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# Supporting Sustainability through Recycling on Office Premises

Case Study at Deloitte's Office in Finland




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Clarification of signature



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ABSTRACT

This thesis is about recycling at the Deloitte office. Recycling of office material can be considered as a rather easy way to influence aspects of sustainability.

The starting point for this thesis was to give support to Deloitte's Green Agenda team, who's aim is to consider recycling and sustainability from business perspectives. One of the main objectives in this thesis is to provide Deloitte with a frame of solutions for them to establish clear rules, policies and norms that encourage all employees towards green office, assuring thus credibility and reliability as an example of best practices through employees and probably for their own customers.

The thesis research material includes literature sources from scientific journals. Primary data includes observations in the case organization office and interviews and group discussions with the employees of Deloitte. After identifying the strengths and weaknesses of the current recycling procedures, recommendations on how to improve recycling are given.

A list of recommendations and a framework for starting a recycling program were produced. The thesis recommends that recycling should be systematically managed. Establishing a recycling program should contain the following phases: setting goals and getting started, organizing disposals, training people, encouraging people, implementing a reward system and finally evaluating the results. The thesis proposes advice on how these different phases can and should be promoted and supported by the management.

Recycling can save money for the company, but more importantly, it can help with building a reputation and brand of a socially and environmentally respectable company.

**Keywords** Sustainability, recycling at office, managing recycling

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## TIIVISTELMÄ

Tässä työssä tarkastellaan kierrätystä toimistotyöympäristössä. Työ tehtiin Deloitteille ja työn tarkoituksena on tukea Deloitte toimistojen kierrätystä ja kestäväen kehityksen mukaisia käytäntöjä. Työn tavoitteena oli tunnistaa kierrätykseen liittyviä haasteita ja jo toimivia käytäntöjä ja näiden tunnistamisen jälkeen esittää millaisin käytännöin ja toimintaohjeiden avulla kierrätystä voisi kehittää.

Työ perustuu kirjallisuustutkimukseen, jonka avulla on pyritty löytämään hyviä käytäntöjä kierrätyksen organisointiin ja tukemiseen. Deloitteissa tehtiin haastatteluita, ryhmäkeskusteluita sekä observoitiin kierrätykseen liittyviä käytäntöjä ja analysoitiin niiden toimivuutta.

Työn tuloksena ehdotetaan kuuden vaiheen mallia, jonka avulla kierrätys olisi syytä aloittaa. Vaiheet ovat: tavoitteista päättäminen ja kierrätyksen aloittaminen, kierrätyksen infrastruktuurin tekeminen, työntekijöiden kouluttaminen, työntekijöiden kannustaminen, kierrätykseen liittyvän palkitsemisjärjestelmän luominen sekä tulosten arviointi. Työn johtopäätöksenä on, että kierrätystä on syytä johtaa systemaattisesti ja aktiivisesti.

Kierrätyksen avulla voidaan säästää rahaa ja kustannuksia. Ehkä tärkeämpää on kuitenkin, että kierrätyksen avulla yritys voi rakentaa itsestään kuvaa ympäristöystävällisenä ja kestäväen kehitykseen vakavasti suhtautuvana yrityksenä.

**Avainsanat** Kestävä kehitys, toimistomateriaalin kierrätys, kierrätyksen johtaminen

**Sivut** 43 s. + liitteet 1 s.

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## Appendix 1 INTERVIEW SKELETON





## 1 INTRODUCTION

The aim of this chapter is to show the relevance and importance of the thesis topic and to justify the objectives to be approached. The case organization, Deloitte, is also introduced. At the end of the chapter, specified thesis objectives are defined and methods for achieving the objectives are described.

### 1.1 The Importance of the Thesis Topic

The main reason why the topic “sustainability” was chosen is because it is a topical subject, which still has enormous possibilities to explore and to expand into any business towards gaining a competitive advantage, reducing operative costs and maximizing profit. Financial Times – the leading business magazine in the world – states that sustainable businesses need to consider sustainability from three different perspectives: “*a process by which companies manage their financial, social and environmental risks, obligations and opportunities*” (Financial Times). Financial sustainability is absolutely necessary for business companies if they wish to avoid bankruptcy, but the existence/non-existence of social and environmental sustainability has less precise or predictable effects to business organizations. In real life, these different aspects of sustainability are often interlinked.

The terms “corporate social responsibility” (CSR) and “sustainability” are very close to each other as they both try to view businesses from economic, social and environmental perspectives. Social and environmental aspects are becoming more and more important to consumers and a growing number of ordinary citizens. Also, both global and national governments and policy makers are increasingly paying attention to the use of natural resources, recycling and sustainability. Therefore, it is vital for the business companies that they take sustainability and corporate social responsibility seriously in their operations and activities.

“Sustainability” is a vague term that can be considered from various perspectives. Taking a very broad perspective, United Nations (1987) defines “*sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs*”. So, this definition implies that we need to save the planet for our children.

If we take a narrower micro level perspective, we can assume that for example companies do not attain sustainability if they don't see the possible benefits of sustainability. Sustainability is not an option, if it means losing money. Instead, sustainability must create value for companies. As stated by Schaltegger et al. (2012) “*business cases for*

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*sustainability requires a good understanding of how the drivers of a business case can be positively influenced with societal and environmental activities*". They continue that "...[sustainable] business case drivers are costs and cost reduction, sales and profit margin, risk and risk reduction, reputation and brand value, attractiveness as employer, and innovative capabilities". Furthermore, Weber (2008) lists five main business benefit drivers for corporate social responsibility (CSR) behaviour. First, it creates positive image and reputation for the company. Second, it has positive effects on employee motivation and eases recruiting new talented employees. Third, it reduces costs by efficient use of resources. Fourth, it increases revenues and profitability. Finally, corporate social responsibility behaviour helps at avoiding bad reputation or even consumer boycotts. This is depicted in Figure 1.

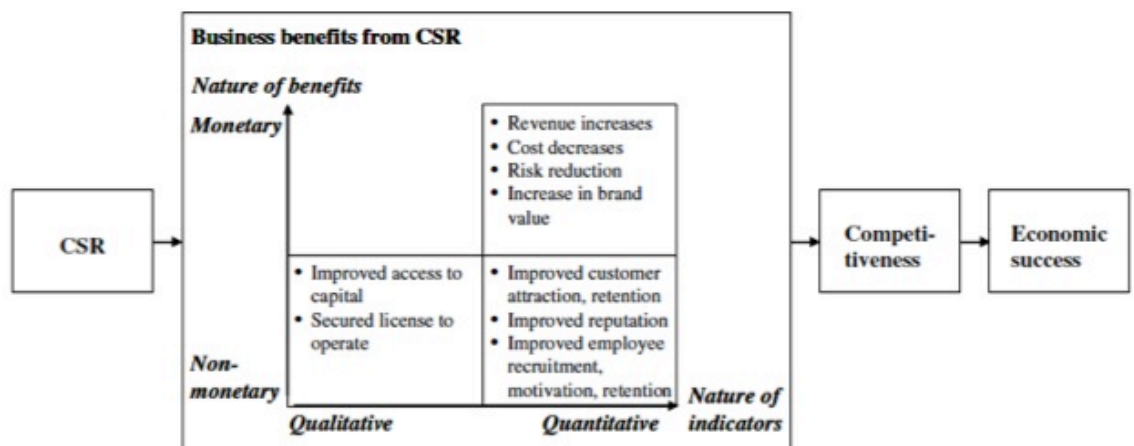


Figure 1 CSR Impact Model (Weber 2008).

So, there are many drivers for sustainability from business organizations' perspective. Some of them may have financial importance in a short term (i.e. cost reduction), while some may have more importance in a long term (i.e. brand building). It seems that motivation to sustainable operations in organizations is mostly led by extrinsic, rather than intrinsic motivation. So, monetary incentives play a critical role. However, it has been shown (Weber 2008) that the relationship between corporate social responsibility and business results are sometimes positive, sometimes non-existing, and often very difficult to verify. Therefore, companies and organizations need to have tools that show how recycling and sustainable procedures affect their performance. Weber (2008) offers an assessment method for evaluating or even measuring the relationship between CSR activities and company performance (see Figure 1). It is also noticeable that recycling affects all aspects of sustainability (financial, social and environmental). Consequently, recycling and sustainability are important and valuable

from business organisations' perspective. Stubbs & Cockling (2008) propose that sustainability and its effects to business should be emphasized more in business students' education.

Recycling is the process of collecting and processing materials that would be thrown away as trash with the aim to benefit the environment. Recycling is considered as one part of environmental approaches and probably this is the reason why many people nowadays consider themselves as "a green person" and during their normal everyday life, they recycle at home, and have a clear view of what to do as an individual for helping planet Earth to survive and endure through living eco-friendly and environmentally make Earth sustainable for the next generations.

There are many ways of living but one of the best and easiest ways is to keep our planet green, clean and free of pollution, and make a better world, not wasting natural resources, and caring of sustainability in the long term. Research shows that many people agree with these principles: they recycle because of their personal interests and ideology (see e.g. Lo et al. 2012). Most of the recycling studies are done in household context. Therefore, it is interesting and important to understand if recycling behaviour from household context is transformable to working life context. Are people as willing to recycle when they are at work as they are at home? As a matter of fact, a study by Lee and De Young (1994) gives some evidence that people are intrinsically satisfied in recycling at office environment too.

