

LEADING AN ORGANISATION THROUGH A TRIPLE BOTTOM LINE
DILEMMA - *Action Research at the Nigerian Subdivision of an International Oil and*
Gas Company

A thesis submitted in accordance with the requirements of the University of Liverpool for the
degree of Doctor of Business Administration

by

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Abstract

The paper is a doctoral research report seeking to develop helpful knowledge that bridges the identified research gap on the importance of firms committing to evaluating their environmental and social impact in their pursuit of achieving their financial goals as well as enhancing the leadership of organizations in a way that satisfies the TBL principles. It focuses on the relationships between the triple bottom line (TBL) dilemma, managerial action (MA), and rules of engagement (RE) in the settings of the Nigeria sub-division of global oil and gas company. Moreover, the research study is predominantly devoted to the analysis of the way MA can affect TBL implementation as well as finding practically applicable conclusions about leading a company through the TBL dilemma in a crisis that requires improving business sustainability. Hence, the significance of this research study is its relevancy in modern business research and it can be termed timely due to the difficulties related to the prevalent and problematic TBL dilemma that need customized solutions for sustainability.

The study's methodology includes qualitative methods, data collection utilizes interviews and focus group discussions where participants who are managers and employees recruited from the Nigerian subdivision of the company share their viewpoints. Furthermore, the collaborative and reflective approach of AR is the critical framework of the paper; a total of four action cycles, including a preliminary one, have been carried out. The study is also guided by the intersubjective view, which focuses on pragmatic and situational knowledge. Such a perspective corresponds to and explains the aims and methodology of the study.

The findings of this research study showed that the Nigerian subdivision of the company had focused more on the profitability aspect as opposed to the other two Ps in the TBL framework. There is a negative perception among employees regarding the company's commitment to TBL that requires deliberate efforts from the company's management to balance the three Ps in their decision-making to change this perception. Furthermore, the findings also noted the importance of communication and engagement of employees by the management in decision making process. The findings show that there is room for improvement concerning information dissemination. This illustrates the importance of firms committing to evaluating their actions in their pursuit of achieving their financial goals and enhancing leadership in a way that satisfies the TBL principles

Keywords: Triple Bottom Line (TBL), decision-making, managerial action, ethical leadership, sustainability, management, crisis management, Rules of Engagement (RE), Action Research (AR)

Declaration of own work

I declare that this thesis was carried out following the regulations of the University of Liverpool and is original except as indicated by specific reference in the text. No part of the thesis has been submitted as part of any other academic award. The thesis has not been presented to any other educational institution. The views expressed in this work are those of the author and not representative of the University of Liverpool.

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List of Abbreviations

TBL – Triple Bottom Line

CSR – Corporate Social Responsibility

MA – Managerial Action

RE – Rules of Engagement

AR – Action Research

CA – Cycle of Action

Participant 1-n – refers to the code given to the respondents for the study

CHAPTER 1: Introduction

Purpose

The triple bottom line (TBL) can be defined as a business concept that postulates the importance of firms committing to evaluating their environmental and social impact in their pursuit of achieving their financial goals, instead of exclusively concentrating on profit generation. The TBL dilemma, which is finding a sustainable balance, is one of the most complicated issues a modern business needs to resolve (Lenka & Tiwari, 2016). At the same time, TBL is directly linked to a company's sustainability (Svensson, et al., 2016). A successful resolution of the dilemma implies its ability to find a customized balance between the three P's: strategically develop the human resources (People), be environmentally sustainable (Planet), and remain financially successful (Profit). One of the tools that help a manager search for the correct balance is managerial action (MA) (Fry & Nisiewicz, 2013; Wahid & Mustamil, 2017). Additionally, rules of engagement (RE) refer to detailed procedures and constraints regarding the execution duties and how team members interact in an organization. Having well-defined RE in an organization creates a platform where communication can flow effectively. Additionally, engaging in corporate social responsibility (CSR) shows the company's commitment to improving the communities they serve (Berkowitz, Bucheli, & Dumez, 2016; Rampersad & Skinner, 2014). The current thesis seeks to identify the links between variables of interest such as TBL, MA, RE, and CSR and how they impact the running of an organization. The purpose of this study is to develop helpful knowledge to bridge the identified research gap and enhance the leadership of organizations in a way that satisfies the TBL principles.

Rationale

The interrelationship between TBL and MA has received some coverage in the scholarly literature (Quinn & Baltes, 2007), including modern research (Baile-Cordier, Mirvis, & Moingeon, 2015; Fry & Nisiewicz, 2013; Wahid & Mustamil, 2017). However, this research is predominantly devoted

to the analysis of the way MA can affect TBL implementation. In other words, it is not clear if TBL can have any impact on MA, although at least one of its elements (people) appears to be related to it. The effect of MA on TBL has been studied from various perspectives, including the types of leadership, managerial activities, and leaders' traits that can be helpful in successfully adopting TBL in a workplace and guiding managers and employees in working with the concept (Bayle-Cordier, Mirvis, & Moingeon, 2015; Fry & Nisiewicz, 2013; Wahid & Mustamil, 2017; Quinn & Baltes, 2007).

The relationship between MA and TBL is studied predominantly from the perspective of using MA to resolve the TBL dilemma. The notion appears to be somewhat topical and relatively under-researched due to the one-sided perspective of most studies (Lenka & Tiwari, 2016; Wahid & Mustamil, 2017). Thus, it is relevant for modern business research to understand how the relationship between MA and TBL influences management, this investigation can be viewed as timely due to the difficulties related to the prevalent but problematic TBL dilemmas. This doctoral thesis studies the relationship between MA and TBL to determine customized solutions to leading a Nigerian division of an oil and gas company through the dilemma of a crisis. Additionally, it considers the understudied topic of the RE due to its importance to the company.

Context

The present study takes place in the Nigerian subdivision of a large international oil and gas company. The Nigerian subdivision and company globally have been experiencing specific difficulties related to the recession of 2008 and the oil price slump in 2015. It has not recovered from both crises yet, which led to layoffs and generally damaged its stability. Releases also resulted in losing the knowledge base. This process coincided with the top management becoming increasingly centralized and controlling, which occasioned motivational issues and decreased trust. Thus, the crises led to some concerns that improved MA can resolve. The Nigerian subdivision also experiences the strain related to the company's struggles with these events. In particular, the subdivision has been encountering difficulties concerning all the three Ps of TBL: People, Planet,

and Profit. Recent literature suggests that the appropriate use of TBL is likely to improve the situation since MA is a valuable tool for managing the three Ps (Bhattacharya, 2016; Mersham & Skinner, 2016; Wahid & Mustamil, 2017). MA is viewed as one of the mechanisms that can adapt TBL implementation and improve it due to its effectiveness in outlining the three Ps (Fry & Nisiewicz, 2013; Lenka & Tiwari, 2016).

I chose to work with the Nigerian subdivision as the setting where the action research is taking place since it is my site of employment. As the principal investigator, I was passionately involved in this research as a corporate manager with a vehement zeal for continuous improvement of the management practice. My position in the organization allowed me to experience challenges faced by managers and helped me to consistently think of ways to improve managerial practice. My goal was to find empirical evidence through which I would base my research conclusions and, henceforth provide a basis for further research on how organizations can be led through the triple bottom line dilemma. Therefore, I developed the action cycles of this research intending to collect and analyze information to help in the improvement of the management teams in the firm. Furthermore, the work with the Nigerian subdivision provides an opportunity for conducting a relatively small-scale but specific study. These factors should develop a customized, culturally appropriate solution, which is the aim of the present research.

The study development is justified to manage the issues encountered by the organization as well as provide insight into effective management of the three Ps and promotion of sustainability of the organization. The latter outcome is especially significant in the aftermath of the two crises. Thus, the setting defines the study's problem and aim and determines its context, which is particularly closely associated with the specifics of the oil and gas industry.

Indeed, CSR that includes the TBL approach is of notable importance in the oil and gas sphere of business, which is explained by the fact that the oil sector tends to harm the environment and humans (Berkowitz, Bucheli, & Dumez, 2016; Rampersad & Skinner, 2014). As a result, the management of the People and Planet elements of TBL is essential for the industry. However,

Berkowitz et al. (2016) report that the current assessment of the sustainable practices in the field often encounters problems and suggests that the TBL management outcomes in modern oil and gas companies are not satisfactory. Still, these specifics of the settings imply multiple reasons for promoting TBL in them, highlighting the significance of the present research. As well as ongoing national debate in Nigeria on whether CSR activities should become a legal requirement (Ihugba, 2012; Musa, Yusuf, McArdle, & Banjoko, 2013; Samy, Ogiri, & Bampton, 2015). The National Assembly of the Federal Republic of Nigeria (2007) has enacted a bill that proposes establishing a Corporate Social Responsibility Commission and an immediate requirement for organizations to spend at least 3.5% of their annual profit on CSR-related activities. Other legislation also introduces some direct or indirect mechanisms for ensuring the practice of CSR in Nigeria, including, for instance, the environment protection laws (Mordi, Opeyemi, Tonbara, & Ojo, 2012). Therefore, Nigerian managers (and, possibly, employees as well) are likely to be aware of the notion of CSR and might have the experience of implementing it, which would make their contribution to the study especially important and facilitate inquiry.

Furthermore, it is typical for Nigerian companies to fail to incorporate CSR into their strategy, which reduces the effectiveness of CSR and makes it unlikely to bring positive outcomes to the company that employs it (Osemeke, Adegbite, & Adegbite, 2016; Rampersad & Skinner, 2014). Therefore, the participants might have incorrect assumptions about CSR, which will need to be exposed and controlled during the data collection procedures. This factor might be attributed to the specifics of their estranged national culture concerning environment, hierarchy and others. Regardless, the investigation of the company's TBL practices is significant within the broader context that which it operates, which justifies the current thesis and its research.

The research aims to study the relationship between TBL, MA, and RE, its specifics, and its potential application in management practice especially in the Nigerian subdivision of the company, to deal with the TBL dilemma. The research question which follows from the workplace problem described above is phrased as follows:

How can the Nigerian subdivision of the company develop and use practical MA and RE to improve and devise customized solutions to the TBL problems it encounters in practice?

and sub-questions to assist in navigating deeper through the project are therefore;

*What are the specific TBL problems; and how can MA and RE be developed to improve these problems
Can MA and TBL affect each other? Is there a reciprocal or one-sided relationship between them? What
management practices can be used having considered the problems that the company encounters concerning
TBL?*

*Does raising TBL awareness through the development of an educational intervention improve the quality
of findings for the research study?*

*Do the developed TBL guidelines help managers use leadership/managerial action to resolve TBL
dilemmas in the organization?*

*Do organizations have any responsibility for CSR and what barriers do they face as well in its
implementation as the role of RE on CSR in organizations?*

To sum it up, the present study aims to determine the relationship between TBL, RE, and MA and if it exists how, it can be employed in the Nigerian subdivision of the company to strategically enhance its practices in the improvement of sustainability to help in surviving business crisis. As a result, the key topics that are explored in the paper include TBL, MA, crisis management, RE, sustainability, and ethical leadership. It can be suggested that many of the crucial topics of the Doctor of Business Administration program are at least mentioned in this doctoral thesis. The key outcomes of the research are of interest to the Nigerian subdivision of the company. They can potentially be used for other subdivisions, but they might also be useful as a case study of a customized TBL dilemma resolution for other companies. Thus, the present study has practical and theoretical value.

The present paper is structured as described. The literature review and the research design and methodology follow the introduction. The AR is characterized and discussed followed by the narration of the cycles of action. The outcomes and implications and the reflections on the company's change progress follow next as the concluding part of the report.

Chapter 2: Literature Review

Introduction

The present literature review considers the critical notions of the study, including TBL, MA, and RE. The topics of business ethics, sustainability, and CSR are also reviewed due to their connections to the TBL notion. The goal of the literature review is to follow its protocol to find appropriate sources. The protocol cites the key inclusion criteria and steps to be considered during the search for sources. The inclusion criteria involve the requirement for the sources to cover the topic of interest and be recent and high-quality. The search steps require using popular digital databases and skimming titles, abstracts, and texts to determine the applicability of potential sources. The period of consideration for articles highlighting TBL issues was from January 1997 to September 2018, they would assist in offering substantial insights that would guide further discussion in this research.

Apart from that, the literature review is meant to establish the context for the action research (AR) by synthesizing the existing knowledge, theories, and concepts on the study. It will also highlight the gaps in the literature that the study will address with the aim of improving TBL management in the company of interest. The key conclusions of the chapter are related to the specifics of TBL implementation as well as its relationships with MA. Both these topics are relatively well-established, although the research is predominantly concerned with MA's impact on TBL. However, there has been only limited research on the relationships between RE, TBL, and MA, some of the studies allow inferring that RE can be used to promote TBL and sustainable MA, but they are relatively meager (Fry & Nisiewicz, 2013; Kantabutra, 2012; Quinn & Baltes, 2007). As a result, the importance of investigating the mentioned relationships is re-established and the literature review manages to inform the future investigation of TBL practices, it supplies the criteria for a successful TBL implementation.

Systematic Literature Review

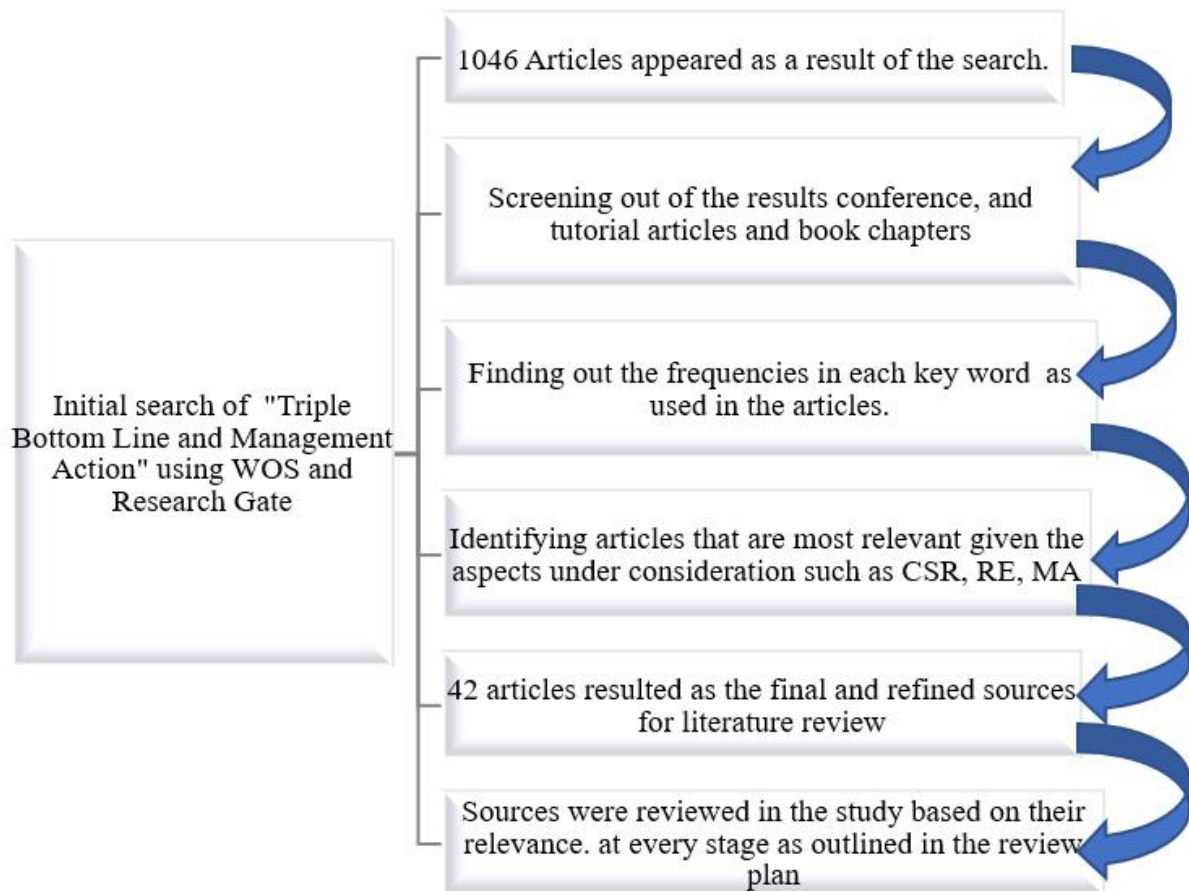


Figure 1. Systematic Literature Review on Triple Bottom Line, Rule of Engage, CSR & MA (1997-2021).

Figure 1 above introduces the process used during the search for relevant literature to support the thesis. An initial search in WOS and Research Gate resulted in 1046 sources. Web of Science (WoS) offers a search service for related research articles using an organized process (Singh, Singh, Karmakar, Leta, & Mayr, 2021). Further refining was carried out by filtering the sources based on the frequency of the intended keywords such as Triple Bottom Line, management action, rules of engagement, and CSR. The search and refining process ended up with 42 sources of literature. This process was undertaken with utmost care to ensure that the resulting articles were highly relevant for this study. The information gathered from each article was utilized to establish the thesis need for a study that combines TBL, MA, RE, and CSR in a comparative model to determine if relationships exist.

Triple Bottom Line

TBL History and Notion

John Elkington first suggested the notion of TBL. He based the term on the traditional bottom line, which refers solely to assessing the financial performance of a company (Savitz & Weber, 2013). Elkington suggested adding two more bottom lines: the company's impact on society and the environment (Milne & Gray, 2012). Nowadays, TBL is a technique that managers can employ to achieve sustainability and sustainable development (Bayle-Cordier, Mirvis, & Moingeon, 2015; Juma, James, & Kwesiga, 2017). The tool refers to monitoring, evaluating, and reporting a company's performance concerning three elements called the three Ps (Dixon & Clifford, 2007; Lenka & Tiwari, 2016; Svensson, et al., 2016).

The first P, people, presupposes the management of human resources, which should amount to their strategic development and the alignment of their needs with the aims, goals, and mission of the company (Lenka & Tiwari, 2016). Also, this P refers to the societal outcomes of a company's activities. The second P, planet, is the TBL tool that directly demands that modern businesses enable environmental sustainability and incorporate this process into their strategy (Svensson, et al., 2016). Finally, the third P refers to profit which can be viewed as the most traditional TBL element for businesses (Bhattacharya, 2016; Fry & Nisiewicz, 2013). It signifies the responsibility of a business to stay profitable and provide its shareholders with the maximum return on investment possible. Also, it presupposes considering the widespread impact that a company has on the economy (that is, the economic environment) (Savitz & Weber, 2013).

Bhattacharya (2016) and Savitz and Weber (2013) also state that the philosophy of TBL is not based on philanthropic sentiments. Purely philanthropic activities are not TBL-related, and mixing the two is a common mistake that limits the effectiveness of TBL (Rampersad & Skinner, 2014). Instead, TBL needs to be strategically aligned (Rampersad & Skinner, 2014; Savitz & Weber, 2013; Sy, 2014). TBL is strategic in promoting the documentation and consideration of varied resources

that a company employs, which are not limited to financial ones. All the natural and social resources also require management (audit, planning, and so on) to enable their sustainable use, which TBL can facilitate.

The primary reason for attempting to implement TBL is its multiple benefits. TBL is associated with innovation, and the drive to improve TBL performance results in increased innovative behaviors (Juma, James, & Kwesiga, 2017). TBL-related creative behaviors also foster efficiency (Doh & Quigley, 2014; Juma, James, & Kwesiga, 2017). Moreover, TBL adoption is evidenced and theorized to positively impact the employees' attitudes and other stakeholders (Fry & Nisiewicz, 2013; Quinn & Baltes, 2007). Also, the development of the human resources and the fulfillment of their needs improve the company's access to well-developed and motivated human resources and may lead to improved knowledge flow and diversity management (Doh & Quigley, 2014; Sheehan, Garavan, & Carbery, 2014). Furthermore, the promotion of environmentally- and socially friendly practices tends to improve the company's reputation (Mersham & Skinner, 2016; Govindan, Khodaverdi, & Jafarian, 2013). On the other hand, the loss of reputation due to irresponsible activities can be detrimental to a company's business (Shin, Sung, Choi, & Kim, 2014). Finally, TBL also contributes to a company's financial performance and sustainability (Glavas & Mish, 2014; Milne & Gray, 2012; Quinn & Baltes, 2007).

TBL is useful in working with tangible and intangible resources and helps to shift the focus from the financial gains while still taking them into account. Therefore, despite the prioritization of collective interests, TBL is not in conflict with individual ones; instead, it reviews the concept of interest and introduces new dimensions, which are to be taken into account by a responsible corporate citizen for a more successful resolution of TBL dilemmas (Lenka & Tiwari, 2016). In summary, the adoption of the TBL concept holds some value and is worth considering, but related challenges should also be reviewed.

TBL issues can be classified into internal and external ones (Rampersad & Skinner, 2014, p. 732). The external challenges to TBL development can include unfavorable legal, economic or political features of the environment (Rampersad & Skinner, 2014; Samy, Ogiri, & Bampton, 2015). Businesses have a limited or no impact on these issues, which implies that they cannot be managed. However, internal challenges can be addressed, which makes them especially noteworthy.

Most of the internal challenges of TBL are related to some of its features that are difficult to execute. For example, Milne and Gray (2012) cite the opinion that the three elements of TBL are not directly connected, which makes it difficult or nearly impossible to be equally good at all of them. Here, it can be suggested that equal performance may be less critical than optimal performance, which entails a customized solution consisting of the available trade-offs or win-win situations (Beckmann, Hielscher, & Pies, 2014). However, modern businesses still struggle to develop such strategies (Bayle-Cordier, Mirvis, & Moingeon, 2015; Lenka & Tiwari, 2016), which implies that it is challenging.

One reason for failing to find the appropriate balance between the Ps can be attributed to inertia (Bhattacharya, 2016; Quinn & Baltes, 2007; Rampersad & Skinner, 2014). Bayle-Cordier et al. (2015) and Lenka and Tiwari (2016) report that it is still problematic for businesses to successfully invest in employees and the environment while preventing any profit or market share loss (p. 696). Given that the profit-based bottom line is the traditional one (Savitz & Weber, 2013), this problem can be attributed to direct inertia or the lack of experience with the two relatively new bottom lines.

On the other hand, the issue can also be the outcome of insufficient changes in the workplace. The innovation of the TBL was never really integrated into practice (Milne & Gray, 2012). For example, the achievement of an integrated TBL is also often complicated by the deliberate choice of the profit-based approach (Bayle-Cordier, Mirvis, & Moingeon, 2015; Juma, James, & Kwesiga, 2017; Schmidpeter, Vertigans, & Idowu, 2016). It can be suggested that in such cases, individual

interests are allowed to overshadow collective ones, resulting in a “self-defeating” solution to TBL dilemmas (Valentinov & Chatalova, 2016, p. 490). Apart from that, notable challenges to the implementation of TBL include the absence of long-term thinking, insufficient planning, poor communication, and bad leadership (Mersham & Skinner, 2016; Quinn & Baltes, 2007; Rampersad & Skinner, 2014). Similarly, the lack of measures, targets, and goals for TBL is a significant problem (Infante, Mendonça, Purcidonio, & Valle, 2013; Hubbard, 2009; Quinn & Baltes, 2007). In other words, the appropriate implementation of TBL is, essentially, a challenge.

Therefore, there exist many challenges in managing TBL, but, as suggested by Quinn and Baltes (2007), TBL itself should not be viewed as a challenge. Instead, the authors demonstrate that TBL users should consider the previously mentioned difficulties and employ this information to benefit their TBL planning, for example, by ensuring the development and effective implementation of TBL and related measurements and the appropriate management of TBL internal issues. Thus, the consideration of typical challenges can help a TBL user to implement TBL more effectively.

TBL criticisms are not very extensive: Milne and Gray (2012) suggest that the practice can be viewed as a dominant one, which is why it is rarely contested. Still, some authors have reviewed TBL critically. For example, Kantabutra (2012) offers a more comprehensive approach called “Honeybee Practices,” which includes TBL but is not limited to it. However, TBL concepts by the Honeybee developers and users imply that they are perceived as relatively helpful; it is a proven fact that TBL can be employed in addition to other practices (Lenka & Tiwari, 2016). Thus, Kantabutra’s (2012) criticism does not indicate any sufficiently essential flaws of the TBL approach, suggesting that additional measures can help achieve better outcomes.

Like Kantabutra (2012), Milne and Gray (2012) view TBL as a step towards sustainability rather than the goal, suggesting that TBL is not enough for sustainability. Essentially, they admit that TBL can be helpful, especially as a first step, but they also highlight that TBL cannot represent

sustainability. The author's concern regarding the misunderstandings caused when TBL is confused with sustainability is a valid issue that should be kept in mind when adopting TBL.

Milne and Gray (2012) also state that TBL does not necessarily result in sustainability because the three Ps are challenging, if not impossible, to develop and report "equally" (p. 18). The criticism hinges on the idea that equal development and reporting of the three elements is required; however, this outcome is not a must. Instead, a company-appropriate balance (based on trade-offs if win-win situations are not available) needs to be found (Beckmann, Hielscher, & Pies, 2014; Valentinov & Chatalova, 2016). As a result, this criticism mainly highlights the importance of investigating TBL dilemmas and their complexity; it does not indicate an irreparable flaw in the notion. In summarising, TBL's criticisms highlight its limitations and pitfalls, which must be considered when attempting to implement or review TBL, which will be framed as a dilemma in the next section.

TBL: A Dilemma

According to the Oxford University Press (2017), a dilemma is a "situation in which a difficult choice has to be made between two or more alternatives, especially ones that are equally undesirable" (para. 1) (Oxford University Press, 2017). A dilemma usually involves two or more equally competitive alternatives that create difficulty in the decision-making process because neither can be undertaken singly without opportunity costs (Rockmann & Northcraft, 2018). In other words, a dilemma presupposes the existence of one or several options that "pull in opposing directions" (Billig, 1996, p. 175). According to Billig et al. (1989), they are inevitable as a natural part of the life of society and the process of human thinking, which involves, among other things, duplicity and bias. Billig et al. (1989) also highlight varied norms and values as a significant contribution to dilemmatic situations (p. 15). In summary, dilemmas are natural and commonly occurring events, highlighting the importance of studying them and finding a way of solving them.

There are different approaches to framing dilemmas, but TBL dilemmas are typically considered from the perspective of social dilemmas. Those are the ones that involve the clashes between “self-interest and the concern for others” (Valentinov & Chatalova, 2016, p. 489). Beckmann et al. (2014) demonstrate that these dilemmas are essentially concerned with the fact that conflicting individual interests can prevent the actors from acknowledging common interests, which eventually can result in “collective self-damage” (p. 26). It is noteworthy that dilemmas can be one- or many-sided depending on the number of actors (the people who can make a decision). There is only one decision-maker in a one-sided dilemma, and the opposing interests are presented by a player who can be exploited by the decision-maker (Beckmann, Hielscher, & Pies, 2014). Beckmann et al. (2014) highlight the fact that the possibility of self-damage is present in both cases; however, the opportunity for prioritizing the individual interest of a decision-maker is greater in the one-sided case.

