form of participatory governance appears to strengthen commitment and reduce resistance, consistent with previous research (Chukwuma and Zondo 2024).

From the employees' perspective, however, our findings suggest the presence of a barrier to the full acceptance of the B Corp approach, which is grounded in sustainability and CSR. While the positive impact of CSR on employee performance and job satisfaction has been widely recognized in previous research (e.g., Story and Castanheira 2019; Story and Neves 2014), in our study B Corp leaders' efforts to integrate social and environmental responsibilities into business strategy do not always appear to be fully supported by employees. In particular, our findings point to a certain degree of resistance to change, especially among older employees and those who have long been embedded in established organizational routines. This resistance appears to be related to the transition from a predominantly profit-oriented strategy toward a more purpose-oriented approach, even though most employees reported high levels of alignment with corporate values and objectives. In this regard, innovation resistance theory (Ram 1987) suggests that people resist adopting innovations due to various barriers. Those barriers are relevant in the context of sustainable strategies, which are often perceived as disruptive because they challenge the status quo (Ram and Sheth 1989). Employees may oppose change for various reasons: They may fear the consequences of introducing an innovation, such as losing their job or changing their work practices; they may perceive a misalignment between their values and those of the company; and they may feel distant from change itself, perceiving it as having little relevance to their daily tasks (Lee et al. 2023). In this context, by focusing on the internal communication dynamics between B Corp leaders and employees, this study contributes to innovation resistance theory by identifying the key challenges, barriers, and enablers influencing the internal understanding and adoption of sustainability strategies in certified B Corps. Resistance was often attributed to cultural and educational gaps rather than structural opposition. Nevertheless, organizational size operated as a moderator; in SMEs, leaders could maintain closer relationships, reducing misalignment and facilitating internal sensemaking.

Across both groups, our results suggest a consistent pattern: stakeholder integration during strategy formulation, followed by employee engagement during implementation, governed through transparency, cocreation, and role modeling. This supports the interpretation that the development of sustainability strategy in B Corps is both collaborative and iterative, involving multilevel learning, renegotiation of values, and integration of diverse expertise and expectations.

6 | Conclusions

As previously discussed, the role of the firm has evolved in recent decades from a shareholder-oriented logic (Friedman 1970) toward a stakeholder-oriented model (Freeman and Reed 1983), reflecting changing expectations regarding companies' social and environmental responsibilities. The B Corp movement embodies this shift by certifying companies based on their positive impact on multiple stakeholders. While motivations for certification and its impact at the performance level have drawn scholarly attention, scant research has examined how stakeholder engagement influences B Corp leaders during the design and implementation of B Corp strategies and how those strategies are subsequently communicated internally. To address this gap, this study explored (1) how B Corp leaders integrate stakeholder input into strategy design and (2) how those strategies are internally communicated and implemented. Empirical evidence was collected from semi-structured interviews with 15 leaders and 24 employees of B Corps headquartered in Italy.

Regarding the first research question, the results suggest that leaders actively engage a diverse set of internal and external stakeholders, privileging primary stakeholders, such as customers, employees, and certification bodies. Leaders tend to prioritize inputs based on stakeholder proximity, perceived relevance to sustainability objectives, and sector-specific constraints. Cocreation emerged as the predominant approach by which B Corps develop sustainability strategies, with both internal and external stakeholders involved in strategy formulation.

The second research question was addressed from both leaders' and employees' perspectives to better understand internal dynamics and different levels of perceived challenges. Our findings seem to suggest that leaders communicate sustainability strategies through direct, transparent, and participatory practices and act as role models within the organization. Their leadership behaviors may be aligned with transformational leadership theory, as they articulate a shared vision, motivate employees, and encourage their active participation in sustainability initiatives. Leaders cultivate a climate of unity of purpose, a perception confirmed by employees across all the companies involved in the interviews. Nevertheless, resistance to change was reported in some cases, especially among older employees and those longer embedded in routines. Differences in perceptions also varied by organizational role, as employees with more decision-making responsibilities tended to better grasp the rationale behind sustainability strategies.