The focus of this thesis is developing an idea of how extremely important it is to have an environment clean, organized and free of crowded dirty places especially in offices where the environment has to be harmonic and in conditions acceptable for human to work there, because a dirty, disorganized office brings lack of effectiveness and productivity. Therefore, a business not only has to work at being profitable, as well it has to fight for getting products, services and own offices sustainable thus people can work nicer and be productive 100% of the time when the office is green and provides a comfortable space where the creativity is part of a green office. Green office scheme defined by World Wide Fund (WWF) aims to:

1. Reduce the consumption of natural resources by improving offices' environmental efficiency
2. Promote sustainable practices by increasing environmental awareness of employees
3. Promote climate change mitigation by requiring energy-saving and use of renewable energy sources

In 2010, Deloitte was among those of around 200 organizations awarded as a Green Office in Finland (WWF 2011). Still, when discussing about this thesis topic, they implied that there is room for improvements.



Especially items 1 and 2 from the WWF list were in the target of the thesis work.

Based on the research, experiments, trends and experiences, sustainability and environmental issues are taken in consideration more and more nowadays due to the high preoccupation of governments and scientists regarding to the warming of the planet. Thus recycling plays an important role in the tasks of companies for combating the pollution, contamination of the air, the earth itself and consequently to avoid the global warming. Beside of this, recycling not only means to take care of the environment but as well, it benefits the humans in an economical way. For this reason, it is very determinant to know what to do with the wastes that are generated daily at home and at work. Some people are more aware of how to recycle and the benefits of it, but sometimes some people (employees) need information and encouragement on recycling patterns and behaviour. Consumption without recycling can cause a lot of damage to the environment. ([www.ecovale.com.mx](http://www.ecovale.com.mx) , [www.ecointeligencia.com](http://www.ecointeligencia.com))

The question now then is how to control this consumption behaviour? How to encourage recycling when throwing wastes to disposals such as plastic, paper, aluminium, glass, etc. It is fundamental to know their classification, it means, to know how to deposit each single waste disposal into the right bin. This is a good start in learning simple habits of recycling, because there are organisms or entities in charge of re-factoring all recycling materials.

Obvious question comes up: is recycling important or beneficial for the companies? The answer is clear yes. Recycling gives a strong message that a company is aware of its social responsibility and an indication that the company takes care of the environment. Almost everything can be recycled. Site <http://earth911.com/> lists numerous types of products / waste that can be recycled and gives advice how to do that.

The impacts of recycling are tremendous, and the list below points out the main reasons why it is important to put recycling procedures into practice and as a priority of environmental policies.

- Guaranteeing supply of safe energy
- Renewable energy sources are limited. When the consumption of energy is less and minimized, our efforts are oriented to fight against the climate change. This helps at producing and using energy that is safe and renewable instead of using e.g. fossil energy resources. Using recycled raw materials in e.g. production lines and factories helps at saving energy. Thus recycling can have effects on many levels and circumstances. Consequently, less consume of energy generates less CO<sub>2</sub> and therefore reduce the “green house effect”. This means that recycling at home, and at workplace helps considerably to the planet in

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a very positive way and minimize the negative effects on the climate change.

- Decrease use of raw materials  
When recycling glass, plastic, and paper, there is no need to use as much raw material to manufacture products due to the reuse of some raw materials. This contributes in saving an important quantity of natural resources and conservation of the forests, which are the lung of the planet.

### 1.2 Deloitte

“Deloitte”<sup>1</sup> is the brand under which tens of thousands of dedicated professionals in independent firms throughout the world collaborate to provide audit, consulting, financial advisory, risk management, tax, and related services to select clients. These firms are members of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”). Each DTTL member firm provides services in particular geographic areas and is subject to the laws and professional regulations of the particular country or countries in which it operates.

Each DTTL member firm is structured in accordance with national laws, regulations, customary practice, and other factors, and may secure the provision of professional services in its territory through subsidiaries, affiliates, and other related entities. Not every DTTL member firm provides all services, and certain services may not be available to attest clients under the rules and regulations of public accounting.

DTTL and each DTTL member firm are legally separate and independent entities, which cannot obligate each other. DTTL and each DTTL member firm are liable only for their own acts and omissions, and not those of each other. DTTL (also referred to as “Deloitte Global”) does not provide services to clients.

The DTTL member firm in Finland is Deloitte & Touche Oy. Deloitte is one of the leading professional services organizations in Finland. They offer their clients a broad range of audit, consulting, financial advisory, risk, and tax services. In Finland they employ over 450 experts in four offices.

#### 1.2.1 Ethics and Compliance

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<sup>1</sup> Description of the case company is based on the information from the company's web sites.

DTTL and its member firms are committed to the highest levels of ethics in integrity and quality. This is evidenced by the member firms' business practices and client service standards, their leadership behaviour and shared values, and most importantly, by the quality of the people they employ. In fact, ethics, integrity and quality are the core of all that DTTL's member firms do.

DTTL and its member firms strive to do not only what is legal, but what is right. The people of DTTL's member firms have high professional and ethical standards and demonstrate these standards every day through the delivery of quality professional services. They understand that doing the right thing means operating within the letter and the spirit of the laws that govern their professions and the global marketplace.

- Culture of Integrity

This orientation toward integrity and ethical behaviour is an integral part of the culture at DTTL and its member firms. It's embedded in the way they each make decision, the way they take action, the way they treat their clients and in the way they treat each other.

DTTL and its member firms sustain this culture by providing an open and consultative environment that encourages their people to raise issues and discuss differences of opinion. In addition, DTTL's member firms work hard to provide their people with the appropriate tools and guidance as they strive to make ethical decisions and take responsible action each day.

- Ethical Principles

At the heart of this effort are the Ethical Principles of the Member Firms of DTTL. Adopted by each of DTTL's member firms and linking directly to the DTTL Global Shared Values, these nine principles define the standards of ethical behaviour that unite all the people of DTTL's member firms. In particular, the principles offer guidance about appropriate ethical and professional conduct covering areas that are critically important to the member firm's clients, their people and society.

The appointment of DTTL's Global Chief Ethics Officer will help DTTL and its member firms further sharpen their focus on ethics and integrity. Nick Main is a senior partner who has direct access to the DTTL CEO and Board of Directors. He is charged with motivating and sustaining ethical behaviour throughout DTTL and its member firms and is working closely together with a global network of senior ethics officers from each member firm to put additional processes and infrastructure in place to reinforce this culture of integrity. Ethical principles are depicted in Table 1.

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**Table 1 Ethical principles of Deloitte.**

Ethical Principles of the Member Firms of DTTL	
Honesty and integrity	we act with honesty and integrity
Professional Behaviour	we operate within the letter and the spirit of applicable laws
Competence	we bring appropriate skills and capabilities to every client assignment
Objectivity	we are objective in forming our professional opinions and the advice we give
Confidentiality	we respect the confidentiality of information
Fair Business Practices	we are committed to fair business practices
Responsibility to Society	we recognize and respect the impact we have on the world around us
Respect, Fair Treatment	we treat all our colleagues with respect, courtesy and fairness
Accountability, Decision-	we lead by example, using our shared values as making our foundation

The DTTL member firms 'Ethical Principles provide the foundation for their ethical behaviour and they maintain these principles through their organization using a simple actionable framework:

- Integrity Compass

To help bring these principles to life, DTTL has developed a unique global learning tool called the integrity Compass. The integrity compass uses real ethical dilemmas to show the subject, and importance, of ethics in the workplace. Appropriate for all levels and functions in each DTTL member firm, the objective of the exercise is to help build awareness about the diverse mix of ethical situations that can arise in DTTL member firm's daily work, as well as understand the importance of consultation and the Ethical Principles and Shared Values in making the best professional choices.

- Our Commitment

DTTL 's member firms have a vital role in sustaining the public's trust and maintaining investor confidence. They take this role seriously and that is why they have made integrity and quality the cornerstones of their businesses.

DTTL assigns the greatest priority to demonstrating integrity and quality throughout the global organization and its member firms, regardless of the type of service our member firms provide or where they deliver it.

### 1.2.2 Vision, Values and Strategy

Deloitte's vision and strategy, was developed in collaboration with leadership and member firm partners from around the world, focuses on working together as one across geographic, functional, and business borders to deliver excellence in all of the services provided by the member firms. Their vision is unchanging: We aspire to the Standard of Excellence, the first choice of the most sought-after clients and talent. The shared values are timeless.

They succinctly describe the core principles that distinguish the Deloitte Culture.

#### -Integrity

Deloitte believes that nothing is more important than their reputation, and behaving with the highest levels of integrity is fundamental to whom they are. They demonstrate a strong commitment to sustainable, responsible business practices.

#### -Outstanding value to markets & clients

They play a critical role in helping both the capital markets and their member firm clients operate more effectively. They consider this role a privilege, and they know it requires constant vigilance and unrelenting commitment.

#### -Commitment to each other

They believe that their culture of borderless collegiality is a competitive advantage for them and they go to great lengths to nurture and preserve it. They go to extraordinary lengths to support their people.

#### -Strength from cultural diversity

Their member firm client's business challenges are complex and benefit from multidimensional thinking. They believe that working with people of different backgrounds, cultures, and thinking styles helps their people grow into better professionals and leaders.