In TBL, both types of dilemmas are relatively widespread (Adams, 2009). The most common alternatives are individual or collective losses (for instance, profit loss versus environmental losses) (Bhattacharya, 2016). Savitz and Weber (2013) and Schaltegger and Wagner (2017) highlight the fact that this dilemma has a moral, ethical dimension, but Bhattacharya (2016) points out that it is also connected to value, for example, through stakeholders’ approval and disapproval. Other dilemmas are also a possibility. For instance, Fry and Nisiewicz (2013) demonstrate that the satisfaction of different groups of stakeholders can be connected to different, sometimes conflicting features and the choice between the two can be problematic.

Similarly, Adams (2009) shows that environmentally damaging enterprises may be crucial for the well-being of a population since they provide jobs. It should not be assumed that the latter example does not involve individual interests, but the clash between different collective interests is also apparently present in it. In other words, TBL dilemmas are multiple and varied, and they rarely have a simple, one-dimensional nature.

It can be claimed that the anticipated TBL outcome is the achievement of desired performance concerning all the three Ps (Dixon & Clifford, 2007). Consequently, a solution to TBL dilemmas consists of finding trade-offs, which, according to the Cambridge University Press (2017), are the balancing points (compromises) between the opposing options, which typically involve accepting an undesirable outcome to enjoy a positive one (Cambridge University Press, 2017). Using the most common TBL dilemma, a viable solution would be to sacrifice a certain amount of individual profit to avoid a certain degree of collective loss (Savitz & Weber, 2013). However, due to the complex nature of TBL dilemmas, the solution is rarely simple or obvious.

Indeed, sustainability dilemmas exist in a very complex context, which defines the specifics of the available options and the possibilities of trade-offs (Valentinov & Chatalova, 2016). According to Valentinov and Chatalova (2016), the particularly common trade-offs are concerned with the events in which the price of sustainable and ethical decisions is perceived as too high and the “sense of duty” is traded off for economic benefits (p. 489). This observation is supported by other researchers as well, which implies that in attempting to find a balance between economic benefits and sustainable and ethical decisions, the former is typically favored (Bayle-Cordier, Mirvis, & Moingeon, 2015; Lenka & Tiwari, 2016; Savitz & Weber, 2013). However, Valentinov and Chatalova (2016) point out that trade-offs may be “self-defeating” due to the hidden costs of the trade-off, which are connected to the dependence of a company on the sustainability of the systems that it exists within (Valentinov & Chatalova, 2016, p. 490). Thus, trade-off solutions may be damaging in the long run when they do not consider the possible collective losses.

Beckmann et al. (2014) argue that trade-offs are not a requirement when managing sustainability dilemmas. They suggest that organizations’ management must transform the situations that require trade-offs into win-win situations (the ones that are mutually beneficial to all possible players, even those with no decision-making power). Just like trade-offs have hidden losses, win-win situations can have hidden benefits. Savitz and Weber (2013) use multiple examples to demonstrate how

ethical decisions, which might result in profit loss, can also be associated with increased support from various stakeholders. Thus, win-win situations appear to be less likely to become “self-defeating” and seem to indicate an appropriately managed dilemma. However, Beckmann et al. (2014) demonstrate no easy solution that would necessarily lead to a win-win situation. In other words, it is not unlikely that not every dilemma can be resolved with a win-win situation. From the triple bottom line dilemma perspective, various management actions can create a scenario where the people, the planet, and profitability goals are achieved.

Jones, Harrison & Felps (2018) maintained that to some extent, the TBL propositions are very closely inclined towards the suggestions of the stakeholder theory (Jones, Harrison, & Felps, 2018). The stakeholder theory observes the importance of all the stakeholders relevant to an organization and the various roles to ensure that the company has a unity of purpose. Internal stakeholders include employees, managers, and business owners. External stakeholders include the suppliers, the government, society, creditors, customers, and shareholders. For a business to be successful, it must strike a balance between the interests of all these parties to ensure that business actions are in line with sustainability (Freudenreich, Lüdeke-Freund, & Schaltegger, 2020).

The criteria for TBL success should also be considered as a form of guidance for TBL dilemmas. It is generally assumed that a successful TBL is an integrated one, which means that all its elements should be viewed as interconnected and must be integrated into the company’s strategy (Bayle-Cordier, Mirvis, & Moingeon, 2015; Mersham & Skinner, 2016; Milne & Gray, 2012; Quinn & Baltes, 2007). This advice is based on the idea that there is a complex relationship between the three parts of TBL, which implies that the improvement in one area is prone to positively affect the remaining ones (Mersham & Skinner, 2016). Regarding the alignment of the TBL activities with the company’s strategy, purely philanthropic, charity activities might not be viewed as a part of TBL as they are not connected to the activities of the company and, therefore, have no strategic value (Rampersad & Skinner, 2014; Savitz & Weber, 2013; Sy, 2014). This feature is essential when

considering the different options of TBL dilemmas; in particular, it can help predict individual profits and losses that can be associated with respective decisions.

Regarding TBL implementation, it is considered a result of the effects of both internal and external factors. The former can include the reasons that are related to the company's image and values, as well as the employee recruitment process and strategy in general; the latter can include, for example, legislation, competition, or consumer activism (Rampersad & Skinner, 2014, p. 732). The modification of these factors can assist in TBL management (Bayle-Cordier, Mirvis, & Moingeon, 2015; Quinn & Baltes, 2007). For instance, companies can even foster and fund research on the topic and promote legislative solutions to TBL issues (Rampersad & Skinner, 2014; Samy, Ogiri, & Bampton, 2015). External forces may also be useful when determining the potential collective losses and the damage to the sustainability of the systems that a company exists in (Bhattacharya, 2016; Valentinov & Chatalova, 2016).

Another piece of advice on successful TBL focuses on the specifics of the implementation process, which are typically concerned with managing internal factors that can facilitate TBL. No single TBL implementation framework exists, but some of the key features include the need for organizational analysis, customization, employee engagement, planning, and monitoring and evaluation (Lenka & Tiwari, 2016; Mersham & Skinner, 2016; Quinn & Baltes, 2007; Rampersad & Skinner, 2014). Moreover, teamwork and collaboration are essential aspects of TBL implementation (Bayle-Cordier, Mirvis, & Moingeon, 2015; Fry & Nisiewicz, 2013; Quinn & Baltes, 2007). Also, stakeholders need to be aware of the notion and their role in adopting TBL (Bhattacharya, 2016; Quinn & Baltes, 2007). Thus, communication is a crucial element in TBL management.

To sum up, the primary pieces of advice provided on successful TBL dilemma management are concerned with its appropriate implementation and maintenance. In particular, the authors highlight the value of a holistic, integrative approach to the notion and careful consideration of

the internal and external forces that can facilitate or hinder the process. The advice on TBL management can also be used when finding solutions to the dilemma that arises in organizations. Specifically, external factors will assist in analyzing the possible implications of collective loss, and the integrated approach criteria can help define the feasibility of the ethical decisions for individual gain.

Finally, the search for the solution to TBL dilemmas is complicated by their variety and the range of contexts. Wrong decisions may result in adverse outcomes, but appropriate ones promise benefits. A form of trade-off is typically required for the task. Still, the development of win-win situations may be a possibility as an indicator of a TBL dilemma managed exceptionally well. Due to the connection of TBL dilemmas to ethical issues, the notion of business ethics and other related concepts should also be considered in the present thesis.

CSR and TBL

Corporate social responsibility (CSR) is a contemporary theory whose propositions are on a four-dimensional framework. The theory suggests that corporate social responsibilities occur in 4 different aspects. According to Amoako and Dartey-Baah (2020), one of the dimensions anticipated by this framework is economic responsibility. This responsibility is the idea that organizations exist to make financial sense, which is taken to be a very critical responsibility (Amoako & Dartey-Baah, 2020). This responsibility can be compared to survival instincts that humans have to adapt to different environments. As a reaction to many threats in the business environment, companies must strive to generate highly needed funds to ensure that various organizational operations can be supported. For instance, a company needs to do business cost-effectively to ensure that some profits can be attributed to the business operations. The profits generated from these operations can be stored for future use or use whenever an emergency happens to cushion the business from environmental exposures. Companies often operate in very competitive and highly dynamic situations. The management must strive to be sure that decisions

are being made to strategically position the business ahead of the competition. The company must also be operated in a model that is financially viable and sound. This financial or economic responsibility can be compared to TBL's Profit proposition. TBL anticipates profitability as one of the ways of ensuring the sustainability of the organization concerning its future.

Another aspect of the corporate social responsibility theory is the responsibility of legal requirements. This theory observes that businesses operate under the structure of legal requirements usually set by bigger parties such as government agencies. There are many types of laws that affect businesses, such as the requirement to pay tax. Generally, companies are expected by law to be operated in line with the relevant statutes as stipulated by the country's laws (Wang & Sarkis, 2017). The rules are created to establish uniformity and the legal basis for the application of each statute. There could be repercussions if these entities are found to have conducted their businesses in a manner that is not consistent with the current law. Some of the consequences can connect back to the economic responsibility of the business (Ali, Frynas, & Mahmood, 2017). For instance, if a company is involved in litigations that result in financial levies and fines. That is why Wang, Dou, and Jia (2016) explained a derivable direct link between all the aspects of corporate social responsibility. They are interconnected, and therefore, the factors that affect one element of this framework directly or indirectly influence change for the rest of the factors.

Thirdly, corporates have an ethical obligation to do what is right without considering what the law says. Ethical behavior and acting to be in line with the legal requirements are two different things. As explained by Ali, Frynas, and Mahmood (2017), specific corporate actions can be legally acceptable but ethically wrong. For instance, a company can find a way to evade corporate tax in a lawfully acceptable practice, but that does not mean that the business is acting in the best interest in terms of ethical responsibility (Ali, Frynas, & Mahmood, 2017; Wang & Sarkis, 2017). With TBL, the ethical responsibility of corporates is an idea that can be directly compared to the Planet (environment) consideration. TBL anticipates that businesses are managed in an environmentally

sustainable way. While the law might, for instance, be silent about air and general environmental pollution (of course, depending on the country), it is assumed under this framework that the business should abide by the ethical requirement of minimizing adverse effects on the environment (Ali, Frynas, & Mahmood, 2017). In doing business, corporates should consider the importance of safeguarding the future of the surroundings by ethically doing what is expected from them.

Lastly, another notion mentioned concerning TBL is CSR, a common business ethics concept that presupposes the voluntary incorporation of socially and environmentally responsible activities into a business (Govindan, Khodaverdi, & Jafarian, 2013). The corporate social responsibility theory suggests that corporates are responsible for philanthropically participating in projects relevant to the society they serve or near them (Ali, Frynas, & Mahmood, 2017). TBL, on the other side, suggests that one of its pillars is the People. TBL proposes that businesses should strike a balance to bridge the gaps between various factions of societies (Sy, 2014). For sustainability, as suggested by the CSR framework and the TBL guidelines, people should be given a reasonable consideration as much as businesses must exist to make more funds through the operations they undertake. Hence, CSR adoption results in multiple benefits, including improved diversity management, knowledge flow, employee engagement (Doh & Quigley, 2014), increased reputation (Mersham & Skinner, 2016), and enhanced organizational performance (Shin, Sung, Choi, & Kim, 2014). As a result, ethical and responsible conduct has noticeable advantages.

As shown above, TBL is a tool employed for sustainable and responsible practice; as a result, the topics of ethics and sustainability should also be defined in the present thesis. As described by Sy (2014), business ethics refers to the concept of morally appropriate business conduct. Business ethics can be viewed as an analytical tool used to evaluate various situations and dilemmas and make decisions (Sy, 2014, p. 347). Like TBL, the value of ethical business needs to be incorporated into the company's culture, promoting an ethical climate, improving employee behavior and firm

performance (Shin, Sung, Choi, & Kim, 2014). Thus, ethically appropriate decisions are of value to modern businesses.

Sustainability is a characteristic possessed by a business that considers the long-term perspective and works to employ environmentally and socially sustainable practices (Juma, James, & Kwesiga, 2017). Sustainability is the final aim of TBL (Glavas & Mish, 2014; Milne & Gray, 2012). Sustainable entrepreneurship is based on the understanding that businesses are a part of an interconnected system of elements, which implies that the changes in the system result in changes in the business (Fry & Nisiewicz, 2013; Juma, James, & Kwesiga, 2017). The adverse development that might occur in the environment because of the actions of the business is likely to affect the business; thus, the business can only achieve sustainability if it actively works towards preserving the sustainability of the environment.

Generally, TBL can be viewed as a tool incorporated into the CSR concept, which, in turn, is a part of ethical business and aims for sustainability (Fry & Nisiewicz, 2013; Juma, James, & Kwesiga, 2017; Lenka & Tiwari, 2016). Indeed, the Ps directly refer to the company's responsibilities concerning the society, environment, and stakeholders (including employees and the community). Nowadays, responsible corporate citizenship presupposes considering the paths towards making business less dangerous for the environment and society while also maintaining its value for the economic development of the world (Sheehan, Garavan, & Carbery, 2014), which incorporates all the elements of TBL. Still, TBL should be viewed as an approach or a tool to responsible practices, and it cannot be the only way to achieve CSR or sustainability (Milne & Gray, 2012). TBL management needs to be considered to determine the guidelines for enabling it to contribute to sustainability.

Managerial Action

Leadership has been receiving extensive coverage since the beginning of the previous century; the empirical research on the topic began in the 1900s (Puni, Ofei, & Okoe, 2014, p. 178). There exist

multiple definitions of the term, which are very complex (Puni, Ofei, & Okoe, 2014). As a result, its review in this thesis is somewhat problematic because it deserves pervasive coverage. Consequently, it is proposed to define the features of leadership that will be of interest for the present research and focus on them and their description rather than attempt to develop the term “leadership” in detail. For this paper, the term can be roughly defined as the activities performed by a leader to affect the behaviors of followers with the eventual goal of achieving organizational objectives and aims (Puni, Ofei, & Okoe, 2014; Răducan & Răducan, 2014).

To distinguish the features of leadership that will be considered in this thesis, the term “MA” is proposed to be used because the developed definition fits it well; also, when used in modern literature, MA refers specifically to the actions of managers (Meier, Favero, & Zhu, 2015). The literature reviewed in this section mainly uses the term “leadership,” however, given the limited scope of the topic’s discussion, it is more reasonable to use a substitute in this report. Additionally, the terms “leadership style” and “leader’s traits” will be used. “Leadership style” defines various approaches to leadership, including, for example, transactional, transformational, laissez-faire leadership, and so on (Alonderiene & Majauskaite, 2016). Leader’s traits are the abilities and features of leaders that can be of use for their duties and actions (Fry & Nisiewicz, 2013; Quinn & Baltes, 2007). Thus, several terms will be used to describe the leadership aspects of importance to the thesis to avoid underrepresenting the topic of leadership. From now on, MA and related phenomena will be reviewed from its relationships with TBL.

Rules of Engagement

The topic of RE is not under-researched, but it appears to be relatively underrepresented in the studies that regard it in association with TBL and MA. RE can be defined as the set of rules and patterns that govern the interactions between the stakeholders of a company (Berman & Marshall, 2014; Sy, 2014). RE can be viewed as a tool for managing relationships between stakeholders (Mersham & Skinner, 2016), which appears to make it worthwhile for managers and leaders.

Katušić (2019) observed that rules of engagement could be viewed as principles that guide and enhance workers and managers to apply appropriate human behavior at work. The goal of Katušić's research was to determine the various factors associated with employee engagement and how they related to sustainability goals within organizations. The research was undertaken through structured and semi-structured interviews and discussions with over 20 participants. Some of the findings the study established included the strong relationship between the importance of employee trust in their employers and the employees' levels of intrinsic motivation. The study suggested that employers who instill trust in their employees create a strong bond, one of a kind that can make employees feel satisfied with the job they do. These findings were supported by Ellinger and Franke (2018), who suggested that in addition to building trust with employees, managers should recognize their employees for good work. As part of supporting their personal development needs, employers should motivate their employees to make necessary efforts to achieve personal goals (Katušić, 2019).

Relationships between MA, RE, and TBL

The study's research questions propose reviewing the possible features of the MA that might affect the implementation of TBL. Similarly, the potential effects of TBL on MA are of interest. The third research question suggests employing the discovered patterns to the benefit of the organization of interest. The second one also focuses on the implications of the patterns for the practice of MA and crisis management, decision-making, and RE. From this perspective, MA is not exactly viewed as a solution to the practice problem, but its different elements and specific applications are one. As a result, the present chapter reviews the interactions of TBL and MA to inform the process of data collection. The review will be expanded in the upcoming chapters depending on the outcomes of data analysis to provide enough background to the elements of MA that will be found to be helpful to TBL management by the study.

MA is reported to play an instrumental part in implementing TBL and related activities (Quinn & Baltes, 2007). In some cases, this influence is attributed to specific leadership styles. For example, resonant leadership, defined as a compassionate, selfless, spirituality- and religion-based guidance of employees, can affect the successful outcomes for the three Ps by helping the stakeholders to have a broader perspective on personal and collective interests (Lenka & Tiwari, 2016). Similarly, spiritual leadership has been described as potentially beneficial for TBL employment by Fry and Slocum (2008) and Fry and Nisiewicz (2013). The authors suggest that spiritual leadership can answer the call for increased corporate responsibility due to its key characteristics and values that include considering the spiritual aspect of human life.

From the information presented above, it follows that the idea of TBL is often connected to that of altruistic(philanthropic) leadership. The connection of altruism to TBL can be explained: Fry and Slocum (2008) highlight that the traditional approach may focus on personal interest. On the other hand, the TBL approach requires considering multiple interests and the overall sustainability of the social and natural environment and using these considerations for TBL dilemmas.

The notion of altruism can be viewed as a feature of the leadership style or a value to be promoted by a leader; also, it can refer to the personal qualities of a leader (Fry & Nisiewicz, 2013). Therefore, the personal beliefs and traits of leaders can also be of importance to TBL. For example, Fry and Nisiewicz (2013) state that spirituality promotion results in increased dedication, which is the most favorable outcome for the employees and the managers. Savitz and Weber (2013) also support this idea, pointing out that spiritual motivation may be a decisive factor for a leader to be committed to the socially appropriate solutions to TBL dilemmas. Similarly, Hubbard (2009) highlights the ability of the personal values of leaders to contribute to socially and environmentally responsible TBL conduct.

Other aspects of MAs have also received some coverage concerning their effect on TBL. For example, Quinn and Baltes (2007) discuss the effects of various managerial skills and actions on

TBL implementation. The authors found that leaders consider the ability for long-term planning, systems thinking, interpersonal skills, the skill of assessing the external environment, flexibility, diversity, and inclusivity important for TBL management. It logically follows that leaders need to be equipped and prepared to deal with TBL dilemmas and sustainability challenges. For example, education and awareness of global issues are described as the requirements for an appropriate TBL response (Savitz & Weber, 2013). In summary, multiple traits, activities, skills, and leadership styles may assist a leader in managing TBL dilemmas.

The topic of the influence of TBL on MA does not appear to be extensively researched, but certain studies can contribute some insights into the reciprocal relationship between the notions. For instance, the employment of TBL is known to improve the morale of the stakeholders and enhance stakeholder engagement, which can be viewed as a form of TBL affecting MA (Fry & Nisiewicz, 2013). This example suggests a reciprocal and complicated relationship between TBL and MA. Similarly, Kantabutra (2012) discusses the correlation between CSR-related practices and sustainable MA and suggests that sustainable MA must incorporate ethical and responsible behaviors. The statement implies that TBL-like activities can be viewed as necessary for a successful, sustainable MA. Still, these reports are mostly inferred from the mentioned articles, and there is no direct evidence of the correlations or causal relationships between the two phenomena. Thus, the effects of TBL on MA are not very well-researched, and the present study will attempt to contribute some information on the topic.

Having pinpointed patterns of the relationships between TBL and MA, a leader can aspire to manage them to improve the adoption and management of TBL and, possibly, the effectiveness of their MA. However, specific barriers to the effective management of these relationships can be found. For example, measurement is critical for TBL (Hubbard, 2009), but measuring TBL is problematic (Infante, Mendonça, Purcidonio, & Valle, 2013; Quinn & Baltes, 2007). As a result, the search for appropriate TBL measures can be a challenge to the successful use of the

relationships between TBL and MA. Another barrier is the failure to communicate TBL-related ideas and values, which can become a significant issue and obstacle to TBL implementation (Bayle-Cordier et al., 2015). Moreover, both problems are connected to the barriers to successful TBL use and MA. Therefore, although they may be not mentioned in the reviewed literature on the relationships between TBL and MA, the challenges of each of these phenomena may harm a leader's ability to manipulate their relationship.

The topic of the connection between RE and TBL appears to be vastly underrepresented. Mersham and Skinner (2016) mention that RE can foster human resource development and innovation, making them a potential part of CSR and TBL-related activities. However, the authors do not focus on the correlations between TBL and RE and generally do not pay much attention to RE. As a result, it cannot be stated that the article produces any direct evidence of the relationships between RE and TBL.

Mersham and Skinner (2016) and Bedarkar and Pandita (2014) mention the impact that RE tends to have on employees: the former suggests that RE can foster employee engagement. The latter believe that RE can facilitate employee empowerment. The engagement and active participation of stakeholders are crucial for multiple tasks, including TBL implementation (Mersham & Skinner, 2016; Quinn & Baltes, 2007). It can be inferred that RE can indirectly impact TBL through its effects on the employees and, possibly, other stakeholders. However, these conclusions are only inferred from the literature, and they are not supported by any direct evidence in the mentioned articles.

Similarly, Sy (2014) states that RE can influence the implementation of CSR-related activities by guiding ethically appropriate business conduct (p. 347). The author also points out that RE can incorporate CSR into a company's values and, possibly, culture. In other words, this article contains a hint at the interconnections between TBL and RE, although they are not spelled out directly. Thus, the relationships between TBL and RE can mostly be inferred from modern

literature; however, they do not appear to have extensive coverage, prompting the investigation of the relationships between RE and MA.

The connection between RE and MA does not appear to be well-represented in modern research. For example, Bedarkar and Pandita (2014) mention RE when discussing employee engagement, which can be connected to MA. Indeed, MA is also aimed at engaging employees (Puni, Ofei, & Okoe, 2014; Răducan & Răducan, 2014), implying that a leader can employ RE to improve this outcome. Similarly, Mersham and Skinner (2016) mention RE as a part of the interventions that can be carried out with the help of various codes and legislation to enhance the empowerment of stakeholders. The empowerment of stakeholders is another important outcome of certain types of leadership, especially the democratic style and the transformational style (Bedarkar & Pandita, 2014; Hamstra, Van Yperen, Wisse, & Sassenberg, 2013). Therefore, certain types of leaders can use RE to foster employee empowerment and human resources development. However, the mentioned suggestions are not supported by any direct evidence in the cited articles and are merely inferred. The reciprocity of the relationship cannot be assumed from the analyzed literature.

Conclusion

The key topics and conclusions of the literature review are as follows. TBL is a complex phenomenon and a part of CSR that can be conceptualized as a dilemma; it is challenging to implement, but it has notable benefits, making its introduction worth exploring. The relationship between MA and TBL has some existing evidence, even though it is challenging to find information about its reciprocity. On the other hand, RE is barely covered, so it is not easy to make conclusions about the relationships between RE and TBL. As observed throughout the literature review process, none of the selected articles brought together the aspects of TBL, RE, MA, and CSR as crucial features of consideration and research under the same work. Reviewing literature involved following through works of research done before establishing possible links and trends between variables. Thus, the literature review reveals some research gaps and offers

some guidance for the present project by considering all the forty-two (42) available action research studies related to TBL (Research Gate, 2021). The current thesis is based on the solid establishment of a research gap and targets to bridge this disconnection by linking TBL, RE, MA, and CSR. The thesis is designed to proactively investigate the research problem by gathering and analyzing data to identify meaningful connections between the study variables. The thesis aims at providing future users of the findings with propositions that can be applied to lead any organization through the TBL dilemma in a way that both managers and employees appreciate.

Chapter 3: Research Design and Methodology

Introduction

The third chapter will cover the key aspects of the project's research design and methodology, focusing on the planning process for data collection methods and analysis. Specificities of action research (AR) as the key method of inquiry will be justified to demonstrate its viability within the greater context of the project. Other aspects of AR and its epistemological justification will be presented in the next chapter. This section will present the key information about the project's philosophy and the keyword that describes its research design, which is AR. The use of AR will be extensively justified, and additionally, the project's limitations and ethical concerns will be reviewed. The alignment of all the design elements will be demonstrated.

Research design and methodology are two related aspects of a study and as a result, clarification is needed on their meaning and context. Research design is a profound plan encompassing the preparation for the actual data collection, analysis, and presentation of the findings. Research methodology is a description of the techniques used to achieve the outlined research plan (Baker & Edwards, 2012; Mason, 2010). The two factors work together in research to enhance the credibility of the data used and the results of the analysis of the data.

Ontological, Epistemological, and Philosophical stance

Ontological Stance

Ontology in philosophy is an acknowledgment of how certain factors are in a real sense. By appreciating the status of a problem in society, researchers can employ this aspect of philosophy to advance the knowledge available. The study is guided by critical realism, an idealization that the subject under investigation has explored through broad necessary examinations. Critical realism is a philosophical approach that promotes the idea that the environment is composed of mechanisms and systems that silently affect how humans perceive their surroundings (Al-Sharif, 2021). The results of an observation of a population under study can be used to analyze that population and understand various aspects determining the behavior of individuals in that community. Having

had experience working with the Nigerian sub-division, the I constructed conclusions from the study given the research data collection and analysis processes and findings (Cunliffe, Thorpe, Anderson, Stewart, & Gold, 2015).

Epistemological Stance

Epistemology creates room for researchers to explore valid knowledge and all the aspects relating to how ideas can be advanced and expounded. The epistemological approach adopted in the study is based on intersubjectivism knowledge problematics, which refers to a view that prioritizes human experience and regards research as a reflective process of the “interplay between research participants” (Cunliffe, 2011, p. 654). Intersubjectivism focuses on the specifics of the way humans exist and interact in the world. It typically views knowledge as being constructed through interactions between people, revealing different or shared perspectives and experiences (Cunliffe, Thorpe, Anderson, Stewart, & Gold, 2015). From the standpoint of intersubjectivism, the reality is socially constructed and dependent on context and interpretations, and knowing is intersubjective and achieved through a “radical” reflection and meaningful dialogue (Cunliffe, 2011, p. 665). Intersubjectivism focuses on the topics of interest to the participants and employs dialogue and action to develop knowledge and conduct changes (Cunliffe, Thorpe, Anderson, Stewart, & Gold, 2015). This perspective can be used in a qualitative, interview-focused AR study like the present since the study was partly based on structured multiple-choice questions.

Philosophical Stance

Triple Bottom Line is a subject that currently exists in a critical realism state as many organizations are hesitant in its full implementation. In this nature, studies have been undertaken to explore different aspects of the subject but do not critically link all the three parts; People, Planet, and Profits, with other factors such as management action and response. Combining and exploring the three aspects and how they influence or can be influenced by factors such as management action requires an intersubjective epistemological approach (Moon & Blackman, 2014). The subjection

of each factor into an inquiry in conjunction with other elements can be a useful research tool to guide through the statement of research questions (Saunders, Lewis, & Thornhill, 2009). Therefore, focusing on the TBL dilemma as a factor of critical realism and the use of intersubjectivism can be a viable approach in an environment that requires the organization's leadership through the process. The study was based on these guiding principles throughout the data collection and analysis processes.