This study contributes to theory in two ways. First, it enriches the application of stakeholder theory in the B Corp context by illustrating how firms integrate heterogeneous stakeholder input into B Corp strategy design and how stakeholder engagement is addressed and implemented in practice. Second, it extends the use of transformational leadership theory by detailing how leadership behaviors facilitate internal alignment and reduce resistance when implementing B Corp strategies.

The study also offers implications for practice. For leaders of B Corps, it provides insights on how peer organizations engage stakeholders and structure internal communication, enabling benchmarking and shared learning within the movement. More broadly, it contributes to diffusing knowledge about B Corps in Italy, where awareness of the model remains limited, and thus supports the societal legitimacy and growth of sustainable business models.

The main limitation of this study concerns the use of different interview formats for the two groups of respondents: synchronous semi-structured interviews with B Corp leaders and asynchronous written interviews with employees. In the present study, the decision to conduct employee interviews via email was mainly based on practical and contextual considerations. Some employees declared that they were not available or willing to participate in face-to-face or online synchronous interviews due to personal and work-related reasons. This reluctance may be interpreted as reflecting a certain degree of hesitation in openly expressing potentially critical views, for instance, regarding leaders' ideas, strategic decisions, or sustainability-related initiatives. In this sense, the written format may have been perceived by employees as more anonymous and less exposed, even though anonymity was guaranteed also for the synchronous interview option. For this reason, we opted for written email interviews with employees, both to ensure a homogeneous data collection format within this respondent group and to increase the overall number of responses obtained.

Although these reasons explain the methodological choice adopted in this study, future research should consider collecting employee data through synchronous personal interviews. This approach could provide additional in-depth insights and allow researchers to further explore employees' interpretations, doubts, and possible forms of resistance toward the B Corp strategy.

Additional limitations of the study provide opportunities for future research. The sample—although consistent with qualitative saturation thresholds—represents a fraction of Italian B Corps; broader samples could enhance the robustness of findings. Cultural bias may also be present given the Italian focus, suggesting the need for comparative cross-country studies. Moreover, the qualitative design may be subject to social desirability bias, so future research could adopt quantitative or mixed-methods approaches to validate and extend the results. Lastly, this study opens avenues for developing a stakeholder hierarchy based on the relative influence of stakeholder groups on B Corp strategy design. Quantitative research could further operationalize such a hierarchy by, for example, drawing on Mitchell et al.' (1997) stakeholder salience model and its applications.

Author Contributions

Dario Risso: investigation, writing – original draft, methodology, conceptualization, formal analysis. **Lucia Gatti:** conceptualization, writing – original draft, methodology, writing – review and editing, formal analysis, supervision, investigation. **Ralf Wagner:** conceptualization, supervision, writing – review and editing.

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Appendix A

TABLE 1 | A: Interviewed leaders' roles and companies' profile.

Respondent	Role	Company	Industry	No. of employees
R1L	Chief Operating Officer & Sustainability Manager	Company 1	Manufacturing	51–200
R2L	Corporate Affairs, Communication & Sustainability Director	Company 2	Consumer Goods	10.000+
R3L	Co-Founder & General Manager	Company 3	Professional Services	51–200
R4L	Senior Corporate Compliance & ESG Specialist	Company 4	Information Technology	51–200
R5L	Co-Founder and CEO	Company 5	Retail Industry	2–10
R6L	President	Company 6	Consumer Goods	51–200
R7L	Personnel Manager & Social Impact Manager	Company 6	Consumer Goods	51–200
R8L	Group Brand & Sustainability Manager	Company 7	Manufacturing	501–1.000
R9L	General Manager	Company 8	Infrastructure	201–500
R10L	Project & Sustainability Manager	Company 9	Marketing and Communications	51–200
R11L	CEO & Partner	Company 10	Marketing and Communications	11–50
R12L	CEO & Co-Founder	Company 11	Marketing and Communications	2–10
R13L	Chief Executive Officer—Equity Partner	Company 12	Retail Industry	51–200
R14L	Head of IMS (Integrated Management System) and Quality	Company 13	Infrastructure	51–200
R15L	Managing Partner	Company 14	Marketing and Communications	11–50

TABLE 2 | A: Interviewed employees' company profiles and interview dates.