### 1.2.3 Corporate Responsibility

One of the global approaches of Deloitte is the Corporate Responsibility, which is divided into 4 targets: investing in people, services to clients, operational sustainability, and commitment to local communities.

Deloitte's commitment to the public interest goes back to the origins of their organization. Today the Deloitte Shared Values bind the people of Deloitte across cultures, customs, and languages. Along with the Ethical Principles, of which one is "responsibility to society", these values define the way business is done in very member firm. Deloitte member firms strive to make social good a co-product of their work, alongside revenues

and earnings, a business strategy that they are confident will foster their success over the long term.

The corporate responsibility policy serves to reinforce the importance of corporate responsibility to our businesses and to align the global organization around a common agenda.

As leading professional services organizations, the Deloitte Touche Tohmatsu member firms have much to contribute to public policy, business and society throughout the world.

As such, DTTL respects human dignity and expand their capabilities through inclusion and cultural diversity. DTTL promotes the highest levels of ethical behaviour, advance education and culture, and advocate sustainable use of natural resources and respect for the environment.

They demonstrate this through:

- Investments in our people
- The advice and services we provide to clients
- Environmentally sustainable operations
- Commitment to our local communities and the wider society

### 1.3 Thesis Research Question and Objectives

This thesis focuses on recycling practices in Deloitte office. Thesis research question is: How can recycling practices at Deloitte be improved? The practical objective and purpose of the thesis is to find out how to develop a recycling plan to work in practice in Deloitte which involve employees for following and executing greening procedures, as already mentioned. We can assume, that Deloitte is a typical office type of company. Therefore, the thesis and its results may have value to other typical office type of companies as well in their efforts in developing or improving their recycling practices.

The thesis aims to find out why recycling procedures and objectives fail and why they succeed. This helps at developing implementation guidelines for offices. Comparing greening procedures among companies' ways of recycling will also provide more knowledge for the objective of finding the best practice of recycling at Deloitte's office to establish new channels and maintain the existing ones efficiently. One important objective of this thesis is to find out the best practices in recycling at offices around the world to see what other companies in other countries are doing to make recycling programs to work in practice and comparing these with the Deloitte's approach regarding to recycling at office. This target is achieved by investigating processes, norms and facts of international organizations such as Empresas Públicas de Medellín in Colombia of what they are doing inside of their organizations and how they encourage

employees to follow up those procedures every day in the workplace. The idea is to identify different kinds of recycling practices and to become knowledgeable about the best practices.

Thesis has three objectives. First, it describes the state-of-art of recycling practices and procedures at the Deloitte office. Second, the thesis portrays the strengths and weaknesses of the recycling practices in the case organisation. Third, a development plan with suggestions is given for improving recycling practices. First and second objectives are approached with the empirical data collected from the case organisation. Third research objective is approached with the literature sources and secondary data of the best practices from other companies or organizations.

#### 1.4 Material and Methods

The primary data consists of one interview with Deloitte's employee who had voluntarily taken responsible of recycling program. Data was also gathered through group discussions with Deloitte employees. The interview themes are described in Appendix 1. Observational data was gathered by observing the Deloitte office facilities and recycling infrastructure. The results based on the primary data guided to figure out if and where there were room for improvements. In addition, suggestions and perceptions from the Deloitte personnel were focusing in sustainable procedures and ways to implement better practices for future.

This thesis utilizes qualitative data gathered via interviews. Main informant is Deloitte's Chairman of the Green agenda. The interview with her targeted to gather general information about business environment and sustainable procedures inside of Deloitte. In addition, the group interviews/discussions with Deloitte office employees from different departments were conducted to find out their views on every day procedures related to recycling and sustainable operations in Deloitte office. Moreover, observations in Deloitte office were carried out to expose how recycling is organized in Deloitte office. Furthermore, a survey questionnaire was prepared to find out about employee opinions on sustainable procedures in Deloitte. This data was gathered, but unfortunately, this data is missing and results of the survey are based on personal hands made notes and memory.

Gathering information through observations, interviews, discussions, surveys not always is easy, as Deloitte is a big company, and many times the employees were not available or didn't have too much time to answer the surveys.

The thesis also utilizes interview data from the personnel from Empresas Públicas de Medellín (Colombia), which is known to have an advanced

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recycling program and years of experience of sustainable use of natural resources.

The research methods also consist of secondary data gathered from literature focusing on sustainability development and the role of employees to adapt sustainability policies inside of Deloitte. The background information is obtained mainly from books and articles but also online research papers and reviews are utilized.



## 2 SUSTAINABILITY AND RECYCLING

This chapter takes a look of sustainability and recycling from a theoretical perspective and tries to give a view of different aspects of sustainability and recycling in the context of the thesis.

### 2.1 Sustainability from the Perspective of a Business Company

There are financial, social and environmental aspects that make sustainability and recycling attractive to business companies. Even though sustainability may not be among the most important objectives of business companies, studies presented in the beginning of the Introduction show that the subject is worth of studying further. Creating and maintaining sustainable procedures and recycling practices may still be a rather easy way to save costs and build a more positive brand.

Since few years ago with the awareness of climate changes, companies have started to show interest in implementing recycling procedures at workplaces. This has influenced deeply the environment and the lives of people, and therefore, it is not only as an idea that green is good for the environment but as well with a clear convinced that green is good for business too because it can save considerable amount of money (e.g. Hoffman 2005). Besides of that, in modern and future times, there is an evident need for the companies to follow the actual trends as all are related when the government policies are focusing in obtaining at better cities and work places, environmental places to reducing pollution and contamination. There is a call for changing and transforming social policies and company policies and so on, however, the companies have seen the new challenges as an opportunity to contribute to the environment to save costs, to be part of new model of success business.

Traditionally, the main focus in sustainability has been in external pressures and procedures forcing companies to reduce and control all related to gas emission, but with the climate changes and strong legislation created by organizations, countries, it is leading to forcing companies for recycling not only in issues regarding to the production and packaging materials, but also companies need to go back and therefore they need to look internally procedures, purchasing policies, furniture to be used in offices, building construction, etc. With the aim to buying products/services from companies having similar procedures or values and sharing the same sustainability policies, companies can follow standards assuring all supply chain control mechanisms that support recycling.

There are different motives for increasing the recycling at offices. Well-organized office environment (where different waste have their own disposal) may help people to work more efficiently and effectively and consequently the productivity can increase. However, reducing costs is often the goal behind of recycling.

Actually the international companies that are large (in volume of business and employees), mostly do have a structured plan for recycling and it is usually a part of their corporative management strategies, because one of the key to success in the next century has to do with sustainability / recycling. Therefore, the small, medium and big organizations must have resources and policies to achieve and support sustainable products and services, to assure a better environmental ambient which will help to improve our lives and consequently the life of the next generations. Here the objectives of business organizations and the ordinary citizens can be combined towards in developing companies with the visions and strategies that are aligned with employees' vision of a better world.

The sustainability is becoming to be one of the main objectives of any company to reach a competitive advantage against competitors. The "Green Trend" each time has more followers and shows more benefits. According to survey from the Company Buck Consultants, the 2009 there was an increase of 43% in the implementation of green policies at least in American companies. The leaders of these companies expressed to get a lot of benefits and money savings through of taking care of the environment. This shows that having green procedures is not only helping the environment, but also the financial part of the companies.

The background information obtained was very useful - especially those papers which had statistical data and index of variables of what companies must recycle and how to do it showing real figures of recycling.

## 2.2 Sustainable Development

In the recent years, companies have been implementing sustainable procedures as a regular basis focusing in having sustainable products and services. Thus international companies have seen the obligation and the need to incorporate sustainability as one of their management strategies, which allow them to compete in international markets (Porter & Derry 2012).

Investigating the best practices around the world mainly in USA, Latin America and some countries of Europe, have shown that the leading companies have built a strategy for sustainability which is based in the mixture of four driven forces such as economic, social, cultural and environmental sustainability which all support the core of the business. Therefore, a company who use those four pieces can drive the business towards sustainability and in the long term to gain green reputation.

The debate about what might represent sustainable development, and how it may be achieved, has continued for more than 20 years. In 1987 the United Nations' World Commission published the influential report Our Common Future (UN 1987). This report provided the encapsulation of sustainable development as "meeting the needs of the present without

compromising the ability of future generations to meet their needs". The report recognized the interdependencies between the natural environment, human social welfare and economic activity, and the need to establish and maintain a dynamic balance between these three elements. The key principles of sustainability are clearly expressed in the Brundtland definition:

- Needs. The commission's focus on `needs` shows both a concern for social justice and economical, rather than only economic.
- Equity.
- Intergenerationality.
- Global environmentalism.

The sustainable development is based on assuring that economic growth will not become self-defeating because its consequences lead to environmental or social crises. Politicians, governments or lobby groups and business people should find and share an ideological space within which constructive dialogue could take place. This might result a commonly agreed concept of sustainable business and understanding of the limits of economic growth. This is needed because of the broad definition and basic principles of sustainability provided by the Brundtland report that allow to emerge vast different interpretations of "sustainability development".

The entire world is changing around of ecological sustainability that typically focuses on greenhouse gas emissions, biodiversity, and other measurements of the natural world. They may include economic and social trends in production or population. However, efforts are still needed to set up sufficient environmental rules in many businesses.