Action Research: Key Perspectives

Simply defined, action research (AR) is a variety of approaches to research (inquiry), which is aimed at changing practice (Herr & Anderson, 2014; Kemmis, McTaggart, & Nixon, 2013). According to Kemmis et al. (2013), AR was introduced at the beginning of the twentieth century as a methodology of research that involves an interactive inquiry process and self-reflective phases in a collaborative context to derive problem-solving actions that should be implemented for transformative change. The researcher and participants engage in collaborative communicative processes to cogenerate knowledge which is followed by a critical and systematic examination of the evidence to obtain practical and relevant insight that can inform theory in the context of the organization. AR employs an iterative process that comprises five phases to obtain insight namely diagnosing, action-planning, action-taking, evaluating, and reflecting (Kemmis, McTaggart, & Nixon, 2013; Raelin, 2015). AR's primary characteristic is the way its participants are allowed to freely share their perspectives on the topic of interest. AR acknowledges that these individuals who were engaged in discussing the practice problem can contribute to its resolution and become active participants in this process. As a result, participants are viewed not as the objects of the study but as active contributors (Raelin, 2015). Therefore, AR emphasizes on understating the problem fully in a manner that can offer empowerment of participants (Sagor, 2000), which is a significant shift from the previously existing approaches to inquiry.

The steps of AR, which are typically presented in the form of a cycle or spiral, include “constructing, planning, taking action, and evaluating” action as seen in Figure 2 (Coghlan &

Brannick, 2014, p. 25). Alternative cycles may also be offered, and the four steps can be presented in a more detailed way, but the four elements shown in Figure 2 are central to AR (Coghlan & Brannick, 2014; Mertler, 2016; Sagor, 2000).

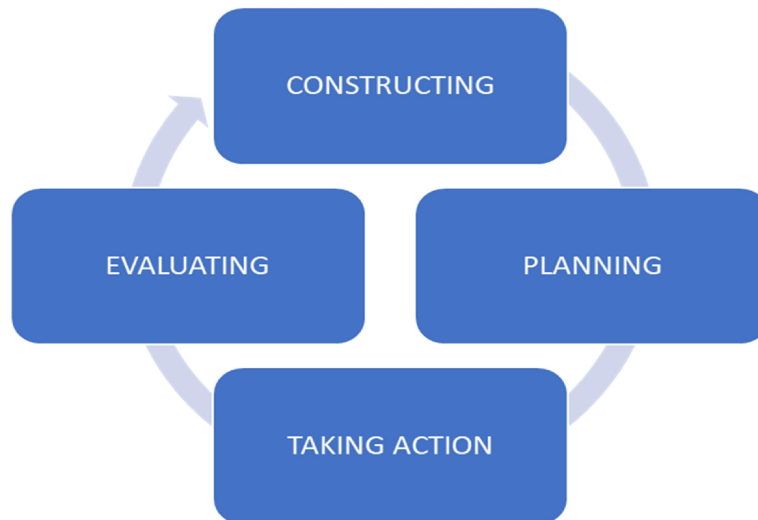


Figure 2. The core action research stages (Coghlan & Brannick, 2014, p. 25).

The first step requires a collaborative review of the problem of interest to gather the data relevant to it, which will be employed during the second step. The latter is similarly collaborative and involves framing the problem and determining the activities that can help to resolve it. The second step results are used during the third one, and the outcome is evaluated during the last one. The evaluation step is supposed to review the correctness of all the activities performed during the prior steps; it involves reflection, which is also an essential part of AR (Nogeste, 2008; Strudwick & Day, 2015). Moreover, the information gained from the evaluation may be employed for launching the second cycle of AR. When an AR has more than one cycle, representing it as a spiral may be more appropriate, as seen in Figure 3 (Nogeste, 2008).

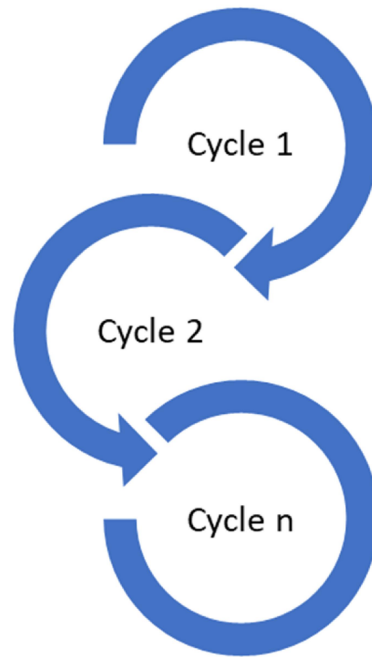


Figure 3. The core action research spiral (Coghlan & Brannick, 2014).

AR can be led by insiders and outsiders (Herr & Anderson, 2014). The current study is conducted predominantly by insiders: the majority of the participants and I are employed by the organization's subdivision that constitutes AR's settings. Insider action research has its specific features, including the fact that the participants have insider knowledge and insider “bias” (Kemmis, McTaggart, & Nixon, 2013). The former can be viewed as a strength, but the latter can become problematic.

Indeed, the “virtue of being insiders” provides people with “special access” to information about their community and institution, which is crucial for gathering data on its needs and resources (Kemmis, McTaggart, & Nixon, 2013, p. 5). As for insider bias, which usually refers to the lack of objectivity, Kemmis et al. (2013) and Brinkmann (2007) criticize this idea, suggesting that objectivity is generally impossible to achieve since researchers always have some beliefs and values. Consequently, the authors acknowledge that insider subjectivity is present but refuse to view it as a specific flaw of insider research. They also suggest that subjectivity can be managed: reflected upon and controlled.

Reflection is a central element of AR (Coghlan & Brannick, 2014; Mertler, 2016; Nogueste, 2008). The evaluation stage of the core cycle presented in Figure 3 consists of a reflection period that

consists of a critical reflective inquiry carried out by the researcher. It can refer to the content (what is being done), processes (how it is done), and premises (why it is done with attention paid to the underlying, non-conscious assumptions) of each of the steps (Coghlan & Brannick, 2014). The aims of such inquiry are learning and monitoring; as a result, reflection is significant for ensuring the quality of an AR.

Indeed, AR has its quality criteria discussed by Coghlan and Brannick (2014) in detail. They include the significance of the presented issues, the presence and quality of reflection, and the practical application of the outcomes. Moreover, a high-quality AR focuses on the engagement of participants (that is, on empowering them to contribute to the process) and on ensuring the plurality of the introduced perspectives. Thus, the quality criteria of AR are based on its specific features.

Intersubjectivity attempts to create an interchange of thoughts and feelings between individuals by sharing experiences, understandings, expectations, and knowledge on a topic of interest so that subjective viewpoints can be obtained. AR is in line with the principle of intersubjectivism, it is one of the methods appropriate for it (Cunliffe, 2011, p. 665). This fact can be supported by the attention of AR to reflection and various perspectives; also, the choice of insider research is relatively common for intersubjectivism (Cunliffe, Thorpe, Anderson, Stewart, & Gold, 2015). Moreover, the pragmatic approach of AR to knowledge and the decision to focus on the solution of a real-life organizational problem is directly aligned with intersubjectivism (Cunliffe, 2011; Cunliffe, Thorpe, Anderson, Stewart, & Gold, 2015). It is also noteworthy that AR's interest in context aligns with intersubjectivism (Cunliffe, 2011; Raelin, 2015). Thus, the chosen approach is aligned with the supported research philosophy.

Data Collection

The data collection was carried out in all the cycles of the research with several essential purposes in line with the AR cycle model (Coghlan & Brannick, 2014). Thus, to ensure that the cycles were

data-based, the participants were engaged in data collection activities during the constructing and planning phases. Furthermore, to evaluate the outcomes of an action, each cycle also involved data collection during the evaluation stage. The processes involved in the cycles are outlined in figure 2 above that consist of constructing, planning, action-taking, and evaluating stages.

Most of the methods used in the present study were qualitative, and the needs of the research explained this choice. In particular, the study was exploratory (explored the relationships between MA and TBL) and required in-depth insights on the topic. This information could only be provided by qualitative data (Eriksson & Kovalainen, 2015), which justified the chosen approach. The thesis employed a variety of methods for data collection, the choice of which was determined by the situational needs. Thus, given the AR format of the cooperation with the participants, interviews were viewed as the most appropriate method (Coghlan & Brannick, 2014; Eriksson & Kovalainen, 2015). However, one of the cycles involved testing a survey tool, which led to collecting data using the survey tool method (Hair, Celsi, Money, Samouel, & Page, 2015). All the survey tool questions were self-developed due to the absence of relevant tools in the existing literature and the need to tailor the materials to the project's requirements. Thus, the thesis specifics defined the data collection procedures, although relevant literature was reviewed to guide the process.

Trustworthiness in Qualitative Research

In all stages of data collection, analysis, and interpretation of results, the processes were completed carefully to ensure the high credibility of the raw data and dependability of the research findings. The integrity of the overall data collection process has a trickle-down effect on the quality of the results of a study (Shenton, 2004). Therefore, the research questions were designed to examine the TBL nature in the selected corporate case. The interpretation of the results of data analysis was compared with existing research and knowledge. To collect credible information from employees, they were first made aware of the meaning of the critical terms such as TBL and MA to make sure that they responded honestly to the best of their knowledge. The creation of rapport between the

researcher and the participants also enhanced the trustworthiness needed to minimize anxiety and fear, which can negatively impact the dependability of the whole process.

The specifics of qualitative sampling

Kılıçoğlu (2018) notes that qualitative sampling is not as popular and researched as quantitative research, its complexity makes it insufficiently understood among learners and researchers. The author indicates that while certain suggestions related to minimum sample sizes have been made, there exists little evidence to support the appropriateness of these claims. As a result, no direct guidelines can determine the exact number of participants for qualitative research (Fusch & Ness, 2015). The researcher needs to ensure data saturation principles are adhered to (Patton, 1990). However, the consideration of some key tenets allows for determining the relevant details of the sample of a qualitative study.

It is typical for qualitative studies to have relatively small samples for the following reasons. This type of design does not search for frequencies; instead, it considers the meaning, which can be reflected in the presence of codes and themes. Consequently, a single occurrence of the said theme in the gathered data is sufficient for it to be analyzed by a qualitative study (Fusch & Ness, 2015; Mason, 2010). Furthermore, Mason (2010) states that qualitative research is labor-intensive, making post-saturation data analysis rather wasteful. As a result, the sample size needs to be guided by saturation rather than any other considerations to enhance a high-quality research process.

Baker and Edwards (2012) and Mason (2010) state that saturation is defined by the study's aims, selection criteria, and groups of interest. The authors mention that the available resources and data collection methods may also be important (Baker & Edwards, 2012; Mason, 2010). These considerations were reviewed when the sample for the study was being determined to ensure that it could become informationally representative.

Tools and Methods - Interviewing

The issue of interest is diagnosed which is followed by action-planning to outline the process of data collection, action-taking involves obtaining data, it is then evaluated to obtain findings that lead to reflecting on how it relates to the context. Hence, in this research study interviews were the primary methods of data collection since they are suitable for Action Research studies. The articles by Cronin and Lowes (2016) and Nogeste (2008) are examples of AR using interviews (Cronin & Lowes, 2016; Nogeste, 2008). Interviews are appropriate in the epistemological and ontological stance which will be employed in this study as they introduce different perspectives and experiences (Cunliffe, Thorpe, Anderson, Stewart, & Gold, 2015). As a result, the use of interviews is well-aligned with the project's methods.

Interviews are arguably the most commonly used method of gaining qualitative data; Baker and Edwards (2012) and Saunders and Tosey (2015) suggest that it may be the best-established and most appropriate approach to doing so (Baker & Edwards, 2012; Saunders & Tosey, 2015). The present thesis employed semi-structured interviews as one of the methods of data collection. Semi-structured (or guided) interviews offer a compromise between structure and flexibility, providing participants with the opportunity to discuss the pre-outlined topics in the order and depth that they choose (Hair, Celsi, Money, Samouel, & Page, 2015). This approach to interviewing produces a systematic and comprehensive review of required topics (Eriksson & Kovalainen, 2015). On the other hand, interviews produce subjective information that may not be generalizable (Alshenqeeti, 2014; Bryman & Bell, 2015; Eriksson & Kovalainen, 2015; Hair, Celsi, Money, Samouel, & Page, 2015). However, the present study does not aim to produce generalizable results and focuses on insights and informational representation. Also, it recognizes the fact that objectivity is generally unlikely to be achieved and instead acknowledges and manages its subjectivity through AR-appropriate reflection (Brinkmann, 2007; Kemmis, McTaggart, & Nixon, 2013). Therefore, this issue is not of great importance for the research.

During the interviews I employed the tools that were developed for each cycle, they consisted of open-ended or multiple-choice questions about the topics reviewed by the study; the choices were

added to offer the participants some guidance and facilitate the process. The simple language was used to correspond to the informal tone of semi-structured interviews (Hair, Celsi, Money, Samouel, & Page, 2015). Trial interviews were launched to determine the tools' validity, which is their ability to provide insights into the chosen topics (Bryman & Bell, 2015; Hair, Celsi, Money, Samouel, & Page, 2015). Adjustments were made to ensure the absence of misunderstandings between the interviewer and interviewees, including the key term definitions. Trial interviews also suggested that the optimal duration of one interview should be between 30 to 45 minutes. The settings of the interviews varied, but most of them took place in the buildings of the Nigerian subdivision of the company (Nigeria-Lagos, Port Harcourt offices) and the company's headquarters (Houston, TX). A total of 18 trial interviews were conducted with employees and managers of the company in different settings

An important aspect of interviewing is power dynamics considerations. Power dynamics typically involve some form of inequality in the relationship between the researcher and the researched (Chen, 2010; Riley, Schouten, & Cahill, 2003). Among other data collection methods, this issue is present in interviews (Anyan, 2013). The form and level of inequality can vary depending on the characteristics of the researched and researcher. Still, the general mechanism is the same and consists of the players with greater power limiting or controlling the contributions of those with less power (Chen, 2010). The eventual outcome of power disbalance is the enforcement of the perspective of the dominant players.

It is generally assumed that the researcher is the more powerful player who is the one to ask questions and interpret the collected data (Anyan, 2013; Brinkmann, 2007). However, the analyses of Anyan (2013), Chen (2010), and Råheim et al. (2016) demonstrate that the power of the researcher can be diminished (Råheim, et al., 2016). For instance, the respondent has the power of deterrence in refusing to respond to questions, quitting participation, and distracting the researcher.

Furthermore, a researcher can choose to give up some of their power, for example, by enabling the participants to affect data recording and interpretation. Moreover, researchers are supposed to be empathetic and supportive, which helps participants gain the power to voice their opinion (Brinkmann, 2007; Karnieli-Miller, Strier, & Pessach, 2008). Still, significantly imbalanced power can affect the quality of the collected data because the latter can fail to reflect the player's perspective with less power who is typically the participant (Anyan, 2013). Thus, the consideration of power dynamics and their balancing is important for researchers.

Power relationships are fluid (changeable) and can be negotiated and adjusted by the researcher during the data collection procedures (Anyan, 2013; Chen, 2010; Karnieli-Miller, Strier, & Pessach, 2008). Anyan (2013) and Brinkmann (2007) suggest that when power is managed flexibly in response to the specific events of the data collection procedures, it is possible to achieve a healthy power balance between the researcher and the researched. Brinkmann (2007) also states that power dynamics are always present in a relationship; it is impossible to eliminate the researcher's power over the research. However, by considering this fact and the vulnerabilities and rights of the interviewees, it is possible to achieve an ethically appropriate solution. Such a solution would also be AR-appropriate due to participant empowerment (Coghlan & Brannick, 2014).

Some power relationships were found during the present research, and some steps to give up the researcher's power were made. For example, the power to interpret data was mediated by offering the interviewees the opportunity to take their notes and review the researcher's notes. Also, some participants initially viewed the researcher as a person in a position of power in their organization. However, a simple clarification of the current role of the researcher (as a student) assisted them in becoming more open with their ideas. The latter changes were associated with the managers initially being defensive of the status quo, apparently assuming that this position was the desired one. As more power was transferred to them by emphasizing their relationship with the researcher,

they became more likely to critique the status quo. This example seems to illustrate the importance of empowering participants (Kemmis, McTaggart, & Nixon, 2013; Raelin, 2015)

Finally, one should consider the limitation of power imbalance after data collection procedures. According to Riley et al. (2003), a typical monitoring mechanism such as power disbalance is a reflection, during which the causes and manifestations of imbalance are analyzed. However, the authors admit that reflection is inherently subjective and presupposes self-reflection at the expense of considering participants' perspectives. The authors suggest that viewing reflection as a version of the construction of past experiences is necessary to address the issue. By admitting the limitations of reflexive practice and viewing the result as a version of the described experience rather than the truth about it, a researcher can achieve self-aware reflection that highlights ambiguous elements rather than neglects them. Reflective remarks annotations also aid in ensuring fieldnotes are presented devoid of researcher's bias (Miles & Huberman, 1994). Thus, the literature on the power imbalance can inform a researcher and assist them in controlling the issue.

The sampling processes. Given the importance of saturation, the sampling process in qualitative research is not linear, and, therefore, the expected numbers for the present thesis were viewed as flexible (Baker & Edwards, 2012). A purposeful sampling approach was deemed appropriate for the research standpoint to gather the perspectives of managers and employees regarding the subject (Miles & Huberman, 1994; Patton, 1990). It had been intended to work with ten employees and fifteen managers, and these numbers were expected to achieve the required saturation during the preliminary cycle of action. The following ones involved contacting the same participants and typically employed fewer than their total number due to the achievement of saturation. The thesis focuses on the differences in the perspectives of the two groups (employees and managers), which explains their presence in the sample (Shepherd, 2015). The need to represent these groups was the primary criterion that guided sample size determination.

It is noteworthy that one of the cycles recruited new participants who had not been involved in this research before that moment. This cycle tested an educational program. Since the rest of the project included educating participants on TBL, MA, and RE, I deemed it necessary to involve new people. In other words, that cycle required the employees and managers who had not been provided with any data before the educational program to ensure that the changes in their understanding of TBL were attributable to the program and nothing else. The rest cycles involved the participants who had already been recruited during the first stages of the project.

The difference in the numbers of participants in the two groups has several explanations. First, the employees were recruited only from the Nigerian subdivision, but the manager sample included people from the Sub-Saharan subdivision (Nigeria) and the headquarters. I expected that the managers from different subdivisions would have different viewpoints, so they were provided with the chance to introduce their ideas. Moreover, managers were expected to have extensive knowledge of the discussed topics (MA and TBL) and the company. This belief was supported by the fact that in the company, managers are the employees who have at least seven years of experience with the organization, and they are more likely to be engaged in MAs, TBL-related activities, and decision-making. Therefore, the differences in the quotas for the two groups are justified.

The following inclusion criteria were used. All the participants were supposed to have at least seven years of experience working with the company to ensure they could be described as familiar with its culture and features. Only the employees of the Nigerian subdivision were recruited to ensure that the participants' knowledge would be suitable for the development of a culturally appropriate, customized solution. Most of them were also recruited from the Nigerian subdivision, but some were selected from the headquarters. The presence of the latter managers is supposed to facilitate the research and dissemination processes.

Moreover, only the headquarters managers who have been working with the Nigerian subdivision were involved. Consequently, they should be familiar with its inner workings but, at the same time, would be expected to introduce a different, outsider perspective, which is beneficial from the AR and intersubjective standpoints (Coghlan & Brannick, 2014; Cunliffe, Thorpe, Anderson, Stewart, & Gold, 2015). Thus, the inclusion criteria are defined by the needs of the study.

<i>Table 1</i> Criteria for Interviewee Inclusion	
Employee Category	Manager Category
At least seven years working with the company.	Most of the managers must be from the Nigerian sub-division.
Employees considered had only worked in the Nigerian Sub-division of the company.	Managers included but from the headquarters must have been working closely with the Nigerian subdivision.
Employees had familiarity with the Nigerian Sub-division's corporate culture and processes.	Included managers must have at least seven years of working experience in the company and the Nigerian sub-division.

The vulnerability of potential participants is an important ethical consideration for any study, in this study, there were no vulnerable participants (Lahman, 2017). The present research chooses to avoid recruiting vulnerable populations to protect them because there was no urgent need for involving them. Also, the potential participants were not discriminated against; the people who corresponded to the mentioned inclusion criteria had equal opportunities for participation within the quotas allocated to the two main groups.

The purposeful sampling strategy was deployed for the study. The intensity sampling is appropriate as the researcher had prior expert experience working in the oil and gas industry. The samples were selected from employees and managers to obtain highly relevant information about the subject under consideration (Patton, 1990; Suri, 2011). Intensity sampling is a process of obtaining

a sample for study from a population to allow the researcher to get highly exhaustive information since the participants are well informed about the phenomena (Patton, 1990). The potential number of participants was restricted to specific figures to ensure the representation of the two groups that the study is interested in finding (Hair, Celsi, Money, Samouel, & Page, 2015; Saunders & Tosey, 2015; Patton, 1990; Daniel, 2012). The investigator did not identify the participants to avoid recruitment bias. Other managers were asked to prepare a database of the potential recruits. A recruitment e-mail was sent to those who corresponded to the inclusion criteria. This technique is relatively commonly used for recruiting in qualitative research (Eriksson & Kovalainen, 2015). The participation was strictly voluntary; the potential participants who responded to the e-mail were provided with participant information sheets with extensive and detailed information on the study and offered the opportunity to ask any questions. No financial incentives were used. The initial interviews took place in October, November, and December 2017.

Tools and methods - Focus group

A focus group is a type of semi-structured interview that is designed for exploring a phenomenon through the introduction of multiple expert opinions on it (Alshenqeeti, 2014; Eriksson & Kovalainen, 2015; Hair, Celsi, Money, Samouel, & Page, 2015; Shepherd, 2015). The primary aim of using focus groups is to invite some experts to discuss and reflect on given perspectives regarding the key notions of the study and produce collective insights that will complement interview findings. This is a relatively typical technique for achieving triangulation and saturation (Fusch & Ness, 2015; Miles & Huberman, 1994). The focus group was, therefore, a way of improving the reliability of the research findings. The duration of focus groups can vary (Eriksson & Kovalainen, 2015). The study's focus groups sessions were administered within a range of about 60 minutes.

Focus group discussions are interactive and foster collaboration between participants to bring out various viewpoints and experiences (Eriksson & Kovalainen, 2015; Hair, Celsi, Money, Samouel, & Page, 2015), which makes them in line with AR and intersubjective perspective. Doubled with

multiple choices, the combination of the unstructured responses and the guided questions' selections resulted in a semi-structured interview model. Focus groups contain participants with the appropriate understanding of a research subject. As a result, they can verify some of the unclear responses received from larger samples. Focus groups are important sources of information-rich case studies since they help the researchers fully explore the subject and gain as many insights and understanding as possible (Patton, 1990).

Moreover, focus group discussions are an appropriate method for collecting data on the resolution of practical issues (Eriksson & Kovalainen, 2015). The collaborative nature of focus groups can be viewed as appropriate for an AR study (Herr & Anderson, 2014; Kemmis, McTaggart, & Nixon, 2013). Finally, Eriksson and Kovalainen (2015) report that focus groups view participants as experts who contribute to the research, making focus group discussion appropriate for employment in AR research (Kemmis, McTaggart, & Nixon, 2013; Raelin, 2015). Participants were assigned unique identifiers to assure confidentiality and ensure that they were at liberty to give feedback without feeling exposed; this is important to handle power dynamics and confidentiality.

The location of the focus group discussion was at the workplace of the Nigerian participants, which can be viewed as appropriate since workplace settings are a common choice due to them being natural for the participants (Eriksson & Kovalainen, 2015). As the principal investigator, I was the facilitator of the focus group discussion. The investigator's presence adds value to the study by observing the process to eliminate biases and articulate the verifiability and dependability of the data collected. This approach helps to ensure the research's goals (Eriksson & Kovalainen, 2015). The advice by Eriksson and Kovalainen (2015) and Hair et al. (2015) concerning successful facilitation was used by the investigator.

There are certain disadvantages to focus group discussions. In particular, their sample is usually small, and they provide subjective data, which reduces the generalizability of the results (Hair, Celsi, Money, Samouel, & Page, 2015). However, the introduction of several perspectives and

reflective approaches should mitigate this issue. Moreover, in the case of the present study, generalizability is not required: the focus group discussion is aimed at exploring the topic of TBL in the Nigerian subdivision of the company, which makes this drawback relatively irrelevant. Subjective data is required from the participants to discover insights about the use of TBL in the organization. In addition, the focus group does not aim to find universal solutions; it intends to produce information relevant to the Nigerian subdivision. All the subjective data collected was recorded as responses to additional questions, mainly to clarify certain information from the larger sample settings.

Sampling. The intensity sampling technique was used for the focus group by recruiting six participants for the interviews. The recruitment e-mail contained brief information on focus groups, and the participant information sheet provided the details. The participants were warned that the focus group discussion might be recorded with the help of audio devices, which is a common practice that significantly facilitates the analysis of the gathered data (Clifton & Gentle, 2015; Eriksson & Kovalainen, 2015). The participants were informed about the risks, benefits, and anonymity of participants. They were asked to keep the proceedings of the discussion confidential to address the possible ethical issues pertinent to this data collection method. Other ethical considerations are identical for the semi-structured individual interviews and focus group discussion.

When recruiting the focus group participants, I attempted to preserve the representation of the two major groups. A focus group discussion typically has between two and ten participants, excluding the facilitator (Eriksson & Kovalainen, 2015); sometimes, the number can be increased to twelve (Fusch & Ness, 2015; Hair, Celsi, Money, Samouel, & Page, 2015). However, a greater number of participants implies that the latter are less likely to receive enough attention from the facilitator (Eriksson & Kovalainen, 2015); also, greater numbers of people may result in greater time concerns. As a result, the specifics of the data collection method and the groups of interest,

and the inclusion criteria determined the sample size used for the discussion. The table below shows the participants of the focus group for this study.

<i>Table 2</i> The Focus Group		
Participant Code	Status	Length of Interview*
001	Manager, Nigerian Sub-division	60 mins
002	Employee	60 mins
003	Manager, Nigerian Sub-division	60 mins
004	Employee	60 mins
005	Manager, Nigerian Sub-division	60 mins
006	Manager, Nigerian Sub-division	60 mins
*Open and frank discussion with all participants together.		

Data Analysis

Data analysis was carried out immediately following each instance of data collection after establishing that data saturation had been reached when new participants could not provide new information on the topic (Fusch & Ness, 2015; Mason, 2010). The data were cleaned and checked to prepare for analysis, after which, depending on their type, they were subjected to relevant tools and methods of analysis (Creswell & Creswell, 2017; Hair, Celsi, Money, Samouel, & Page, 2015). Throughout the cycles, the project involved applying these tools and methods, with planning, acting, and evaluation stages being analysis dependent. Indeed, evaluating can be considered the primary data analysis phase since it analyses the whole cycle (Coghlan & Brannick, 2014). The specific procedures involved in this process are described below.