Respondent	Company	Industry	No. of employees	Date of the interview
R1E	Company 1	Manufacturing	51–200	22.11.2024
R2E	Company 1	Manufacturing	51–200	02.12.2024
R3E	Company 7	Manufacturing	501–1.000	02.12.2024
R4E	Company 7	Manufacturing	501–1.000	12.12.2024
R5E	Company 7	Manufacturing	501–1.000	12.12.2024
R6E	Company 7	Manufacturing	501–1.000	12.12.2024
R7E	Company 8	Infrastructure	201–500	24.11.2024
R8E	Company 8	Infrastructure	201–500	09.12.2024
R9E	Company 8	Infrastructure	201–500	11.12.2024
R10E	Company 8	Infrastructure	201–500	13.12.2024
R11E	Company 8	Infrastructure	201–500	13.12.2024
R12E	Company 11	Marketing and Communications	2–10	16.12.2024
R13E	Company 13	Infrastructure	51–200	29.11.2024
R14E	Company 13	Infrastructure	51–200	29.11.2024
R15E	Company 13	Infrastructure	51–200	29.11.2024
R16E	Company 13	Infrastructure	51–200	29.11.2024
R17E	Company 13	Infrastructure	51–200	02.12.2024
R18E	Company 13	Infrastructure	51–200	02.12.2024
R19E	Company 13	Infrastructure	51–200	04.12.2024
R20E	Company 13	Infrastructure	51–200	05.12.2024
R21E	Company 13	Infrastructure	51–200	05.12.2024
R22E	Company 13	Infrastructure	51–200	05.12.2024
R23E	Company 13	Infrastructure	51–200	05.12.2024
R24E	Company 14	Marketing and Communications	11–50	14.12.2024

TABLE 3 | A: Interview guideline leaders.

Proposition	Question	Sub propositions	Simplified questions
P1: B Corp leaders actively seek advice from a wide range of stakeholders, both internal and external, to design sustainable strategies.	**Q1:** How do you gather advice from different stakeholders when designing sustainable strategies? Which types of advice or insights tend to influence strategies the most, and how do you ensure a balance among varying perspectives and interests?	**P1.1:** B Corp leaders prioritize input from primary stakeholders over that from secondary stakeholders **P1.2:** B Corp leaders are more likely to prioritize stakeholder advice from certification bodies and industry peers over input from other stakeholder such as customers, suppliers, or employees in designing sustainable strategies, in particular in sectors where B Corp certification standards are considered critical. **P1.3:** There is significant variation in how B Corps from different sectors integrate stakeholder advice, with each company prioritizing advice from the stakeholders they interact with most and feel most pressured by. **P1.4:** B Corp leaders actively engage stakeholders through various channels to seek advice during the strategy design process, prioritizing insights gathered through formal channels over informal ones. **P1.5:** The presence of conflicting logics within the company increases tensions during the designing process of sustainable strategies that reflect a balance between addressing stakeholder interests and maintaining B Corp's dual identity.	**SQ1.1:** Which stakeholders do you turn to for guidance and advice when developing sustainability strategies? Based on which factors do you decide which stakeholders' advice to prioritize? **SQ1.2:** To what extent does input from different stakeholders – such as certification bodies, industry colleagues, employees or customers—influence the development of your sustainability strategies? **SQ1.3:** Do you find that certain stakeholders have a stronger influence on your sustainability strategies because of your industry's unique demands? Could you share examples? **SQ1.4:** Which channels do you use the most to engage stakeholders and how do these channels impact the quality or usefulness of the advice? **SQ1.5:** How do you handle potential tensions that may arise when trying to balance stakeholder interests with the B Corp's dual focus on social and financial goals?
P2: B Corp leaders, as transformational leaders, through communication and their own behavior promote a shared vision of sustainability among employees and inspire them to align their values with those of the company, increasing their commitment.	**Q2:** In your role, how do you work to inspire and communicate a shared vision of sustainability among employees? What strategies or behaviors do you find most effective in encouraging employees to align with the company's sustainability goals?	**P2.1:** Transformational leadership positively contributes to the acceptance and implementation of sustainability strategies by creating a culture of trust and inclusivity within the company and by aligning internal stakeholders to a shared purpose. **P2.2:** Internal communication of sustainable strategies is most successful when leaders adopt participatory approaches, providing training, involving employees in decision-making processes and asking them for feedback.	**SQ2.1:** What behaviors and strategies do you use to communicate sustainability strategies to employees and help them connect with these strategies? **SQ2.2:** How do you involve employees in the company's sustainability strategies? How does this approach impact their commitment?
P3: Employees are more likely to resist sustainable strategies when they perceive threats such as changes in work practices, increased workload, or misalignment between personal and corporate values.	**Q3:** What challenges have you encountered with employees who might resist sustainable strategies? How do you address concerns about changes in work practices or misalignments with personal values?	**P3.1:** B Corp leaders face challenges in communicating sustainable strategies to employees in lower-tier roles, who are more likely to perceive sustainable goals as secondary to immediate operational tasks, leading to gaps in strategy implementation. **P3.2:** Transparent and participatory communication strategies are more likely to reduce employee resistance by addressing their concerns and by clarifying to them how sustainable goals relate to daily tasks. **P3.3:** Different perceptions between leaders and employees of the urgency and timing of sustainable strategies negatively impact the efficiency and effectiveness of implementing these strategies, leading to misalignments in priorities and execution.	**SQ3.1:** How do you communicate sustainable strategies to employees in lower-tier roles (/more operative roles), and how do you ensure they see the relevance of these strategies? **SQ3.2:** How do you communicate with employees about how sustainability goals connect to their daily responsibilities? What impact does this have on their acceptance of these goals? **SQ3.3:** Have you encountered differences between how leaders and employees perceive the importance and the urgency of sustainable strategies? How do you address any misalignments?