The first step is to choose or formulate own sustainable development principles based on the vision and strategies the business is going to follow. The defined rules must be used as a framework for helping to improve the environmental performances of the organizations at the moment of making decisions and evaluating managing risks. One of the best approaches for instance, is to make a commitment in changing the business paradigm to follow the fact that natural resources and ecological systems are becoming scarce while human patrimony is increasing.

The second step is indispensable to make an assurance of the development of environmental policies. Once this has been done, the third step is to set up goals, objectives and targets for the environmental management program. Nevertheless, all those steps require a tracking system or follow-up strategies.

### 2.3 What Are Companies Doing to Make Their Offices Greener?

As a starting point for the development of this thesis project, researching different companies around the world have meant a step forward in knowing and understanding what other companies are doing well.

This part of the thesis consists of findings from the recycling practices obtained by surveying business people in different industries worldwide. In this way, it provides some perspectives to the question of what companies around the world following sustainability principles are doing regarding to making offices greener through recycling.

Empresas públicas de Medellín is a clear example of best practices in handling their green offices. They have implemented brilliant procedures concerning how to recycle paper at their offices and continuously engage employees to follow up them. Before to mention exactly what they have at their offices, the company profile is introduced first to get an idea what the company is.

Empresas Públicas de Medellín (Colombia): well-know commonly by EPM located in Medellín – Colombia. It provides electric energy, natural gas, water, sanitation and telecommunications services with the high international quality standards satisfying customer needs, while implementing business practices that guarantee long term sustainability and company growth. Since its creation in 1955, EPM generates enough resources to finance its activity and growth, without receiving any external contribution. At the same time EPM holds a wide Corporate Social Responsibility (CSR) policy that benefits the communities in which it operates.

EMP is considered a green company in Medellin-Colombia in the way they work developing environmental sustainability programs such as water saving, energy efficiency, separation of residues 'recycling', air contamination prevention, handling of dangerous residues, management of environmental impacts which are generated through each activity.

They had implemented a program "plan of handling of residues" where they divide the residues in cans of different colours according to the type of remainder. They have made advertising campaign to all employees by email for providing environmental awareness about environmental conservation through environmental practices of the residues in each workplace. There is also a committee in charge to communicate environmental themes. They submit information in strategically located billboards so that all employees will be reached.

The separation of residues at office is done by sorting and recycling different types of trashes into different bins that are marked with different colours.

The colour code is described thus:

- Green, people can drop residues as dirty plastic, dirty aluminium, cigarette butts, towel paper, food residues, napkins
- Blue, people can drop clean plastic bottles, plastic bags.
- Grey, are located in every work place and it must be a small can where you can drop paper, card-board.

The green team considers that for getting the best results, cans has to be well located mainly in the common areas and very well labelled with the aim to avoid mistakes to users at the moment to drop the rubbish. However, they have created internal banners, which are elaborated with the recycle material and its contents environmental messages encouraging employees to follow up the instructions.

Additionally, EPM have implemented other routines in the physical installation such as control on the elevators where they have timers for save energy, in the aqueduct facilities the equipment itself has water economizers, and also on the water cisterns there is a control water system.

Regarding to the electrical equipment, EPM had made a huge investment on acquiring new electrical equipment, which has less consumptions and are economizers such as refrigerators in the kitchen where employees eat, televisions, the type of small pumps helps to reduce energy. There is an exhaustive control of the all building illuminations.

In all offices, there is a policy that requires employees try to take advantage of the day light to work without a need to turn on the lights There is also a policy regarding the use of conditioned air. Also, in the job desk it is prohibited to eat and for the smokers there are exclusive places to do that. The time table working hours is controlling exhaustively, only one hour as additional time the employees has to finish the task every day.

Regarding to the “recycling program” EPM have had set up the following norms:

- Collect any A4 paper, which is printed on one side and wire bind it to use as a paper note.
- When is needed to print something, print on both sides of a piece of paper.
- Usually their office has two bins by each desk, one if for recyclables and one for waste.
- They have all a recycle system for printer cartridges
- The policy on saving energy, obligate employees to turn off the computers when they finish work for the night.
- The virtual meeting is the rule; the company provides a video camera and goes to virtual meeting on Skype software rather than driving to physical ones.

- Send and receive “virtual faxes” rather than paper ones.
- Installed energy efficient lighting around the office
- Send invoices via email rather than posting them
- Teaching employees “how to turn things off” because it was one of the biggest challenges in this companies and many of the interviewers pointed out that the biggest thing for an employee is learning how to turn things off such as turn off the computer, turn off the lights, turn off the fan, turn off the heater.
- Use of natural lights during daytime rather than electricity.
- Use of fan rather than air conditioned as much as possible
- Use of public transport few days a month
- The culture of work less time to avoid extra costs

#### 2.4 Making Greening Procedures Work in Practice

Through personal interviews with the responsible manager of the environmental/recycling procedures, this research was extended through to other companies mainly in Latin America, one in Germany and two in Spain.

Many of the organizations described what they had been doing in order to get their offices green. It is important to point out that in general the actions these organizations have been implementing, cover the basic aspects considered in recycling. The differences of results are due to the different measurement system each one company had used to evaluate recycling plans implementation and environmental goals achieved.

Gathering, analysing and reviewing the answers from interviews, the common aspect to remark is regarding to people (and employees). People are the most vulnerable part of the recycling system. They change their habits and behaviour slowly (if at all) if they don't understand the reasons of the desired actions.

The implementation of greening / recycling procedures into achievable and effective practices must be supported through education and training mainly. Instead of creating just a written instructions and procedures in a manual, employees should learn in face-to-face interaction, because that is an effective way to learn.

Therefore, education is one of the fundamentals when implementing green policies and putting them to work in practice in different kinds of organizations. Consequently it is necessary to build a sustainable team or green team with someone responsible of the recycling program to assure and evaluate if the norms, procedures and policies are being fulfilled and followed by the employees.

The recycling plan included how to behave accordingly, how to improve attitude towards recycling, how to be clean at workplace, what is the importance of recycling and the impact it brings on work place. There are many small things to do for improvements and one by one they count a lot.

Nevertheless, maintaining greening procedures is a responsibility of every employee of an organization. Bad examples may crush the whole recycling program, because other employees may start to follow and imitate behaviour that is not in the accordance of the recycling program.

Bringing practicability and applicability, it is not such as simple as organization's management may think. It has to do with a strategy, vision and mission of the company to make employees able to follow the procedures, norms and policies in practice. An organization should provide quantifiable results that are useful and informative to the employees.

There are many advices from practitioners on how to recycle, how to reduce consume of paper, and how to reduce energy consume. The key is to take a change of perspective from the employees themselves towards efficiency and the reduction of the cost each one is generating daily at work.

The green consciousness is a value, which can be acquired by everyone in the company. Therefore, any organization has to make sure, that the employees know the policies about recycling at office. They must also understand the means that aim to reduce the consumption and costs, which in long term are beneficial for the organization.

The following steps will help an organization to implement and maintain the recycling plan, program and practices at work places:

- Get as many cans or bins it is possible and locate them in areas of the office that are really accessible and logical. It is very important to place the bins in high traffic areas and areas of material generation.
- Decide where to place recycling collection containers. There are few possibilities such as: next to the copiers, next to the printers, centralized locations or in the break rooms. It is recommendable to place a recycling container next to the garbage bin but it is needed to label the containers to avoid confusion.
- Create creative and colourful posters showing items that are recyclable such as paper, toner cartridges, plastic, aluminium, soda bottles, card-board, newsprint, and even electronic devices. The idea behind of it is just make people to stop and to think before just throwing something away

- Send out a support-building memo describing the recycling program, highlight the importance of recycling and show each employee how the re-cycling program will benefit the company by saving money as the basic goal, achieve corporate sustainability goals, reduce company's carbon footprint, improve the employees' morale because everyone should get the habit to do the right thing – recycle.

## 2.5 Recycling

Recycling actually is one of the most important environmental issues and it is becoming exponentially fundamental, as the whole world is more aware of it. More and more offices, businesses, universities, schools, even houses are going green, finding different ways to enhance the learning of how to recycle in practice and get considerable benefits.

Recycling is a dynamic system that is continuously evolving to embrace new opportunities and address new challenges.

## 2.6 Recycling at Workplace

The idea of recycling at office requires a change in the behaviour of everyone in an organization, including both producers and consumers. It means that the employees themselves as producers of recyclable material at the office, and company's customers as consumers of recyclable material, change their habits of recycling at office.

Everyone knows how important it is to think “green” for the benefit of our environment and as well for the economic benefits, such as saving money in many different ways. Many people think about greening at home, but some of them don't think about greening at the office, which represent a tremendous challenge for going green at work place. This offers great opportunities to save money towards competitive advantage offered by the green office environment.

In a typical office, recycling of different materials has different impacts on different aspects of sustainability

- Paper and printer ink (business impact: save costs)
- Computers, mobile phones and other technical devices (business impact)
- Aluminium beverage cans (environmental impact)
- Plastic bottles beverages cans (environmental impact)
- Trash (social impact, environmental impact)



Recycling requires an infrastructure to accomplish the recycling plan itself. As a part of the infrastructure, the company needs to provide the necessary physical elements, materials and conditions that guarantee the execution of the recycling plan. The most common elements to be taken in consideration at the moment of recycling consist of providing a container for used paper near to the printers and copy machines due to the big amount of paper is manageable in offices, fomenting re-use as a daily activity, encouraging to use the information crossing (reports, letters, cards, labour slogans, etc.) through electronic mail for avoiding to print and having the restriction concerning to only print when it is really essential.