Tools and Methods

The choice of the data analysis methods and tools was guided purely by the specifics of the collected data and the project's needs. The inductive analysis approach was apparent from the

explorative nature of the research. This approach allows the various patterns, themes, and categories to emerge from the data collected rather than imposed (Patton, 1990). As a qualitative project, the thesis predominantly focused on the themes that emerged from the collected data (Braun & Clarke, 2016; Eriksson & Kovalainen, 2015; Hair, Celsi, Money, Samouel, & Page, 2015). The specific elements of the analysis included the stage of getting familiar with the data, constructing themes and patterns-based frequency of similar responses, and preparing the evaluation report (usually content and narration analysis) (Clarke & Braun, 2014; Vaismoradi, Jones, Turunen, & Snelgrove, 2016). Themes will be described as the broader patterns based on patterns or similarities of responses and constructed from them (Ando, Cousins, & Young, 2014; Clarke & Braun, 2014).

This approach can be used within any research design that involves qualitative data, is not limited by specific topics, and is not directly concerned with any theoretical or philosophical frameworks (Clarke & Braun, 2014). Among other things, it can be applied to interview data, which makes it suitable for focus group discussions (Eriksson & Kovalainen, 2015; Hair, Celsi, Money, Samouel, & Page, 2015). The themes were used to describe the phenomena that were being studied during each cycle. Data analysis for the collected qualitative data involved frequency tabulations and computations of the responses. Where multiple choices were involved, percentages of the selections were computed for each question. Where interviews required explanations, notes were taken to access additional insights about TBL in the company.

Furthermore, some quantitative analysis was also introduced; specifically, the frequency of particular responses was determined through simple descriptive statistical analysis (Hair, Celsi, Money, Samouel, & Page, 2015). That was done to determine the prevalence of specific issues or views, which were then introduced in the report. MS Excel tool was utilized to create tables and graphs and check the statistical calculations. Other than that, the researcher performed all the analysis manually and the results are presented in the paper.

The Applicability of Action Research to the Settings

The use of AR for the present study is justified. The study aims to improve the practice of TBL management through MA in the workplace of the participants. Therefore, it is a practice-changing inquiry that engages the participants in bettering their working environment, which constitutes AR (Coghlan & Brannick, 2014). Also, as was mentioned, the study's theoretical framework supports AR (Cunliffe, 2011). Moreover, reflection, which is important for AR, is going to be instrumental in ensuring the internal validity of the results: that is, it will help to determine the trustworthiness of the data gathered (Coghlan & Brannick, 2014; Herr & Anderson, 2014). In summary, the goals and processes planned for the research align with and can be facilitated by AR.

Moreover, the settings serve as the workplace for most of the participants and myself as the principal investigator. This factor results in the choice of the insider AR strategy along with its negative and positive features. The disadvantages of insider research admittedly include "insider bias" or subjectivity (Coghlan & Brannick, 2014; Kemmis, McTaggart, & Nixon, 2013). The methodology of the study considers this issue. In particular, I was provided with time off duty to limit the problem.

Furthermore, the research focuses on incorporating multiple perspectives, which should help introduce various viewpoints and encourage the investigator to reflect upon personal ideas and subjectivity. The reflection incorporated into AR is also a key method of managing subjectivity (Kemmis, McTaggart, & Nixon, 2013). The study's major weakness is controlled, among other things, with the help of AR-appropriate reflection, which demonstrates its usefulness for the research.

On the other hand, insider research has multiple benefits (Kemmis, McTaggart, & Nixon, 2013). The insider knowledge, which was mentioned as the major advantage of insider AR, helps devise a company solution; as stated, this factor enables the participants to make a difference and improve their practice. The recruitment procedures and establishment of rapport between the participants

and the investigator are facilitated by the fact that they are employees of the same organization. Since the study does not intend to employ financial incentives, this feature may be very important for the success of the recruitment and research.

It may also be helpful to employ the mentioned quality criteria such as trustworthiness to improve the potential quality of the study. As demonstrated, the considered issue is significant for the settings, and the study will employ reflection for multiple purposes. The introduction of various perspectives will occur due to the engagement of the participants from the Nigerian subdivision and headquarters of the settings company. Thus, the study corresponds to the criteria described by Coghlan and Brannick (2014) for AR. The employment of these AR criteria for evaluation is another benefit of using AR as the research framework of the study.

Research Process Summary

The current section reviews the key stages of the described AR cycles, focusing on the four core processes and the continuous reflection and literature review that accompanied them. In addition, it will present the obtained findings, their interpretation, and reflection on them.

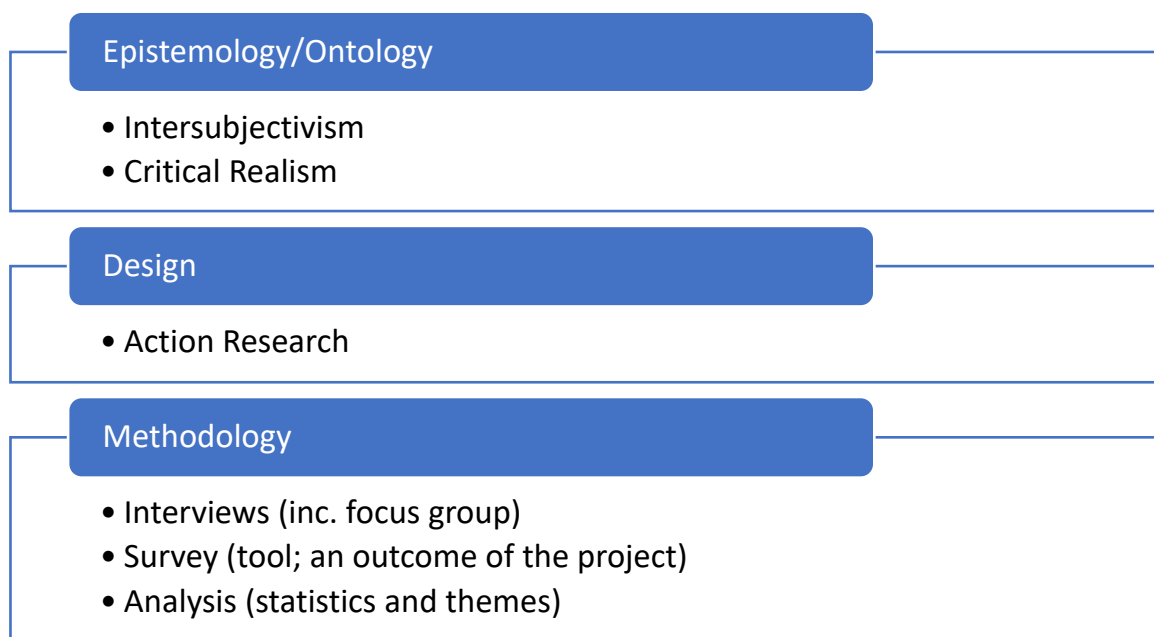





Figure 4. Research summary

The present study is an insider AR that employs interviews for data collection and descriptive statistics and theme development for their analysis while using intersubjectivism to determine the philosophical stance of the project (see Figure 4). The methodology, methods, and ontological/epistemological stance align with each other due to their focus on practice, context, and interrelationships between people, as well as the introduction of different perspectives to produce actionable knowledge (Cunliffe, 2011; Eriksson & Kovalainen, 2015; Kemmis, McTaggart, & Nixon, 2013).

The study consists of exploratory AR cycles (Nogeste, 2008). Each of them involved all the required elements of an AR cycle (Coghlan & Brannick, 2014). Because of the continuous reframing of the work, the thesis included four cycles of actions and a preliminary cycle. The preliminary cycle was dedicated to determining the issues that appear to be present in the company. It involved gathering crucial information about TBL, MA, and RE in the company with the help of interviews and focus group discussions. Furthermore, the first cycle incorporated collecting additional responses from six participants to clarify some discovered information. The results of the two rounds of interviews were used to determine future action. The 4 cycles to be employed for this research study are highlighted in the table below:

Cycles		
Cycle 1	Research question	Methods
Designing & implementing TBL awareness intervention	Does raising TBL awareness through the development of an educational intervention improve the quality of findings for the research study?	Surveys & Interviews
		
Cycle 2		
Assessing TBL and RE Awareness	Are there potential issues in the communication between managers and employees as it relates to TBL awareness and RE in the company?	Interviews & Questionnaire

		
Cycle 3		
Developing TBL Guidelines	Do the developed TBL guidelines help managers use leadership/managerial action to resolve TBL dilemmas in the organization?	Expert opinion interviews
		
Cycle 4		
CSR, Barriers to It, and the Role of RE	Do organizations have any responsibility for CSR and what barriers do they face as well in its implementation as the role of RE on CSR in organizations?	Interviews Data Analysis

With the help of all these findings, the issues that were present in the company were determined, and the desired change efforts were designed. The first cycle included designing and implementing a TBL awareness intervention among the participants. The second cycle of action was concerned with developing an instrument for determining the TBL awareness of the company's employees. The third cycle consisted of creating guidelines on leading the company through TBL dilemmas. The final cycle involved investigating its CSR and barriers and incorporating TBL-led problem-solving into a company's specific issue. Each of the cycles involved the four phases of AR, which will now be discussed in detail.

Constructing is a preliminary step in AR cycles that aims to develop a theme addressed by the AR (Coghlan & Brannick, 2014). For the present study, this stage involved framing and reframing the research problem, leading the company through the TBL dilemma. The process required diagnosing issues experienced by the company and reviewing the literature and data from the participants. Overall, the research problem of the study did not change much. Still, its reframing resulted in increased attention to the notion of dilemma and the introduction of the RE and decision-making and crisis management as additional topics of interest. Also, the reframing allowed explaining some of the conclusions of the first cycle of action, choosing the actions for

the following cycles, and carrying them out accordingly. After I formulated the research questions, the core of the studied problem was not significantly altered.

The planning stage predominantly focused on analyzing the project's needs, which is a common approach to this element of the AR cycle (Coghlan & Brannick, 2014). The result consisted of the methodology, which was only slightly modified for each of the cycles. For instance, most of the cycles used interviews as their primary data collection methods; however, the second one had to employ a survey tool because this approach was chosen as the solution to the company's issue. Additionally, the methodology changed through reflection to correspond to the needs of the investigation and its resources. For example, the approach of AR was used instead of the initially planned critical action learning due to the difficulties in assembling a learning set. The plans were also slightly changed during the acting and data analysis stages, described below. The initial plan can be seen in Table 3.

Reflection	Acting	Data Collection: Interviews, Focus Groups	Literature Review
		Data Analysis: Themes	

The primary aim of the planning stage was to ensure the study's ability to generate the actionable type of knowledge that would apply to the study's settings. It incorporated the development of the tools that would provide the data to respond to the research questions. The choice of interviews and focus groups for data collection can be explained by their ability to produce insights into phenomena and their applicability to AR (Eriksson & Kovalainen, 2015; Hair, Celsi, Money, Samouel, & Page, 2015; Kemmis, McTaggart, & Nixon, 2013). These data collection methods align with the project's ontological and epistemological stances (Cunliffe, Thorpe, Anderson, Stewart, & Gold, 2015). Thematic analysis was chosen for the study due to its ability to work with qualitative data as it involves the identification of repetitive patterns in the collected data (Vaismoradi, Jones,

Turunen, & Snelgrove, 2016). Additionally, the descriptive statistics approach summarizes some of the qualitative data and analyses the survey results. The method can perform the mentioned tasks, so it was chosen (O'Dwyer & Bernauer, 2014).

For the present study, the research questions required gaining actionable knowledge for the company. As a result, the recruitment of participants, data collection procedures, and data analysis were carried out to gain more insights into the subject matter concerning the company. As planned, I determined its sample following data saturation, which is the appropriate approach to data collection in qualitative research (Baker & Edwards, 2012; Fusch & Ness, 2015; Mason, 2010). For the preliminary cycle of action, data saturation was achieved with the planned number of people (fifteen managers and ten employees), even though three extra people were also interviewed to ensure that no new themes emerged.

Only six people could participate in the focus group discussion, but this number is considered appropriate for this data collection type (Eriksson & Kovalainen, 2015; Fusch & Ness, 2015; Hair, Celsi, Money, Samouel, & Page, 2015). Smaller groups are believed to be easier to manage, which implies that the results are more likely to represent all the group members since they received more attention from the facilitator (Eriksson & Kovalainen, 2015). The focus group included two employees and four managers since the study employed more managers. Since the participants were at different levels of seniority, the issue of possible fear of expression was dealt with by the introduction of writing materials. Every respondent was required to state whether they were employees or managers without saying confidential information. Four interviewees responded to the request to participate in an additional interview on Nigerian culture and its potential impact on TBL and RE. The procedures for recruitment and data collection were carried out following the plan.

The different elements of the cycles involved different numbers of participants. For the educational intervention from the first cycle, eight people provided additional information meant to determine preferable methods, and eight people participated in the test intervention, offering

feedback on it. Five people helped define the action for the second cycle; seven people were also involved in piloting it, and eight provided feedback on it. For the third cycle, seven participants offered insights on introducing guidelines, and eight people assessed them and provided relevant feedback. For the final cycle, twelve managers were engaged in the data collection and problem-solving processes. Each time, the goal was to achieve saturation, and this criterion determined the sample size. The exception is the survey tool testing, where three of them were not available, so only seven responses were acquired. Given that the cycle involved trialing the survey tool, the number, although small, is appropriate (Creswell & Creswell, 2017). In general, the availability of the participants and data saturation were the primary determinants of the samples of different cycles.

Cycle	Number of Participants	Processes Involved	Further Action
First Cycle	8 (Both Employees and Managers)	Educational Intervention	Feedback to the researcher.
	8 (Both Employees and Managers)	Test Intervention	Feedback to the researcher.
	5 (Both Employees and Managers)	Assisted in the creation of actions for the second cycle.	None.
Second Cycle	7 (Both Employees and Managers)	Assisted in piloting the second cycle.	None

	8 (Both Employees and Managers)	Returned feedback about the second cycle.	None
Third Cycle	7 Employees	They shared their insights on the need for the introduction of TBL guidelines in the company.	None
	8 (Both Employees and Managers)	Returned feedback to the researcher concerning the third cycle.	None
Final Cycle	12 Managers	They aided in data collection.	They shared feedback and insights about the problem-solving environment in the company.

The sample included managers and employees. On average, the managers were experienced: they had 17 years of experience (between 8 and 27), and employees had an average of 10 years of experience (between 9 and 12). However, all the participants had been in a position that involved some leadership activities. Apart from that, most of them (15 managers and nine employees) have been engaged in TBL or RE-related activities. Moreover, 14 managers and eight employees were involved in TBL and RE activities (88% of the participants).

In summary, all managers had some experience in TBL and RE, and only one employee lacked it while still having some leadership experience. Also, all the participants have been working with the company for at least eight years. Therefore, the participants were equipped with the relevant knowledge, experience, and expertise to participate in the study.

On the other hand, a few limitations that the interviewees pointed out should be noted. First, not all the participants reported being sufficiently familiar with the company's TBL; some of them stated that the TBL was not adequately defined, which limited their ability to comprehend it. One participant also suggested that the participants may offer different and even conflicting interpretations of the system because of this issue, which can be illustrated through the present investigation.

Data collection procedures included interviews and group discussions for the preliminary cycle, interviews for the first, third, and fourth cycles, and the piloted survey for the second one. The qualitative data from the interviews and focus group discussions were analyzed, as planned, for descriptive statistics and themes (Clarke & Braun, 2014; Eriksson & Kovalainen, 2015; Vaismoradi, Jones, Turunen, & Snelgrove, 2016). The method of descriptive statistics presents data in a way that improves its understanding (Hair, Celsi, Money, Samouel, & Page, 2015), and this approach can be applied to qualitative data with the same aim, especially in business studies (Ott, Sinkovics, & Hoque, 2018). The decision to use descriptive statistics was made after the data was collected because the specifics of certain responses allow presenting them with the help of descriptive statistics very effectively. Additionally, it was helpful when working with the survey (O'Dwyer & Bernauer, 2014). This change illustrates the process of reframing the research, and it is reflected in Table 5 which presents the structure of the eventual action stage.

<i>Table 5</i>			
Eventual Action (Summary for All Cycles)			
Reflection	Acting	Data Collection: Interviews, Focus Groups	Literature Review
		Data Analysis: Development of Themes, Descriptive Statistics	

As can be seen from the tables, reflection and the literature review were viewed as a continuous process. Eventually, it overlapped with all the stages mentioned above (see Table 6), and the evidence of this overlapping can be found in the reframing of the research problem (reflection on

content and its premises) and review of the methodology (reflection on processes and their premises).

<i>Table 6</i> AR cycles summary				
Preliminary Cycle				
First Cycle				
Reflection (observation, monitoring, learning) (on content, process, premises)	Constructing	Problem Framing/Reframing		Literature Review
	Planning	Methodology Development		
	Acting	Data Collection: Interviews		
		Data Analysis: Development of Themes, Descriptive Statistics		
	Evaluation	Results Evaluation, Reflection and sense-making on Cycle		
Second Cycle				
Reflection	Constructing	Problem Framing/Reframing		Literature Review
	Planning	Methodology Development		
	Acting	Data Collection: Interviews, Survey		
		Data Analysis: Development of Themes		
	Evaluation	Results Evaluation, Reflection and sense-making on Cycle		
Third Cycle				
Reflection	Constructing	Problem Framing/Reframing		Literature Review
	Planning	Methodology Development		
	Acting	Data Collection: Interviews		
		Data Analysis: Development of Themes, Descriptive Statistics		
	Evaluation	Results Evaluation, Reflection and sense-making on Cycle		
Final Cycle				

Reflection	Constructing	Problem Framing/Reframing	Literature Review
	Planning	Methodology Development	
	Acting	Data Collection: Interviews	
		Data Analysis: Development of Themes, Descriptive Statistics	
	Evaluation	Results Evaluation, Reflection and sense-making on Cycle	

Power dynamics considerations were a major topic throughout the acting stage due to their potential to silence participants' opinions which would be considered a significant issue for an AR and might diminish its quality (Chen, 2010). The fact that interviews are prone to this issue, which is reported by modern literature (Anyan, 2013), was experienced by the researcher during the investigation. Some participants recognized the interviewer as a manager with power, thus limiting their readiness to speak their minds. In five cases, participants demonstrated initial defensiveness of the status quo, which they abandoned during their interviews. These changes might indicate the negative consequences of power imbalance. The participants assumed that the defense of the status quo was the position that the researcher would prefer to see.

As a result of the observations and due to the advice provided by the literature on the topic (Anyan, 2013; Chen, 2010; Karnieli-Miller, Strier, & Pessach, 2008), as well as AR-related considerations, which promote participant empowerment and giving up some of the researcher's power (Coghlan & Brannick, 2014). When working with the five interviewees mentioned above, I clarified the roles of a researcher and a manager, insisting that the researcher's role was central in the described situation. The researcher avoided letting any prior personal knowledge and perceptions about the company contribute to how they oversaw the whole process of data collection, analysis, and interpretation. This clarification helped the participants to offer their opinions, which eventually turned out to be removed from the initial status quo-defending stance. The fact that a simple clarification resulted in some notable changes suggests that without it, the participants would be providing the opinions they did not share, reducing the effectiveness of the interviews.

In general, the interviews were carried out in a relatively neutral fashion, with both positive and negative questions included. The facilitator avoided indicating that certain responses would be considered more “correct” than other ones. Similarly, while using some prompting questions, the investigator worked to avoid pressuring participants into responding. The process required continuous reflection and notable control.

Apart from that, the power to interpret the data was transferred to the participants as much as possible. To this end, the researcher used additional questions to ensure the lack of misunderstandings and asked the participants to check the notes made during the interviews and focus group discussion on confirming their representation of the participants’ responses. This process is the preliminary thematic analysis that includes member checking and getting feedback from the participants to understand the insights gathered (Miles & Huberman, 1994). The latter two safeguards are critical since the researcher's power to interpret the data can potentially deprive the participants of the opportunity to voice their opinion (Anyan, 2013; Brinkmann, 2007). Thus, to ensure that the study collects and analyses the participants' views, I used member checking, preliminary thematic analysis, and reflection as safeguards.

I evaluated the results for each cycle to determine the outcomes, effectiveness, and methods in contributing to the research questions (Coghlan & Brannick, 2014). It can be suggested that each of the cycles achieved its aims: the preliminary one provided the necessary information for the rest of the research; the first one developed a successful educational intervention; the second one prepared a suitable tool for TBL and RE awareness evaluation, and the third one offered a workable guideline on the topic. The final cycle provided the information of interest and involved some problem-solving, with actionable suggestions.

Reframing Research

The process of study development is complex and can involve its re-framing, especially in AR (Sankaran & Dick, 2015). Indeed, as highlighted by Coghlan and Brannick (2014) and Nogeste (2008), AR involves active examination and critical reframing of the inquiry throughout the

process, especially during the first and the last stages. Apart from that, the additional cycle of reflection can result in reframing (Coghlan & Brannick, 2014). As a result, it is acknowledged that the thesis may be reframed during the collaborative review of the problem to reduce subjectivity and achieve the desired outcome of personal and organizational learning.

The study, to predict the potential challenges and avoid them, initially focused on the difficulties and issues related to the chosen methods, which resulted in a rather negative perception of them. However, a review of the methodology suggests that it is significant to consider the advantages of the study and focus on making it strong rather than not weak. The issues are still discussed, but the methodology is not viewed as a challenge, which can be regarded as an example of personal learning.

The view of insider action research can exemplify this change of perspective. Initially, the study focused on the multiple ways to manage possible subjectivity, which is essential and noteworthy. However, the study failed to highlight the positive features of insider research like insider knowledge, opportunities for personal and professional development, and the facilitation of the implementation procedures (Kemmis, McTaggart, & Nixon, 2013). This problem was rectified, and the methodology of the study is viewed as an asset rather than a problem, which makes its usage simpler.

Following this topic, it can also be mentioned that an appropriate perspective on insider knowledge and "bias" was not adopted by the researcher immediately. Even as the benefits of insider knowledge were acknowledged, the topic of insider "bias" was still misunderstood because it was viewed as a specific feature and limitation of the chosen methodology. Kemmis et al. (2013) demonstrated that it might be more appropriate to frame the insider "bias" as subjectivity. Regarding the intersubjective assumptions about epistemology, this is inherent in any form of investigation since researchers are bound to have their presumptions and perspectives. Indeed, intersubjectivism postulates that humans cannot achieve subjectivity-free knowledge about reality (Cunliffe, 2011). However, epoche, which is the suspension of judgment where one refrains from

jumping to any conclusion, and reflection can serve as a method of controlling the potentially detrimental outcomes of subjectivity, improving the quality of a study (Kemmis, McTaggart, & Nixon, 2013). I had to focus on the available information to make an informed conclusion after thinking critically about the participants' viewpoints.

Furthermore, it should be noted that the whole structure of the thesis, which eventually included four cycles of research (including the preliminary one), resulted from reframing. While the cycles of action had been planned, certain changes to them were made as well. The results of the initial cycle allowed the researcher to identify the specific issues that required addressing, and each subsequent cycle focused on one of them. One cycle was also dedicated to the final aim of the thesis, that is, the creation of the TBL dilemma management guidelines, and one more cycle focused on CSR and the application of the accumulated data. However, it is noteworthy that the research sub-questions evolved throughout the research development according to the learning emanating from the reflection on the collected data. Thus, I initially planned to prepare a guideline that would lead the company through TBL dilemmas. Still, as more issues with its TBL and RE were discovered, the thesis started focusing on them and their solutions without much attention paid to any guidelines. However, as more data were accumulated, I determined that a guideline could be created, and a separate cycle of action was dedicated to this task. Thus, the aims and anticipated outcomes of the research kept shifting in response to the reframing.

Other instances of reframing were also observed; for example, the assumptions about epistemology have been expanded and better integrated into the paper. The participants were also contributing to the process. In a review of specific TBL initiatives, many of the participants protected the status quo. As the experiments with power dynamics demonstrated, some of them appeared to believe that they were expected to support the status quo rather than critique it but chose the latter option upon feeling empowered. Apart from showing the significance of managing the power dynamics between the researcher and the participants, the process helped to reconsider the study's key terms, interrelationships, and significance for the organization. The participants

who were initially reluctant to consider the need to unlearn some of the organization's current statements are now adopting a more critical perspective, which is bound to benefit the research. Thus, the process of reframing the research is central to this thesis.

Limitations

The limitations of the present thesis stem from the limitations of its methodology. As was mentioned, the insider perspective is bound to be subjective. The present thesis attempts to control it (by providing me with time off duty and introducing multiple perspectives) but still must list it as a possible limitation (Kemmis, McTaggart, & Nixon, 2013). This issue is connected to the potential outcomes of the power imbalance between the researcher and the researched. During the data collection procedures, the problem has been managed by preventing the dominant players from enforcing their perspective and limiting the contribution of others (Anyan, 2013). For instance, pooling employees and managers in a focus setting would result in power challenges that would otherwise limit the employees' freedom. However, after the data collection, the effect of the researcher's perspectives becomes especially apparent since the analysis is performed by the researcher alone. The data analysis is linked with the research topic and problems to boost the relevance of the analysis and interpretation of data to address this challenge (Miles & Huberman, 1994). The AR-promoted reflective practice is to be employed to limit the ability of the researcher to enforce their view. Still, it is not infallible, which is why researcher subjectivity is undoubtedly a limitation of the thesis (Riley, Schouten, & Cahill, 2003).

The chosen methodology (which is primarily qualitative) and the sampling approach tend to produce non-generalizable and subjective results, which can also be viewed as a limitation (Bryman & Bell, 2015; Eriksson & Kovalainen, 2015; Hair, Celsi, Money, Samouel, & Page, 2015). However, subjectivity is inherent in any research, and AR has the tool for its management: reflection (Kemmis, McTaggart, & Nixon, 2013). Also, the study does not aim for generalization. It needs to discover the personal perspectives and experiences of the participants to develop insights on the studied topic per insider AR goals. The only quantitative tool is also directly aimed at gathering

subjective perspectives. Thus, the mentioned limitation, while it should be acknowledged, does not make the methodology unjustifiable.

Finally, it should be mentioned that the study uses a small sample. Qualitative research is justifiable if the data saturation process is adhered to, as demonstrated by the use of intensity sampling and focus groups (Baker & Edwards, 2012). For the quantitative survey, it is justified by the fact that it is a pilot test of the tool, which is an action that typically uses small samples (Creswell & Creswell, 2017). The limitation still needs to be taken into account when reporting the results. In summary, the limitations of the thesis are justified and controlled, reducing their negative impact on the findings.

Ethical Issues

The ethical issues pertinent to the study and its methodology are considered to limit the risks for the participants. The primary data gathered by the researcher were notes, audio-recording, and the transcripts of the recordings are stored for five years in safe custody, all identifying information were coded by myself to avoid chances of identifying the participants. The participation risks of the study were nearly non-existent; the only issues that the participants may have experienced were the possibility of discomfort related to the specifics of the questions asked and concerns about the likelihood of damaging working relationships because of participating. However, the questions were not aimed at personal or confidential information, and the participation was anonymous unless a participant documented the demand to be identified in the report. The benefits of participating included professional development and the contribution to the company's development (particularly the Nigerian subdivision). Thus, the benefits appear to have outweighed the risks.

Furthermore, the study ensured voluntary and informed participation with the help of a participant information sheet. The anonymity of the participants will remain preserved due to the careful handling of the participants' information and the collected data (including the audio recordings).

The voluntary and anonymous participation mitigates the minimal risks experienced by the participants. Also, voluntary participation allowed the participants to balance out the researcher's power (Anyan, 2013; Chen, 2010). The IRB of the researcher's institution has approved the chosen methods. All the pertinent ethical considerations have been reviewed.