(Continues)

TABLE 3 | (Continued)

Proposition	Question	Sub propositions	Simplified questions
P4: B Corp leaders face various challenges in the transition from the design of sustainable strategies to the communication and implementation of these strategies due to both internal and external factors.	**Q4:** What challenges do you face in moving from strategy design to actual (communication and) implementation? How do internal and external factors (such as stakeholder expectations or operational constraints) impact this process?	/	**SQ4.1:** What internal challenges arise when implementing sustainable strategies, and how do you address them? **SQ4.2:** How do external pressures (like stakeholder expectations) affect the implementation of your sustainable strategies?

TABLE 4 | A: Interview guideline employees.

No. of question	Question
Q1	• Are you aware of your company's sustainability strategies? • How would you describe them in your own words? • Can you name at least two?
Q2	• Do you think there are opportunities for employees to contribute their ideas to sustainability initiatives? If so, how? (e.g., through feedback, events, meetings, and conversations)
Q3	• Have you been consulted or are you actively involved in the process of designing and/or improving sustainability strategies? If so, can you share your experience?
Q4	• How are sustainability strategies communicated to you (e.g., through emails, newsletters, meetings, events, and workshops)?
Q5	• How often are these strategies communicated and repeated?
Q6	• How effective do you find these communication methods in helping you understand and support these strategies?
Q7	• Do you feel you have the tools, resources, training, and guidance needed to help you implement these strategies effectively?
Q8	• How do you perceive the role of company leaders in communicating these strategies?
Q9	• How do you perceive the role of your direct superiors/managers in communicating these strategies?
Q10	• How do your company's sustainability goals impact your daily work activities and responsibilities?
Q11	• How have you integrated these strategies into your work?
Q12	• How urgent and important do you think these strategies are for the company?
Q13	• What do you and your colleagues think of these strategies?
Q14	• To what extent do you feel your personal values are aligned with the company's sustainability goals?
Q15	• Do you face any challenges or issues when trying to implement your company's sustainability strategies in your work? If so, what are they?
Q16	• Do you think your perception of these strategies and goals is different from that of managers?