Implementing policies of using re-usable papers, envelopes, etc. as well as replacing the paper towels by a self-cleaning fabric towel, adjusting the habits of re-use the coffee cup.

The technic of recycling based on 4R (Reduce – Reuse- Replace and Recycling) can definitely help companies to decrease the consumption of the already mentioned materials.

Reduce is:

- Use a fabric bag for shopping, instead of plastic bags
- Reduce the paper consume at office, trying to avoid to print or using double size, configured printed.
- To avoiding to buy batteries, better to recharge the old ones.
- To save energy turning off computers, lights when are not needed
- To close the tap when we are washing hands, teeth

Reuse is:

- The paper which is clean in one side for printer
- Old items that still in perfect shape
- Porcelain cups instead of plastic cups
- The technology products which are still useful to resend or resell to third developing countries.

Replace is:

- Connector of low consumption energy
- Toilet papers for electrical dryers
- Automatic electrical generators
- Purchase of sustainable products

Recycle is:

- Always recycle material as described in the company's recycling program

## 2.7 Ways to Improve Recycling

Everything in life needs time to be learned, to be processed, to be developed and to put in practice, and the same applies when companies adopt the concept of recycling at the office.

As the first movement is the green office focus in recycling, for that is needed to provide education to employees but what do they need to know and how should they learn it? By integrating environmental “recycling issues” throughout the entire institution, involving all company’s personnel: Top Management, employees, subordinates.

Complementary to personnel trainings as a compulsory part of the development, a recycling plan is necessary to transform employee behaviour or attitudes “inside of office” in terms of reducing costs with the aim to awareness that company’s main priority is to maximize financial resources. It is one of the most effective ways to make recycling work in practice, because employees combine time, money and natural resources to carry out their daily lives and activities.

In general, a worker in office produce in average several kilos of residues during a year, and consume a considerable amount of water and energy. Therefore, having containers for separating residues, saving cisterns, spending drink machines that allow to use porcelain glasses, designing a logo that captivates the attention of the messages related to “ecological management” and using an internal electronic communication system are part of the right solution.

However, everyone is part of the solution and can make a lot for changing the actual situation, because a truly ecological management requires the help and special collaboration of everyone including colleagues and top management. It is very important that a company spreads good advices; it presents the achievements to all employees and encourages them to propose solutions in order to update the recycling plan.

## 2.8 Engaging Personnel

This subject has been examined by surveying and analysing the best practices for employees’ engagement of some companies in Europe, USA and America Latin. The names of the companies are exclusively information from the author’s thesis personal networks and as agreed with the respondents would be kept confidentially.

First question as a leader or manager of environmental issues/ programs for a company we should ask itself: Do employees feel connected to the company's eco-friendly environmental endeavours? According to different survey results of several companies that have developed strategies for engaging their employees in green activities, the managers, which were interviewed, told that having employees energized by the company's environmental stewardship not only make it more successful and cost-effective, but also lift the morale in the workplace. In general, companies are increasingly aware of employee engagement programs for sustainability.

As in the last times, sustainability is a priority in the agendas of many companies, every company has different green goals in dependence of business field but there are some general ways to get employees involved:

- Start a **“green team”**. As a part of engaging employees, it is necessary to identify the people who are interested in and has somehow passionate feelings in sustainability to form the green team. This will help employees to be most passionate about environmental causes, to be in charge and to lead the change by starting a club or committee that oversees workplace green initiatives.
- Implement a **“training”** as everyone at workplace is completely busy and just few people really dedicating seriously time to educating themselves on interesting and relevant topics such as global warming, recycling, energy efficiency; dedicating a few hours of the company time to teaching employees about environmental issues on regular daily basis or in the orientation company days, can change dramatically the behaviour/attitudes of the employees, encouraging them to be eco-friendly.
- Provide a **“reward or incentive”** by giving employees a little bonus for recycling at office, and being more green can only help. There are some companies that give out gift cards or cash rewards to employees who take seriously recycling at office showing their commitment with their everyday actions or who are always taking actively part at the recycling plan. In Germany many people are doing or even suggesting ways the company can reduce its consumption.
- Make **“environmental consciousness fun”** the companies best-known for their environmental stewardship try to make it fun, rewarding and interesting to everyone. For example, the company can buy for x-year anniversary a commuter bikes and host an annual bike tour in cities around the country. There are other examples such as host competitions where teams of employees compete for prizes by seeing who can reduce mostly their

environmental toll. Although with the time being where there is recession, the budgets are decreasing and consequently it makes more difficult to easily launch this kinds of practices/ideas.

There are many initiatives in recycling area, but there are some initiatives that have been effective, many initiatives that are more experimental with evolving goals and measures of effectiveness. Therefore, the firms will continue the experimentation with an increased emphasis on measuring results.

There are some “Key common actions found through interviews the management in some companies” such as HP in Germany, Nokia in Finland and Empresas Publicas de Medellin in Colombia. They shared the knowledge of how they engage employees and their difficulties they face at the moment to implemented the recycling program. Let's take a look on the following list of facts:

1. They had implemented “Programs for employee engagement”
2. Recycling, bicycle racks, Earth Day activities, and posters: are the most common initiatives, which were used by nearly all companies. There are actually others initiatives, which are very popular such as employees training, carpooling, and ideas/suggestion programs.
3. They aim to increasing awareness and changing behaviour even though they are difficult tasks because it is more easy to provide evidence of a commitment to sustainability through posters, bike racks, carpooling parking spots, etc.as mentioned it already, but it is not possible if there doesn't exist a way to measure results.
4. Some initiatives have metrics but measuring effectiveness and reliability is difficult to achieve. Therefore, increasing the use of survey results for awareness or achieving certain employees' participation rate.
5. There are challenges like low budgets and low participation rates
6. Many of those companies have green team but almost 40 % of them don't have written roles and responsibilities.

“Engaged employees are the most important stakeholder to drive sustainability. We want employees to think sustainability at home and at work, and we need to help employees understand that one person can really make a difference”

- VP, large U.S. Manufacturer of Shoes and Apparel

The communication among employees is fundamental for the success of recycling programs and waste minimisation schemes, as it will assure in

## **Supporting Sustainability through Recycling on Office Premises - Case Study at Deloitte`s Office in Finland**

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long term that Deloitte is involving everyone in everything. Thus internal newsletters, stickers and posters, internal presentations, emails, banners inside of the office, are different ways of communicating new initiatives and the progress of environmental projects to everyone at Deloitte.

### 3 RESULTS

Presentation of the results follows the logic and order of the thesis objectives. First the current recycling practices of Deloitte are described. Thereafter the strengths and weaknesses of the Deloitte recycling practices are explained and explicated. Finally, a development plan with suggestions to improve recycling is introduced.

#### 3.1 Recycling at Deloitte's Office

In Deloitte actually exist some green procedures implemented as part of their Corporate Social responsibility strategy. The management of Deloitte was really committed although still have not been able to fully mobilize employees to follow all instructions or objectives of recycling.

The organization should create an organizational culture around of recycling at office for all employees. Therefore, it is convenient, firstly to change the mentality of each employee and creating new and green habits assuring the ecological progress inside of Deloitte, This should be based on the actual recycling plan. Changing the mental models of employees is of course a demanding task but not impossible when there are well-known and managerially facilitated procedures to follow.

The optimizations of recycled material and utilization of recycling plan are among the key issues to take care of. The empirical work showed clearly that the focus in improving recycling actual plan should be focusing on paper waste, including printing and writing paper, newspapers and magazines.

Obviously, there is another's waste from catering and leisure facilities that contain a huge amount of glass, plastics, food waste, and beverage cans.

Therefore, the first option to improve recycling at office is to target waste reduction, to try minimizing the waste at Deloitte's office, by following the simple practices:

- Avoid printing whenever possible
- Reduce paper usage
- Use recycles paper
- Pay attention to green issues in procurement

Deloitte had already put some practices of recycling in action such as to print automatically to double slide what embraces the environment office by use paperless, encouraging employees to use public transportation, or bicycling to office and having cans for collect plastic, bottles, organic waste, printer cartridges, toners, tin cans. Nevertheless, still the eligible level of recycling is not reached at Deloitte's office. Therefore, it is

needed to make green procedures to work in practice. Thus, the tips and guidelines of the thesis may help the Deloitte's team green to make the actual recycling more efficient and useful in practice.

The culture of long working hours and excessive business meetings that characterizes a huge number of employees in Deloitte, in long term is needed to be replaced by more sustainable patterns of time use, as well as by following more green procedures, such as safe energy and reducing consumption although, in every department there were cans for different trash, and in practice there were some recycling procedures in place but not effective.

All of those practices can be achieved by informing and educating staff about green office practices, and also, implementing green purchase policies as it is not wise to buy items which are not necessary and which become waste faster.

Annual reports of Deloitte between 2009-2015 do not much emphasize the role of sustainability or the importance of recycling in Deloitte operations. This of course is not an indicator or evidence that they would be totally lacking.