Conclusion

Chapter 3 explores the research design and methodologies used in the thesis to collect and analyze data. The thesis is based on a philosophical stance made up of critical realism and intersubjectivism to allow both individual reviews of each categorical aspect under research and enhance the comparative analysis of the variables. Attention is directed towards saturation throughout the action cycles, empowering participants through trustworthiness, confidentiality, and management of power dynamics. The process of data collection involved sampling, interviews, and the use of focus groups. The data analysis process entailed cleaning and grouping of information gathered to facilitate inductive conclusions from the process.

The presented research design is well-aligned and can accommodate the above-described methods appropriately. Indeed, intersubjectivism is appropriately in line with AR and qualitative methods, and AR favors qualitative approaches, especially interviews that empower the participants (Cunliffe, 2011; Kemmis, McTaggart, & Nixon, 2013). The chosen design and methods have their limitations, but the main one among them (subjectivity) is managed with the help of AR-specific reflection (Coghlan & Brannick, 2014; Kemmis, McTaggart, & Nixon, 2013). Similarly, AR's focus on participant empowerment and the power dynamics considerations assists in keeping the research ethical (Chen, 2010; Riley, Schouten, & Cahill, 2003). Therefore, the presented methods are not just aligned; they contain safeguards that assist the project in being methodologically sound and ethical.

Chapter 4: The Story of Cycles of Action, Reflection, and Sense-Making

Introduction

This chapter introduces the aspect of cycles of actions, explains the processes involved in gathering feedback from the target participants, assessing the implementation and sense-making of how MA and RE can impact TBL in the company to enhance the process of developing TBL guidelines. The chapter explores the four cycles that were employed to ensure solutions were obtained per the guidance of the research questions. These cycles explain how they are constructed, planned, actions are taken, and conclude the process at the evaluation, reflection, and sense-making of each phase. This exhaustive approach investigates the intricate details of every action in the cycles to reveal all the processes involved, the justifications for those actions, and the outcomes derived from the procedures. By doing so, the chapter allows the procedural collation of information gathered through the cycles to help in creating a candid foundation through the four cycles involved. Moreover, the chapter emphasizes the importance of the executed research and how it can be applied in knowledge and practice. Under this perspective, three items are explored namely the theoretical perspective of the thesis, the relationship between TBL, MA, and RE, and future research and actionable knowledge regarding the topic.

First Cycle: Developing an Educational Intervention

Constructing

The preliminary cycle was crucial for the construction of the subsequent cycles. It involved gathering some key data about the company, its corporate culture, and the participants' understanding of and attitudes toward TBL. The data collection involved interviews, and the information was analyzed for frequent responses. The results from the study showed that many employees appeared to be unfamiliar with TBL or the company's version of TBL, finding it difficult to assess it. Thus, I determined that educational interventions were required to resolve the issue, and the first cycle was constructed around this solution.

Planning

The planning stage involved accumulating the information about educational interventions and determining the tools required for the described cycle. The literature supports the idea of using educational intervention to improve TBL adoption. TBL studies demonstrate that employee engagement is crucial for successful TBL use, and the primary approach to ensuring it is making sure that employees have a certain level of TBL awareness (Bayle-Cordier, Mirvis, & Moingeon, 2015; Bhattacharya, 2016; Fry & Nisiewicz, 2013; Quinn & Baltes, 2007). TBL-related education has been supported as one of the MAs that can assist in successful TBL use (Bhattacharya, 2016; Quinn & Baltes, 2007). Therefore, the proposed solution is supported by company-specific data and research on the topic. It involves using the relationships between MA and TBL to resolve a TBL issue. Also, it is in line with the thesis's aim of using MA to resolve TBL dilemmas because it empowers employees and managers with additional knowledge on TBL that can successfully handle TBL-related challenges.

The data about the preferred educational intervention were collected to determine the best tools to be used for the project. Furthermore, the data were used to develop the key materials required for the educational intervention and those needed for assessing its outcomes. Indeed, the evaluation stage was planned, and the rest of the cycle's activities, and it was aligned with the developed educational program. Thus, the planning stage determined and operationalized the essential methods to be used, and it was carried out together with the constructing and acting stages, as will be demonstrated below.

Acting

For this part of the cycle, I decided to recruit new participants who had not participated in the initial one and focus groups interviews as TBL was discussed considerably. As a result, the participants gained some knowledge of the topic that did not come from the educational intervention.

The first tool was developed to gather information about the participants' preferences concerning education. The results demonstrated that certain forms of education were preferred and favoured by the participants. First, the participants suggested that discussions, lectures, and web page-based learning would be the most informative approaches to disseminating information as shown in Figure 5. Furthermore, they commented on the benefits of these approaches, suggesting that lectures had the advantages of structure, discussions had the benefits of interaction and communication (including the possibility of clarification), and webpages were easy to access. Other options included individual communication with the manager, which were commended for the possibility of customization and personalization of the message, and posters, which had the benefit of visibility.

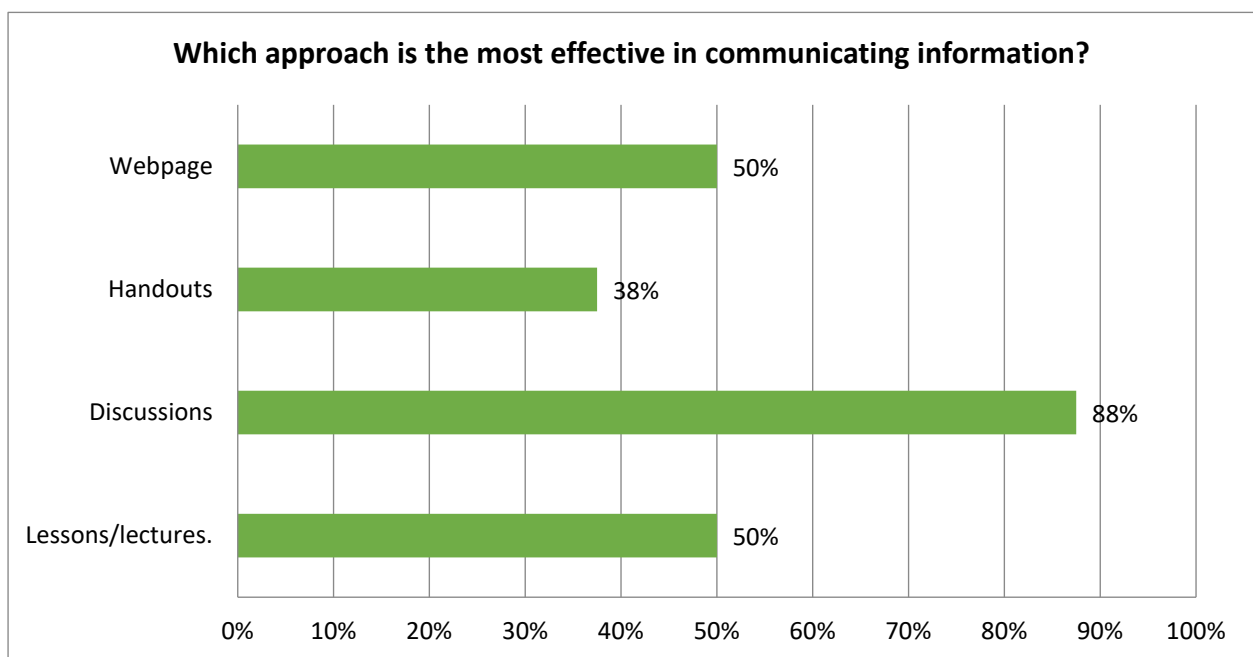


Figure 5. The preference for different methods of information communication.

The participants also discussed the negative aspects of the mentioned approaches. For lectures, the lack of customization opportunities and interaction were cited, and for discussions, problems like power dynamics, bias, and not following through due to structural issues were mentioned. Handouts and posters were described as providing only limited information, and the infeasibility

of individual communication was noted along with its lack of structure. The webpage was described as having limited visibility and information.

Given that all the methods had their limitations, the participants unanimously suggested that a combination of methods would be suitable. They further implied that the combination of lectures and discussion would work the best. In addition, all of them chose either discussion (three people) or lecture (five people) as their preferred method. Finally, most of the participants noted that educational efforts should include both managers and employees and not differ between the two groups and recommended assessing the level of TBL awareness regularly. All of them were in favor of strategic assessments (conducted when required, for example, during orientation), but four of them also recommend regular assessments in addition to strategical ones.

The findings suggested that the chosen group would be more likely to positively respond to an effort that included lectures and discussions. This approach is not uncommon in education; it is rather routine to combine lectures with other activities, including roundtable discussions (Barkley & Major, 2018; Fujii, 2016; Harrington, Zakrajsek, & Bowen, 2017). It is also noteworthy that the participant's view of the strengths and weaknesses of the methods appears to be complementary. They noted that the lecture lacks communication and the possibility of clarification. At the same time, the discussion offers this opportunity, and the problems they saw in the discussion seem to be prevented by implementing a structured intervention that would restrict power dynamics from harming the process. Thus, I determined that a combination of the two methods would be employed.

The intervention development involved getting acquainted with the materials that are commonly required for educational efforts. The article by Fujii (2016) was beneficial since it provided a straightforward framework for developing lessons. However, in general, there is no shortage of literature on lesson development, including those focused on lectures and those meant for lectures

and discussions. The aim was to create a package of documents that would enable any educator to carry out the lesson.

Based on the literature on the topic, I decided that a lesson plan, a discussion guide, and a tool for assessing the effectiveness of the effort were required (Barkley & Major, 2018; Fujii, 2016; Harrington, Zakrajsek, & Bowen, 2017; Skowron, 2015). The literature also helped to determine the required content of the lesson plan (subject, a description of the target audience, and aligned objectives and outcomes) and discussion guide (goals, rules, and topics) (Barkley & Major, 2018; Fujii, 2016; Oczkus, 2018; Skowron, 2015). Finally, the literature provided the data that helped to determine the desired timeframe for the lesson. I established that the lecture should take no less than 1.5-2.0 hours, with the majority of the 1.5 hours intended for the discussion (Barkley & Major, 2018; Harrington, Zakrajsek, & Bowen, 2017). In addition, as suggested by more or less all literature on the topic (Barkley & Major, 2018; Fujii, 2016; Harrington, Zakrajsek, & Bowen, 2017), I decided that visual aids would help to present the material, which is why the lesson was supplied with a presentation.

The learning materials assessment tool was aligned with the lesson's goals to ensure that it could demonstrate the achievement of or the failure to achieve the desired outcomes. It used predominantly open-ended questions to ensure that the participants reached a level of understanding of the studied topics. However, another tool was developed to gather some general feedback on the lesson. Thus, the intervention was structured as follows: first, the participants (eight people) were gathered in the room provided for the project by the company and offered the tool from the learning materials to determine their TBL awareness before the intervention. After the information about their pre-education level was gathered, the lecture and the discussion were carried out. Then, the participants filled out the tool from the learning materials again. Finally, they were provided with the feedback tool to check what was good and what could be improved about the lecture and discussion.

Evaluating, Reflection and Sense-Making on Cycle

The assessment tool for the lesson aimed to determine if the intervention had any effect on the participants' knowledge of TBL. This goal of this cycle was achieved: the self-reported knowledge of TBL and the company's TBL among the participants increased. However, the tool was also intended to assess the participants' understanding of TBL. The analysis of the open-ended questions yielded the following results: initially, only 25 percent understood what TBL meant with 37.5 percent being not sure about it. However, after the intervention, all the participants reported having understood what TBL meant in an organization.

Both before and after the intervention, the participants seemed to assess their level of knowledge quite accurately. In particular, the participants who claimed to know what TBL has also described it correctly. At the same time, the people who were unsure of their knowledge made assumptions that were not entirely correct (for example, they would conflate the term with CSR). One of the participants had an accurate understanding of TBL, though, while stating that he was unsure if that idea was correct. However, some of the unsure people who knew the term still believed that TBL was good for the company because it did not focus only on profit and was good for the image. In other words, the people who were unsure of their knowledge still had some idea about the concept. The people who claimed not to know TBL refused to make assumptions.

Before the lecture, only one person (12.5%) claimed to know the company's TBL, their description was correct. The participants who reported not knowing (50%) the company's TBL did not make guesses about its principles; the people who were not sure (37.5%) offered different responses. One of them stated that he simply knew that the company had a specific approach to TBL, and two others presented specific examples of TBL policies rather than general principles. One of them also suggested that more focus on the People element is required.

The final question invited the participants to think about how the company's TBL affected them. Five of them could not respond, and one suggested that TBL made the company's operations

“smooth.” However, the two remaining participants made accurate assumptions; one stated that TBL enhanced his work security. The other noted that the company’s attention to employees and the environment was good for him in the long run.

After the lesson (lecture and discussion), all the participants were certain of their knowledge of TBL and the company’s TBL, including the person who was right from the beginning. Their responses showed an understanding of TBL as a balance of the three Ps. Also, they provided reasons for TBL being beneficial for the company, even though they focused on different benefits. For example, things like long-term positive outcomes and improved reputation, and a more holistic approach to business rather than profit were mentioned. In addition, the participants discussed the benefits for Nigeria, including the environment- and people-related ones.

Similarly, the participants did not hesitate to describe the company’s approach to TBL, and they cited general principles rather than individual examples of TBL policies. Finally, they were able to define TBL benefits for themselves, including human capital development, the company’s contribution to the community (for example, financial support of schools), and its attention to the environment. In summary, the lesson provided participants with the knowledge and understanding of TBL while improving their certainty in the relevant ideas.

Additionally, the participants’ feedback was collected to evaluate the intervention. The feedback tool demonstrated that the participants overwhelmingly approved of the lesson and its methods. Everybody described the lecture as helpful and enjoyable, noted that they learned something from it, and stated that it could be used both for managers and employees. All participants praised the lecture’s content and presentation, and most also described it as easy-to-understand and sufficiently well-timed.

Five participants suggested that more information could be included, and six noted that more learning materials could be employed (for example, handouts). Nobody wanted the lecture to be shorter or longer. The feedback for the discussion showed that the participants found it helpful in

improving one's understanding of the topic, inclusive, civil, and useful for managers and employees. Everybody reported enjoying it, and one participant suggested that it could be longer. However, he and the rest of the participants also believed that the discussion allowed everybody enough time to speak their minds and ask questions.

Thus, to address the need for improved TBL awareness, the first cycle of action involved developing an educational program tailored to the company's specific features. The resulting product effectively improved the participants' understanding of the concept of TBL and the company's TBL. All the objectives of the educational program were met, and the participants provided very positive feedback. The program can be used in the future by other educators to improve TBL awareness among the company's employees and managers.

Furthermore, emphasis can be put that the first cycle was designed as an educational intervention to ensure that all the participants were at par in the understanding of the TBL framework. After the intervention, I conducted a further inquiry to measure the participants' understanding and their attitudes towards the concept of TBL. Out of the responses, about 83.3 percent confirmed that, indeed, the company focused more on the profitability aspect as opposed to the other two Ps in the TBL framework. Participant 2 noted that "the company focuses more on profit in the critical time as compared to people aspect, for example, a ban has been placed on training and other travel bans to acquire knowledge and skills that will improve the employees. Likewise, Participant 3 reiterated those sentiments by stating that "yes, the company is in business to make profits, so the bias is always to protect the profit while sacrificing the other elements." Similarly, Participant 4 confirmed the above statements by noting that "the shareholders always look at their ROI and this makes it difficult to pay any serious attention to TBL without whitewashing it." This illustrates that the profit aspect of the company is highly ranked above the people aspect and those who attain the financial targets without considering the other aspects are rewarded and acknowledged. Conversely, those focused on addressing the human resources (People) and environmentally

sustainable (Planet) issues in the company without attaining their financial targets jeopardize their positions. Therefore, it can be concluded that the responses gathered from the first cycle shows that there is a negative perception from the employees about the company's commitment to TBL, changing this perception requires deliberate efforts of the company's management action to balance the three Ps in their decision-making. The next phase sought to evaluate how much participants understand TBL and RE.

Second Cycle: Assessing TBL and RE Awareness

Constructing

The results of the preliminary cycle indicated potential issues in the communication between managers and employees as it relates to TBL awareness in the company. According to the recently reviewed literature, the communication of TBL-related information is crucial for TBL implementation (Quinn & Baltes, 2007); additionally, the participants highlighted the fact that employee engagement is necessary for the successful implementation of TBL and RE. The literature on employee voice suggests that enabling communication between employees and managers is crucial for a company's growth and development (Mowbray, Wilkinson, & Tse, 2014). The problem that the company's employees are not engaged in the development of RE was noted, however, given that not all employees were sure that they understood what the company's TBL and RE entail was described as problematic.

As the principal investigator, I acknowledge the role different stakeholders need to play for the successful leadership of a company during a TBL crisis. The stakeholders are expected to behave, act, and respond to changes in a particular hypothesized manner and the documentation of these expectations is what is referred to as the rules of engagement. Management action aims at leading the organization appropriately and that calls for the incorporation of all stakeholders in the decision-making processes. Rules of engagement, therefore, become critical as they act as the guiding principles for all the relationships and the impact of management action concerning those stakeholders.

The stage involved gaining more information on the topic, and the following propositions were made based on the conducted interviews. The participants noted a possibility of employees not receiving enough information about TBL and RE, which resulted in some employees being unsure about the specifics of the TBL and RE used by the company. Additionally, the fact that many employees reported dissatisfaction with the company's TBL and RE during the preliminary cycle was described as indicative of the lack of attention to or means of gathering employees' feedback.

Regarding TBL, the participants reported that there were policies, training, and various approaches to information dissemination that were supposed to inform the employees about the company's perspective. Concerning RE, the participants stated that the company presented the key information about RE on its website; also, there were meetings, which were not very regular. The interviewees suggested that all the aspects of the company's RE- and TBL-related dissemination methods required improvement, including policies, training, and communication methods (in particular, meetings).

All the participants believed that communication was crucial for the company's TBL and RE to succeed. Furthermore, as one of the participants pointed out, "in an environment of instability, communication becomes more difficult," highlighting the significance of addressing the communication issues. As a result, this issue was chosen as the central one for future investigation.

I developed a tool for this cycle to gather more information that aimed to check two potential solutions for the company: improved communication of messages to the employees and improved employee feedback mechanisms. Five interviews provided the data for the following conclusions.

The first part of the interview questions sought to establish the participants' view of the awareness of RE and TBL as important for their ability to "fit in and contribute," as well as their morale, motivation, commitment, and dedication. Furthermore, the employees were described as "the facilitators that will make the TBL and RE objectives achievable." The participants also reported the significance of the managers being aware of the employees' perspectives; it was supposed to

result in positive outcomes for the company and employees and the company's TBL and RE. One of the participants noted that the awareness of employees' feedback would help the managers find the decisions that would help arrive at "win-win" situations in dilemmas.

The participants supported the idea that managers should improve the employees' awareness and offered various methods of achieving the result, including presentations, discussions, orientation, training, and emails. Personal communication and leading by example were also mentioned. The importance of two-way communication (for instance, discussions, including informal ones) was highlighted. The participants agreed that managers need to be trained in communicating messages, which means that there should be a standard way or guidelines for communicating messages to employees. Also, the participants agreed that employees' knowledge needs to be assessed with the help of polls or surveys. However, they did not come to a single conclusion about the appropriate frequency of communication. Suggestions included regular monthly, quarterly, and yearly communications related to specific changes and informal, irregular ones.

Regarding the existing methods, the interviewees mentioned the Gallup Survey, roundtables, and the "Suggestion" tab for feedback and various methods of information dissemination, including broadcasts and e-mails. Only one participant stated that the existing methods of information dissemination needed no improvement. Other participants supported the idea of developing new ones or improving the existing ones, especially by introducing more two-way approaches. Also, two of the participants mentioned the problem of honesty; according to them, the company's polls and roundtable discussions were not very effective because honest responses would be difficult to obtain, especially during the latter since "not everybody is bold [enough] to speak up." The participants generally supported the idea of anonymous surveys as a means of getting feedback.

When discussing the barriers to communication between employees and managers, the participants focused on trust, the lack of time for employee engagement, the lack of willingness from the managers' side, the resistance of employees to change, as well as bias and prejudice. The proposed

solutions include improved engagement, leading by example (for managers), and informal meetings to help develop trust. The facilitators of communication include organizational culture, various policies, and the willingness of managers and employees to contribute, as revealed by the insights from the explanatory notes taken.

Planning

Based on the information from the preliminary cycle, I determined that the company had issues with communicating the information to employees and gaining feedback from employees. When discussing the choice of future action, four of the participants made an argument towards implementing hybrid solutions by noting that “they are to a large extent compatible” (participant 1) as well as “related and interdependent” (participant 5). However, three of the participants also pointed out the fact that the time constraints of the project would prevent the test from being high-quality. The two participants who did not support the idea of a hybrid solution suggested starting with employee feedback because it would “help formulate effective and improved communication of messages to the employees.” In other words, all the participants recognize the significance of both solutions. They believe that they need to be implemented, but the employee feedback is viewed as the tool which would enable the second part of the hybrid action.

According to one of the participants, “communication is the backbone of companies.” Thus, the new cycle of action helped to prove the importance of the communication issue for the company’s TBL (as well as RE) and checked the two potential solutions for their usefulness and feasibility. Based on the presented results, I decided that the project needs to implement an improved mechanism of employee feedback to resolve one of the issues with TBL and RE management in the company that was established during the first cycle.

Acting

Based on the information provided by the participants, I determined that the development of a TBL- and RE-focused survey tool would be an appropriate solution to the company’s

communication problem. The company lacked such a tool; no attempts at evaluating TBL- and RE-related knowledge or information dissemination channels existed. Given the significance of TBL awareness, this gap appears problematic (Bayle-Cordier, Mirvis, & Moingeon, 2015; Bhattacharya, 2016; Fry & Nisiewicz, 2013; Quinn & Baltes, 2007). Additionally, as shown by the results of the new interviews, to keep the managers informed, regular assessments would be required. Thus, this survey tool will need to be applied regularly to evaluate the employees' understanding of TBL and RE and assess the methods used to deliver TBL- and RE-related information. I developed the survey tool based on the outcome of the previous cycles of action; in particular, it considered the issues identified during the first and preliminary ones and included the suggestions gathered during the second one. During the cycle, seven employees tested the new survey tool. The findings will be reported in the evaluation section of this cycle.

Evaluating, Reflection and Sense-Making on Cycle

The survey tool was able to gain actionable data and was also designed to offer an evaluation of itself aimed at its continuous improvement. From the perspective of the former aspect of evaluation, the following information is noteworthy. From the findings, while all the participants knew what TBL is, 86% are indicated understanding what RE is. 71% of the employees are confident that they know their company's approach to TBL, and for 86% for RE. The figures are different from those gained during the preliminary cycle, where a majority of the participants reported a lack of knowledge with only 12.5% reporting knowing the company's approach. The differences can be explained by the fact that the survey tool studied a smaller sample and required simple answers ("Yes" or "No"), unlike the preliminary cycle's interview.

The company uses several approaches to information dissemination, including standards and policies, corporate broadcasts, training, e-mails, meetings, and newsletters. However, none of the methods was used to inform all the employees; they experienced different methods. The preferred methods of receiving the information about TBL include standards and policies and corporate

broadcasts; for RE, they are training and orientation as well as standards and policies. For both RE and TBL to be achieved, most of the participants view two-way communication (meetings) as preferable.

When assessing the level of the information provided by the received messages, many of the participants stated that they understood everything from the messages about TBL, and 14.3% described the messages as not very informative. Also, 14.3% of the participants said that they had not received any information about TBL. The situation for RE is identical, which indicates that some issues with TBL and RE-related messages are present in the company. However, the vast majority at 85.7 percent reported to have the company's RE awareness, this is a positive indication that employees understand the rules of engagement in the organization.

Some of the participants cite the opportunities for providing feedback in person and anonymous feedback, but other employees have experienced the lack of feedback opportunities, and many views the existing opportunities as insufficient. These tendencies can be found both for TBL and RE. Furthermore, all participants note that employees need to be informed about TBL and RE, and many of them also stated that the employees' perspectives need to be considered. 71% believe that the present survey can provide the managers with the employees' feedback, but one of the participants remained unsure, and one stated that the survey could not perform the task. The participants suggested making the questions more specific, and many of them requested more answer options.

As another evaluation method, after the pilot test of the survey tool, the results, along with the survey itself, were presented to eight managers. During individual interviews, they were asked to assess the tool and its outcomes. The survey was described as beneficial due to its insights into the perspectives of employees. Additionally, three participants noted that the survey indicated both issues and solutions related to the company's TBL and RE-related communication. Only one of the participants was unsure that the company could use the results; the rest stated they would apply

it to their practice. One participant noted that the survey tool would help modify messages to employees, which was the tool's goal.

All the managers who participated in the testing of the survey tool agreed that the survey tool should be used periodically to assess the employees' understanding of TBL and RE, suggesting quarterly, biannual and annual surveys and those related to recent changes. The strengths of the survey tool included simplicity, understandable and direct questions, the focus on the organizational challenges, and potential solutions. The issues included the length, which could cause boredom, and the possibility of subjectivity. Also, it was suggested by participants that the survey tool be brought online, use checkboxes for answers, and include a more extensive explanation of TBL and RE. Overall, the survey tool was described as needed because it helps identify and expose the hidden facts about an organization handling the TBL & RE matters.

In the process of assessing the participants' awareness of TBL and RE in the second cycle, I realized that the participants were now more familiar with the meaning of the terms. I organized further questioning to delve into the participants' understanding of RE and TBL from the company's perspective. I wanted to compare the level of awareness between the employees and the managers. Upon evaluating the difference between managers and employees regarding understanding the company's rules of engagement (RE), I discovered that there lacked sufficient communication between management and their employees. Participant 1 alleged that "although rules of company's engagement are available on company website online, the RE is not often sufficiently communicated to employees. Only managers through the process of training are familiar with processes since they are better positioned than the employees."

Equally, Participant 2 supported those claims noting that "it is true that the managers are better informed about the company's rules of engagement (RE) than the employees due to their proximity to upper management and shareholders, information is much easily cascaded to them."

Additionally, Participant 5 alleged that "many managers are fully versed with the RE of the

company but only actual actions of what is needed for the achievement of company's objective is communicated without passing out what the main objective." Looking at these responses illustrates that there is a breakdown of information flow between management and their subordinates as critical information on RE is not sufficiently communicated to employees to ensure that everyone in the organization understands the rules of engagement.

Therefore, I noted that there is much room for improvement concerning information dissemination; frequent round table discussions can be organized regularly where such information can be passed across to the employees. The best approach to communicate is to give a periodic update, either monthly or quarterly, to the employees to keep them informed on the goal of the RE of the company. This can go further to explain why working the way they do is important and how it impacts the bottom line. I believe that it is achievable to implement a balanced TBL framework through innovative ways for the achievement of common goals while balancing the three aspects as this can reduce the mismatch between the information held by the managers and that available to the employees.

Third Cycle: Developing TBL Guidelines

Constructing

The development of guidelines on how to use leadership to resolve TBL dilemmas was the initial goal of this thesis. The investigation of the literature on the topic helped determine that it would be more appropriate to use MA to this end, but the general intent did not change. As a result, I decided to dedicate the third cycle of action to developing a guideline on leading the company through TBL dilemmas.

Planning

The plans for the guideline involved determining the best approaches to creating and evaluating it. The information gathered with the help of the literature review and data from the participants, especially during the first cycle, was deemed sufficient for the task, but an additional data collection

round was planned, and a review of the existing data was viewed as necessary. As for evaluation, I planned to involve an adequate (based on data saturation) number of managers who could provide expert opinions on their ability to use the guideline in their practice. Since the project's goal consisted of helping to lead the company through TBL dilemmas, this approach was deemed the most suitable one. The instrument was developed for feedback gathering; aimed to determine the positive features and flaws of the guideline from the perspective of its usability.

Acting

The guideline was built upon the data from the first cycle gathered during the first and second rounds of interviews. Furthermore, an additional round of interviews was conducted as a part of this cycle of action with eight participants. The resulting guideline was presented to the same people, and they were invited to provide feedback with the help of another instrument.

While most of the data for the guidelines were taken from literature or the first cycle, the additional interviews carried out during this cycle were also very helpful. Their findings can be summarized as follows. The eight managers involved in the process all reported occasionally encountering TBL dilemmas. The examples that they offered demonstrated the prioritization of safety and costs. For instance, two of the stories focused on safety standards, and in both, safety was considered sufficiently important to invest in it. However, when layoffs were happening, the option of retraining was not deemed profitable enough to focus on it. In general, though, the examples were quite diverse and illustrated that each dilemma was approached individually. When assessing the outcomes of the choices, half of the managers were critical of them and suggested that the situation could have been handled better. The other four managers described the results as positive, but they still supported the possibility of developing a guideline to assist with such events.

The managers agreed with the idea of using a strategy for problem-solving that would focus on determining the issue, gathering enough data about it, checking possible solutions, and making the decision. The interviewees commented that in broad strokes, the company uses this approach.

According to one of them, the primary method of determining the presence of an issue are the checking of functionality, costs, efficiency, and adherence to standards. Furthermore, he also noted that standards are also the main measure for the possible solution.

The interviewees further commented that the company's managers must use different approaches to conceptualize and solve dilemmas, including law, morality and ethics, and consequences of solutions. Two of the managers suggested that the legality-based approach may be prioritized in the company and the company's standards, including its ethical code, which is used as the measure for what is appropriate. Regarding the more specific methods of evaluating the outcomes, the interviewees reported considering the following aspects: who the outcomes would affect (one person or many people), would the outcomes be tangible or intangible, and would the outcomes be short- or long-term. In addition, a few managers suggested that avoiding losses could be more important than obtaining gains, and one of them proposed the idea that tangible and short-term outcomes could be prioritized. The same manager also pointed out cultural factors that affect decisions, including religious beliefs and simply personal stances.

The managers suggested that while the company employees might be engaged in some decision-making, most of it tended to occur without their involvement. They also highlighted the fact that the decisions made by an oil-and-gas company could have severe ramifications for multiple groups, including the people directly involved in the company, as well as nearby communities and even the planet. As a result, the managers argued that the company did have to consider its potential outcomes for varied groups. However, one of the managers noted that certain groups could be prioritized depending on the situation.

The final discussion topic was win-win situations, and the managers suggested that this outcome was the desired one and one that the company had already achieved in the past. The managers provided examples, including developing an environmentally sustainable method of gas emission and waste management process. The first one brought tangible financial benefits as the tool

became popular in the industry, and the latter had a noticeable impact on the company's reputation with the local communities. The managers also commended employee-related policies like health and safety standards, training programs, and work-and-life balance programs. The interviewees described these situations as win-win because all the parties involved received benefits and because the investments paid off, although the pay-off was not always tangible. Thus, the managers' perspective on win-win situations consists of the situations in which all the parties involved are satisfied with the outcome.

When developing the guideline, the following goals were considered a priority. The guideline was supposed to provide a general direction on using MA to resolve TBL dilemmas. The guideline was also intended to be understandable and easy to use regardless of the user's knowledge of TBL. Finally, the guideline integrated the information from the literature review about the best solutions to TBL dilemmas and the insights from the interviews of every cycle. The latter source of information was viewed as the primary method of customizing the guideline to the company's needs.

The guideline was developed to include an introduction and three sections. The introduction was meant to convey the purpose of the document to its reader. The first section explained the concept of TBL dilemmas and the use of managerial action to resolve them. The second section specified the decision-making process that was based on the recommendations of the participants. Finally, the third section consisted of the lessons about the use of MA for TBL dilemmas taken from the literature and participants' responses (Beckmann, Hielscher, & Pies, 2014; Savitz & Weber, 2013; Schaltegger & Wagner, 2017; Valentinov & Chatalova, 2016).

Evaluating, Reflection and Sense-Making on Cycle

The feedback on the guideline was overwhelmingly positive. All reviewers (eight of them) agreed that the guidelines could be potentially helpful, with 63% stating that they were sure of their helpfulness. An even greater number (75%) reported that they wanted to use the guideline to

resolve TBL dilemmas, and the rest suggested that they probably employ it. The managers unanimously approved the first section, and they were similarly sure about the usefulness of the rest of the sections.

When discussing the strengths of the guidelines, all the managers agreed that its framework for decision-making would work, which means that it can fulfill its purpose of helping managers lead the company through TBL dilemmas. Furthermore, almost every manager described the language used by the guidelines as understandable. Four of them suggested that the chosen structure was also a strength since it facilitated understanding the guidelines and made them more usable. Finally, many of the participants stated that the guideline was precise, simple, and easy to use, making it a good reference for managers.

The only weakness noted by three of the managers was that more information could be helpful. The final section was viewed as the most informative one by some managers, but they still suggested using more information. When explaining their position, they pointed out that ethical dilemmas are complex, which could make their discussion “inexhaustible.” Therefore, some managers would like to have more details and more specific advice to apply to dilemmas. However, the same participants also noted that the proposed guideline fulfills its functions as an easy-to-use guide. In summary, the feedback demonstrates the possibilities for improvement, but it also shows that in its current form, the guideline fulfills its aim of being a versatile and usable system for informing the decision-making of the company’s managers.

Given that the third cycle involved the development of guidelines for use during the implementation of the TBL framework, further questioning sought to obtain insights on what the participants felt was important to be incorporated as part of the guidelines. The cycle yielded crucial information on employees’ understanding of TBL and RE in addition to regular monitoring in fostering a healthy TBL balance. Participant 1 noted that “survey should be used regularly and frequently to monitor employees understanding of TBL and RE as it can help in the areas that

could positively affect the organizational growth, especially in a diverse culture.” Likewise, Participant 4 claimed that “as the goal is for everybody to be onboard in understanding the company’s approach to TBL & RE, the survey is important and should be done regularly to measure employees understanding of TBL and RE.” Lastly, Participant 3 highlighted that “I believe that the survey asks enough critical questions that can produce the required information employees’ understanding of TBL and RE and it can be used to regularly monitor employees’ understanding of TBL and RE.” This demonstrates that surveys should be put into consideration and be incorporated when creating a customized TBL framework for implementation in the Nigerian subdivision of the company.

The importance of communication and engagement of employees by managers was emphasized to show acknowledgment of directly involving employees in the decision-making process. Moreover, the people aspect can be enhanced through the use of recognition and reward programs by the company where awards are given after reviews to appreciate the outstanding performance, contributions, and motivate employees to participate more. There is first-hand evidence of how such simple gestures can greatly motivate employees, for instance, praising and recognizing juniors at the workplace inspires performance. Also, the formalization of the reward and recognition program is a sign of commitment by the company’s management team and with efficient communication, the company can remarkably achieve at least two of the 3Ps; Profits and People. Hence, to foster a healthy TBL balance in the organization, effective communication needs to be put into place to communicate the core organizational ideas as it addresses a very important aspect of human resource wellness.

The third cycle was a culmination of the thesis in that it addressed the research question and fulfilled the project's primary aim. In addition, it also employed the data gathered throughout the thesis’ development with the help of the literature review and participants’ responses. Creating the guidelines on using MA for TBL dilemmas was carried out with the heavy involvement of the participants, and their positive assessment of the result suggests that the stated goal was achieved.

The third cycle provided a working guideline for the company's managers when TBL dilemmas are at play.

Final Cycle: CSR, Barriers to It, and the Role of RE

Constructing

As the thesis was being prepared, another example of a TBL-related incident was reported. It can be argued that Boeing and the Federal Aviation Administration (FAA) were the key stakeholders who are to have ensured the safety of passengers and pilots flying in the new aircraft model. In the scenario, the failure to mention a software problem in the Boeing 737 Max resulted in two crashes (Forsberg, 2021; Pasztor & Tangel, 2018; Tangel & Pasztor, 2019). Furthermore, some business-related problems ensued, including damage to operations and reputation (Hawkins, 2019). This event can be used as an example of a company overlooking significant aspects of the safety of its production for the sake of profit, and its lessons could be applied to the oil and gas company that was studied.

Indeed, in the case of the studied company, a similar (although less immediately disastrous) problem is the failure to substitute the current services with more environmentally friendly options. The concern for safe products is very acute for oil and gas businesses, which the National Assembly of the Federal Republic of Nigeria (2010) recognized that regulates the industry in the country of the studied company subdivision. The company has the means of ensuring the transition to safer products, but the decision to do so has not been made because of competition and recent crises. This issue is a specific example of the company's TBL dilemmas, which is why it was chosen for the final cycle.

Planning

The needs of the new cycle were predominantly concerned with gaining more data. The information collected throughout the previous cycles, including that related to the company's TBL, RE, MA, and interactions between them, was used to propose a solution for a dilemma. In

addition, upon reviewing the current information, I determined that little data had been gathered on the application of RE to TBL and the promotion of CSR. The final cycle was used to fill those gaps. Thus, I planned to conduct another round of interviews and analyze them for the responses that could guide CSR dilemmas.

Acting

An interview guide was developed, which consisted of questions to determine the critical information about the participants (specifically, their expertise) and the company's CSR. Then, the guide included the studied company's case as the dilemmas to consider and analyze. Managers were recruited for one-on-one semi-structured interviews, in which the guide was used. The managers' choices are explained by the fact that the cycle topics were predominantly connected to MA and CSR, which are their fields of expertise. The saturation of data was achieved with twelve participants, and their responses will be summarized here.

All participants emphasized the value of CSR; most of them appeared to believe that any company should support CSR. However, more than 80% of them also pointed out the significance of CSR for a company that might damage the environment, which is the case for the oil and gas industry. Finally, all participants stated that the studied company claims to support CSR.

The question about the incorporation of RE into CSR was not answered unanimously. Results from the multiple answers indicated the following responses. No participant believed that RE incorporates CSR explicitly, but about 41% were unsure what to respond to that question in general. Two participants (16.7%) stated that no CSR could be found in their company's RE. However, 42% disagreed and suggested that CSR ideas were incorporated into RE, but it was done implicitly. Only two participants also indicated that CSR could not or should not be incorporated in RE. The rest stated that RE, as a prescriptive document, could be employed to promote CSR- and TBL-based solutions to various dilemmas and other situations. Also, nine people recommended using RE to demonstrate the importance of CSR through its incorporation.

When discussing CSR and the things it should include for their company, the participants were unanimous in claiming that the company needs to have little to no negative impact on the Planet or People (using the TBL terms). Also, help to alleviate the negative consequences that it cannot avoid causing. Those goals meant improving production, for example, by substituting the more damaging practices with less damaging ones. In addition, the participants' view of CSR included sustainable production, which is connected to environmentally friendly production. Half of the participants also suggested that it is a CSR-related duty to support its employees. Only 40% of them stated that the very fact of being a contributor to the economic development of its community made the company a responsible corporate entity, and only three people (25%) viewed charity as an element of CSR. Basically, for most participants, CSR consists of not being too damaging to the environment and communities and taking responsibility for any damage done.

The participants were then invited to compare their CSR expectations to what the company was doing. Everybody agreed that at least certain activities aimed at improved sustainability, environmental damage, and control. However, one of the participants noted that such attempts were not made "every time when it was possible." Fifty percent of the interviewees also stated that they found the company's contribution to economic development essential, and 75% described the company's work aimed at supporting and developing employees as a part of its CSR efforts. Only three people made similar comments about the company's charity activities; as it was established, many of them did not consider charity to be a part of CSR, and this perspective affected their responses. According to a few participants, the company was doing what it was supposed to do to uphold its CSR ideas.

When analyzing the factors that were helping the company to promote CSR (Figure 6), most participants mentioned managers (100%), goals (41%), and CSR messages (over 50%), as well as RE that incorporated CSR (41%). In addition, comments were made about competition as a potential factor (75%). However, the latter phenomenon was also viewed as a threat by some of

the interviewees. As for the elements that needed to be introduced or enhanced for CSR support, most interviewees wanted a better articulation of CSR-supporting goals or visions (100%). A greater focus on CSR culture (100%), more managers championing CSR (100%), increased amounts of messages directed at employees (100%), and more governmental support, especially in terms of funding and legislation (100%).

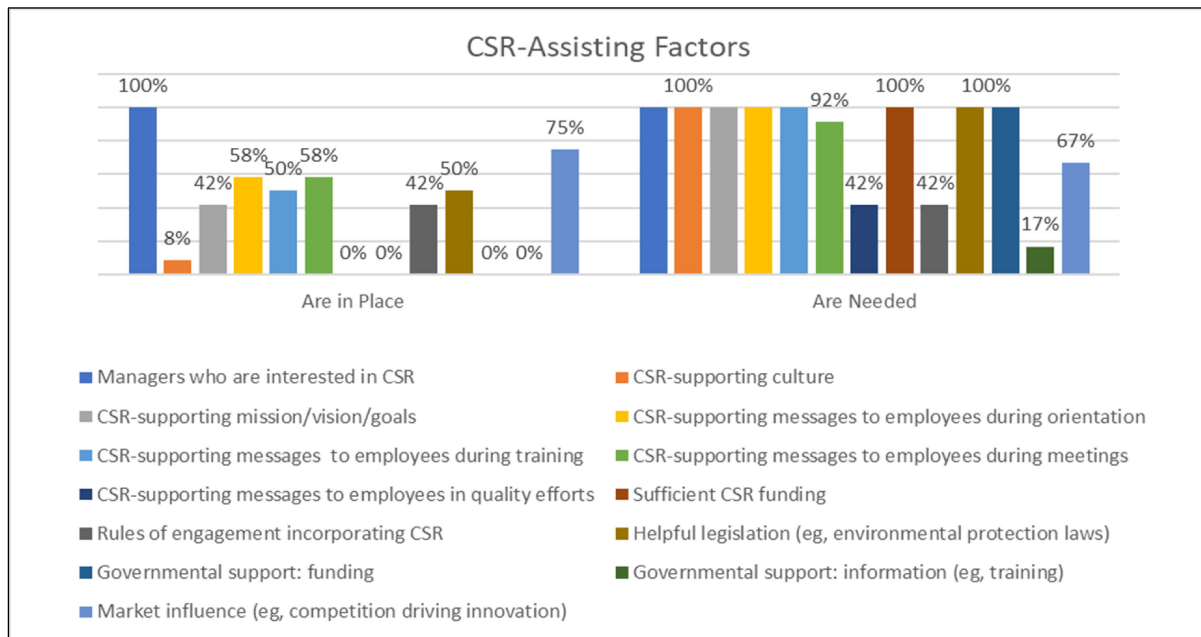


Figure 6. Factors that assist CSR (Adeyemo, Oyebamiji, & Alimi, 2013; Quinn & Baltes, 2007) in addition to feedback from participants.

Upon gathering the preliminary data, the participants were supposed to analyze the oil and gas company's case compared to Boeing. All the interviewees agreed that the Boeing example could be used to demonstrate the negative effects of insufficient CSR, and most (75%) also noted that it was a case of TBL dilemma mismanagement. Two participants suggested that the situation was like that of the studied company, and eight more said it could incentivize the company to change its perspective on CSR. All participants expressed the belief that the switch to environmentally friendly production was necessary, and some of them used the Boeing case to prove that “it is in the best interests of stakeholders” because “CSR comes at a cost, but so does CSR noncompliance.”

As a result of the analysis, the interviewees managed to determine barriers to CSR that prevented the company from achieving CSR goals as related to the specific dilemma of environmentally friendly products (see Figure 7). Over half of the participants stated that those goals were insufficiently well-established or absent altogether, and the lack of goals and strategies was named one of the CSR barriers. Other internal factors included lack of vision or CSR culture (92%), lack of CSR integration into the company's strategy (92%), insufficient funding (83%), the prioritization of profit over the rest of TBL elements (58%), and inadequate CSR or TBL awareness (33%). It should be noted that three participants also commented on RE, suggesting that the lack of CSR focus in them could be a barrier, but one participant disagreed rather strongly. In addition, two participants said that there was a lack of "interest" in CSR and commitment to its idea.

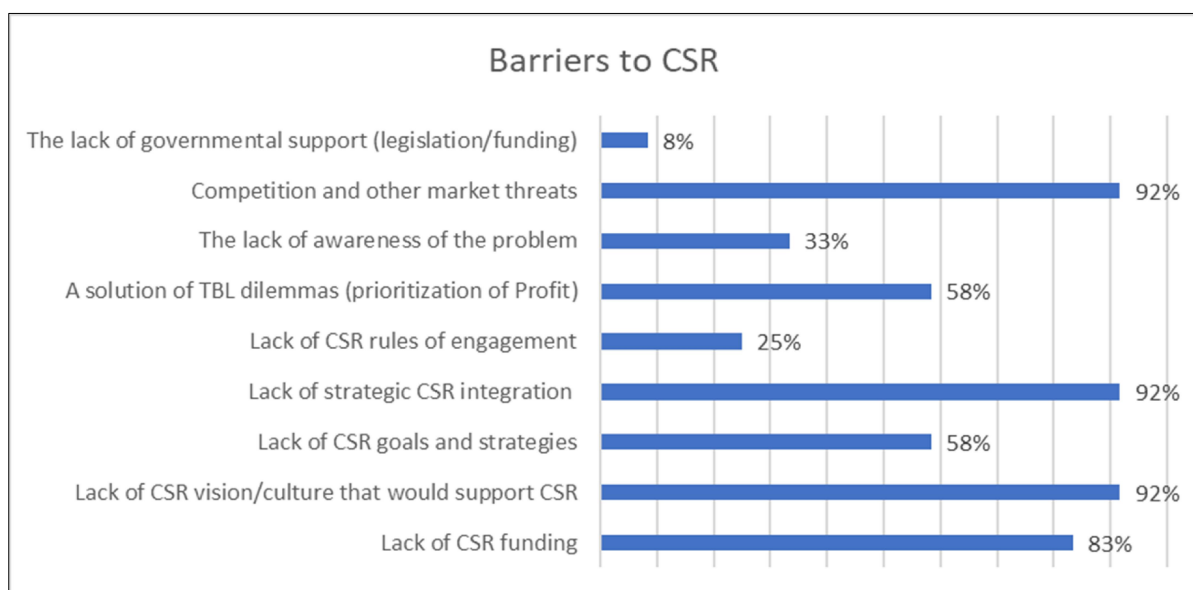


Figure 7. Barriers to CSR.

Several participants noted that internal factors were the most important ones. However, they also pointed out the significance of competition (92%). Only one person highlighted government support; while all the participants noted the potential helpfulness of legislation, they also did not think that the lack of legislation or funding was a primary barrier to introducing cleaner products. When evaluating these barriers, eleven interviewees stated that they are essential and could be

overcome. One participant suggested that they were mainly used as excuses and that with enough attention to dismantling the status quo, the problem could be resolved.

When discussing the methods of resolving the problem, the participants focused on awareness (in managers, employees, and stakeholders in general, including shareholders). Furthermore, they highlighted the value of CSR culture, which could be built through this awareness. Four participants referred to this activity as “advocacy.” Most of the interviewees also viewed TBL as a solution; they suggested disseminating information about TBL. Seven participants recommended the TBL guideline from this project as a solution. Only two participants stated that RE was not suited for CSR promotion. The rest suggested that even current RE could be used to that end (41% of the interviewees). Most of them said that RE could be modified to include more CSR focus or incorporate the product dilemma directly. The latter suggestion is required during the transition to new products.

Evaluating, Reflection and Sense-Making on Cycle

The interviewees’ statements can be supported by some of the evidence from the literature review. Thus, the participants’ understanding of CSR is generally correct; they also reference its benefits and the dangers of neglecting it, the evidence which can be found in relevant studies (Alpana, 2014; Sheehan, Garavan, & Carbery, 2014), as well as the Boeing case. The interviewees also seem to acknowledge the connection between TBL and CSR (Juma, James, & Kwesiga, 2017). The fact that CSR is predominantly associated with preventing or managing damage to the environment in oil and gas companies is reflected in relevant studies (Berkowitz, Bucheli, & Dumez, 2016; Rampersad & Skinner, 2014; Samy, Ogiri, & Bampton, 2015). However, some of the participants and the literature also acknowledge other CSR aspects, including those related to human resource development or charity (Musa, Yusuf, McArdle, & Banjoko, 2013). This information also explains the participants’ attention to CSR, which is understandable in terms of the Nigerian government’s attempts to promote CSR (Ihugba, 2012; Musa, Yusuf, McArdle, & Banjoko, 2013; National

Assembly of the Federal Republic of Nigeria, 2010). The participants admitted that legislation could be used to promote CSR and recognize its value.

However, the responses were predominantly focused on internal factors, which some of the interviewees highlighted. Strategic alignment, goals attracted their attention and managerial support, all referenced in CSR and TBL literature as essential elements (Bayle-Cordier, Mirvis, & Moingeon, 2015; Mersham & Skinner, 2016; Rampersad & Skinner, 2014; Quinn & Baltes, 2007). The participants' perspective of RE as something that might be helpful in TBL dilemmas can also be referred to in the literature, which indicates the connection between RE, TBL, and MA (Mersham & Skinner, 2016). This literature is sparse may also be reflected in how many of the interviewees were unsure about RE's application.

It is also noteworthy that the participants promoted CSR and TBL awareness and communication improvement. A few of them also endorsed the application of the TBL guidelines to resolve the discussed dilemma. Aside from the fact that stakeholder engagement is indeed viewed as a major aspect of CSR required for its effectiveness (Lenka & Tiwari, 2016; Mersham & Skinner, 2016; Quinn & Baltes, 2007). This information implies that the tools developed by this thesis can be employed to promote the transition to more CSR-based and environmentally friendly products. Thus, all the above-presented findings are not in conflict with the literature on the topic, and their focus on the studied company makes them more relevant for making a change within it.

The TBL framework involves the 3 Ps namely the People, Profits, and Planet, to this point the research study has managed to address the People and Profits aspects in the initial cycles. The purpose of the last cycle was to gather information about the incorporation of the last P in the TBL framework to make the proposed implementation complete. When prompted to explain what TBL means, some participants tried to be elaborate in attempts to connect the three Ps. Initially it was revealed that the Nigerian sub-division company concentrated on Profitability and People, with little or no emphasis on the Planet aspect. Participant 8 noted that one of the key CSR

activities the company should embark on is the employment of the local workforce. Several participants reported that the Nigerian law outlined minimum expectations of the companies in the oil and gas industry pertinent to safeguarding the environment.

This should trigger a discussion where the stakeholders are brought together to deliberate the issue of CSR and how the Nigerian sub-division can undertake meaningful projects to safeguard the environment. The company can explore many options and possibilities that are achievable within reasonable budget requirements considering the company is cash strapped. For instance, the company can partner with other players across industries to raise awareness in the communities about environmental preservation. The company can also go into a Private-Public Partnership (PPP) projects with NGOs/local government so that it can deliver CSR projects without having to spend a lot of its finances. These collaborative initiatives can help the stakeholders to identify some of the projects that can improve the environmental standard in the communities they serve. The final cycle is significant for the theoretical implications discussed below as it provides results in alignment with the literature review and contributes information on CSR, especially its challenges, in the oil and gas industry. It investigated the company's TBL and CSR further and produced the findings, which helped evaluate the usefulness of the outcomes of the prior cycles. Therefore, the final cycle brings together the rest of the cycles by focusing on a more general phenomenon (since CSR incorporates TBL) and further assists in responding to the research questions and investigating the company's activities can and should take to improve its practices.

Implications for Knowledge and Practice

As can be seen from the research questions, the aim of the study consisted of finding actionable solutions for the company by improving the practice of management. Similarly, like an AR, the project focused on finding solutions to the identified issues. As a result, the primary findings of the project should be practical and have direct implications for practice. Indeed, while investigating the participants' perspectives, the thesis managed to uncover several issues with the company's TBL, especially the communication of its information. Two of such problems were addressed; the

company's TBL awareness was improved by developing an educational program. The communication between managers and employees was enhanced by introducing a tool for measuring employees' perspectives on and understanding of TBL and RE. The two tools will be used as MA solutions to some issues experienced by the company from the participants' feedback. As a result, they can be used as examples of more direct and specific MA strategies to manage TBL.

Moreover, since my primary goal as the researcher was to develop a guideline on how to use MA to manage TBL dilemmas and assist in the decision-making related to this process, such a guideline was developed. It used the information from the literature review and all the CAs that took place throughout the study. In addition, it was assessed by the participants who commented on its usefulness and pointed out that they would use it in the future. Therefore, the thesis managed to collect enough information on MA and TBL, their relationships, and their patterns to prepare a workable guideline for leading the company through TBL dilemmas.

Theoretical Perspective of the Thesis

Apart from the practical application, the study results allow reviewing the notion of TBL from the theoretical perspective. As shown by the literature review, TBL refers to the idea of balancing out the Profit, Planet, and People elements (Bayle-Cordier, Mirvis, & Moingeon, 2015; Juma, James, & Kwesiga, 2017). The paper and the literature review support the fact that TBL and CSR are associated with multiple challenges. This observation is mainly connected to the notion of the TBL dilemma. Indeed, one of the first conclusions of the project is that TBL is a dilemma, as well as CSR. This finding is in line with the literature review, and it is predominantly expressed in the way TBL needs to be balanced to ensure that the company's strategic and financial interests are aligned with its environmental and social sustainability concerns (Adams, 2009; Beckmann, Hielscher, & Pies, 2014; Valentinov & Chatalova, 2016). Quite often, the two conflict, or, at least, a perceived conflict (Bhattacharya, 2016; Valentinov & Chatalova, 2016). A win-win situation can be achieved

if TBL is balanced appropriately (Beckmann, Hielscher, & Pies, 2014). Still, trade-offs, especially those in which the Profit is prioritized, are relatively common (Valentinov & Chatalova, 2016). The present thesis offers a description of a trade-off in which the company's management prioritizes profit for various reasons, including the crisis, which has damaged the company's profitability, and the shareholders' preferences. Thus, the thesis illustrates the dilemmatic nature of TBL.

As demonstrated by the project, this approach to solving the dilemma remains dominant for the company. In line with the literature review (Adams, 2009; Beckmann, Hielscher, & Pies, 2014; Bhattacharya, 2016; Doh & Quigley, 2014; Mersham & Skinner, 2016; Shin, Sung, Choi, & Kim, 2014; Valentinov & Chatalova, 2016), this method is shown to be likely to harm the company's reputation and profitability in the long run. With the general idea that the TBL dilemma's solution is successful when all the three Ps show satisfactory (in the individualized terms of a company) performance (Dixon & Clifford, 2007), the company fails to be sufficiently environmentally friendly and societally engaged. Thus, the thesis provides a case study of TBL dilemma management, which, according to its managers and employees, shows several flaws that can be used for educational purposes in other settings.