Deloitte has set up an office recycling systems already but it's not working in practice, due to the employees has not been commitment to it. Actually, they have an environmental policy but not officially stated and they are in the process of applying for the Green office certificate but still the certificate requires many procedures to be in place, which Deloitte don't have achieved.<sup>2</sup>

### 3.1.1 Recycling Strengths at Deloitte's Office

During the last few years, there has been a significant change in eco awareness and the frequent debates on climate change often transmitted on television or news, that has made it possible for many citizens to be aware of recycling.

Accompanying the discussions of the climate change, there appear questions as how to increase eco-friendly awareness in business. Fortunately, Deloitte is waking up to the idea that business sustainability is creating a bright spot of opportunity for businesses. Therefore, building up corporate sustainability in Deloitte is important. Recycling plays remarkable role, which help to having a comprehensive business sustainability program in Deloitte.

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<sup>2</sup> As a matter of fact, DTTL got the WWF Green office certificate just after data collection phase of this thesis.

## Supporting Sustainability through Recycling on Office Premises - Case Study at Deloitte's Office in Finland

Deloitte has an infrastructure for recycling. This means that most is ready for employees to act as expected from the recycling perspective.

Management of Deloitte was really committed to recycling and sustainable issues. They are devoted to brand building via recycling (e.g. Green office certificate).

Many of the employees in Deloitte have a recycling behaviour. Those employees' attitudes towards recycling were positive.

In the offices at Helsinki some recycling procedures had been implemented such as providing cans for organic waste, plastic bottles, drink cans, but not for printer cartridges, toners and tin cans. Typical bin for separating different types of trashes is illustrated in Figure 2.



Figure 2 Trash bins for separating different kinds of trash.

As well, there was a rule of printing doubled sided rather than single sided prints, but still employees were not engaged 100%, and there was lack of information regarding the importance of that.

Evaluating the physical environment for throwing the disposal waste in different offices and different floors, it was found that there were 3 bin cans which all were for recycling: plastic bottles, aluminium cans and trash. However, there were offices that didn't have a desk-side recycling bin, there was offices which had the little 3 bins (2 for recycling and one for disposal of trash), but having small bins for plastic bottles or aluminium cans, had originated some inconvenient, and difficulties in generating huge amounts of trash but at the same time generated the costume of recycling in a convenient way. Beside of that, there was a lack of a stamped logo or graphical design picture for each one of the 3



common recyclable items such as: plastic beverages, aluminium can and paper office.

### 3.1.2 Recycling Challenges at Deloitte's Office

Analysing the current situation based on survey, observations and mainly on discussions with the main informant plus few employees, there is a need to point out that there was an evident lack of training for new and old employees regarding to recycling issues. About 80 % of the interviewed employees answered that they didn't know exactly the meaning of the bins located in common areas, and others pointed out that they didn't care how to disposal the wastes on the bins they have at their desk as nobody had trained or informed them plus nobody encouraged them to recycle, therefore they think it is not important at all.

For the majority it was quite difficult to get used to recycling at workplaces if there is not any incentive or reason to do it, as they think there is a lack of encouragement from the bosses, colleagues or top management.

From the previous fact, which are based on the results, it seems that Deloitte's office in Finland still doesn't have much control or monitor recycling system (tracking system).

On the other hand, many of the employees think that there doesn't exist internal communication, neither informative session or emails where employees can get reminding messages from the management encouraging them to recycling.

Summarizing, the biggest challenges were:

- Lack of a leader in charge of recycling procedures/plan
- Lack of commitment from the Management side but also from the employees
- Lack of monetary benefits of recycling (or at least they are not explained or calculated)
- Lack of internal communication
- Lack of technologic disposal bins at common areas
- Lack of signs and instructions at internal note boarding or in common areas such as coffee places, meetings rooms, kitchen, toilets.
- Non-existence of the mentality/organizational culture towards recycling at workplace/desk.

### 3.1.3 Procurement Initiative

All departments at Deloitte should purchase products or materials of recycled material content as long as the specifications, cost, standards and availability can be comparable to products without recycled material. As a suggestion, the procurement department of Deloitte should identify the items or products that are most often purchased for which recycled-content items can be replaced given thus a preference to the specific items with highest percentage content recycled material. The purchase department has to make sure from where to buy and what is what has to buy.

Some of the products, items, and materials covered include office supplies, paper products, printed items such as brochures, books, business cards, etc. Whenever is possible, the procurement procedures should look for eliminating the purchase of non-recycled materials or if when is needed to substitutes them.

The recommendation for creating a procurement initiative in Deloitte comes from the case study of some companies who already had implemented the initiative. The information collected for the implementation of the initiative was based on an interview to the Procurement Director of Nokia with the aim of implementing this at Deloitte's offices. According to answers from the interview, the purchase department will need:

1. Identify any needs that exist for supplies, equipment, and services for which recycled and/or recyclable products might be available
  - Reviewing all requests for equipment, supplies and services to determine the actual usage of recycled and/or recyclable products.
  - Reviewing future needs to determine the extent to which they might involve for supplies, services or equipment that might be met by the procurement of recycled and/or recyclable products.
2. Actively search for identifying suppliers that can competitively supply recycled products.
  - Reviewing all different quotations or bid responses to determine the availability of commodities manufactured with recycled content.
  - Constantly review all sources of information to identify products marketed that are manufactured using recycled materials.

### 3.2 Plan for Developing Recycling at Deloitte

In Deloitte although they already had implementing recycling at workplaces, still there are many procedures to be added to the actual recycling system to be more effective and applicable in real time.

Usually what makes a recycling program office successful is the way it is presented to employees. Thus the best way is to conform a team which is in charge of recycling procedures and parallel can engage people in an easy and simple way but creating visible actions to everyone.

Based on the results, the following actions are recommended. The proposal consists in firstly, to reviewing the existing office environmental green policies, adjusting and documenting it based on the changes wherein finally it is presented to every employees as a part of each day activities. Once it's done, there is a need to create "green teams" which can be formal or informal groups of people in Deloitte, who are passionate about environmental issues. Then, it is very important to improve the way of communicating the recycling/environmental messages to all employees. After that, it is needed to control and evaluate whether every employee follows the program and if it has been adopted as a part of everyday activities. Finally, to assure that recycling program works and every employee are taken place on it, is necessary to create a reward system to encourage the best practices and engagement of the employees in recycling as part of their daily activities.

Summarizing and taking into consideration the best practices around the world, the proposal for Deloitte is oriented in to make some changes and to add or adjust the actual recycling plan they have. Therefore, Deloitte "CEO of sustainability or the owner of the actual recycling procedures" what must do is:

- To create the green team leader and to assign to responsibilities to the respective team
- To make the relevant changes physically taking into account the current infrastructure
- To improve the communication channels for communicating internally the firm idea of recycling actively and daily
- To educate people/employees creating thus an environmental culture organization
- To create a track system to measuring the recycling actions in cooperation with purchase department
- To create a reward system that enhance the recycling plan

When the main objective is just managing the disposal or wastes at workplace's Deloitte, during the second step require in some point to controlling the consumption of paper mainly because almost 80% of the

residues of an office are normally paper. Thus it is really crucial that all personnel of Deloitte through the green team leader regain consciousness about a rational, desired or accepted consumption of the paper and at the same time, to facilitate the division of different kind of papers towards recycling it.

When the objective is safe energy at Deloitte's workplaces, the proposal is to set up and install sensors of movements connected to the lights, in this way the lights only turn on when an employee is sitting on the desk although to have a green office sounds as utopia, the recommendation of the thesis is clearly formulated to the Top management, which could follow this suggestion that is already implemented in some other similar type of organization. In these companies it has had a tremendous impact on their firm objectives in reducing costs, although this is not recycling at all, it helps at focusing things that are important from the perspective of safe energy belong to sustainability.

The first step for improving recycling at Deloitte's office, requires a compromised person that takes responsibility of collecting together with her/his team a sufficient quantity of a particular type of waste material, then quantify the cost and elaborate an inform for presenting it with the aim to get the mind-set of how easy is recycling, as the contrary action can affect the budget of the department and the work of the recycling team which in charge of recycling procedures. Beside of that, they are missing a team or person exclusively dedicated to recycling plan with the objective of to encourage people to do recycling when is needed, as well, to teaching them how to disposal the waste, to follow- up the procedures, and to help them in finding eco-alternatives.

Actually the communication channels at Deloitte mainly in use are the email but it doesn't work properly as it was mentioned on the challenges Deloitte faced, therefore, for establishing the communication channels to spread up the recycling program through all employees, is needed to take internally effective and proactive advertisements utilizing all available resources and forms/channels of communication such as email, memo, internal blog logs, banners, posters, advertising in common areas, to let employees to know about recycling program.

Therefore, to improve the way of how to communicate environmental and recycling messages internally with the goal of educating employees through flyers, informative sessions, meetings, webpage, and to stick advertisements and brochures in toilets, kitchens and common areas notes board, encouraging recycling behaviours, tremendously improves the attitudes towards recycling at workplace and is what should be the aim of Deloitte at workplace concerning to recycling procedures/actions daily.

However, improving the communication regarding to sustainable messages will assure not only that the people are aware and are aligned

with environmental culture organization, but as well, employees will know about program success and results of their actions, behaviours of each one. Therefore, there is a necessity of to educating the employees.

In addition, controlling, following up is one of the key of every recycling plan put into action, thus the generation of track system which controls, and remarks positive results to everyone is compulsory. Definitely, the existence of a green leader who transmits the passion for environmental concerns and encourages recycling policies as part of the daily activities at workplace, cause strong engagement in recycling issues and the correct execution of the actual recycling plan.

Nevertheless, there is a need to create a system of incentives and for that the green team leaders have to define and discuss with the top management to implementing measures to provide incentives, as according to many studies research for implementing monetary rewards work for workplaces at least till employees get the awareness and knowledge of recycling is part of their daily tasks. Then, a way to incentive employees with corporate gifts, monetary benefits, bonus, or free compensation days or few hours off per year, clearly improve, engage and consequently, attract employees towards recycling consistently and effectively.

The non-existence of a green team or a committee group which are dedicated to sustainability goals can cause less effectiveness in the execution of the recycling plan and a lack of interest in sustainability plans already introduced or implemented at Deloitte's offices such as reducing paper use, increase the practice of actual recycling program, promoting energy conservation efforts.

Based on observational data, I collected a huge amount of good quality information such as Material found in the garbage. I needed to observe items in the trash with the aim to analyse the reasons why the recycling program was not quite effective, and I found that

- There were plastic bottles in recycling bins
- There were aluminium cans in recycling bins
- There was recyclable paper in trash bins
- There were paper towels found in recycling bins

Those results bring up that there is a lack of signs or the logo on the bins doesn't capture the attention of the recycler; or contrary to that, the employees don't know the basics rules of recycling.

The idea of recycling in an office is to have bins as listed below:

- 1 bin has to be for paper
- 1 bin for recycling bottles plastic
- 1 bin for aluminium bins

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- 1 bin has to be for the non-recyclable trash
- 1 bin for printer cartridges, toners and tin cans

There are different kinds of scenarios or options for recycling and it has to do with the size of the bins, according to the best practices, usually the small bins used for trash increased the awareness of recycling and consequently is more effective.

There should be signs in Recycling bins that are “Colourful and creative” that call for attention of the recyclers.

Analysing the best practices it was found out that one of the following 4 conditions were usually implemented:

1. Two – equal sized recycling and trash bins at desk
2. Recycling bin only at desk
3. Small trash bin hanging on recycling bin at desk
4. Information Only

Deloitte had implemented the following option: Two of equal sized recycling at kitchen and common areas and one trash bin hanging on recycling bin at desk.

The employees at the Deloitte offices really need to do recycling properly and for that is compulsory to throw the material corresponding to the right bin. On the other hand, having trash bins in everywhere facilitates a fast recycling and as a result every items goes to the right respective cans which helps at avoiding that items such as food scraps, tissues, paper towels, etc. doesn't end up in the wrong recycling bin.

The key point in Deloitte is to increase the awareness of environmental effects and the social impacts if the recycling procedures and actions are in place.

Attention should be focused on the factors that may influence work place waste recycling behaviour such as:

- Incentives (rewards)
- Attitudes / behaviour
- Environmental benefits
- Information / communication channels
- Cultural background

### 3.2.1 Creating Green Policies – Recycling Issues

As an office recycling system already exist in Deloitte's office, the next step is to document it in the way of policies, norms and procedures with the aim to establish an environmentally friendly workplace.

The purpose of the environmental policy is to display of commitment to sustainable development, outlining to the staff, clients and the publish the company's fundamental principles and goals in reducing the impact of its operations on the environment. As it will represent their views and ambitions, the policy will need to receive the whole hearted approval of senior management, receiving full official support, backing and application of resources, otherwise it will simply be a gesture, and be quickly forgotten and ignored by employees.

Therefore, the policy should compromise actions and promises that are realistic, achievable and appropriate to Deloitte's activities and aspirations.

### 3.2.2 Implementing Green Policies – Recycling in Practice

Although there is no standard content for a green office policy, most contain general key themes:

- The education and training of staff members in environmental issues
- A long term commitment to sustainability
- Purchasing non-polluting and energy efficient products and technologies
- An acknowledgment of compliance with appropriate environmental legislation
- Minimizing the use of natural resources
- A commitment to monitor progress and regularly review green performance
- Integrating environmental" recycling" issues through the entire Deloitte's offices will help to translate every activity inside of offices in terms of cost/money, as a part of Deloitte's goals and policies because employees combine time, money and natural resources to carry out their daily lives and activities. Once the policy is drafted it should be passed onto senior management to read over and approval. Once finalized, the next step is to allocate staff and resources to program it and draw up an action that will focus on putting the ideals of the policy into practice.

## 4 RECOMMENDATIONS

Thesis recommendations are two-fold. First, there are advices to the case company of the thesis, Deloitte. Second, the thesis has produced valuable insights that can be applied and utilized by other office type of organizations that aim to improve (or start) their recycling practices and procedures. Some of the recommendations to Deloitte are already embedded in the previous chapter, but this chapter specifies the recommendations. This chapter also evaluates how the finding of this thesis can be utilized in more generic level.

### 4.1 Transforming Good Intentions to Actions

More and more companies are recognizing the benefit of recycling, although there is still a small gap between the reasons of recycling: weather recycling is for the benefits of the company or for social or environmental reasons. In reality the companies may be doing just a little that is environmentally beneficial because there are many cases that they were interested in reducing their environmental impacts but they were not motivated at all for doing recycling, as it has to be. Their motivation may be concerning mainly save costs rather than to save the planet and environment itself. Through the observations and group discussions and interviews conducted for the thesis, it was found out that the reality might be completely different than intentions or promises.

Sustainability and recycling are often not the top priorities in organizations' agenda. Still, there are a growing number of customers who pay attention to e.g. environmental issues. Also, most people in the context of this study (Finland) and similar contexts as well (industrialized world) recycle on daily basis in their everyday life. They probably are willing to do that at work too. It can be considered that sustainable development is a good thing in itself, it is something that all businesses, large and small, should be actively involved in. "Green causes" are increasingly popular with the public, making sustainable development both good for public relationship and as well good for sales. It's no accident that so many large companies have entire advertising campaigns devoted to presenting themselves as environmentally friendly. Anyway, advertising campaigns without efforts to truly engage to sustainable business practices may be harmful too.

There was a lack of attention with the policies created for placing the recycling at workplace. As workers spend about 8-10 hours per day at workplaces, almost 45% of solid waste is generated in offices. Therefore, it is very important to reduce waste and improve recycling conditions, through setting up effective recycling programs.



A study shows that is not enough to set up policies, or infrastructure for recycling, or to define common points for recycling if there are not solid knowledge regarding to aspects/factors which must be taken in consideration such as education, gender, cultural aspects, age, attitudes.

According to the research/surveys that had been done and after of getting the results, firstly is convenient to define what is a green office, setting up real goals wish to achieve getting a green office, break down different initiatives and measuring them with the aim to allocate the best resources, efforts and to engage people thus in this way the company and employees are conscious about recycling as one way to make their business sustainable.

It is important to know the advantages to make business sustainable focusing especially in the benefits of recycling at office thus it provides to employees the possibility to participate, collaborate actively and make own proposal for improvements.

The secret of any initiatives for recycling program is not just the initiatives itself, is necessary to measure, evaluate the effectiveness of it through surveying people, making measurement of results, and provide it to employees to be aware of how is the evolution of the recycling program.

The culture of long working hours and excessive busyness that characterizes a number of wealthy countries, such as Finland, will need to be replaced by more sustainable patterns of time use.

Stubbs and Cocklin (2008) emphasize the role of leadership when creating and implementing ideas and procedures of sustainability in an organization. Top management need to convince different stakeholders of the benefits of sustainable procedures. It seems that this applies to Deloitte as well. Management needs to assure Deloitte stakeholders (especially employees) of the positive consequences of sustainable procedures and culture. Also Schaltegger et al. (2012) emphasize that transforming sustainable procedures into business success needs proactive, systematic and determined managerial operations. An organization (and its employees) needs to develop and adopt both structural and cultural capabilities. This is obviously work that need to be facilitated by leaders and managers of an organization.

Oke (2015) divided factors influencing workplace recycling behaviour into four categories: demographics, psychological, situational, and personal. A company has most power to influence on situational factors (e.g. feedback, recycling infrastructure, etc.). Therefore, an organization that aims to improve its recycling and sustainable procedures should focus on situational factors. Lo et al. (2012) echoes that arguing: *“Interventions are most likely to be effective if organizations provide appropriate physical facilities, employ tailored persuasive communication, and*

*actively engage middle management in the intervention*". Austin et al. (1993) showed through comparative case studies that informative cues (i.e. how recycling practices were supported through signs) have huge effect on the success of recycling. They conclude that signs on recycling must be informative and they must be placed close to the recycling bins. Therefore, the thesis recommends *active* management of the recycling program and its different aspects and phases. After recycling has been encultured to an organization, management of the program will need less active measures.

Organizations that aim sustainable practices should make clear and visible what are the actions needed and what are their impacts on financial, social and environmental aspects of sustainability. This helps companies to evaluate and decide where to put their efforts. This also helps at communicating the importance and benefits of sustainable practices to employees and other stakeholders.

Once the previous mentioned steps are in place, educating the employees is the following step. Train everyone on the "recycling program", hold a training session and show employees the new containers, bins, and explain how the program works. For new employees in office, the recycling program must be a part of the new employee's orientation training.

Company's employee/group of employees who are responsible for developing the sustainable procedures must assure that the recycling program is well known for each employee thus enhance the learning possibilities towards the next steps can be achieved easily.

There are many ways to green the workplace but employees need to understand not only how they can participate in getting green office but also they need to know why they are participating and what kind of impact they are having. The idea is to find out if it is better to encourage employees with enthusiasm, motivating them through training or if there should be a reward system which helps them to creating consciences in each one worker of what is needed to do in their work places to keep it green towards building better, clean and sustainable offices in long term. Employee engagement also means that they will be able to invent new ways and practices to recycle at the office.

If the actions and efforts made by a company in creating a truly green office don't correspond to the results and behaviour of employees, incentives for participation (rewards for accomplishment) can provide the needed motivation for engagement and can help a company reach its sustainability targets more easily.

One of the most effective, trendy and efficient methods to communicate sustainability issues is the use of the sustainable communication for encouraging employees to work in benefit of recycling plan.

Selecting/choosing a passionate and responsible person in charge of recycling program inside of the company makes easy to transmit the right message in the right moment at the same time, allowing better control and monitoring over the recycling program.

As a final conclusion: it is always better to lose in a short term, and to gain advantage and to win in a long term. Investing into recycling may mean losing in the short term, but winning in the long term.

#### 4.2 Generalizing Thesis Findings

Even though every company and organization is somehow unique, there is an opportunity to generalize thesis findings. Figure 3 summarizes actions that are needed to apply and implement a recycling program in office environment.

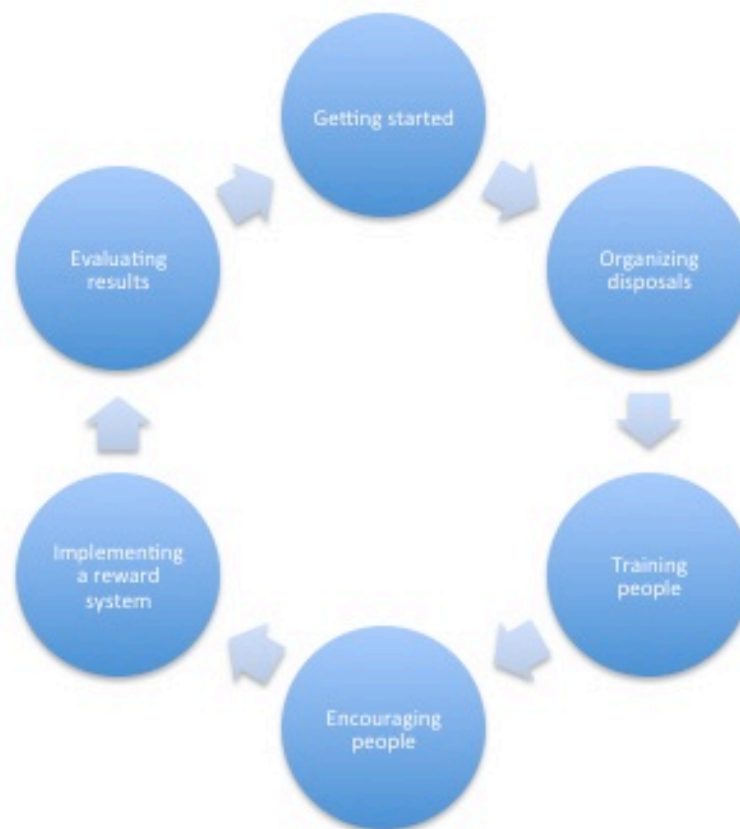


Figure 3 Phases of recycling program implementation.

Recycling in office environment is not rocket science, but a good plan for implementation is needed to achieve the objectives. Phases of applying and implementing a recycling program are described below in more detail. These instructions need to be adjusted to the specific requirements or characteristics of a company that will start an office-recycling program. Also Price & Pitt (2012) emphasize that taking culturally specific (organizational, national, professional) norms, beliefs, and behavioural patterns must be taken into account when designing a recycling program. The phases of the recycling program should be executed in proposed order because it sets a logical order to recycling operations and information flows.

**Getting started:** this is an important phase because it sets the grounds to the program and steers its success.

- Deciding what to recycle
- Calculating costs and returns of recycling
- Evaluating financial, social and environmental perspectives of recycling efforts
- Choosing a responsible person for the program
- Choosing a green team

**Organizing disposals:** this phase must be based on the decisions made in the previous phase.

- Developing information of recycling
- Getting the infrastructure for recycling
- Deciding how information is channelled to personnel

**Training people:** this aims at making sure that employees are aware of what to recycle and how recycling is made in practice. Attention should be also based on the reasons of recycling.

- Providing training sessions
- Providing training material
- Empower teams to train themselves

**Encouraging people:** this phase gets employees involved and ensures durability of recycling practices.

- Establishing tangible and intangible incentives
- Establishing a mind-set of sustainability via recycling practices
- Establishing a ground of cultural change of sustainable operations

**Implementing a reward system:** even small rewards help at directing towards recycling that is desired

**Evaluating results:** this phase gives feedback information on the effects and results of the recycling program

- Evaluating how program works and how it can be improved
- Calculating monetary effects of recycling program
- Evaluating societal and environmental effects of the recycling program
- Sharing information about the results with the different stakeholders
- Modifying the recycling program and / or implementing new features into it, if needed

Since recycling is familiar to many employees from their every day and normal life from home, it shouldn't be too complicated to set up a recycling program at work either. In fact, social pressure at work may even facilitate recycling at work place, because recycling is socially desirable action. And once recycling has started it should be easy to maintain it proceeding that way.

Big companies (such as Deloitte) that do have many offices around the world can even organize friendly contests between different offices. This may produce new best practices and insights how to improve recycling practices or even invent new ones. These campaigns can be organized within Deloitte, but they can be also events with other companies and organizations as well. Friendly contests against other companies (for example those that are partners of Deloitte) may gain positive publicity and enhance good reputation of the company (social aspect of sustainability).

Deloitte as a company could also provide rewards/ or bonus to the employee who recycles. This obviously requires some kind of monitoring system, but maybe it doesn't need to be excessive or over accurate.

## 5 CONCLUSIONS

Sustainability can be viewed from three different perspectives. These are economic, social and environmental perspectives. For business companies the economic aspects are utmost important, but both social and environmental aspects may influence the economical outcomes too. Recycling is an example of practices affecting sustainability, which is relatively easy to introduce and implement. The thesis aimed at developing instructions, recommendations or an action plan for starting or improving recycling practices in a business office context.

Thesis reviewed existing literature on sustainability and recycling, and conducted a case study in an office context to find out how recycling in an office can be organized and how it should be managed. Case study included observational data of recycling implementation and practices and interviews and group discussions with the employees of the case company Deloitte.

Defining the objectives of the thesis was a challenge because to set goals has a risk in the process to know if those objectives are achievable, real and based on facts, or are just ideas.

Investigating or benchmarking the companies around the world was another challenge as there are apparently many ways of doing recycling and many metrics for evaluating the success of recycling.

The thesis started with a state-of-the-art description of Deloitte's recycling practices. After identifying the strengths and the challenges of the recycling practices, recommendations were given about how to improve recycling in the office. These were based both on the empirical data collected from the case organization and scientific literature on recycling programs in different kinds of work contexts. Gathering information through observations, interviews, discussions, surveys not always is easy, as Deloitte is a big company, and many times the employees were not available or didn't have too much time to answer the surveys.

The thesis results indicate that recycling is not necessarily difficult, but it doesn't happen by itself either. Successful recycling program requires some fundamental elements: there needs to be infrastructure for recycling, there needs to be information or training about recycling and its objectives, there needs to be responsible person (someone managing the process/program), recycling behaviour needs to be some how rewarding or rewarded, and there need to be evaluation of the success and effects of the recycling program.

As a final conclusion: it is always better to lose in a short term, and to gain advantage and to win in a long term. Investing into recycling may mean losing in the short term, but winning in the long term.

### 5.1 Limitations of the Study

Primary data of the thesis is rather small. Data is also collected already in year 2006 and there can be improvements made after that. However, these aspects don't diminish the value or the validity of the thesis.

### 5.2 Further Research

This thesis and its results open many interesting avenues for further research. First, financial effects or outcomes of recycling in a business office context are relatively easy to measure, but it would be important to develop measures to social effects as well. Second, this thesis was a snapshot of one company, and it would be important to follow the longitudinal effects of recycling in a business company context. Third, the case company of the thesis was relatively large (having hundreds of employees), and it would be important to know how small companies (such as start-ups) organize their recycling.

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## INTERVIEW SKELETON

First “breaking the ice” and telling about the thesis objectives and purpose of the interview (small talk about 5 minutes)

Background of the interviewee

- Job and duties, education, work experience in the company, etc.

Tell about the recycling practices in your company

What do you think works well?

Where there is need for improvement?

Is there something you would do differently regarding recycling in your office?

Do you know if there are formal instructions about recycling?

- Can you tell about them?
- Do you know the objectives of recycling at your office?

Have you got any training on recycling at the office?

Do you consider recycling important?

Do you have experiences of recycling from other companies?

How do you recycle out of office (e.g. at home)?

Is there something else you would like to tell about the topic (recycling)?