On the other hand, the view of TBL as a problem to be solved can be detrimental. Instead, TBL can be described as a tool that assists managerial decision-making by promoting a more sustainable approach to management, especially when Planet and People are concerned (Sy, 2014). Theoretically, it helps integrate the three elements into the company's strategy, thus making them work to its benefit (Doh & Quigley, 2014; Juma, James, & Kwesiga, 2017; Mersham & Skinner, 2016; Sy, 2014). It should be pointed out that TBL is not without a flaw (Milne & Gray, 2012; Rampersad & Skinner, 2014); it can be associated with problems, and, as shown by the thesis, it is challenging to implement. However, the employees and managers of the company offer overwhelming support for the notion and make their suggestions on the TBL version employed by the company can be enhanced to its benefit. The suggestions are mainly concerned with MA,

and the same relationship was found in the literature (Fry & Nisiewicz, 2013; Quinn & Baltes, 2007; Savitz & Weber, 2013). Thus, the relationship between TBL and MA can help to improve the company's approach to TBL, enabling the managers to use it more effectively to resolve related dilemmas. This conclusion, which response to the project's research question, should be employed for future action in the field.

Additionally, it should be noted that the concept of TBL is associated with significant dilemmas, but it also provides a framework for its solution. One of the primary elements that should assist managers in employing this framework is information, including the input from the employees. The thesis shows that not all the company's employees had the mechanisms for providing feedback; additionally, the managers reported the need for well-established communication channels related to TBL and RE. Therefore, the decision to enhance this communication can be viewed as one of the primary steps in resolving the issues associated with TBL in the company. Indeed, by establishing regular TBL-themed communication between managers and employees, the company will create a powerful channel for feedback and criticism that will help the managers to learn more about TBL-related issues and the solutions that employees can and are willing to support.

What is especially problematic is that, often, TBL is a one-sided dilemma (Beckmann, Hielscher, & Pies, 2014). Only one side gets to make decisions, while the other side, most commonly affected by the outcomes, cannot make the decisions and might even be unaware of such decisions. Based on the participants' reports, managers are the decision-makers in the company, and employees often feel like their contribution is not required. Two of the cycles were directly aimed at improving communication between managers and employees to rectify this disbalance of power within the company. Moreover, the managers can use the information gathered throughout the cycles to empower employees to take part in the company's TBL and CSR dilemmas. However, the project did not venture outside of the company, so the inclusion of the community that the company does not directly employ was not carried out and can be considered an opportunity for future research.

Furthermore, while there is ample evidence of the participants believing that the new tools will improve communication, there is no direct evidence of them having such an effect. Thus, the project can be regarded as a case study of a company searching for solutions to its issues. However, its limitations need to be considered.

Said limitations include the following issues that are important for attempting to use the paper for theoretical conclusions. First, the thesis sample is limited to a small number of employees and managers from one subdivision of a large, international oil and gas company. Attempts to apply the findings to other settings would not be feasible, which is especially true for the findings of the interviews aimed at determining the conditions within the subdivision. Their results cannot be generalized even to the company's level, not to mention larger populations.

Secondly, the project's methodology is qualitative, and it does not focus on any quantifiable outcomes, which means that it cannot provide any data on relationships between variables. Additionally, the tools that have been developed have not been fully implemented yet. As a result, it is impossible to claim, for example, that the TBL guideline has an impact on the process of TBL management in the company yet. Future research will be able to tackle the issue and test the guideline. Still, the theoretical implications need to be viewed in light of these methodological drawbacks for the time being.

The presented limitations and not issues as such; their inclusion is justified by the project's needs. Thus, the goal of the thesis was to produce customized and not generalized solutions, which justifies the focus on qualitative methods and small samples. Furthermore, the presented results are primarily aligned with the literature review findings, allowing finding certain trends. As a result of this form of triangulation (Creswell & Creswell, 2017; Hair, Celsi, Money, Samouel, & Page, 2015), the above-presented suggestions can be drawn, and the project makes its contribution to the information currently available on TBL and CSR.

TBL, MA, RE: A Relationship

The primary research question includes the consideration of how MA and TBL can interact, the patterns that can be found in their interrelationships, and how they can be employed in practice, especially in my company. The findings indicate that there might be a relationship between TBL and MA, but they mainly contribute the evidence which suggests that MA can affect TBL. For instance, results from the first and second AR cycles indicate that MA has a role to play to ensure that there is adequate awareness of TBL practices undertaken by the management team. The first cycle reveals that the participants would prefer some methods of communication to others. Through MA, proper communication channels can be set up in the company to ensure effective engagement and involvement of employees in TBL issues. This conclusion is based predominantly on the literature review, although the participants' responses also support the idea; as a qualitative project, the thesis cannot definitively prove relationships between variables (Creswell & Creswell, 2017). Furthermore, there is not enough information to claim that TBL affects MA; the proof of this supposition could not be found in enough quantities in either the literature review or the participants' responses. The participants suggested that while individual Ps might have implications for MA, the idea that the relationship between TBL and MA could be considered reciprocal was not supported. Still, based on the data reviewed in this thesis, there are some patterns in the relationships between TBL and MA., and they can be summarized as follows.

First, TBL is viewed as a tool that managers can employ, and MA is described as the method through which TBL can be managed. This supposition implies that MA can affect TBL and, indeed, is being used to affect it. Both the literature review and the participants' responses found that the primary elements of MA which can help a manager to employ TBL include particular skills, styles of leadership, and individual activities (Fry & Nisiewicz, 2013; Quinn & Baltes, 2007; Savitz & Weber, 2013). The skills mentioned throughout the thesis incorporated the ability to focus on long-term outcomes, manage risks, handle diversity, remain flexible, and assess the

environment (Quinn & Baltes, 2007). In addition, more general skills (like critical thinking and problem-solving) were mentioned as well.

The leadership styles which, according to the findings, appear helpful include transformational and visionary ones because they can inspire employees to support TBL and contribute to it, as well as strategic and pragmatic ones, which enable the focus on the strategic integration of TBL (Fry & Nisiewicz, 2013; Quinn & Baltes, 2007). Finally, among the MA activities that advance TBL, the management of perceptions and understanding of TBL, its promotion, and the fostering of commitment to it are noteworthy (Quinn & Baltes, 2007; Savitz & Weber, 2013). The thesis responded to the questions on the patterns that can be distinguished between MA, TBL, and their managerial applications.

Future Research and Actionable knowledge

The information gathered as a result of the study should be employed for future cycles of action. Specifically, the study managed to provide information regarding the specifics of the organizational culture, diagnose several problems, and offer some suggestions concerning the activities of the leaders that can be used to resolve the problems, including one very particular TBL-related problem (usage of CSR products). Some of the issues were addressed with the help of the TBL awareness improvement effort and RE- and TBL-related survey tool; furthermore, the TBL dilemma guidelines were developed. All these tools can be refined during the successive few cycles. Similarly, the proposed solutions to the company's product dilemma and the additional information about its CSR may be critically evaluated and applied in future iterations of the AR. Certain limitations were identified during the research, and the participants and research investigator offered some suggestions for improving the current research methods. Consequently, the recent cycles can inform future cycles in the following way.

The next cycle may need to focus on a smaller unit than the entire Nigerian sub-division to ensure the customization of the investigation results. It may employ the same methodology as the present

study (AR with interviews and focus groups) to produce more focused results regarding the TBL- and RE-related issues in the smaller unit. The results will be used to finalize the educational effort, survey tool, and guidelines that are better tailored to the needs of a setting. They will also assist in making the product-related proposals more actionable; possibly, a trial implementation of some of the CSR recommendations could be held. This plan should consider the methodological findings and insights of the present study.

Many of the limitations of this study are connected to its methodology and should be considered in future research. It should be stated that the sample of the study is relatively small and not representative of any part of the company that is not its Nigerian subdivision. On the one hand, the study intended to consider only the Nigerian subdivision, which justifies the sample size. Similarly, the research findings suggest some variation within the Nigerian subdivision, so the investigation of even smaller units might be helpful to develop solutions specifically for them. Thus, the sample remains a limitation that should be kept in mind when attempting to replicate the findings or apply the tools to other units of the same company or other companies.

The choice of insider research and qualitative methods makes the thesis prone to “bias” or subjectivity. However, as pointed out in modern literature, subjectivity is inherent in any research because it is carried out by people, implying that this issue is not connected to any methodological flaws (Kemmis, McTaggart, & Nixon, 2013). Instead, this factor required the strengthening of the methodology using various safeguards. In particular, the AR reflective practice to reconsider the “researcher bias” was employed to ensure the findings were perceived from the participant’s experiences and not researcher’s viewpoint (Riley, Schouten, & Cahill, 2003). Similarly, to reduce the “bias,” the researcher was provided with some time off duty. The study incorporated multiple perspectives, including those outside the researcher’s experience: those of the employees. In general, the results prove that the views of employees and managers may differ, which means that the introduction of both should assist in the development of a less subjective approach to the study.

Moreover, to bring out the various perspectives, the researcher took multiple precautions to limit the researcher's power (Anyan, 2013). During the focus group interview, the management of the power dynamics between the participants also took place (Eriksson & Kovalainen, 2015; Hair, Celsi, Money, Samouel, & Page, 2015). As a result, the study prevented silencing voices or forcing the participants to represent the perspective they believed would be expected.

Naturally, subjectivity persists in the study results since they reflect the subjective perspectives of employees and managers. However, the study intended to gather such perspectives because it can be reasonably expected that the participants can contribute important information about the current state of events and potential improvements in their organization due to their experience with the organization. The collection of different perspectives and their interaction (notably, during the focus group discussion) is viewed as the process through which knowledge is constructed by intersubjectivism (Cunliffe, Thorpe, Anderson, Stewart, & Gold, 2015). Thus, the study required the introduction of subjective views of the participants to construct actionable knowledge concerning the potential changes within the organization. In summary, the study's subjectivity issue was considered a potential problem that is not the result of the study's design. The researcher employed multiple safeguards, including those provided by its methodology, to control all the possible negative effects of subjectivity while condoning the appropriate outcomes. The participants pointed out some limitations, and even though not all of them mentioned such issues, they should be considered when interpreting and applying the results. First, as mentioned, the opinion was raised that the different units of the settings subdivision might have different environments, including varied approaches to MA, TBL, and RE, as well as various cultural specifics. This limitation does not apply to all the results. For example, the statements made by the participants about TBL and RE, in general, are less likely to be affected. However, it still can explain some of the discrepancies in the responses that are not explainable by referring to a different experience.

Secondly, one of the managers stated that his assessment of the company's TBL might be inaccurate since he has only limited evidence of its operation because it is a relatively new concept. No other participants noted this issue, but it should be considered, especially since the relevant literature supports it. Indeed, TBL is a concept that is still being applied to the Sub-Saharan region, including Nigeria (Jayanti & Gowda, 2014; Rampersad & Skinner, 2014; Samy, Ogiri, & Bampton, 2015). That is why the Nigerian subdivision will need more time for conclusive statements about TBL use within this context.

Conclusion

Chapter 4 involved executing the action in the four cycles to collect highly exhaustive information for analysis. The first cycle was an educational intervention necessary to ensure that all the participants were up to speed with key phrases and concepts such as TBL, RE, CSR, and MA. The thesis assumed this step to prevent the possible failure to collect adequate and reliable data if the participants did not understand the subject. It turned out that it was a necessary cycle to undertake since it set a strong base for the rest of the cycles to follow. The second cycle involved assessing the participants' awareness of TBL and RE processes in the company. The third cycle investigated the importance of TBL guidelines based on the perspective of employees and managers. The findings strongly indicated the need for TBL guidelines necessary for guiding managers to make decisions regarding the TBL dilemma. The last cycle sought to identify the connection between TBL, CSR, and RE. The responses indicated a balance regarding whether the company had specific RE concerning CSR.

The chapter also presents the outcome of the research cycles in two dimensions, the project outcome, and the participant outcome. Project outcomes relate to practical knowledge gathered from the processes, such as the identified relationships between variables. It was a fact-finding phase to create a basis for understanding the TBL problem from the perspective of employees and managers. Critical differences were noted between the two groups, especially in the awareness of TBL processes and commitments undertaken by the company under study. The cycles identified

the connection between a company's sustainability and TBL awareness among the employees and managers. Communication was identified as a key to achieving the sustainability goals of any organization whereby all staff are kept in the limelight.

Participant outcomes were targeted to establish what the participants had achieved at the end of each cycle. The participants acknowledged the education intervention cycle, and in addition, they confirmed positive personal development in terms of bridging their knowledge gap about TBL aspects. The cycles were not just about data collection for analysis. They were designed to create a room for discussion between the researcher and the participants and the participants. Both outcomes were essential for the development of this thesis.

The future research section includes suggestions for further study inclinations and actionable knowledge acquired as conclusions from the research cycles and data analysis. Some of the findings explained in this chapter include the lack of evidence for reciprocity between TBL and MA. The results indicated an excellent potential for MA to impact TBL, but there was no adequate evidence supporting the idea that TBL can affect MA. MA was concluded to represent a series of decision-making processes undertaken by company leadership. TBL was viewed as a tool that leaders using the MA can employ to achieve sustainability goals such as fostering employee confidence and encouraging environmental conservation while maintaining efficient operations.

MA was also viewed to be at the core of the TBL framework, and a successful MA process flow was critical for the successful implementation of the TBL framework. TBL was also found to have close relationships with the systems approach, and various leadership styles were presented as viable means of achieving success in any organization. Bringing together all the aspects of TBL require close and effective leadership, as suggested in the fourth chapter.

Chapter 5: Conclusion and Company State of Change

The purpose of this study was to develop helpful knowledge to bridge the identified research gap on the importance of firms committing to evaluating their environmental and social impact in their pursuit of achieving their financial goals as well as enhancing the leadership of organizations in a way that satisfies the TBL principles. A successful resolution of this dilemma is in the ability of an organization to find a customized balance between the three critical P's that comprise strategically developing the human resources (People), being environmentally sustainable (Planet), and remaining financially successful (Profit) in the market. The findings of this research study showed that the Nigerian subdivision of the company had focused more on the profitability aspect as opposed to the other two Ps in the TBL framework. Moreover, there is a negative perception among employees regarding the company's commitment to TBL that requires deliberate efforts from the company's management to balance the three Ps in their decision-making to change this perception. The findings also noted the importance of communication and engagement of employees by managers to show acknowledgment of directly involving employees in the decision-making process. Furthermore, findings show that there is room for improvement concerning information dissemination. These findings show the importance of firms committing to evaluating their actions in their pursuit of achieving their financial goals and enhancing leadership in a way that satisfies the TBL principles

Based on these findings, the Nigerian subdivision and indeed the company has effected several changes in the organization with regard to the action cycles and TBL principles. The current state of changes can be noted in communication, employee engagement, and corporate social responsibilities. The company has improved the flow of information between the management and the employees through periodic updates on critical organizational projects as well as sending quarterly communications on organizational goals and targets of the company. Additionally, the company has improved employee engagement regularly deploying questionnaire/surveys that is dubbed "Engage-to-Excel" program. This has facilitated important data gathering that will be used

to make necessary changes in various areas that can improve performance. There are also regular round table discussions where employees give their opinions and suggestions on various issues arising in the organization in addition to the management passing across crucial information on organizational vision, mission, and core values.

Furthermore, the company has enhanced employee recognition through reward programs that include internal promotions, better packages, employee recognition, and praising juniors at the workplace for remarkable performance. The company also test and now have formalized a flexible working program that allows employees the hybrid structure of working from both home and office on an agreed arrangement. This is a major welcomed development with employees especially after the major COVID pandemic. These actions have contributed to improved morale and motivated employees to participate more in aspects of the development and wellness of human resource promotion. Besides, the Nigerian subdivision of the company has started engaging stakeholders in deliberations on issues related to CSR and how it can undertake meaningful projects that safeguard the environment. Several initiatives on a sustainable are currently undoing stages of review for execution within the Nigeria subdivision of the company. In addition, the company has created Green Energy Division with an executive VP; a Research and Development (R&D) department that will champion the next generation's products and services to enhance sustainable developments.

Lastly, the company has been on the frontline visibility in sustainability with its recent appointment of executives and department heads. It is currently defining the implementation strategy of the company's commitment to the TBL framework and enacting this as part of the company way of work. Therefore, I believe that the research study has contributed significantly to implementing a balanced TBL framework through innovative ways that focus on setting goals related to the three aspects of People, Planet, and Profits.

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Appendices

Participant Information Sheet

DBA Thesis: *Leading a Sub-Saharan Organization through a Triple Bottom Line Dilemma – The Perspective of Employees and Managers Working at the Nigerian Subdivision of an International Oil and Gas Company*

You are invited to participate in a study that will take place in your organization. This document provides you with some important information on the purpose and specifics of the study. Please review this information carefully to make sure that you understand it. Remember that you do not have to take part in the study and you can withdraw from it anytime without any penalties. If you have any questions, feel free to ask them before accepting to participate. Thank you for your time!

Purpose of the Study

The purpose of this study consists of reviewing the effects that various aspects of leadership can have on a company's ability to manage the triple bottom line (TBL) elements. TBL refers to a company's performance with respect to profit and its impact on people (society) and the planet (environment) (Lenka & Tiwari, 2016; Svensson et al., 2016). A successful and responsible business needs to consider all the three elements, but finding a balance for them can be difficult. The present study aims to provide customized solutions for TBL management for our company (in particular, its Nigerian subdivision), and it will consider leadership as the tool that can be helpful (Quinn & Baltes, 2007).

If you are interested, you can check out the following references on the topic.

Lenka, U., & Tiwari, B. (2016). Achieving triple "P" bottom line through resonant leadership: An Indian perspective. *International Journal of Productivity and Performance Management*, 65(5), 694-703.

Quinn, L., & Baltes, J. (2007). *Leadership and the Triple Bottom Line: A CCL research white paper*. Retrieved from http://www.lesaffaires.com/uploads/references/1190_tripleBottomLine.pdf.

Svensson, G., Høgevold, N., Ferro, C., Varela, J., Padin, C., & Wagner, B. (2016). A Triple Bottom Line dominant logic for business sustainability: Framework and empirical findings. *Journal of Business-to-Business Marketing*, 23(2), 153-188.

Why Have I Been Chosen for the Study?

Together with the other 24 managers and employees involved in the study, you have been chosen because of your expertise and experience.

Do I Have to Take Part?

No. You do not have to agree to participate, and you can stop your participation at any time without penalties.

What Will Happen If I Take Part?

You will be asked to participate in a one-on-one interview (2-3 hours; can be scheduled for October, November, or December) and a group discussion (4 hours; can be scheduled for December). The timeframe for the activities was determined with the help of pilot interviews. The researcher that will guide you through the process include Raymond Irabor. Audio-recording is planned; if you object to it, the interview can be transcribed. The focus group discussion has to be recorded. You may choose to participate in the interview without participating in the group discussion. However, you can only participate in the group discussion if you participate in an interview. The settings of the interview and group discussion are negotiable: you can choose them for your interview and discuss them with other participants for the group meeting.

Expenses and/or Payments

The expenses related to the study will consist of the money required to reach the location of the interview and group discussion, but these locations are negotiable. No compensation will be provided for your participation.

Are There Any Risks in Taking Part?

The risks of participation are minimal: some of the questions might appear inappropriate and cause discomfort. However, the study does not include questions that gather personal or confidential information, and the confidentiality of the study guarantees that no relationships can be damaged as a result of your participation. Still, if you experience this problem, you do not have to proceed with participating.

Are There Any Benefits in Taking Part?

You will have the chance to make a difference at your workplace and contribute to the sustainability of your company. Also, you will receive an opportunity to learn more about different perspectives on the triple bottom line and leadership if you choose to participate in the interview session as well as the group discussion because it will involve discussing these perceptions with other participants. Similarly, as the company highly encourage her senior manager and engineers to further education in the sphere of management sciences, taking part in the research can reawaken that new motivation to greater highs for the individual participants. For participants whom may already be involved in similar programme-MA/MBA/DBA, the interview and discussions will also provide a critical reflective research benefit for their endeavour.

What If I Am Unhappy or If There Is a Problem?

You should inform me- Raymond Irabor-H00037489 about any problems, and I will attempt to resolve them. If you feel that I cannot resolve the issue or that you are uncomfortable with informing me about it, you should contact the Research Governance Officer at ethics@liv.ac.uk

of the University of Liverpool, Liverpool, UK. If you use the latter option, provide the details of the study and your complaint and the name of the researcher.

Will My Participation Be Kept Confidential?

Yes; your personal information will not be disclosed and will only be handled by the principal investigator-Raymond Irabor. The audio recordings will be transcribed and destroyed; any identifying information will be removed from the transcripts. All the data collected during the study has to be preserved for 5 years in line with the University policy, but it will be kept in safe custody with all the precautions required by the University. And after they have served their purpose, they will also be destroyed.

What Will Happen to the Results of the Study?

The findings will be implemented at our subdivision of the company. The final results of the study will appear in the final report, which will be submitted to the University of Liverpool, Liverpool, UK. as a thesis project of the principal investigator -Raymond Irabor. If you want your quotes to appear in the report for the study, tick the corresponding box at the end of this document. You will not be identifiable in the results unless you choose to be (tick the corresponding box at the end of the document).

What Will Happen If I Want to Stop Taking Part?

You can withdraw from the study without explanations or penalties at any time. You may also request the destruction of the materials gained from you before they are transcribed.

Who Can I Contact if I Have Further Questions?

Please use this contact information

Principal Researcher: Raymond Irabor PMP

Department of Business Admin.

University of Liverpool, Liverpool, UK.

Email: raymond.irabor@liverpool.ac.uk

Phone: +44 7958314411

I want to participate in the group discussion (optional).

Yes No

I want to receive the electronic copy of the final report (optional).

Yes No

I authorize the use of my quotes in the final report (optional).

Yes No

I want to be identifiable from the results in the final report (optional).

Yes No

Recruitment Advertisement

Dear [NAME],

I am writing to invite you to participate in a study that will take place in your organization. The research will focus on the topics of the triple bottom line (the balance of profits and the company's societal and environmental impact) and leadership. The aim of the study is to provide our organization with enhanced guidelines on the management of the triple bottom line elements, which are particularly important for a socially and environmentally responsible modern business. By participating in the study, you can contribute to the company's sustainability and voice your opinion on the topic; also, if you agree to participate in group discussion, you can learn more about other's viewpoints and expand your knowledge in the field.

You have been chosen for this invitation due to your expertise and years of experience at the company. During the study, you will be asked to participate in an interview (2-3 hours) and a group discussion (4 hours). You will be able to withdraw from the study at any time without any penalty. No personal information about you will be disclosed as a result of your participation.

If you are interested in learning more about the research and, possibly, participating in it, please respond to this e-mail. You do not have to respond if the offer does not seem interesting to you. The attached participant information sheet provides additional information on the research and the participant consent form will be signed during the interview process.

Thank you for your time!

Sincerely yours,

Raymond Irabor PMP

Doctoral Research Student,

Doctor of Business Administration Dept.

University of Liverpool,

Liverpool, UK

Participant Consent Form

Committee on Research Ethics

Title of Research Project: *Leading a Sub-Saharan Organization through a Triple Bottom Line Dilemma – The Perspective of Employees and Managers Working at the Nigerian Subdivision of an International Oil and Gas Company*

Researcher: Raymond Irabor

**Please
initial
box**

1. I confirm that I have read and have understood the information sheet dated 28th August, 2017 for the above study. I have had the opportunity to consider the information, ask questions and have had these answered satisfactorily.
2. I understand that my participation is voluntary and that I am free to withdraw at any time without giving any reason, without my rights being affected. In addition, should I not wish to answer any particular question or questions, I am free to decline.
3. I understand that, under the Data Protection Act, I can at any time ask for access to the information I provide and I can also request the destruction of that information if I wish.
4. I understand that confidentiality and anonymity will be maintained and it will not be possible to identify me in any publications.
5. I understand and agree that my participation maybe audio recorded and I am aware of and consent to your use of these recordings for the following purposes of this research report preparation.
6. I agree to take part in the above study and commit to be available for an agreed time and duration with the researcher.

* Should you wish to have further information regarding the research/consent, you can contact researcher and the university's Research Participant Advocate on USA number 001-612-312-1210 or email address liverpoolethics@ohcampus.com. See researcher information/contact below.

Participant Name	Date	Signature
Raymond Irabor		
Name of Person taking consent	Date	Signature
Raymond Irabor		
Researcher	Date	Signature

Principal Researcher: Raymond Irabor PMP

Department of Business Admin.

University of Liverpool, Liverpool, UK.

Email: raymond.irabor@online.liverpool.ac.uk

Phone: +44 7958314411

Site Permission Letter for Research Purpose

XYZ Company

V/I Lagos

Nigeria

Attention; Dept. of DBA/Raymond Irabor PMP

Department of Business Admin.

University of Liverpool, Liverpool, UK.

raymond.irabor@liverpool.ac.uk

+44 7958314411

19th September, 2017

To whom it may concern

Dear sir,

On behalf of Schlumberger Nigeria Location, I am writing to grant permission for Raymond Irabor PMP, a doctorate of business administration research student at University of Liverpool to conduct his research titled, "*Leading a Sub-Saharan Organization through a Triple Bottom Line Dilemma – The Perspective of Employees and Managers Working at the Nigerian Subdivision of an International Oil and Gas Company*".

I understand that Raymond Irabor will recruit up to twenty-five (25) of our employee and managers and conduct interviews at our Lagos and Port Harcourt offices as case may be between September and December 2017.

We are happy to participate in this study and contribute to this important research.

Sincerely,

Name

Position, Location

DBA Key Enquiry Tools

Doctorate degree Research Interview Questions/Questionnaire

Thesis: *Leading a Sub-Saharan Organization through a Triple Bottom Line Dilemma – The Perspective of Employees and Managers Working at the Nigerian Subdivision of an International Oil and Gas Company*

Introduction

Thank you very much for the agreement to participate in this Doctorate research project. The action research thesis '*Leading a Sub-Saharan Organization through a Triple Bottom Line Dilemma – The Perspective of Employees and Managers Working at the Nigerian Subdivision of an International Oil and Gas Company*' is devote to the studies of leadership from the point of view of the triple bottom line (TBL) dilemma and how sustainability is entrenched in the organization's strategic plans if any? In the research, I will like to consider key areas like; managerial decision-making thinking, leadership in practice, leadership and community, change and crisis management, ethics, sustainability & social impact, and the emerging rules of engagement (RE). Hence, knotting together the key tenets of the Doctorate of Business Administration (DBA) program. My intent is to investigate this phenomenon from the perspectives of employees and managers.

The recent economic events in the energy sector have resulted in a crisis in the industry, which is why the organization has grappled with revenue and profitability. The downturn in the industry is a stressful period, which has resulted in extraordinary measures to maintain stability and consistent communicate to the shareholders. Apart from that, the situation of TBL dilemma is opposed to "normal" organizational operating times as well, thus, the need for leading the organization through the problematic events is apparent.

No personal information about you is going to be gathered or disclosed; data gathered will be anonymized and no company or personal information will be reflected in the final Thesis paper.

- Focus Group Survey Questionnaire

- Part I. Your position and experience

- 1 Please inform us about your position in the organization:

- 2 For how many years have you been working in the organization:

a.	Less than 1 year.	
b.	1 year.	
c.	2 years.	
d.	3 years.	
e.	4 years.	

f.	5 years.	
g.	More than 5 years.	

3 Have you even taken a leadership position?

a.	Yes.	
b.	No.	

4 Have you even been engaged in TBL- or RE-related activities?

a.	Yes, TBL.	
b.	Yes, RE.	
c.	Yes, TBL and RE.	
d.	No.	

Part II. TBL and RE as Theoretical Concepts

Please answer the following questions by choosing and ticking the appropriate option.

1 TBL is an appropriate framework for companies that strive to be socially and environmentally responsible.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
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2 TBL has several flaws, including excessive simplification.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
------------------	-------	----------	----------	---------------------

3 TBL has several flaws, including the difficulty of application.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
------------------	-------	----------	----------	---------------------

4 TBL contributes to the sustainable development of a company.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
------------------	-------	----------	----------	---------------------

5 TBL can successfully inform managerial decisions.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
------------------	-------	----------	----------	---------------------

- 6 TBL can successfully inform managerial decisions during crises or in resolving wicked organizational problems.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
------------------	-------	----------	----------	---------------------

- 7 TBL can inform managerial decisions in the field of ethics.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
------------------	-------	----------	----------	---------------------

- 8 Leadership is an important tool that can contribute to a variety of positive outcomes, including the sustainability of a business.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
------------------	-------	----------	----------	---------------------

- 9 Leadership can improve the success of TBL use.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
------------------	-------	----------	----------	---------------------

- 10 Depending on a context, certain styles of leadership are better than others.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
------------------	-------	----------	----------	---------------------

- 11 To succeed in using TBL, a leader needs to be oriented towards long-term outcomes.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
------------------	-------	----------	----------	---------------------

- 12 To succeed in using TBL, a leader needs to have extensive communication skills.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
------------------	-------	----------	----------	---------------------

- 13 To succeed in using TBL, a leader needs to be flexible, understanding, and diversity-oriented.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
------------------	-------	----------	----------	---------------------

- 14 To succeed in using TBL, a leader needs to take risks.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
------------------	-------	----------	----------	---------------------

- 15 To succeed in using TBL, a leader needs to be oriented towards long-term outcomes.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
------------------	-------	----------	----------	---------------------

- 16 To succeed in using TBL, a leader needs to be good at scanning the environment.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
------------------	-------	----------	----------	---------------------

- 17 RE is an appropriate framework that can help a company to regulate working relationships and lead in the context of TBL.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
------------------	-------	----------	----------	---------------------

- 18 RE can inform managerial decisions (for example, in the case of major crisis).

Completely agree	Agree	Not Sure	Disagree	Completely disagree
------------------	-------	----------	----------	---------------------

Part III. TBL and RE in your Company

Please answer the following questions by choosing and ticking the appropriate option.

You may explain your answer to any question if you want to.

- 19 I think that TBL should be employed by my company.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
Please feel free to elaborate:				

- 20 I am familiar with the interpretation of TBL that is employed in my company.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
Please feel free to elaborate:				

- 21 I suppose that the interpretation of TBL that is employed by my company is successful, which means that it results in sustainable development.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
Please feel free to elaborate:				

22 I suppose that the interpretation of TBL that is employed by my company is successful, which means that it can inform managerial decisions.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
Please feel free to elaborate:				

23 I suppose that the interpretation of TBL that is employed by my company is successful, which means that it has positive impacts on the employees of the company.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
Please feel free to elaborate:				

24 I suppose that the interpretation of TBL that is employed by my company is successful, which means that it has few flaws.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
Please feel free to elaborate:				

25 I can tell that the interpretation of TBL that is employed by my company has flaws.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
Please feel free to elaborate:				

- 26 More democratic approaches to leadership are better than autocratic in the case of my company.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
Please feel free to elaborate:				

- 27 I am satisfied with the style of leadership that is employed in my company/unit/department.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
Please feel free to elaborate:				

- 28 I think that the style of leadership that is employed in my company/unit/department contributes to sustainability and improves TBL use.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
Please feel free to elaborate:				

- 29 The concept of TBL is supported in my company/unit/department through activities that are aimed at the increased awareness of the term.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
Please feel free to elaborate:				

- 30 The concept of TBL is supported in my company/unit/department due to the activities of its leaders.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
Please feel free to elaborate:				

- 31 The concept of TBL is supported in my company/unit/department through its corporate culture.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
Please feel free to elaborate:				

- 32 I think that RE should be employed by my company.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
Please feel free to elaborate:				

- 33 I am familiar with the interpretation of RE that is employed in my company.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
Please feel free to elaborate:				

- 34 I suppose that the interpretation of RE that is employed by my company is successful, which means that it can inform managerial decisions and enable leadership.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
Please feel free to elaborate:				

- 35 I suppose that the interpretation of RE that is employed by my company is successful, which means that it has positive impacts on the employees of the company.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
Please feel free to elaborate:				

- 36 I can tell that the interpretation of RE that is employed by my company has flaws.

Completely agree	Agree	Not Sure	Disagree	Completely disagree
Please feel free to elaborate:				

Thank you for your time!

Interview Questionnaire

1	What is your position in the organization? For how long have you been working here (may be filled by the interviewer)?
2	Are you familiar with the concepts of leadership, TBL, and RE (here, the definition that is used by the study should be introduced to avoid misunderstandings)?
3	Do you come in direct contact with leadership-, TBL- or RE-related activities as a part of your job? Did you come in direct contact with leadership-, TBL- or RE-related activities as a part of your previous jobs?
4	Do you consider TBL to be an appropriate framework for a company (any company)? What is its value for a company?
a.	Do you think that it can inform managerial decisions (especially in critical situations and the resolution of wicked problems)?
b.	Can it help in the resolutions of ethical dilemmas?
c.	Do you see any critical flaws in the concept of TBL? Do you know an appropriate alternative?
5	Would you personally advocate for the employment of TBL in this company? Do you think that the company can benefit from it?
6	Are you familiar with the way TBL is employed by the company?
a.	If yes, do you find it appropriate?
b.	Do you see any flaws in the implementation of TBL in the company? What are they? Do you think that you can propose a way to resolve them?
7	Does the company's interpretation of TBL include employees (company's responsibility with respect to employees)?
a.	What is the impact of the company's interpretation of TBL on employees? Is it positive or negative? Does it signal any issues?
8	What is the value of leadership for a company (any company)?
9	Can leadership help in the implementation and use of TBL and the resolution of related dilemmas?
a.	What leadership skills are required for TBL use?
b.	What leadership style would be most appropriate for TBL?
10	How important is leadership for this company? Is its importance recognized by the management?

11	What style of leadership do you personally use/consider to be the most appropriate in your environment? Why?
a.	Do you think that this style is beneficial for TBL?
b.	What could you as a leader/if you were a leader do to promote TBL at your workplace?
12	Do you consider RE to be an appropriate framework for the management of employee relationships? Do you think that RE can inform managerial decisions (for example, in the field of layoffs), especially in the case of wicked problems and crises resolution?
13	Are you familiar with the RE interpretation that is employed by this company?
a.	If yes, do you find it appropriate?
b.	Do you see any flaws in it and could you think of a way to improve it?
14	How are the company's employees affected by its interpretation of RE? Does the impact signal any issues?

Thank you for your time!

Preferred Methods of TBL Awareness Improvement

Doctorate degree Research Interview Guide-Further Enquiry

Leading an Organization through A Triple Bottom Line Dilemma:

Based on a recently conducted research, it appears that the development of a TBL awareness improvement effort would benefit the company. It will aim to communicate the information about TBL and the company's approach to TBL to employees and managers. Please share your opinions about the effectiveness of different methods of awareness improvement by responding to the questions below.

- 1) Which approach is the most effective in communicating information? You may rate them.
 - a. Structured lessons/lectures.
 - b. Roundtable discussions.
 - c. Individual communication (e.g., individual discussion with a manager/specialist).
 - d. Dissemination of information without personal involvement.
 - i. Handouts.
 - ii. Posters.
 - iii. A webpage devoted to the topic.

- 2) What are the benefits of each of the approaches?

- a. Structured lessons/lectures.

- b. Roundtable discussions.

- c. Individual communication (e.g., individual discussion with a manager/specialist).

- d. Dissemination of information without personal involvement:

i. Handouts.

ii. Posters.

iii. A webpage devoted to the topic.

3) What are the weak points of each of the approaches?

a. Structured lessons/lectures.

b. Roundtable discussions.

c. Individual communication (e.g., individual discussion with a manager/specialist).

d. Dissemination of information without personal involvement:

i. Handouts.

ii. Posters.

iii. A webpage devoted to the topic.

- 4) Would you combine any of the methods?
- Yes
 - No
- 5) If yes, which methods would you combine?
- Answer:

- 6) Which approach do you personally prefer and why?
- Answer:

Please also consider the following questions:

- 7) Should the awareness improvement efforts differ for managers and employees?
- Yes
 - No
- 8) Would it help to also regularly assess the level of TBL awareness in the employees/managers?
- Yes
 - No
- 9) How often should the awareness improvement efforts be used?
- Strategically: during the training of new employees/managers and after changes in the company's TBL policy.
 - Regularly: monthly, yearly, or other. You may circle/highlight the best option or write your own: _____

Thank you for your time!

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Using Managerial Action to Resolve TBL Dilemmas: Guidelines

Ethical dilemmas are not uncommon in business settings, and some of them are connected to the Triple Bottom Line (TBL). Managers are typically required to resolve TBL dilemmas. This document is based on relevant literature and expert opinions, and it provides some key guidelines on how to use managerial action to deal with TBL dilemmas. It shows that a number of managerial skills and activities are employed in leading a company through TBL problems.

Approaching TBL Dilemmas

1. Dilemma: “a situation in which a difficult choice has to be made between two or more alternatives, especially ones that are equally undesirable” (Oxford University Press, 2017). Dilemmas are very common in business and are unlikely to be avoided, but they can be resolved with different degrees of success. You can read more on dilemmas; for example, the book *Ideological Dilemmas* by Billig et al. (1989) provides a rather extensive overview of the topic.
2. TBL dilemmas are concerned with balancing the three Ps: people, profit, and planet. An example of TBL dilemma is deciding whether to invest in retraining redundant employees (people) or simply release them, saving the money (profit).
3. TBL dilemmas are almost always resolved through managerial action. Managers are typically the decision-makers, and they need to follow appropriate guidelines in order to achieve positive results.

Decision-Making Process

The following approach to solving dilemmas is commonly used and can be applied to TBL. It requires a number of managerial skills, especially analytical and decision-making ones.

1. Step 1: establishing that there is a dilemma.
2. Step 2: collecting all the information that is available about the dilemma. The following topics are of primary importance:
 - a. What does the dilemma consist of?
 - b. What are the causes of the dilemma?
 - c. What are the options for future action/solutions?
 - d. Which groups are affected by the dilemma/potential solutions (e.g., company shareholders, managers, employees, the local population, the population of the planet, etc.)?
 - e. Additional data may be gathered as well.
3. Step 3: analyzing potential solutions. Here, their consequences must be considered.
 - a. What are the tangible/intangible outcomes of every solution?

- b. What are the long- and short-term outcomes of every solution?
 - c. Which groups are affected by every solution and in which way?
 - d. Can any solution help to avoid losses? It may be more important than securing gains.
 - e. Can any solution help to secure gains?
 - f. Which solution is the most feasible one?
 - g. Is any solution sustainable?
 - h. Other criteria may be used for individual dilemmas.
4. Making the decision based on the presented data and analysis.

Guidelines for Solving TBL Dilemmas

The existing literature which is dedicated to the topic of TBL dilemmas, as well as the expert opinions of our managers, suggests the following key guidelines on solving TBL dilemmas. You may check authors like Beckmann, Hielscher, and Pies (2014), Savitz and Weber (2013), Schaltegger and Wagner (2017), and Valentinov and Chatalova (2016) for more information or specific examples (see references).

1. **TBL complexity.** TBL dilemmas are complex and often involve multiple groups and interests. For example, the dilemma of buying new equipment presupposes balancing finance-, productivity-, and safety-related concerns along with the interests and attitudes of the employees and managers who work with the equipment. The interests of different stakeholders (e.g., shareholders and employees, managers and employees, etc.) may conflict as well. Furthermore, TBL dilemmas often have an ethical dimension (especially when profit-related factors conflict with those associated with people or planet). As a result, it is necessary to analyze each dilemma separately while taking into account its specific context.
2. **Desired outcomes.** The desired outcome of resolving a TBL dilemma consists of trade-offs/compromises that enable the targeted balance between the three Ps.
3. **Win-win situations.** Situations in which the compromise does not involve significant sacrifices with respect to any P (win-win situations) are a possibility. A manager should try to achieve one, but he or she should also acknowledge that win-wins are not always available.
4. **Existing codes.** TBL dilemma decisions must be in line with local and international laws and the company's ethical principles. It is a good idea also to consider recommendations provided by independent organizations (for example, the World Health Organization).
5. **Managerial action and groups involved.** The role of managers and managerial action in solving TBL dilemmas is immense; their analytical and decision-making skills determine

the success of the process. However, TBL dilemmas often concern multiple groups. As a result:

- a. The decision-maker should consider the outcomes of potential solutions for all the groups that can be affected by it. That can include shareholders, employees, managers, local people who are not employed by the company, and so on.
- b. Whenever possible, the groups who are going to be affected by the decision need to be involved in decision-making, which is a prime example of managerial action and leadership being used to solve dilemmas. That is not the case for urgent decisions, however, in which soliciting multiple opinions is not always feasible.
- c. It is necessary to consider collective interests, especially in case a potential decision may affect people outside of the company. It is nearly impossible to involve them in decision-making, and, as a result, the company should try to do no harm to the people who cannot have a say in its operations. Altruistic leadership is viewed as particularly appropriate for TBL (Fry & Slocum, 2008).

6. The importance of Ps.

- a. Given the potential negative effects of the oil industry, it is important to pay attention to the planet element of the Ps.
- b. The significance of the people element is also noteworthy; making decisions in its favor can result in improved employee loyalty and satisfaction, as well as the company's reputation.
- c. Profit is often prioritized, and it can be justified, especially during crises. The company's primary obligation is to make money. However, it is important not to allow profit to disbalance the Ps.

7. Short- and long-term outcomes. It is necessary to consider both short-term and long-term outcomes of any solution. Often, in TBL dilemmas, short-term positive outcomes may be overshadowed by long-term negative ones (for example, in case better equipment is not obtained, the company keeps the money but may lose the chance to increase productivity in the long run). As a crucial skill, long-term planning is a managerial ability that is required for solving TBL dilemmas.

Using Managerial Action to Resolve TBL Dilemmas: Additional Questions

Doctorate degree Research Interview Guide-Further Enquiry

Leading an Organization through A Triple Bottom Line Dilemma:

The term “dilemma” refers to a “situation in which a difficult choice has to be made between two or more alternatives, especially ones that are equally undesirable” (Oxford University Press, 2017, para. 1). TBL dilemmas are the dilemmas that are associated with TBL; an example can be the choice between the introduction of more advanced equipment that is better for the environment but costlier or the continued use of the current equipment that is less costly but more environmentally damaging. This research intends to offer our company a guideline on how to manage TBL dilemmas, especially through leadership and managerial action, using literature on the topic and expert opinions. Please consider the following questions:

- 1) As a manager, have you ever encountered TBL dilemmas at your workplace? Please state if you encounter them frequently, occasionally, sometimes, rarely, or never.

Type Your Response Here:

- 2) If you have encountered TBL dilemmas at your workplace, could you please offer an example? Please describe it in detail.

Type Your Response Here:

- a. What were the alternatives that the decision-maker had to choose between?

Type Your Response Here:

- b. What was the final decision? What was your role in it: could you make the decision, contribute to making the decision, or did you have to observe it being made by another manager?

Type Your Response Here:

- c. Do you know anything about the consequences of the decision? Were they positive or not?

Type Your Response Here:

- 3) Does your company have a particular strategy for resolving dilemmas? Please comment on its strong and weak points. Can you suggest improvements for it?

Type Your Response Here:

If your company does not have a particular strategy for resolving dilemmas, check the following structure and comment on it.

- a. Determining the dilemma.
 - b. Gathering data about the dilemma (its options, consequences).
 - c. Considering the options and consequences and assessing them in accordance with the company's principles.
 - d. Making the decision.
- 4) There are several approaches to solving dilemmas. Consider them and comment on their usefulness and applicability to the context of your company (they can be used at the same time):
- a. Law-based approach (the legal choice is the appropriate one). The law is easy to define but may not describe everything that a TBL dilemma would include.
 - b. Morality-based approach (the ethical choice is the appropriate one). Ethical principles are not easy to define, though.
 - c. Consequences-based approach (the choice that leads to the most positive/least negative outcomes is the appropriate one). This is a common approach to analyzing different options.
 - d. Feel free to make comments about any other approach you have used/would use in resolving TBL dilemmas.

Type Your Response Here:

- 5) Some of the possible criteria that can be used to rate TBL dilemmas and their options are presented below. Please consider them and state which of them you view as important. If you can rate them, please do so.
- a. When they clash, are individual outcomes (outcomes for an individual person) less important than those for a number of people?
 - b. Is it more important to avoid losses than to ensure gains?
 - c. Which of the three elements of the TBL is more important: people, planet, or profit? You can rate them if you like.
 - d. Are tangible or intangible outcomes more important?
 - e. Are long-term or short-term outcomes more important?
 - f. Please feel free to make comments about any other criteria that you have used/would use when dealing with TBL dilemmas.

Type Your Response Here:

- 6) Does your company/department have an ethics code? Do you think that its principles can be applied to TBL dilemmas?

Type Your Response Here:

- 7) In your organization, what is more common: collective or individual decision-making? If it is collective, is the decision made by managers or do they invite employees to share their opinions as well (e.g., through a poll)? Based on your experience, do you think that any of these approaches (collective vs. individual) is superior (consider major and minor dilemmas, urgent and not-so-urgent ones)?

Type Your Response Here:

- 8) Do you think that your organization takes into account the potential implications of its TBL decisions for any of the following groups? Do you think that its decisions can affect the following groups? Do you think that any of these groups are more important to consider than other ones?
- a. Shareholders.
 - b. High-level managers.
 - c. Middle- and lower-level managers.
 - d. Employees.
 - e. The community at large.
 - f. The population of the planet.

Type Your Response Here:

- 9) Do you think that a win-win situation (that is, a situation, in which the trade-off is beneficial for either party) is possible? An example would be the sustainability of costly equipment that is better for the environment but is also good for the company in the long run. Please feel free to provide an example.

Type Your Response Here:

Thank you for your time!

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Using Managerial Action to Resolve TBL Dilemmas: Feedback

Please review the guidelines on using managerial action to resolve TBL dilemmas and respond to the following questions.

General Feedback

- 1) Can the guidelines help managers use leadership/managerial action to resolve TBL dilemmas?
 - a. Definitely.
 - b. Probably.
 - c. Not sure.
 - d. Probably not.
 - e. Definitely not.
- 2) Would you personally use the guidelines to resolve TBL dilemmas?
 - a. Definitely.
 - b. Probably.
 - c. Not sure.
 - d. Probably not.
 - e. Definitely not.
- 3) What are the strengths of the guidelines?
 - a. The document is exhaustive (covers all the necessary topics).
 - b. It provides a workable framework for decision-making.
 - c. It uses understandable language.
 - d. Its format and structure facilitate understanding.
 - e. Other (please specify):

- 4) What are the weaknesses of the guidelines?
 - a. The document should contain more information.
 - b. It could have provided a better framework for decision-making.
 - c. The language should be simpler.
 - d. The language is too simplistic.
 - e. The document needs restructuring.

- f. The format does not facilitate understanding.
- g. Other (please specify):

Individual Elements

Consider the individual elements of the guidelines and assess their usefulness.

Approaching TBL Dilemmas Section

- 5) Do you think that the “Approaching TBL Dilemmas” section provides the necessary information for understanding the rest of the guidelines?
 - a. Definitely.
 - b. Probably.
 - c. Not sure.
 - d. Probably not.
 - e. Definitely not.
- 6) Would you like to have more information in the section?
 - f. Definitely.
 - g. Probably.
 - h. Not sure.
 - i. Probably not.
 - j. Definitely not.
- 7) Do you find the section useful?
 - k. Definitely.
 - l. Probably.
 - m. Not sure.
 - n. Probably not.
 - o. Definitely not.
- 8) Feel free to make any other comments about the section (positive, negative, suggestions for improvement):
 - p. Answer:

Decision-Making Process Section

- 9) Do you think that the “Decision-Making Process” section provides the necessary information for understanding the process of making TBL-related decisions?
- a. Definitely.
 - b. Probably.
 - c. Not sure.
 - d. Probably not.
 - e. Definitely not.
- 10) Would you like to have more information in the section?
- f. Definitely.
 - g. Probably.
 - h. Not sure.
 - i. Probably not.
 - j. Definitely not.
- 11) Do you find the section useful?
- k. Definitely.
 - l. Probably.
 - m. Not sure.
 - n. Probably not.
 - o. Definitely not.
- 12) Feel free to make any other comments about the section (positive, negative, suggestions for improvement):
- p. Answer:

Guidelines for Solving TBL Dilemmas Section

- 13) Do you think that the “Guidelines for Solving TBL Dilemmas” section provides the necessary information for solving TBL dilemmas through leadership?
- a. Definitely.
 - b. Probably.
 - c. Not sure.
 - d. Probably not.
 - e. Definitely not.
- 14) Would you like to have more information in the section?
- f. Definitely.
 - g. Probably.
 - h. Not sure.
 - i. Probably not.
 - j. Definitely not.
- 15) Do you find the section useful?
- k. Definitely.
 - l. Probably.
 - m. Not sure.
 - n. Probably not.
 - o. Definitely not.
- 16) Feel free to make any other comments about the section (positive, negative, suggestions for improvement):
- p. Answer:

Thank you for your time!

TBL Awareness Intervention

Based on the findings of a survey dedicated to Triple Bottom Line (TBL) awareness improvements, a TBL awareness intervention was designed for the company. It includes two elements: a lecture, which will provide key information on the topic, and a discussion, which will help the participants to fully understand the covered information. It is a rather common approach to structuring lessons (Barkley & Major, 2018; Fujii, 2016; Harrington, Zakrajsek, & Bowen, 2017). Given the topics that are to be reviewed, the minimum time requirement for the lecture is 10-15 minutes, but it is recommended not to make it too long because long lectures may fail to hold the attention of listeners (Barkley & Major, 2018; Harrington et al., 2017). The duration of the discussion can be flexible and should depend on the number of participants involved. This package of documents includes a lesson plan, a discussion guide, and a tool for measuring the effectiveness of the intervention, which should be used before the lecture (to gather baseline data) and after the discussion.

Lecture Plan

Subject

The lecture is dedicated to TBL with a focus on the TBL principles employed by the company, as well as the impact of the company's approach to TBL on the participants. The more specific topics to be covered can be found below. It is possible to adjust them as required if an educator believes that changes would benefit the lesson.

1. Basic description of TBL.
 - a. The definition.
 - b. The three Ps.
 - c. An explanation of why this concept is used by modern businesses.
 - d. Some of TBL's shortcomings should be mentioned; it is preferable to inform the listeners that TBL is a tool with its limitations.
2. The company's approach to TBL.
 - a. The lecture should explain why the company adopted TBL
 - b. The lecture should describe and justify the key TBL principles employed by the company.
 - c. The lecture should mention the company's code of ethics and other documents that specify its TBL principles. The lecture should refer the listeners to the documents in case they need or want to learn more.

- d. It is recommended to mention some of the company's problems with implementing TBL; here, TBL can be framed as a dilemma. A couple of examples of the difficulty of balancing the three Ps could serve as an illustration.
3. The outcomes of adopting TBL in the company.
 - a. The lecture should mention a couple of motivational examples in which the use of TBL principles helped the company.

A summary of the presented information is required to close the lecture.

Target Audience

The lecture is meant for both employees and managers of the company. It is recommended to include both groups to allow the introduction of different perspectives during the discussion part, but it is possible to focus on one group if necessary.

Learning Objectives

1. To ensure or enhance the target audience's knowledge of the concept of TBL.
2. To communicate the updated, current information about the TBL principles employed by the company.

Learning Outcomes

1. The participants will demonstrate a good understanding of the concept of TBL.
2. The participants will demonstrate a good understanding of the TBL employed by the company.

Both outcomes will be measured using the below-presented questionnaire which will be applied before and after the intervention.

Discussion Guide

This guide should be used by the educator to ensure that the discussion dedicated to TBL remains structured and civil and covers all the necessary points. When starting the discussion, the educator should inform the participants about its goals and rules and provide an overview of the topics to be covered. The educator should then encourage participants to discuss the topics. The educator is responsible for keeping the conversation civil and enforcing the rules if required.

Discussion Goals

1. To make sure that the necessary information about the company's TBL is provided to and understood by the participants.
2. To discuss the concept of TBL and its use in the company.
3. To consider the impact of the company's use of TBL on the participants.
4. To address the questions and concerns of the participants regarding TBL.

As a result, the discussion aims to help its participants process the information delivered by the lecture and provide them with the opportunity to ask questions. The anticipated outcomes include an improved understanding of TBL, the company's approach to TBL, and the impact of TBL on the participants.

Discussion Rules

The following rules can be directly read out to the participants at the beginning of the discussion.

1. No interruptions. When a person is talking, they should be allowed to finish their question or speech before another person can make comments about it. It may be a good idea to write down questions and comments if you are worried about forgetting what you wanted to say. Also, make sure to listen carefully to what others say.
2. Respecting others' viewpoints is important. You can disagree, but you should do it respectfully.
3. It would be great if you chose to support your statements with arguments or examples. Also, we want to hear about your real-life experiences. Do not hesitate to share them if you are comfortable.
4. If you are not comfortable with anything, do not be afraid to speak up. We need a supportive and inclusive environment, and we can achieve that by listening to each other and respecting each other's limits.
5. We need to try to engage everybody in this discussion. Encourage each other and try to not discourage anyone from participating.

Discussion Topics

1. The concept of TBL.
2. The company's approach to TBL.
3. The impact of TBL on the participants.

When discussing each of the topics, the participants should be invited to ask questions, raise concerns, and express their opinions. It is a good idea to finish the discussion by asking if any questions are left and recapping what has been covered.

Pre- and Post-Intervention Measurement Tool

The following test needs to be administered before and after the intervention.

TBL Awareness Test

This test is given to you to check the effectiveness of the lecture and discussion dedicated to your company's Triple Bottom Line (TBL) in providing you with all the necessary information about TBL. Please respond to the following questions and keep it in mind that your responses are not going to affect your work, position, or relationships with your coworkers. This test is only going

to be used to improve the ways in which your company informs you about its TBL. Thank you for your time!

1. Do you know what TBL means?

- a. Yes.
- b. Not sure.
- c. No.

2. Can you define TBL? Use your own words.

a. Answer:

3. Do you think that TBL is a good choice for your company? Why (make sure to explain your position)? Do not hesitate to criticize TBL and mention its limitations if you want.

a. Answer:

4. Do you know what approach to TBL your company employs?

- a. Yes.
- b. Not sure.
- c. No.

5. Please describe the key principles of TBL that your company employs. Use your own words:

a. Answer:

6. How does the company's TBL affect you personally? If so, in which ways?

a. Answer: