UNIVERSITÉ CATHOLIQUE DE LOUVAIN
Louvain School of Management

Sustainability Talk, Business Walk: A practice-based ethnography of responsible managing in the context of servitization

Charlotte DURIEUX

Thèse présentée en vue d'obtention
du grade de Docteur
en sciences économiques et de gestion

Membres du Jury :
PROMOTEURS
Pr. Anne Rousseau (ICHEC Brussels Management School)
Pr. Laurent Taskin (UCLouvain)

MEMBRES DU COMITE D'ACCOMPAGNEMENT
Pr. Philippe Roman (ICHEC Brussels Management School)
Pr. Guilhem Bascle (UCLouvain, ESCP Business School)

MEMBRE EXTERNE
Pr. Silvia Gherardi (University of Trento)

Mai 2026

Cette recherche a été financée par la Région de Bruxelles-Capitale – Innoviris

Acknowledgments

Knowledge may be pursued individually, yet it is never created in isolation. Behind every page of the thesis lies a network of guidance, encouragement, and unseen contributions that not only enabled this work to come into being, but also quietly shaped the person who wrote it. As such, this PhD journey has left its mark not only on what has been achieved, but also on the relationships and moments that made it possible.

I would therefore like to express my sincere gratitude to Professor Anne Rousseau, co-promotor of this doctoral research. You have continually challenged, supported, and encouraged me to pursue a PhD that truly reflected who I am. Believing in myself has not always come easily, but your encouragement and advice often carried that belief for both of us. Academia can be a disorienting place to navigate at first, and I am deeply grateful for the way you guided me through its uncertainties. Your guidance, expertise, and support served as a steady beacon during moments of doubt, helping me find my direction and gradually revealing that research and teaching could become a space where I truly belong. Working alongside you, Anne, has been an immense source of learning. Beyond scientific knowledge, what I cherish most is the way you have taught me about intellectual courage: the courage to depart from the mainstream, to propose alternative ways of seeing and thinking the world, and to remain committed to research that serves society—especially at a time when the world is growing ever more complex and meaningful connections between people feel increasingly fragile. For all of this, and for the many discussions, laughs, debates, lunches, and shared moments along the way, my doctoral journey has been filled with lasting memories. Thank you!

I was fortunate to be supported throughout this journey by not one, but two promotors whose guidance has been invaluable. Professor Laurent Taskin, I would like to express my sincere gratitude for the generosity with which you shared your scientific sensibilities, as well as your extensive theoretical and methodological expertise, particularly in ethnography and critical management studies. The scholars, ideas, and perspectives you introduced me to have profoundly shaped my thinking and given deeper meaning and direction to my research. What I have especially appreciated in your supervision, Laurent, is the clarity and precision of your guidance. You have a remarkable ability to ask the right questions, opening new avenues for reflection while remaining attentive to the person in front of you. Your thoughtful and adaptive approach has not only strengthened this work but has also contributed significantly to my intellectual development and confidence as a researcher. I am also grateful for the opportunity you provided me to be part of the research and doctoral community at LouRIM. Being included in this environment allowed me to engage with fellow PhD students, exchange ideas, and share both the challenges and rewards of the research journey. These interactions have been essential, offering both academic stimulation and a sense of belonging.

Another vital component in the development of this thesis has been the contributions of my supervisory committee, whose presence helped structure the different stages of this work and gave a valuable sense of progression. I would therefore like to express my sincere gratitude to

Professor Philippe Roman and Professor Guilhem Bascle. I am deeply thankful for the time and care you both devoted to reading and engaging with my work, often at stages when my ideas were still in formation. Philippe, your perspective as an economist has been invaluable in situating my reflections within a broader context. You consistently encouraged me to consider how my work connects to larger macro-level and systemic dynamics. Moreover, your research and insights on sustainability have played a significant role in shaping and refining my own understanding of these issues. Guilhem, your deep expertise in strategy and organizational theory has been as well crucial. Your attention to conceptual precision and your high standards of scientific rigor challenged me to refine my arguments and strengthen the theoretical foundations of this work. Both of your suggestions have greatly contributed to the development and maturation of this research.

My sincere gratitude also goes to Professor Silvia Gherardi for agreeing to be part of my thesis jury. It is a true honour that my work has been read and discussed by such a distinguished expert in the field. Your research and publications have been a cornerstone upon which I have built my own work. Furthermore, the scientific discussions during the private defence sparked many reflections and opened new avenues for future research. I am especially grateful for your willingness to share your remarkable expertise with such openness, kindness, and generosity.

This PhD project was initiated within the Chair in Innovative Management Practices at ICHEC. The support of my colleagues within the Chair has been instrumental, driven by a shared commitment to promoting and advancing the field of responsible management. My sincere thanks go to Alain, for our shared passion for food and travel—you were the first to make me truly experience the spirit of ICHEC; to Anne, for believing in me and giving me this opportunity; to Claire, for our countless laughs and the many life moments we have shared; to Eric, for your caustic humour, which I deeply appreciate; to Frederik, for your enthusiasm for collaboration, and your willingness to share your research knowledge; to Natacha, for your resilience and your attentive listening; to Pierre-Alain, for your mentorship in teaching, authenticity and kindness; to Simon, for your curiosity and genuine interest in understanding our research fields; and to Véronique, for your open-mindedness and creativity, all of which contributed to such a rich and stimulating working environment.

One colleague at the Chair, who has become a true friend, deserves a special shout-out for her unwavering help and support throughout this PhD journey. Marine, I would like to dedicate an extra special thanks to you. Beyond the fact that we always have an incredible time together and can find laughter in (and about) almost any situation—even the most dramatic ones—you have always been there. There to remind me that I would make it, there to listen and offer perspective in moments of uncertainty, but also there to tell me when I was wrong—which requires far more friendship. You have also been by my side through many of our academic adventures, filled with unforgettable moments: from being stuck for 24 hours at Schiphol Airport, to eating our weight in eggplant in Cagliari, dancing the Macarena in Athens, and even celebrating Pride in San Francisco. Through this journey, I have come to realize that a PhD is not only about research or learning, but even more about the connections and experiences that shape your vision of the world. Our friendship has shown me what research can truly be about: community, curiosity, dedication, openness, and joy. Thank you for your emotional support, for our scientific—and not so scientific—debates, for your trust, and for the countless hours reimagining the world together. Every PhD student should have in their starting pack a Marine De Ridder!

More broadly, this same spirit of warmth and solidarity permeates ICHEC. I am proud to be part of an institution where solidarity, respect, and integrity are not merely stated values, but are genuinely embodied in everyday practices. It is a rare privilege to grow in an environment where kindness and a true willingness to collaborate are deeply rooted. I would also like to express my sincere gratitude to Pr. Brigitte Chanoine, rector of ICHEC Brussels Management School, for fostering this strong sense of unity and belonging through her leadership, as well as for her attentiveness and availability. Many colleagues at ICHEC have been a constant source of support throughout these years. I would like to extend my heartfelt thanks to Christel, for your attentive listening and wise advice; to Maude, for your invaluable support in navigating the complexities of funding applications; to Emmanuelle, for your kindness and caring attentions; to Marie, for your pragmatism, and generosity; to Laura, for your humour and festive spirit; to Caroline, for always taking the time; to Nathalie, for your contagious joie de vivre; to Kristien, for your unwavering optimism and encouragement, and to Heloise, for your friendship and sense of adventure you have sparked in me. I am equally grateful to the colleagues on the 3rd floor for their reassuring presence and tips on ICHEC and academic life, and more broadly to all those who have made/make ICHEC what it is—a vibrant and supportive community. Sharing moments such as the Dîner D100, Sustainability Challenges, K-fête parties, and many other convivial occasions has been a constant reminder of the joy of belonging to this institution.

While I had two supervisors, I was also fortunate to be part of two academic institutions, ICHEC and UCLouvain. Over the past four years, I was warmly welcomed at LSM as one of their doctoral researchers. I am deeply grateful for this collaboration and partnership between our management schools. I would also like to thank my fellow PhD students, with whom I shared the challenges, milestones, and small victories of doctoral life. As this acknowledgment already suggests, a thesis is a collective endeavour, even if it ultimately bears a single author. This paradox creates moments of solitude, yet also a strong sense of belonging. I am thankful to have experienced being 'alone together' with such incredible people, so for that, my thanks go to Antoine, for our as-/by-/in- practice discussions; to Marie, for our debates on the ethics of academia; to Antoine, for our honest conversations about mental health, but also to Camilla, Clémentine, Lauriane, Meno, Ivy, and Amine, for their presence, support, and shared journey.

This doctoral research extended beyond academic boundaries through a close collaboration with practitioners and an organization. Indeed, this work could not have been possible without the partnership of D'Ieteren Automotive, which hosted me for three years. This rich field setting represented a unique opportunity, and I am deeply grateful for having had access to such a vast and fertile research field. Three individuals played a key role in helping me navigate this new context, making me feel welcome, and facilitating my access to projects, teams, and events within the organization. First, I would like to thank Fabienne Vier, who served as my field supervisor during the first two years. You introduced me to your team and made me feel like a full member from the very beginning, your role in my thesis was instrumental. Second, my sincere thanks go to Laura Garcia Marian, who became an invaluable source of support, specifically, during the final two years, taking on the role of supervisor while also being a colleague I could turn to in moments of doubt or difficulty. I will truly miss our discussions on organizational transformation, culture and management. Finally, I would like to thank Julie Marinower, whose energy and love of life are truly inspiring.

Importantly, this project would not have been possible without the Applied PhD program financed by Innoviris. I would like to thank Julie Verstraeten for coordinating the program, as well as Pr. Dominique Besson and Pr. Sophie Peillon for their roles as academic experts. I also wish to acknowledge the team at SynHERA, and specifically Anh Thy Nguyen and Julie Terache, for their support and attentive guidance throughout this journey.

I would also like to acknowledge the professionals who generously offered their time and support. Amid our busy lives and demanding schedules, taking the time to truly listen and to help someone reflect on their sense of purpose, professional direction, and uncertainties is a rare and precious gift. I would like to express my heartfelt thanks to Christophe Rubbens, who dedicated many hours to coaching and helping me gain perspective on my doctoral journey; and to Marie-Bernard Guillaume, who has been present throughout my professional path in one way or another—I deeply admire your wisdom and your generosity in sharing it. Finally, I would like to thank Chérine Stakenborghs, who has been a strong advocate of this project, being among the first to facilitate my collaboration between academic research and organizations.

Moreover, my deepest gratitude goes to my family and friends. In countless ways, you have encouraged me, celebrated my achievements, and brought lightness and joy throughout this doctoral journey. To my everyday friends, thank you for sharing both the excitement of each milestone reached and the moments of doubt and fatigue along the way. To my lifelong friends—Manon, Floriane, Aline, Clémence, Quentin, Edwin, Maud, Antoine, Arnaud, Joanna, Myriam, Elisabeth, Carolin, Lara, as well as the rest of the Fusion group, the CMI girls, and the McLicornettes team—thank you for your constant presence over the years. And to the more recent ones, those who have only known me as a PhD student: Clara, Lucille, Alexandre, Fatine, Sébastien, Claire, Quentin, Laura. To both old and new friends who have accompanied me through this journey of growth—who have endured my mood swings and listened patiently to my conceptual monologues—thank you.

I would like to conclude by acknowledging what has been my strongest support and advocate: my family. To my parents, thank you for your unconditional love and constant presence, which I may at times have put to the test, but which never faltered. Above all, thank you for always believing in me, even in moments when I badly struggled to believe in myself, I am lucky to have

you as parents. You have given me the freedom to explore, the strength to persevere, and the grounding to find my own path. I am equally grateful for the countless small gestures that made such a difference along the way—taking me out to dinner or bringing it to me when I needed it most, looking after Atlas during intense writing periods, or gently reminding me to pause, to breathe, and to keep sight of what truly matters. I could not have done this without you. To Mamy, my grandmother, for your tenderness, your cakes and cookies, and your regular phone calls have always been a source of comfort and reassurance. To my godmother, thank you for your care, your encouragement, and the special place you hold in my life—your presence has meant more than words can fully express. Finally, I would like to give a special place to my dog, Atlas, my ever-faithful companion throughout these years. Never short of comforting hugs and always ready to remind me it was time to go outside, enjoy the present and that life can be playful and light.

Together, you have been my anchor, my refuge, and my greatest source of strength.

Thank you!

Charlotte Durieux
Woluwe-Saint-Pierre, 3 April 2026

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Introduction

My research explores the role of management in addressing the pressing social and environmental challenges in organizations, particularly within for-profit organizations. Despite continuous warnings from various societal stakeholders about the severe and undeniable consequences of climate change, humanity continues to push the planet beyond its ecological limits while experiencing its repercussions. For example, six of the nine planetary boundaries that define a safe operating space for humanity have already been transgressed (Richardson et al., 2023). Escalating ecological degradation, widening social inequalities, and the growing urgency of climate change have positioned sustainability as a critical concern for contemporary organizations (Du Pisani, 2006). In response, many organizations strive to integrate economic, social, and environmental objectives in their strategies and operations (Simon, Griffith, & Nagendra, 2018).

Yet, translating these strategic aspirations into tangible practices remains far from straightforward (Salomaa & Juhola, 2020). While corporate sustainability has gained prominence across domains such as CSR, sustainable HRM, marketing, and finance (Hahn, Figge, Pinkse, & Preuss, 2018), research in strategy has largely focused on frameworks like green business models (Agrawal & Bellos, 2017), the triple bottom line (Elkington, 1997), and ESG (Environmental, Social, and Governance) metrics. These approaches tend to emphasize product innovation, reduction of negative externalities, and non-financial performance indicators. However, they often overlook the organizational processes and managerial practices that underpin the enactment of sustainability.

Moreover, these prevailing approaches of corporate sustainability frequently reflect an instrumental and financialized perspective, subordinating environmental and social concerns to economic imperatives (Hahn et al., 2018; Landrum, 2018). This tendency has drawn increasing criticism from scholars who call for deeper, systemic, and ethically grounded transformations that move beyond superficial commitments toward an Earth-centric – rather than anthropocentric - integration of sustainability (Labatut, 2023; Wright, Nyberg, Rickards & Freund, 2018). Sustainability initiatives are also called to extend beyond their initial framing and short-term commitments to achieve lasting impact: climate change demands long-term strategies that transcend quarterly reporting cycles and the influence of individual champions (Wright & Nyberg, 2017). In this context, studying strategic framing of sustainability offers a valuable entry point for assessing the coherence between sustainability ambitions and managerial realities over time.

Building on these critiques, this thesis examines what concretely occurs within a for-profit organization when it shifts its strategy toward offering more sustainable products and services.

The central aim is to investigate the management practices that emerge from such a strategic shift and to question whether sustainable strategic framings lead to the enactment of responsible management. This problematization delineates the research question: What management practices does a strategy framed as sustainable produce? In other words, the thesis explores the performativity of sustainability—whether a change in strategic orientation translates the integration of sustainability considerations into management practices and foster systemic change.

Because this investigation concerns the emergence of management practices, it does not treat practices as stable, observable entities but as processual phenomena that unfold over time (Van de Ven & Poole, 2005). From this processual perspective, what practices 'are' cannot be captured directly. Instead, their emergence must be inferred from the patterned interrelations, sequences, and effects through which they become consequential in organizing (Van de Ven, 2007). This directs analytical attention to the texture of practices—the way heterogeneous activities interconnect and generate a particular mode of ordering (Gherardi, 2006). In this thesis, it is through examining this texture and its effects that the management rationale produced by a sustainability-framed strategy becomes empirically discernible.

To address this question, the research adopts an ethnographic approach, following the transformation journey of D'Ieteren Automotive (DIA), a Belgian organization in the automotive sector that has strategically shifted toward developing a sustainable mobility ecosystem. Having operated for decades as a car distributor, DIA now aspires to reinvent itself as a leading actor in the Belgian mobility landscape, actively engaging with pressing societal and environmental concerns. Urban mobility represents a major challenge for the future (Karlsson, Sochor & Strömberg, 2016), particularly in the Brussels Region, and DIA positions itself at the heart of this evolving context. The automotive industry plays a significant role in society—not only in terms of transporting people and goods, but also economically, accounting for 8.9% of jobs in Belgium (Service Public Fédéral Mobilité et Transport, 2022), and environmentally, through its carbon footprint and infrastructure demands. In recent years, the sector has undergone profound disruption, driven by factors such as the digitalization of consumer experiences, the rise of the sharing economy (Matyas & Kamargianni, 2019), and growing concerns around sustainability (Wolff, Jakubik, Siltaloppi, Wolff & Hakanen, 2023).

In this context, DIA has committed to building 'fluid and sustainable mobility for all' (D'Ieteren Automotive, 2022), framing its strategy to integrate sustainability considerations. Part of this change involves redefining the vehicle not merely as a product, but as a set of mobile and connected services that support everyday life. Beyond its traditional role as a car distributor, DIA has begun developing a range of mobility services—including car sharing, bike, car leasing, etc.—and decarbonized solutions such as electric charging stations, bike retailing, etc. These initiatives contribute to a broader effort to construct a coherent mobility ecosystem, positioning mobility as a lever for sustainable development for future generations.

Consequently, DIA is evolving toward a servitization strategy (Vandermerwe & Rada, 1988), underpinned by a mission to promote responsible actions and respect for the environment, customers, employees, and surrounding communities. This strategic shift reflects not only a response to external pressures but also an internal redefinition of purpose, values, and organizational identity. The implementation of this new strategy—shifting from a product-oriented to a service-oriented logic (Lenka, Parida, Sjödin & Wincent, 2018)—is widely recognized in literature as servitization, and as a defining trend of twenty-first-century Western organizations (Fontagné & Harrison, 2018). Servitization emphasizes dematerialized consumption and service-based value creation that is often presented as inherently more sustainable (Mont, 2002; Zhang, Qi, Wang & Lyu, 2022).

DIA exemplifies this association through its mission to offer more sustainable mobility solutions. While this strategy aims to provide consumers with alternatives perceived as more sustainable, a critical question subsists: does a shift toward selling more sustainable solutions necessarily imply rethinking internal management practices? In other words, does a strategy framed as sustainable induce more responsible managing? This is the central concern of the present research.

For decades, financialization has been colonizing management practices, privileging short-term returns, shareholder value, and economic performance in domains previously not attributed to the finance sector (e.g. well-being, pollution, etc.; Chiapello, 2017; Weinstein, 2010). Financialization has contributed to environmental and social degradation, revealing its limitations—particularly its incompatibility with a sustainability perspective (Coutrot, 2018). Against this backdrop, questioning the relationship between selling more sustainable solutions and managing more responsibly becomes essential. It invites a critical re-evaluation of the underlying purposes that guide management practices and opens the door to exploring alternative management rationales.

The need for new perspectives in management has been widely acknowledged, particularly considering the limitations of dominant models (De Ridder, Durieux & Rousseau, 2024). In this context, Responsible Management (RM) has emerged as a promising field within management studies, positioned as a potential lever to address the complex societal and environmental challenges of our time (Laasch, McLean & Aroles, 2024). Situated at the intersection of ethics, responsibility, and sustainability (Price, Gherardi & Manidis, 2020), RM challenges financialization of management and the use of sustainability as a strategic tool. RM advocates for alternative ways of managing that encourage both scholars and practitioners to adopt a more holistic approach – one that considers global performance, inclusive stakeholder engagement, and the long-term consequences of present-day decisions.

While RM has been defined at times as a normative response to shortcomings of mainstream management (Maak & Pless, 2006), critical scholars have argued its tendency to reduce responsibility to abstract principles, disconnected from the complexities of real-world practices (Hibbert & Cunliffe, 2015). In response to these critiques, practice-based approaches have emerged, shifting the focus from normative ideals to the lived realities of management. These approaches highlight that responsibility is not simply adopted, but actively shaped, negotiated, and sometimes resisted in everyday management practice (Gherardi & Laasch, 2021).

Therefore, this research aligns with this broader management-as-practice perspective, which seeks to understand how organizations operate through the concrete, everyday actions of their members - what people do, with what tools, in which contexts, and with what effects. In that perspective, RM is understood as responsibly managing, bringing ethics, responsibility, and sustainability in action. The focus is on the social and material effects produced by the interplay of managerial discourse, activities, infrastructures and people (Price et al., 2020). The emphasis is not on individuals or tools, but on the agencements of practices that generate relational and performative effects (Gherardi, 2024). Responsibility is seen as "*a situated mode of ordering that may—or may not—produce responsible outcomes in terms of sustainability, ethics, and responsibility*" (Price et al., 2020, p. 393). Studying responsibly managing, here, means to investigate the agencement produced by a strategy framed as sustainable.

Interest in practices emerged in the 1980s through the influential work of Bourdieu (1980), Giddens (1984), and Callon & Latour (1981). These scholars showed how society both shapes and is shaped by everyday habits (Bourdieu, 1994; Giddens, 1984) and highlighted the structuring role of materiality (Ralandison, Milliot & Harison, 2018). Since the early 2000s, this interest has grown, especially in Management and Organization Studies (MOS), as a way to move beyond traditional dualisms like theory/action or actor/system (Nicolini, 2012). A practice-based perspective helps organize empirical research by focusing on how social phenomena unfold in real time, emphasizing the ordinary, everyday aspects of work (Korica, Nicolini & Jonhson, 2017; Gherardi, 2021; De Ridder et al., 2024). It also frees analysis from rigid structures like formal organizations or roles and focuses on how practices emerge and evolve (Schatzki, 2001; Gherardi, 2021).

Ultimately, the problematization of the thesis bridges three critical debates in management research. First, sustainability requires a long-term framing to address systemic social and environmental challenges, yet organizational responses often remain short-term and instrumental (Wright & Nyberg, 2017). Second, servitization—portrayed as a pathway to sustainability—positions strategy as the most enduring organizational project. However, its transformative potential in terms of sustainability depends on how it is internally operationalized in practice (Demastus & Landrum, 2024). As Salomaa and Juhola (2020, p. 2) note, "*sustainability transformation is still a relatively new concept, and it needs closer examination, particularly in terms of how it is operationalized*", making this investigation timely and relevant. Third, practice theories, and particularly the as-practice perspective, offer a lens to unpack this operationalization by examining the micro-foundations of routines, tools, and interactions that shape strategic enactment. By linking these debates, the research argues that understanding the integration of corporate sustainability demands moving beyond abstract commitments to scrutinize how strategic intentions are translated into everyday practices, which is studied under the lens of responsible managing.

Drawing on the conceptual framework of Responsible Management As-Practice (RMAP), this research approaches practices as situated and sociomaterial accomplishments forming a texture of practices (Gherardi & Laasch, 2021). Rather than viewing practices as stable routines, RMAP conceptualizes them as dynamic and situated configurations—temporary agencements—of human and non-human elements, including tools, technologies, spaces, and discourses (Gherardi, 2016a). Mobilizing this framework enables to uncover the modes of ordering produced by management practices enacted during the unfolding of a strategy framed as sustainable. By following the organizational transformation triggered by a servitization strategy, the ethnography explores the management rationale emerging from the texture of practices (Gherardi, 2006), thereby interrogating the performativity of sustainability strategies.

This research adopts a critical lens to explore how sustainability, ethics, and responsibility are performed—how they are made to matter in everyday organizational life. By examining how sustainability considerations are translated into concrete practices, the study not only investigates organizational change, but also questions the underlying purposes of management as a discipline. Anchored in a critical perspective, it aligns with the idea of producing research on management rather than for it (Taskin, 2021), with the broader aim of contributing to society. This critique of mainstream management is grounded in an emerging epistemological stance in MOS; a posthumanist as-practice epistemology (Gherardi, 2021). Posthumanism challenges the human-centred focus of traditional management research, questioning the idea that only human experiences matter (Braidotti, 2013). Furthermore, the research is anchored in practice theories viewing servitization as a situated practice shaped by the interplay of human and non-human elements. It emphasizes context, recognizing that what counts as responsible management is not universal but emerges from the specific texture of practices (Gherardi, 2006; Price et al., 2020) described as the management rationale at play.

The methodology of the thesis aims at studying practices in situ through a three-year ethnography, examining how the management rationale evolves over time. The organizational ethnography (Van Maanen, 2011) is mainly centred around observations supported by explorative interviews, documents, and a reflexive journal. Collected data have been analysed and thematically coded in NVivo applying the conceptual RMAP framework. An abductive approach is mobilized characterized by iterative moments of empirical observations and theoretical frameworks (Timmermans & Tavory, 2012). The analysis process is decomposed in three phases (Figure 1).

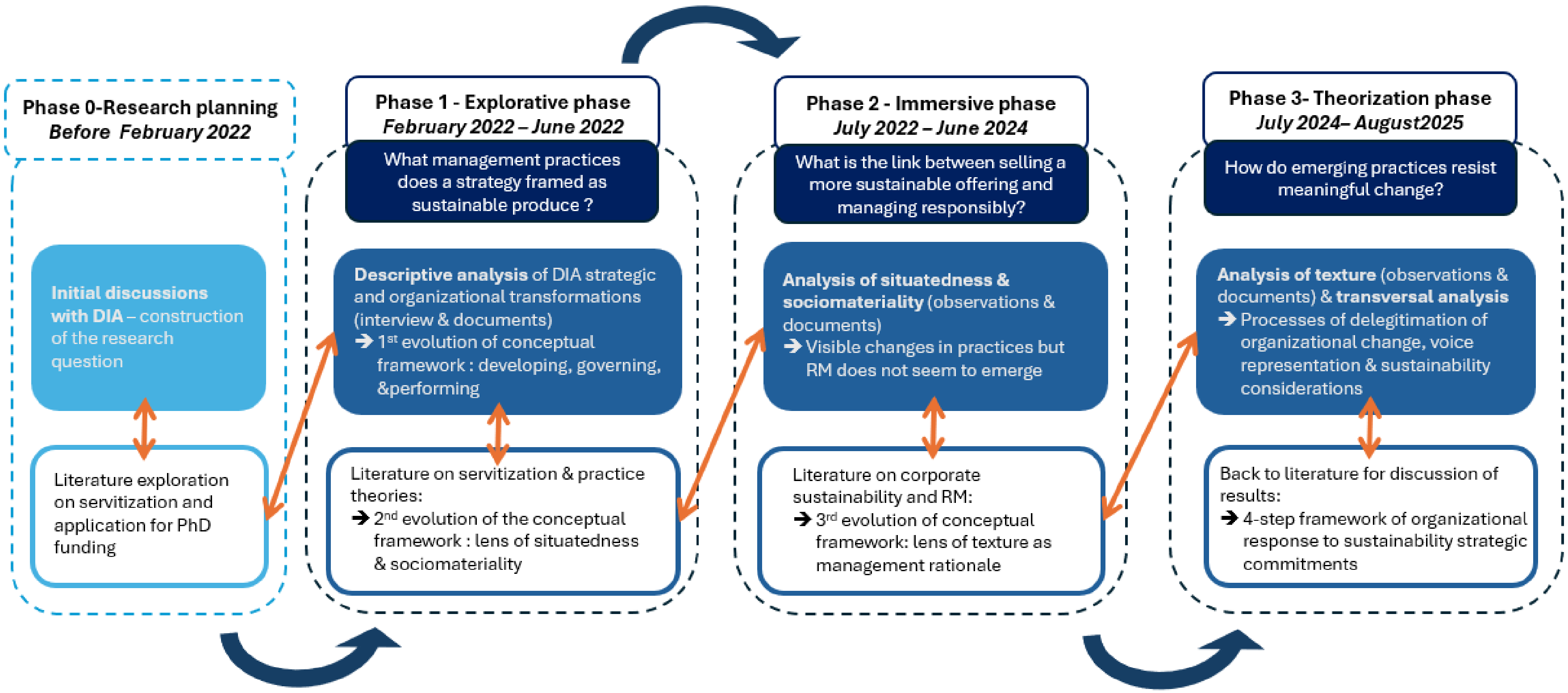

Figure 1 - Abductive approach of the thesis

Before the three main phases of the abductive research process, this project includes an initial preparatory stage—a ‘Phase 0’ focuses on research planning in the context of the funding application of the thesis. Indeed, the thesis is funded by the Brussels-Capital Region – Innoviris as an Applied PhD, a program designed to foster strong connections between academic research and organizations. In an Applied PhD, the researcher spends half of the project’s duration at the partner organization, here DIA, ensuring prolonged engagement with the field, an approach that resonates strongly with an abductive perspective. This preliminary phase supports the problematization process that emerges from early discussions with DIA and exploration of the literature, culminating in the formulation of the initial research question.

The first phase, the explorative phase expands into an empirical chapter that seeks to contextualize DIA and its framing of strategy towards the integration of sustainability considerations. This descriptive analysis reveals that servitization produces new management challenges and practices surrounding the organizational transformation. These are captured and regrouped in three nexuses of activities (Resch & Steyaert, 2020) namely developing, governing, and performing activities.

A second phase of the analysis uses observations to look at situatedness and sociomateriality of these nexuses. This phase investigates the link between selling a more sustainable offering and managing responsibly which reveals a widening gap between intention and impact. The results show on the one hand, the abondance of visible initiatives, infrastructures, and branding emerging from the sustainable and strategic vision. On the other hand, and despite the significant resource mobilization (time, personnel, and financial investment), changes in routines and micro-actions remains elusive in terms of sustainability. In other words, the elements composing management practices changes but the agencement of these practices seems to reproduce the same pattern.

This raises a novel question: How do emerging practices resist meaningful change? The third phase of the analysis addresses this question through the lens of texture. Examining the management rationale that shapes practices and the outcomes their interactions produce highlights three processes of delegitimation. Processes of delegitimation reveal here an ongoing dynamic that systematically undermine or neutralize organizational change (developing), voice representation (governing), and sustainability considerations (performing). The thesis demonstrates how subtle, often invisible interactions shape practices into a texture that constrains DIA’s ability to progress toward an alternative management rationale—one enacting responsible managing.

Lastly, the research adopts a transversal perspective to examine delegitimation processes and their implications for sustainability within DIA. Instead of constituting a transformative agenda, sustainability is increasingly diluted, treated to align to market imperatives and managerial narratives, and reframed as a strategic and organizational problem to be managed. This reframing unfolds through a four-step framework—attributing responsibility to the market, denying complexity, individualizing challenges, and redefining sustainability as a business concern—illustrating how DIA integrates sustainability into its practices without altering its underlying management rationale. In this context, sustainability is not abandoned but repurposed, not due to a lack of intent, but because it is subsumed under a dominant management rationale of financialization.

This thesis advances the fields of RM and MOS through five interrelated contributions, illustrating how strategies framed as sustainable unfold in terms of management practices. (1) Empirically, it demonstrates the value of abductive and longitudinal designs combined with a practice-based perspective, clarifying the distinction between RM-in-practices and RM-as-practice research. (2) The proposed RMAP framework offers a novel conceptual tool to study management rationale as the outcome of an agencement, bridging micro-level routines and macro-level strategy. (3) Conceptually, the study explores organizational transformation as situated and sociomaterial highlighting a paradox between visible change and organizational inertia. The notion of visibility is introduced as a mechanism of organizational inertia thereby challenging assumptions that servitization or strategic shifts inherently drive systemic organizational change in terms of managing. (4) Also, it uncovers delegitimation as a systemic process operating alongside legitimation, showing how sustainability initiatives are neutralized through everyday routines thereby reproducing, here, a financialized management rationale despite strong strategic commitments. (5) Finally, the research develops a four-stage framework explaining the process of reframing sustainability as an organizational problem and revealing the sociomaterial dynamics through which calculative tools and governance structures normalize financial imperatives. By introducing the work of responsibility-building as a collective, emancipatory process, the thesis challenges dominant views that paradigm shifts stem from individual mindset changes or isolated ethical, sustainable or responsible practices. Instead, it positions RM as a transformative endeavour requiring reflexivity on entrenched routines and emancipation from dominant management rationales.

The structure of the thesis reflects its central aim: to understand how strategies framed as sustainable are enacted in practice. The literature review is organized into three chapters that build the theoretical foundations for this inquiry. The first examines critical debates on corporate sustainability and responsible management highlighting the need for paradigm change that goes beyond instrumental enactment. The second explores servitization as a strategic response to sustainability concerns and its management challenges. The third engages with practice theories—particularly the as-practice perspective—as a lens to study responsible managing through the micro-foundations of organizing.

Then, chapter four presents the methodology, outlining the posthumanist epistemological stance. It details the ethnographic and abductive approach used to analyse data and the RMAP analytical framework. Chapter five contextualizes the empirical setting by introducing DIA, its sustainability-driven servitization strategy, and the three nexuses of activities that define the scope of analysis. Chapters six and seven deepen the practice-based investigation: the former examines the situated and sociomaterial dimensions of practices, while the latter focuses on their interactions and the mode of ordering – the texture - they produce. This analysis reveals three processes of delegitimation, which are further unpacked through a transversal lens in chapter eight, explaining how sustainability is reframed as a business problem. Finally, chapter nine discusses the results, theorizing the implications for RM and sustainable transformations, as well as the reflexivity implied by ethnographic investigations.

Chapter 1- Corporate Sustainability & Responsible Management

Introduction

In recent decades, mounting concerns have emerged regarding the overexploitation of natural resources and their consequences for the long-term viability of human society. The visible degradation of Earth's ecosystems has prompted critical questions about how we produce and consume goods and services. And this issue is becoming urgent; the 2023 assessment of the nine planetary boundaries —thresholds that define a safe operating space for humanity— indicates that six were already crossed (Richardson et al., 2023). This unprecedented human impact on the planet has led scholars to define our current geological era as the Anthropocene (Crutzen & Stoermer, 2000), characterized by the dominance of human activity over natural systems (Labatut, 2023).

More specifically, organizations play a pivotal role in the long-term sustainability of our planet, accounting for approximately 40% of global revenues and greenhouse gas emissions (Wright & Nyberg, 2017). As such, they are central actors in addressing the complex and interrelated challenges of climate change, ecological degradation, and social inequality. Management science, therefore, holds significant potential to influence how these Grand Challenges are tackled (Nyberg & Wright, 2022).

In consequence, this shift has led to the development of the field commonly referred to as corporate sustainability (Ergene, Banerjee & Hoffman, 2021). Corporate sustainability is broadly understood as the integration of social, environmental, and financial considerations into organizational decision-making (Wright & Nyberg, 2017). However, this integration has often been conceived through a business case lens, rather than an ecological or social case (Ergene et al., 2021). Critical Management Studies (CMS) scholars have challenged this posture, arguing that it perpetuates harmful social and environmental outcomes by reinforcing models centred on profit maximization and wealth accumulation (Banerjee, 2011; Hahn et al., 2018; Nyberg & Wright, 2022; Wright & Nyberg, 2017).

The incorporation of sustainability considerations into everyday organizational practices calls for a deeper and more critical engagement from MOS scholars (Ergene et al., 2021; Labatut, 2023). As Nyberg and Wright (2022) emphasize, management researchers must "*engage in new and emerging literature and concepts that will better enable societies to undertake the complex processes of climate mitigation, adaptation, and the limitation of human suffering*" (p. 713). Recognizing the limitations of dominant managerial paradigms, a growing body of literature seeks alternatives. One such alternative is the field of Responsible Management (RM), which has been identified as a promising avenue for addressing contemporary societal and environmental challenges (Laasch et al., 2024). Scholars such as Price et al. (2020) propose RM as a dialogue happening at the intersection of ethics, responsibility, and sustainability, positioning RM as a space for critical reflection and transformative practices.

This first chapter situates the research within the broader context of the climate crisis and responds to calls for renewed approaches to sustainability in MOS. The central concern of this thesis is the adequacy of current management models in addressing Grand Challenges (George, Howard-Grenville, Joshi & Tihabyi, 2016), with a particular focus on the performativity of sustainability strategies in shaping organizational practices. Accordingly, the chapter is structured around three key themes: (1) organizing in the Anthropocene era; (2) the evolutions of (critical) sustainability research in MOS; and (3) the emergence of RM as a pathway for rethinking organizational practices.

1. Organizing in the Anthropocene era

The multifaceted impacts of climate change call for coordinated individual and collective action to transform our modes of production, consumption, transportation and governance (Environnement.Brussels, 2023). Global social and environmental challenges have spurred a proliferation of initiatives aimed at mitigating harms rooted in dominant, financialized systems. Translating sustainability considerations into organizational reality rests on recognizing that organizations are embedded in society and are accountable for the social and ecological consequences of their decisions.

1.1 The rise of a financialized world

Pivotal in society, organizations create jobs, drive innovation, deliver goods and services, and shape everyday life. In doing so, they are deeply embedded in broader socio-economic transformations. During the Industrial Revolution (19th century), economic growth became synonymous with societal progress and human welfare (Du Pisani, 2006). This period saw the rise of mass production, urbanization, and increasing GDP (Broadberry & Fukao, 2021) but also introduced exploitative labour practices and environmental degradation (Taskin & Dietrich, 2020).

As the 20th century progressed, labour movements emerged to challenge these injustices, advocating for workers' rights and leading to the establishment of labour laws and improved working conditions. Organizations began to acknowledge the importance of employee welfare, workplace safety, and fair compensation (Taskin & Dietrich, 2020). Despite these social advancements, the growing influence of financial institutions and market-driven imperatives began to reshape organizational priorities. This shift gave rise to the financialization of management – a phenomenon rooted in neoliberal capitalism and now deeply embedded in contemporary organizational practices (Coutrot, 2018; Davis & Walsh, 2017).

Financialization refers to a set of transformations in organizational governance driven by shareholder demands, the expansion of financial activities within non-financial domains and organizations, the enrichment of finance professionals, and the integration of citizens into financial systems through credit, debt, and pension schemes (Chiapello, 2017; Davis & Walsh, 2017). Chiapello (2017, p.25) synthetises financialization as "*a 'colonization' of situations* [management practices in our case] *by specific 'financialized' methods and calculations (Chiapello, 2015)*[1]". Therefore, this financialization prioritizes short-term returns and shareholder value, foregrounding a 'management by numbers' approach (Weinstein, 2010).

Strategies and decisions are increasingly driven by financial metrics, often at the expense of long-term sustainability. This perspective of organizing favours a result-oriented culture where strategic and managerial thinking would disregard mid- and long-term consequences of actions. Dunoyer de Segonzac & Duhamel (2013) explain that as a result, organizations start to neglect core and fundamental aspects such as the relevance of products, well-being of employees, respect for the customer, market positions, etc. under the pressure of financial imperatives.

More than that, financialized management, as described by Chiapello (2017), is fundamentally at odds with sustainability considerations such as natural resource preservation or social inequalities. A growing body of research calls for a departure from this extractivist logic (Ergene et al., 2021; Raworth, 2017), advocating for organizational models that respect both people and the planet (Nyberg & Wright, 2022). Coutrot (2018) observes that "*workplace suffering, and ecological destruction have the same source: a neotaylorist organization of work focused on financial yield and indifferent to its other effects. This profit-extracting machine crushes the living (work)*[2]" (p. 8). Beyond environmental harm, this short-term, instrumental perspective reduces individuals to mere resources or capital, rather than recognizing them as reflexive human beings (Taskin & Dietrich, 2020). As Aubert (2012) notes, individuals are "*instrumentalized in the service of technical or financial objectives, causing them to lose not only their autonomy but also, too often, the meaning of their actions and the work they perform*[3]" (Aubert, 2012, p. 28).

In light of these challenges, there is an urgent need to promote managerial practices that enact sustainability considerations —practices that respect nature, protect the environment, and honor the dignity and humanity of those who constitute organizations and Society.

1.2 Translating sustainability considerations within organizations

Concomitantly to the rise of financialized systems, sustainability has become a central concern for contemporary organizations (Du Pisani, 2006). In response, organizations aim to integrate economic, social, and environmental objectives (Simon et al., 2018). The term 'sustainability' is commonly used to describe the intersection of these three dimensions (Labatut, 2023).

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[1] « Une 'colonisation' des situations par des formes de raisonnement et de calculs 'financiarisés' (Chiapello, 2015) » (Chiapello, 2017, p.26).

[2] « *souffrance au travail et destruction écologique ont la même source : une organisation néotaylorienne du travail focalisée sur le rendement financier et indifférente à ses autres effets. Cette machine à extraire le profit écrase le (travail) vivant* » (Coutrot, 2018, p.8)

[3] « *instrumentalisés au service d'objectifs techniques ou financiers qui lui font perdre non seulement son autonomie mais aussi, trop souvent, le sens de son action et du travail qu'il accomplit* » (Aubert, 2012, p. 28).

Although no single definition is universally accepted (Bansal & Song, 2017), it is generally understood as a balance between these elements (Sommer, 2022).

In that context, Grand challenges (George et al., 2016) emerge from the long-lasting effects of human influence on our ecosystems characterizing the Anthropocene, the era we currently live in (Crutzen & Stoermer, 2000). It is described as series of political and economic decisions that favoured wealth accumulation over nature and resource protection (Ergene et al., 2021):

> *The Anthropocene is not an environmental problem like those we have faced in the past. It is a systemic failure of our dominant political economy which maintains the conditions for unlimited raw material extraction, energy use, material consumption, and waste releases in a continuous pursuit of profits and economic growth*" (p.1324)

Translating sustainability considerations within organizations stems from organizations' sense of responsibility as being part of society with the idea that what is good for business, is good for society (Bansal & DesJardine, 2014). While this instrumental approach to sustainability can push organizations to invest in social and environmental issues, it only responds partly to the sustainability paradigm "*because social and environmental issues are not integrated in the firm's operations and strategies"* (Gao & Bansal, 2013, p.244). Indeed, stand-alone initiatives or practices such as stress management training, waste sorting, or volunteering can be introduced to any organization without disrupting the way business is conducted, production is achieved, and consumption is promoted.

Therefore, integrating sustainability considerations requires more than compliance-based actions or siloed activity. Research highlights the need to embed sustainability holistically across strategy, operations, and culture. This involves adopting systemic approaches in which environmental, social, and economic considerations are integrated rather than treated separately or sequentially (Bansal & DesJardine, 2014; Gao & Bansal, 2013). Key actions that have emerged in literature are for instance implementing sustainable supply chains, sustainable business models (Schaltegger, Hansen & Lëdeke-Freund, 2016), renewable energy investments, and metrics for sustainability performance such as triple bottom line initiatives (Elkington, 1997), etc.

A systemic approach also calls for organizations to acknowledge the temporal dimension of sustainability. The principle of intergenerational equity necessitates balancing present needs with those of future generations while maintaining the viability of environmental and social systems (Bansal & DesJardine, 2014; Hahn, Pinkse, Preuss & Figge, 2015). These strategic orientations prompt organizations to move beyond incremental, short-term adjustments toward profound transformations in business models, governance, and everyday practices (Ergene et al., 2021).

Ultimately, it appears that integrating sustainability considerations beyond a superficial effect within a financialized management system seems challenging. Effective sustainability integration demands questioning underlying management foundations, operational patterns, and forms of organizing. It requires continuous adaptation and distributed accountability, moving beyond surface-level interventions to re-shape decision-making, culture, and organizational purpose (Ergene et al., 2021; Labatut, 2023). Literature demonstrates that organizations embedding sustainability as a central organizing principle foster resilience, innovation, and meaningful impact for both current and future generations (Simon et al., 2018; Bansal & DesJardine, 2014; Gao & Bansal, 2013).

2. Evolution of (critical) sustainability research in MOS

As per their pivotal role in shaping the trajectory of social equity, biodiversity preservation, and planetary viability, how organizations shape their strategies, operations, and cultures directly influence resource use, environmental integrity, and social outcomes (Aragón-Correa, Hurtado-Torres, Sharma & García-Morales, 2008). Management research is thus central to understanding and guiding these organizational dynamics toward sustainability (Sharma, 2000; Aragón-Correa et al., 2008). It probes how organizational structures, cultures, and decision-making processes translate sustainability considerations into practices.

In MOS, scholars are seizing sustainability questions examining how organizations are responding to these challenges (Wright & Nyberg, 2017; Albertsen et al., 2024; Angeli, Metz & Raab, 2022). In that perspective, literature highlights the necessity of interrogating the performativity of corporate sustainability and the required adjustments needed for systemic sustainability transitions (Iken, Aggeri & Morel, 2020). Critical research emphasizes the need for a paradigm shift for organizations to evolve beyond conventional economic growth imperatives and embracing holistic sustainability-oriented models (Ergene et al., 2021). Management scholarship should become a critical driver for enabling and imagining pathways toward sustainable futures (Chabay, Renn, van der Leeuw & Droy, 2021).

2.1 Emergence of the field of corporate sustainability

The growing scholarly interest in sustainability within organizations can be traced back to concerns about environmental impact as far back as the 1880s (Ergene et al., 2021). Over time, a range of conceptual frameworks have emerged to address sustainability, including simple and double materiality, strong versus weak sustainability, or the economic notions of positive and negative externalities. In terms of MOS, Ergene et al. (2021) map the historical development of sustainability in the field, highlighting a pivotal shift in the 1990s, from a focus on 'business and the natural environment' to the broader concept of corporate sustainability in the 2000s. This latest view encompasses both environmental and social dimensions, reflecting a more integrated understanding of organizational impact.

By the mid-2000s, the managerial perspective had become dominant in sustainability discourse, with terms such as sustainable development and corporate sustainability gaining widespread traction. This perspective reinforced managerial priorities centred on economic growth, promoting the idea that sustainability could be achieved through corporate strategies and 'green' growth initiatives (Banerjee, 2011). This has led to the construction of a 'win-win' narrative—where environmental and social concerns are addressed only insofar as they support organizational performance and shareholder value (Banerjee, 2011; Ergene et al., 2021).

Despite three decades of research, the impact of corporate sustainability on mitigating environmental harm, biodiversity loss, and social inequalities remains limited (Ergene et al., 2021). While environmental issues have been addressed by CMS scholars since the 1970s, they have largely remained peripheral to mainstream management theory (Cunha, Rego & Munro, 2019). As Labatut (2023) synthetizes, corporate sustainability has not led to a paradigm shift in management science.

The need for such a shift is called due to the growing recognition among MOS scholars of their role in perpetuating models prompting ecological destruction and social inequality (De Ridder et al., 2024). Yet, many remain in denial about their capacity to drive transformative change (Nyberg & Wright, 2022). Locked in the same dominant profit-driven paradigm, corporate sustainability frequently serves as a label for strategies. Indeed, much research on sustainability has primarily supported the development of more sustainable or 'greener' organizations without critically addressing the underlying systemic issues driving the current ecological crisis (Ergene et al., 2021). Failing to address these root causes undermines efforts to question humanity's relationship to nature and the narratives that goes beyond instrumental approaches to sustainability.

Nyberg and Wright (2022, p.717) critically examine this phenomenon, identifying it as 'implicatory denial' in management research: "*Implicatory denial over climate change is evident in the great number of articles promoting wealth creation through increased efficiency, expansion, and growth without considering the contributions of these activities to social and environmental destruction*". More than that, critical research shows that business actors, particularly within MOS, have actively delayed substantive climate actions through strategies that deflect responsibility and maintain the status quo (Nyberg & Wright, 2022). These include practices such as greenwashing and vague future commitments lacking concrete implementation plans, contributing to persistent inaction despite escalating planetary crises.

As a result, the concept of corporate sustainability has become increasingly diluted, even as Grand Challenges intensify (Ergene et al., 2021). Scholars such as Hahn et al. (2018) and Wright & Nyberg (2017) argue for moving beyond managerial and win-win approaches to sustainability, which tend to reproduce the very systems that exacerbate social and environmental crises. At best, these approaches offer superficial solutions; at worst, they obscure alternative, more transformative narratives of sustainability (Ergene et al., 2021).

Therefore, Nyberg and Wright (2022) call for climate-proof management requiring more than rhetorical commitments. It demands a reconfiguration of foundational assumptions about time, space, and responsibility in business practice. In their critical views, MOS scholarship should engage more deeply with the temporal urgency of climate threats and the material embeddedness of organizations, fostering new models of collective accountability and adaptive transformation. Ergene et al. (2021) echo this call, advocating for engaged scholarship over value-free research.

In conclusion, the current sustainability discourse within MOS remains constrained by managerial and instrumental perspective that prioritize economic growth and strategic optimization. To meaningfully address the ecological and social crises we face, a paradigm shift is urgently needed—one that moves beyond surface-level ‘green’ initiatives and confronts the root causes of climate change. This shift entails two critical transformations: first, a move from managerialism to a critical perspective that interrogates the systemic foundations of the crisis; and second, reimagining humanity’s relationship with nature, challenging the anthropocentric assumptions embedded in management theory.

2.2 Calling for a paradigm shift

Recent literature contends that climate-proof management—and, more broadly, responses to Grand Challenges—can only emerge when MOS moves past denial and rhetorical activism toward embedding social and environmental justice as core criteria for organizational legitimacy and performance (De Ridder et al., 2024). According to Ergene et al. (2021), a true paradigm shift in sustainability requires a shift from managerial to critical perspectives and a reconceptualization of the relation between organizations (humans) and nature. These shifts not only call for the adoption of more complex and systemic approaches but also supports the positioning of this research, a posthumanist, practice-based conceptual framework that transcend conventional boundaries of agency and responsibility (De Ridder et al., 2024; Ergene et al., 2021).

2.2.1 From a managerial perspective to a critical perspective

The shift from a managerial to a critical epistemology in sustainability research reflects a growing recognition of the limitations inherent to conventional management paradigms. As Ergene et al. (2021) argue, critical epistemology challenges the dominant economic model that underpins organizational responses to environmental issues. It foregrounds the political and ideological entanglements of corporate sustainability, emphasizing how environmental degradation is not merely a technical or strategic issue, but a systemic consequence of anthropocentric, profit-driven economic models. From a critical standpoint, mainstream MOS are complicit in reinforcing ecological harm. This complicity arises from their systematic prioritization of shareholder interests, consumerism, and the creation of asymmetrical wealth distribution systems that disproportionately serve the Global North (Ergene et al., 2021).

Consequently, genuine ecological engagement is obstructed, as sustainability is often subordinated to corporate profitability and turned into business-as-usual (Wright & Nyberg, 2017). In other words, managerial epistemology treats environmental concerns as strategic opportunities. Within this framework, sustainability is instrumentalized to enhance organizational performance, secure competitive advantage, and maintain institutional legitimacy (Ergene et al., 2021). As Forbes and Jermier (2010) note, managerial research typically approaches corporate environmental strategies as solutions to ecological problems, aligning sustainability with economic imperatives. This approach is epitomized by the question: 'Does it pay to be green?', which encapsulates the win-win perspective of sustainability (Banerjee, 2011).

Ergene et al. (2021) critique the dominance of the win-win perspective, noting that:

> "*The rising tide of research produced by dominant management paradigm on "whether it pays to be green" does not lift all boats but instead drowns all alternatives by reinforcing the very managerial priorities that created the environmental and social problems in the first place"* (p.1324).

The win-win approach, despite its popularity, is increasingly questioned (Banerjee, 2011; Cossey & Acquier, 2025; Ergene et al., 2021; Nyberg & Wright, 2022). For instance, Wright and Nyberg (2017) provide a compelling critique, illustrating how organizations in Australia translated climate change practices and initiatives into business-as-usual practices. Their study outlines a three-stage process: framing (aligning climate concerns with business interests), localizing (translating these concerns into operational practices), and normalizing (embedding them within dominant managerial discourses). This process reveals how sustainability is co-opted to serve existing corporate agendas, rather than challenging them.

Van der Byl and Slawinski (2015) have mapped the different orientations of corporate sustainability in management research onto four sustainability approaches: win-win, compromise, integrative, and paradoxical. The win-win and compromise perspectives reflect instrumental views, where sustainability is pursued insofar as it aligns with economic performance. It aligns with historical developments of corporate sustainability. It was interpreted in management as ensuring organizations' survival (Du Pisani, 2006; Latapí Agudelo, Jóhannsdóttir & Davídsdóttir, 2019). Over time, this narrow focus expanded to include environmental and social responsibilities, giving rise to the business case for sustainability (Hahn, Preuss, Pinkse & Figge, 2014; Sommer, 2022). This instrumental stance posits a causal link between responsible actions and economic performance suggesting that 'it pays to be good or green' (Bansal & Song, 2017; Schreck, van Aaken & Donaldson, 2013). As Bansal and Song (2017) observe, researchers no longer needed to appeal to moral imperatives; they could argue that sustainability simply made good business sense.

The integrative approach to sustainability, often operationalized through frameworks like the triple bottom line, seeks to balance economic, social, and environmental goals (Sommer, 2022). However, it frequently overlooks the interdependence and tensions among these dimensions, treating them as separate and equally attainable (Hahn et al, 2018, Sommer, 2022). This simplification can obscure the reality that sustainability challenges are deeply intertwined and often involve trade-offs.

The fourth perspective, the paradoxical approach of sustainability has been more recently promoted (Hahn et al., 2018; Sommer, 2022). It recognizes that sustainability dimensions are not only interconnected but also inherently contradictory: progress in one aspect (environmental, social, financial, etc.) may hinder another, as illustrated by rebound effects (Cossey & Acquier, 2025). Yet, these dimensions remain mutually reinforcing, requiring organizations to engage with complexity rather than seeking resolution through compromise.

This perspective aligns with Wright and Nyberg's (2017) study, which demonstrates how sustainability in organizations often manifests as competing demands rather than complementary objectives. Their work shows how climate action is frequently redefined to fit dominant business perspectives, ultimately reinforcing existing managerial priorities. As they argue:

> "*There is limited knowledge of how firms integrate or balance competing environmental and economic concerns. Beyond the lack of empirical studies, it is not clear conceptually how firms that are continuously facing competing internal and external criticism manage the tensions that come with complex challenges*" (Wright & Nyberg, 2017, p.1635).

Drawing on paradox theory (Smith & Lewis, 2011; Hahn et al., 2018), critical approaches to sustainability reject the notion that one dimension—typically economic—can be permanently prioritized. Instead, Hahn et al. (2018) advocate for a non-instrumental, paradoxical, and systemic approach that embraces the persistent tensions and contradictions inherent in sustainability.

Finally, Ehrenfeld and Hoffman (2013) argue that managerial approaches may slow ecological decline but cannot alter its trajectory. Addressing systemic challenges like climate change requires radical epistemological shifts. Embracing a critical perspective entails prioritization of sustainability considerations and imagining alternative modes of organizing. It recognizes that consumption-based economies and wealth accumulation treat nature as a resource to be dominated, especially visible in the Anthropocene era. CMS offer analytical tools (denaturalization, reflexivity, etc.) to problematize dominant sustainability narratives and explore their limitations (Adler, Forbes & Wilmott, 2007). Ergene et al. (2021) emphasize that "*studies from within organizations can help us critically analyse sustainability solutions forwarded by the industry and identify their limits in order to incorporate those insights for formulating viable alternatives*" (p.1325).

So, this PhD research adopts a critical lens to examine the performativity of the sustainability framing in strategies within the organization DIA, which is transitioning toward 'greener' transportation solutions. It explores the potential emergence of alternative ways of managing beyond the instrumental perspective of 'it pays to be green'. By mobilizing the concept of Responsible Management, it seeks to challenge the dominant managerial perspective and explore alternative pathways for enacting more responsible management practices.

2.2.2 Revisiting the relation between humans and nature

While the instrumental perspective of corporate sustainability has long been critiqued, it also reflects a Western anthropocentric worldview, which positions humans as separate from—and superior to—nature (Labatut, 2023). As a result, environmental concerns are often treated as peripheral to organizational priorities, reinforcing a dualistic separation between nature and culture that renders the non-human world invisible in management discourse.

In that perspective, Labatut (2023) calls for a biosocial turn in MOS that reexamines our ontological assumptions about nature and organizational life in the Anthropocene. Alongside scholars such as Acquier and Rehn (2019), she critiques the persistence of compromise-based approaches and dualist thinking, which contribute to systemic inertia and hinder meaningful ecological transformation. The biosocial turn aligns with broader calls to institutionalize more radical perspectives on nature–organization relations.

This onto-epistemological reorientation is particularly pertinent in the Anthropocene, where the consequences of human dominance over nature are increasingly visible and unsustainable (Ferrando, 2024). While technocratic solutions promise to mitigate ecological crises through innovation, they often reinforce the same anthropocentric assumptions that caused the problem in the first place (Ferrando, 2024). In contrast, Earth-centric perspectives (Wright et al., 2018) advocate for placing environmental concerns at the core of organizational life, recognizing the agency of non-human entities and the need for multispecies awareness. As Ferrando (2024) writes, "*organizing becomes a path of existential poiesis in multispecies awareness that embraces technology but is not subjected to it*" (p. xv).

One such Earth-centric perspective is the posthumanist epistemology, which contributes to the biosocial turn by rejecting the privileging of human agency and dissolving dualisms such as human/non-human and nature/culture (Fox & Alldred, 2018). Posthumanism seeks to reimagine organizing as a multispecies, technologically aware process, one that embraces complexity without being dominated by technology (Ferrando, 2024). In that perspective, agency is distributed across human and non-human actors, and change emerges from their entangled interactions (Simpson, Harding & Fleming, 2021).

However, epistemological shifts alone are insufficient. To theorize sustainability in transformative ways, scholars must also revisit the ontological foundations of MOS, specifically moving from realist to relational ontologies (Ergene et al., 2021). Realist ontology conceptualizes the world as "*made of stable cause-and-effect relationships and objective facts, which are independent of context and observer"* and the ecological crisis as unrelated to social concerns (Ergene et al., 2021, p.1326). This is problematic since literature suggests that the premises of industrialism and consumption-based living rely on humans as controlling nature and freely using natural resources (Purser, Park & Montuori, 1995).

In contrast, a relational ontology offers a view of the world, not as a collection of discrete entities, but as a web of entangled and co-constitutive relations (Deleuze & Guattari, 1987;

Helin, Hernes, Hjorth & Holt, 2014). In the words of Ergene et al. (2021), the world is "*made up of complex and contingents webs of entanglements, and the analytic foci is on unfolding the practices through which these relations are produced (Helin, Hernes, Hjorth & Holt, 2014)*" (p.1326). This ontological stance enables a more nuanced understanding of organizational life through the exploration of everyday practices (Beacham, 2018), where sustainability or responsible management (Laasch et al., 2024) is not a fixed goal but an emergent property of relational practices.

This research is anchored in a dual theoretical movement: a shift toward posthumanist epistemology and relational ontology. Together, these perspectives challenge the dominant assumptions in MOS, which have historically positioned humans as central agents and nature as a passive backdrop. By decentering human agency and embracing human and non-human entanglements, this PhD seeks to reimagine sustainability not as a managerial objective, but as an emergent, lived process shaped by complex interrelations.

The posthumanist epistemological stance adopted here rejects anthropocentrism and dualism (Fox & Alldred, 2018). It recognizes that agency is distributed across human and non-human actors, and that organizing unfolds through their mutual interactions (Simpson et al., 2021). Complementing this epistemological shift is the application of relational ontology. Here, relational ontology focuses on the practices through which human and non-human elements become entangled and shape organizational life (Ergene et al., 2021). This onto-epistemological orientation is operationalized through an as-practice theoretical lens (Laasch & Gherardi, 2021) which conceptualizes everyday practices as dynamic entanglements of human and non-human actors (Gherardi, 2021). This is the theoretical lens used in this research, further described and detailed in Chapter 3.

By integrating this research stance, this thesis challenges the anthropocentric and realist foundations in management research (De Ridder et al., 2024). It investigates an alternative critical perspective of management, responsible management through a posthumanist as-practice stance that embraces complexity and tunes down human exceptionalism. The methodological implications of this stance are further elaborated in Chapter 4, where the research design reflects this commitment to relational and posthumanist stance.

3. Responsible Management (RM)

RM has gained increasing attention within management studies (Durieux, De Ridder, Claeyé, Gérard & Dethier, 2025) as a response to the limitations of conventional, financially driven modes of organizing. Recognizing that organizations are open systems embedded in society, RM emphasizes their inherent responsibility for the social, environmental, and economic impacts they generate. From this perspective, RM is not merely an optional framework but a necessary conceptual tool for guiding long-term strategy, decision-making, and performance in the context of sustainability.

RM challenges the viability of financialized management and calls for a reorientation of managerial thinking. It invites reflection on how organizations operate, how stakeholders are considered, and how today's decisions shape future outcomes. At its core, RM questions whether value creation is fair, sustainable, and ethical, and whether management practices contribute to a more inclusive and resilient future.

3.1 A field in emergence

RM emerged as a response to the growing need for more ethical, sustainable, and inclusive approaches to management. Initially catalysed by the UN Principles for Responsible Management Education (PRME), RM was first developed within the educational sphere, aiming to reshape management education toward sustainability and social responsibility (Alcaraz & Thiruvattal, 2010). While the educational lens remains central, recent scholarship has increasingly focused on how RM translates into practices (Gherardi & Laasch, 2021; Laasch, Moosmayer, Antonacopoulou & Schaltegger, 2020).

Early studies explored how RM principles could be implemented in business schools (Claeyé & Rousseau, 2023; de Paula Arruda Filho, 2015), while others examined students' perceptions to define the concept (Nonet, Kassel, Meijs, 2016). Traditionally, RM has been understood as a normative ideal that emphasizes ethical leadership, stakeholder engagement, and value-based decision-making (Maak & Pless, 2006). However, critical scholars have pointed out that RM literature often abstracts responsibility into prescriptive principles, detached from the complexities of everyday organizational life (Hibbert & Cunliffe, 2015). As a result, practice-based approaches have gained traction, outlining that responsibility is not merely a set of ideals but something that is enacted, negotiated, and sometimes resisted through daily managerial practices (Gherardi & Laasch, 2021).

In MOS, the RM field has expanded in a fragmented manner. Dupuis (2007) described it as a microeconomic translation of sustainable development—a tool to counter economic obsolescence and social unrest. More recently, scholars have begun to build a more coherent field at the intersection of ethics, responsibility, and sustainability (Price et al., 2020). These authors identify RM as a concept that spans multiple spheres—individuals, groups, organizations, professions, and society—and organize the field around three key themes: (1) praxis, practices and processes, learning; (2) change and innovation; and (3) alternative management frameworks. Despite this progress, RM remains an emerging field seeking conceptual and empirical legitimacy (Laasch et al., 2020).

For example, Audebrand (2018) takes an axiological approach, arguing that RM places benevolence toward employees, product quality, customer service, and respect for the planet on equal footing. He calls for a transformation of managerial mindsets, urging reflection on the values that guide organizational behaviour. Audebrand (2018) proposes seven values—efficiency, integrity, dedication, audacity, solidarity, humility, and agility—as guiding principles for responsible action.

Other scholars have emphasized RM as an active process (Laasch et al., 2024), describing it as responsibly managing—a term that captures how ethics, responsibility, and sustainability are put into action through organizational practices (Price et al., 2020). This perspective of RM challenges the ways in which organizations organize and manage through the study of their practice: "*By engaging with practice-based approaches, multiple rationalities and how these are negotiated and renegotiated are made visible*" (Price et al., 2020, p. 397). This practice-based view shifts the focus from individuals or tools to the agencement of practices that produce relational and performative effects (Gherardi, 2024). As Price et al. (2020) note, RM is "*a (in situ) mode of ordering [...] that produce (or not) responsible effects in terms of sustainability, responsibility, and ethics*" (p.393). This is the approach adopted in this thesis to investigate the organizational phenomena - as an agencement of practices - produced by a change in strategy to sell more sustainable products and services.

More recently, a literature review (Durieux et al., 2025) investigated the concrete practices in organizations to support a more responsible management. The study showed a growing interest over the years for the topic as well as a heterogeneity of definitions given to RM. Commonalities can be found in the different conceptualizations of RM such as the integration of ethics, responsibility, and sustainability in management as much research is based on Laasch & Conaway (2015) and Laasch's (2024) works. Moreover, global performance, long term impacts of decisions, skills such as critical thinking, integration of several stakeholders in the governance of the organization, and questions of common goods and dignity seem to be central concerns to RM.

In terms of management practices, here again a great disparity is found from HR practices (e.g. talent management) to reporting (e.g. Global Reporting Initiative), finance and accounting practices (e.g. socially responsible investment), ethical practices (e.g. codes of conduct), environmental practices (e.g. pollution awareness), and total quality management and supply chain practices. These heterogeneities demonstrate how complex and unclear the translation of RM into concrete practices remains (Gherardi & Laasch, 2021) and that, only few studies embrace an as-practice approach (De Ridder et al., 2024).

In this thesis, RM is adopted as a conceptual lens to investigate the performativity of strategies framed as sustainable—specifically, whether they lead to more responsible managing. To do so, the following section outlines the three foundational principles that structure RM in this research: global performance, multi-stakeholder governance, and temporal sensitivity. These principles provide the analytical framework through which the operationalization of sustainability strategies is examined, supported by a practice-based theoretical posture that is further developed in Chapter 3.

3.2 Characterizing Responsible Management

With the ambition to move beyond the win-win approach of corporate sustainability (Banerjee, 2011), RM emerges as a compelling alternative to financialized management, offering a more holistic and ethically grounded approach. In this research, RM is characterized as:

> *"An alternative management rationale* [to financialization], *that approaches management, both individually and collectively, in pursuit of global performance (economic, social, and environmental), taking into account the interests of the organization's various […] stakeholders, in a complex approach to time[4]"* (De Ridder et al., 2024, p.142).

In this thesis, RM is conceptualized as a management rationale—an action-guiding organizational logic that redefines legitimate ends and means and re-times managerial action. In this perspective, RM orients managerial attention and justification beyond single-metric financial optimization, toward stakeholder-attentive, intertemporal decision-making. This conceptualization is in line with the PRME and RM literature, which treats RM as an orientation that integrates sustainability, responsibility, and ethics into managerial work and education (Gherardi & Laasch, 2021).

While management rationale is not codified as a standalone construct in organization theory, it can be grounded analytically in two influential bodies of work; grasping the logic that is internal to practices and material-symbolic frames that are translated into organizations.

First, the practice rationality perspective holds that we understand managerial action by uncovering the practical logic that makes recurrent activity sensible to participants in situ—that is, how actors know what is appropriate to do, with whom, with what tools, and in what sequence in a given site and moment (Sandberg & Tsoukas, 2011). As Feldman & Worline (2016) note, practice theory emphasizes "*the rationality or logic internal to specific recurrent activities"* (p.306). Sandberg & Tsoukas (2011) further argue that adopting a practice perspective on organizational life does not mean looking at stand-alone entities—as posited by realist ontology—but rather exploring relational effects of interrelated elements of practices. This approach treats practices as socio-material accomplishments whose intelligibility stems from their ongoing, situated enactment, rather than from detached rules or purely cognitive schemas (Feldman & Worline, 2016). A practice lens in organization studies thus directs attention to how 'what counts as responsible' is accomplished through tools, routines, and patterned interactions, and how it changes as people adapt, improvise, and re-stabilize what they do (Feldman & Orlikowski, 2011). Concretely, this is visible in the ostensive/performative dynamics of routines—where generalized templates (ostensive) and situated doings

[4] « Une logique managériale alternative, qui vise à pratiquer le management, individuellement mais aussi collectivement, en poursuivant une performance globale (économique, sociale et environnementale), se souciant des intérêts des différentes parties prenantes internes et externes de l'organisation, dans une approche complexe du temps » (De Ridder et al., 2024, p.142).

(performative) continually shape each other and, in so doing, generate both stability and change (Feldman & Pentland, 2003).

Building on this view, the thesis adopts a processual understanding of management practices. Rather than treating practices as fixed, observable entities, they are understood as ongoing processes that unfold through emergent sequences of activity (Van de Ven & Poole, 2005). As such, practices cannot be observed directly; what is accessible empirically are the traces they leave in ongoing action—their interrelations, adjustments, and effects as they shape one another over time. Therefore, the emergence of practice must be inferred from these patterned relations and their outcomes (Van de Ven, 2007). So, the thesis examines what coheres across them: the underlying logic that collectively shapes and guides managerial action. In this processual perspective, the management rationale becomes empirically accessible not as a stable principle or a declared orientation, but as an emergent, inferable logic that crystallizes through the evolving configuration of practices.

Second, the institutional logics perspective defines generalized templates. A logic is described as a set of material practices and symbolic systems (assumptions, values, beliefs) by which actors make sense of activity and organize time and space, and shows how organizations translate these field-level logics (e.g., market/finance, professions, state, community) into organizational logics that guide goals, evaluative criteria, and patterns of action (Thornton, Ocasio, & Lounsbury, 2012). This view builds on the idea that multiple institutional orders coexist in society and can come into tension inside organizations, requiring local combination, prioritization, or hybridization in day-to-day work (Friedland & Alford, 1991). From this point of view, RM can be understood as a hybrid/countervailing organizational logic that recombines market/financial concerns with sustainability/stakeholder concerns, thereby re-defining what 'performance' and 'success' mean and how they should be pursued over time (Thornton et al., 2012; Radoynovska, Ocasio & Laasch, 2020).

In this research, management rationale is employed to denote a historically situated, action-guiding way of reasoning in practice that specifies which ends are legitimate, which means or technologies (tools, metrics, processes) are acceptable, and how time is to be organized (horizons, sequencing, pacing)—and that is enacted and reshaped through organizational infrastructures, routines, and roles (Feldman & Orlikowski, 2011; Feldman & Pentland, 2003). In this sense, practice rationality illuminates how such a rationale emerges from the ongoing flow of activity, while institutional logics help situate this emergence within the broader material–symbolic frames that organizations translate locally (Sandberg & Tsoukas, 2011; Thornton, Ocasio, & Lounsbury, 2012).

Recent literature further develops this view by conceptualizing RM not merely as a guiding orientation, but as something accomplished in practice—as an agencement (Gherardi, 2024) or a mode of ordering that generates responsible effects (Price et al., 2020). From this perspective, management rationale is not treated as an individual, internal cognitive process, but as an emergent agencement of heterogeneous elements—routines, devices, discourses, and material arrangements—that both enable and constrain organizational action. Such a view is consistent with process studies, in the sense that this emergence cannot be understood as the revelation of a stable entity but unfolding processes, and a practice-based ontology, in which the social world is understood as relationally constituted: "*individual interests and social norms can only be separated analytically; in practice they are always in relation to one another, a mutually constituted duality" (Bourdieu, 1977, 1990; Giddens, 1979, 1984)"* (Feldman & Worline, 2016, p. 309).

Within this framework, a responsible management rationale is understood as that emergent agencement which sustains and orients practices toward global performance, multi-stakeholder governance, and long-term framing of organizational challenges. This shifts the analytical focus from what RM is as a predefined rationale to how it is accomplished in situated action through the unfolding and continual reconfiguration of managerial activity. Such a conceptualization enables an empirical engagement with RM as something in the making, rather than as a fixed set of principles or prescriptions.

This definition positions RM not only as a conceptual alternative but also as a practical framework for reimagining management beyond instrumental and profit-driven imperatives. As an alternative to financialization—a set of organizational transformations driven by shareholder value maximization, short-term temporal horizons, and the dominance of financial metrics—RM reorients the finalities pursued in organizational practice. In institutional logics terms, financialization can be understood as the predominance of a market/financial logic that prioritizes efficiency, profitability, and capital accumulation as primary ends (Thornton, Ocasio, & Lounsbury, 2012). RM, by contrast, reflects a hybrid or countervailing logic that recombines market concerns with social and environmental considerations, thereby pluralizing the goals of the organization and redefining what counts as legitimate performance over time (Friedland & Alford, 1991; Thornton et al., 2012; Radoynovska, et al., 2020).

From an as-practice perspective, this shift in finalities is not merely discursive but is enacted through the reconfiguration of everyday managerial practices. RM thus expands the scope of managing by embedding economic objectives within a broader constellation of social and environmental concerns, while also reworking how these objectives are operationalized in mundane work life. In doing so, it foregrounds three key dimensions:

1. The pursuit of global performance across economic, social, and environmental domains,

2. A multi-stakeholder governance model that transcends shareholder-centric decision-making,

3. A temporal sensitivity that considers both short- and long-term impacts of organizational choices.

By adopting this perspective, the research contributes to the development of alternative modes of organizing and managing, better aligned with ecological and social stakes of our time.

First, global performance challenges the very notion of performance by integrating the competing demands of sustainability. Rather than treating social and environmental concerns as instrumental to financial gain, this approach challenges the win-win perspective that dominates mainstream sustainability discourse (Banerjee, 2011). As Maloni et al. (2021) emphasize, RM involves "*the ethical balance of economic, social, and environmental goals*" (p.1), moving beyond the assumption that all actions must simultaneously deliver across all dimensions.

Global performance does not imply that every organizational decision must yield immediate and equal benefits across economic, social, and environmental domains. Instead, it calls for these dimensions to be systematically considered in decision-making—both in the present and over time. This means questioning the finalities of management: what organizations aim to achieve, for whom, and with what consequences. As Gao and Bansal (2013) argue, integrating sustainability into decision-making must "*truly reflect the principles of [...] the sustainability paradigm, i.e., inclusiveness and interdependence*" (p.243). This perspective aligns with the paradoxical approach to sustainability (Hahn et al., 2018; Sommer, 2022), which acknowledges that pursuing multiple forms of performance often leads to tensions and trade-offs. Rather than resolving these tensions, RM embraces them as part of a complex and evolving organizational reality.

Adopting global performance as a guiding principle can be realized by questioning the indicators that measure organizational performance. By monitoring economic elements (such as profitability, organizational prosperity, the quality of delivered services or products, etc.), social elements (such as employee well-being, the impact on communities affected by the organization, the quality of the environment and working conditions, etc.), and environmental elements (such as greenhouse gas emission rates, the carbon footprint of the organization and its members, the impact of the organization's activities on biodiversity, etc.), management breaks away from the traditional view of profit at all costs (De Ridder et al., 2024). The mainstream management view is thus challenged in favour of designing organizations that are fully engaged in a transitioning economy, seeking prosperity, and operating with respect for human beings and the environment.

The second principle of RM is the adoption of a multi-stakeholder view, which promotes a systemic approach to decision-making rather than one centered solely on shareholder returns. This perspective challenges traditional governance models by recognizing the diverse interests and voices that shape organizational life. It calls for the inclusion of both internal and external stakeholders—employees, customers, suppliers, nature, communities, shareholders, etc.—within governance and strategic processes.

De Ridder et al. (2024) empirically demonstrate that stakeholder representation can be enhanced through inclusive governance models, such as horizontal or liberated organizations. These models often begin by involving employees in decision-making across operational (e.g., tools and processes), tactical (e.g., project selection), and strategic (e.g., goal setting) levels. Such participative structures help embed stakeholders' concerns into management practices.

RM literature consistently highlights this principle, referring to it in various ways: as stakeholder value (Abdelgaffar, 2021), addressing stakeholder concerns (Anlesinya & Amponsah-Tawiah, 2020), finding solutions for all members of the organization (Mazilescu, Auzoult-Chagnault, Viscu, & Gangloff, 2021), and consciousness of decision-making impacts (Nonet et al., 2016). These contributions collectively emphasize the need to expand the scope of voices considered in managerial decisions, moving beyond a narrow economic focus. Embracing a multi-stakeholder view means approaching the organization as a relational system, where management practices aim to balance diverse interests rather than aggregate them into a singular financial metric. It shifts the focus from individual gains to collective outcomes, fostering more inclusive, ethical, and sustainable forms of organizing.

The third principle of RM introduces a temporal dimension to managerial decision-making, emphasizing the importance of considering short-, mid-, and long-term impacts. This perspective adds a layer of complexity to how organizations evaluate their actions, encouraging reflection not only on present practices but also on their historical roots and future consequences.

In contrast to irresponsible short-termism, which prioritizes immediate gains at the expense of long-term sustainability (Laasch et al., 2020), RM advocates for decisions that align with both current and future needs of the organization, society, and the planet. As Laverty (1996) defines it, short-termism involves "*decisions and outcomes that pursue a course of action that is best for the short term but suboptimal over the long run*" (p.826). Bansal and DesJardine (2014, p.73) further emphasize that sustainability requires a strategic integration of time, arguing that "*responsible practices are seen as part of good strategy, and not just peripheral to it*" (p.73).

This principle also invites organizations to reflect on how they learn and evolve—whether they build on past knowledge or rely on trial-and-error approaches. Importantly, it distinguishes between acting naively and acting irresponsibly. The former refers to decisions made with limited information, where organizations attempt to do their best under uncertainty. The latter, however, involves knowingly ignoring available knowledge and perpetuating harmful practices without questioning their long-term consequences.

In the RM perspective, long-term thinking extends beyond organizational survival or profitability. It encompasses the well-being of society, the preservation of biodiversity, and the ethical treatment of all stakeholders. This requires moving away from quarterly or short-cycle evaluations and embracing a strategic horizon that spans years. Such a shift is essential to avoid systemic inertia and prevent the dilution of RM's transformative potential within financialized discourse (e.g., Wright & Nyberg, 2017).

Ultimately, integrating multiple temporalities into management practices reinforces the idea that sustainability is not a short-term fix but a long-term commitment (such as strategies)—one that demands foresight, responsibility, and a willingness to challenge dominant models of organizing.

These principles introduce complexity into management practices by expanding the scope of concern: they require greater attention to social and environmental impacts, a more inclusive approach to stakeholder interests, and deeper reflection on the long-term consequences of decisions. RM thus considers management as a systemic and ethically grounded practice—one that seeks to balance competing demands and foster sustainable organizational transformation.

Building on these three principles, RM is also supported by a set of normative guidelines that help orient managerial action toward ethical, just, and viable outcomes. As De Ridder et al. (2024) highlight, these include the integration of business ethics, which casts decisions in terms of moral acceptability; organizational justice, which ensures fairness in processes and resource distribution; and the sustainability of work, which emphasizes the creation of bio-compatible work systems that support human well-being and long-term value creation (Docherty, Kira & Shani, 2008). Together, these guidelines reinforce RM's alignment with a strong sustainability paradigm and provide a moral compass for navigating complex organizational challenges.

First, business ethics concerns the moral evaluation of organizational actions—what is considered acceptable or unacceptable, good or bad (Crane & Matten, 2007). Ethics management serves as a tool for navigating moral dilemmas, addressing issues such as discrimination, corruption, environmental harm, and financial misconduct (Laasch et al., 2020; Laasch, 2024). Abdelgaffar (2021) identifies ethics as one of the three core pillars of RM, while Brown, Gordon & Rose (2018) emphasize that RM involves applying moral principles to enhance positive practices and reject harmful behaviours. From this perspective, ethics requires not only moral awareness but also moral discipline, including the development of judgment and courage in confronting ethical challenges (Laasch, 2024).

Second, justice provides a framework for evaluating both the legality and fairness of organizational practices. While legal compliance ensures adherence to regulations, fairness addresses the conditions for a just transition toward sustainable development (Ciplet & Harrison, 2019). Organizational justice, as discussed by De Ridder et al. (2024), plays a crucial role in shaping perceptions of equity in resource distribution, procedural transparency, interpersonal treatment, and access to information (Cropanzano, Goldman & Benson, 2005). RM thus calls for a justice-oriented approach that informs the design and implementation of rules, processes, and relationships within organizations.

Third, the sustainability of work highlights the importance of creating organizational environments that support long-term human well-being. Organizations are not only sites of value creation but also spaces where individuals invest time, energy, and resources. As such, sustainable work conditions must be considered integral to RM. This includes attention to mental and physical health, work-life balance, and socioeconomic security (Vendramin &

Parent-Thirion, 2019). A sustainable work system is defined as bio-compatible—a system capable of regenerating the resources it consumes (Docherty et al., 2008). This guideline complements the multi-stakeholder view by focusing on the lived experiences of those within the organization and ensuring that value creation does not come at the expense of human (and non-human) well-being.

Together, these normative guidelines—ethics, justice, and sustainable work—can be translated in three guiding questions: Is it good? Is it fair? Is it sustainable? These questions help organizations critically assess their decisions and practices, ensuring that RM is enacted more than performed and its critical weight diluted by instrumental or financialized management rationale.

Conclusion

This chapter has traced the evolution of corporate sustainability in organizational contexts, beginning with the broader backdrop of the Anthropocene and the rise of financialized systems. It has shown how sustainability, despite its growing strategic prominence, is often conceived through an instrumental lens—one that prioritizes economic imperatives while subordinating environmental and social concerns. This perspective has prompted critical scholars, particularly within CMS, to call for a paradigm shift: one that interrogates the roots of unsustainable organizing and reimagines the relationship between humans and nature.

In response to these critiques, RM has emerged as a promising conceptual alternative. Initially rooted in education, RM has evolved into a multidimensional field that integrates ethics, sustainability, and responsibility. It offers a framework for rethinking management practices beyond the win-win narrative, emphasizing global performance, multi-stakeholder governance, and inclusion of multiple temporalities. These principles are complemented by normative guidelines—ethics, justice, and sustainable work—that serve as a moral compass for responsible managing.

This thesis adopts RM not as a normative ideal, but as a situated lens to critically examine how sustainability is enacted, negotiated, and resisted through everyday organizational practices. Through this lens, the thesis investigates how sustainability unfolds in situ, focusing on the agencement of practices that generate responsible effects. Rather than evaluating intentions or outcomes in isolation, the research explores how sustainability is enacted through practices.

Grounded in CMS, the research draws on a posthumanist as-practice perspective rooted in a relational ontology. By rejecting anthropocentric assumptions that have long dominated management thinking, the posthumanist stance allows for a more nuanced understanding of organizational life. This theoretical posture enables the study of sustainability not as a static goal or abstract principle, but as something produced through the entanglement of human and non-human actors, tools, routines, and values. So, CMS provides critical tools to interrogate the performative effects of sustainability discourses, including how strategic framings, sayings, and doings shape (or fail to shape) novel managerial paradigms (Nyberg & Wright, 2022, Wright & Nyberg, 2017).

The empirical focus of the thesis is DIA, a Belgian automotive organization undergoing a strategic shift toward servitization—a strategy aimed at offering more sustainable mobility solutions. This strategy provides fertile ground for examining whether a shift in strategic orientation is sufficient to enact a critical perspective of sustainability. As Wright and Nyberg (2017) argue, sustainability initiatives must extend beyond their initial framing and short-term commitments to achieve lasting impact:

> « *Temporal aspect is important, in that corporations alone cannot deal with the increasingly costly problem, especially not within quarterly or yearly reporting timeframes. Rather, climate change requires long-term strategies beyond the commitments of individual leaders and champions. It is therefore crucial that corporate climate change initiative have longevity beyond their initial framing*" (Wright & Nyberg, 2017, p.1637).

In this context, studying strategic shifts such as servitization offers a valuable entry point for assessing the alignment between sustainability ambitions and managerial realities overtime. Servitization, as a strategy aimed at offering more sustainable products and services, provides fertile ground for examining whether a change in strategic orientation foregrounds the enactment of responsible management practices.

This thesis contributes to filling this gap by investigating the translation of a strategy framed as sustainable into organizational practice. Specifically, it asks: What management practices does a strategy framed as sustainable produce? To explore this question, the research adopts a theoretical posture that allows for the study of sustainability as an organizational phenomenon enacted through the entanglement of human and non-human actors, tools, routines, and values—moving beyond abstract principles to examine how sustainability considerations unfold in situ.

By focusing on the case of DIA, the thesis joins the conversation on the role of management considering the social and environmental challenges Society face. It investigates whether DIA's strategic shift toward sustainability is enacted in its management practices. In other words, it asks whether selling more sustainably also means managing more responsibly—and whether such a shift reflects a move from financialization toward an alternative management rationale, responsible management.

Chapter 2 – Servitization

Introduction

By changing their mission statement – what do we do as an organization - and their strategy – how do we achieve our mission and goals - organizations reflect on their role in relation to society and how to turn their ambitions into reality (Galpin, Wittington & Bell, 2015). Sustainability strategies broadly encompass strategies that integrate sustainability considerations in an organization's mission and strategic priorities. According to Boons & Lüdeke-Freund, (2013), key elements to sustainable strategies include radical resource productivity, investment in natural capital, closed-loop production systems, and responsible consumption patterns. Organizations build their strategic priorities not solely on financial growth but also on generating environmental and social value. These approaches often lead to new business models—like green, circular, or functional models—that rethink how goods are produced and consumed. Examples can be found across industries. For example, Patagonia, outdoor gear company, encourages customers to repair and reuse clothing (Bocken, De Pauw, Bakker, & Van Der Grinten, 2016; Korra, 2022), or Eleven Madison Park, a New-York three Michelin stars restaurant, shifted to a plant-based menu raising awareness on the unsustainability of the current food system (Falstaff, 2022).

Anchoring strategy in sustainability brings the challenge of making these ambitions real in daily operations. Despite the growing strategic emphasis on sustainability (Bocken et al., 2016), the process of translating these ambitions into concrete organizational practices often remains ambiguous (Salomaa & Juhola, 2020). And empirical research into intra-organizational practices and their actual contribution to sustainability outcomes remains underdeveloped (Demastus & Landrum, 2024, p. 707). Nonetheless and without effective implementation, organizations risk falling into greenwashing or having their efforts dismissed as mere marketing (Galpin et al., 2015).

In that perspective, the central question becomes: how can organizations embed sustainability considerations into their management practices? This research explores through a practice perspective the link (or the gap) between selling more sustainably and managing more responsibly. Does offering sustainable products and services lead to changes in management models, organizational routines, and tools? This question remains so far open in MOS literature.

In DIA's case, the organization put sustainability at the heart of its mission; 'building a fluid and sustainable mobility for all', shifting to a servitization strategy by creating a mobility ecosystem. Instead of just selling cars, DIA now offers a range of mobility solutions—like electric vehicles, bike shops, charging stations, car sharing, and bike leasing.

This move from selling products to providing services is known as servitization (Vandermerwe & Rada, 1988). Servitization is seen as a sustainable strategy due to the dematerialization of consumption into services (Beuren, Gomes Ferreira & Cauchick Miguel, 2013; Zhang et al., 2022). It describes how organizations redesign their activities to focus more on services, and part of the service industry (Kowalkowski, Gebauer, Kamp & Parry, 2017; Mont, 2002). Servitization can boost competitiveness and market power (Brax, Calabrese, Levialdi Ghiron, Tiburzi, & Grönroos, 2021; Palo, Åkesson & Löfberg, 2019), but it also requires organizations to rethink how they design, organize, and operate their activities (Lenka et al., 2018). Henceforth, the servitization journey represents as much a strategic opportunity than a managerial challenge (Kowalkowski et al., 2017; Oliva & Kallenberg, 2003). Despite its importance, it seems that very few studies question the emergence and transformation of practices inherent to servitization (Hydle & Kohtamäki, 2021) thus the evolution of management, specifically regarding the integration of sustainability considerations. In this research, servitization is studied and understood as a situated practice, emerging from a strategic shift from a product to a service logic.

This chapter provides an in-depth overview of servitization within the field of MOS, aiming to present and critically engage with existing knowledge. It begins by contextualizing the emergence of servitization, followed by a definition and a review of the research landscape, with particular attention to its treatment in MOS. The third and fourth sections examine the strategic and organizational transformations driven by servitization, highlighting the emergence of organizational paradoxes and advocating for a practice-based approach to better understand its implementation and implications.

1. Contextualization

Why organizations that have been historically commercializing products have been incentivised to change their approach? A few decades before the foundational paper of Vandermerwe & Rada (1988), organizations were not so inclined to diversify their portfolio of activities with services arguing a lack of skills and higher costs for businesses and customers (Vandermerwe & Rada, 1988). Nowadays, our global economy is characterized by a sectoral structure largely dominated by services (United Nations, 2017). In the Brussels Capital Region (BCR), 93% of the population worked in the service economy in 2013 (Michiels, 2015). This predominance of the tertiary sector comes, among other things, from the outsourcing of peripheral activities, the specialization of professions, technical progress, the dematerialization of economic activities, changes in consumption, etc. (Schreiber & Vicard, 2011). Hence, this section investigates the drivers, incentives for servitization models with a deep dive in the automotive sector.

1.1 Evolutions and drivers towards services

Literature examining global evolutions towards services reports that global market trends (Genzlinger, Zeinilovic & Bustinza, 2020; Verstrepen, Deschoolmeester & Van Den Berg 1999), ecological urgency (Gaiardelli, Resta, Martinez, Pinto, & Albores 2014; Mont, 2002), major change in consumers' preferences (Baines et al., 2017; Gaiardelli et al., 2014) and the fast-paced development of technology (Baines et al., 2017) have profoundly shaken production patterns.

New global market trends have led to an increase in services. In stable markets with consumption growth, superior products could distinguish an organization from competitors (Genzlinger et al., 2020; Verstrepen et al., 1999). However, since the sixties, factors like globalization, commoditization, and market pressures have pushed organizations towards services (Genzlinger et al., 2020; Huikkola & Kohtamäki, 2018; Kowalkowski et al., 2017; Vandermerwe & Rada, 1988). This shift accelerated at the end of the last century due to reduced transportation costs and access to cheaper labour in countries like China, India, and Mexico (Vendrell-Herrero & Bustinza, 2020). Western manufacturers, facing high wages and a skilled workforce, began exploring downstream value chains, offering new business models and advanced services (Genzlinger et al., 2020; Vendrell-Herrero & Bustinza, 2020). Consequently, the manufacturing industry has declined since the 90s, now accounting for only 15% of European GDP (Vendrell-Herrero & Bustinza, 2020). In Belgium, the number of service exporters more than doubled between 1995 and 2010 (Ariu & Mion, 2012 in Ariu, 2016), and in 2017, Belgium had the highest percentage of servitized manufacturers in Europe (18.5%), followed by Germany (12%) and the Netherlands (11%) (Vendrell-Herrero & Bustinza, 2020).

The phenomenon seems to be present across industries (Vandermerwe & Rada, 1988; Wise & Baumgartner, 1999) such as the automobile (e.g. Magna International, Volvo), IT (e.g. IBM, Hewlett-Packard), energy (e.g. Swiss Water Industries, General Electric), and aviation (Rolls-Royce) sectors. Organizations have been testing the model (moving towards a service-logic) with some successes as well as failures with, for example, pay-per-use services, or price-per-miles (Kowalkowski et al., 2017). While servitization has been commonly associated to manufacturing or tangible products companies, it can also be extended to service organizations (Kowalkowski et al., 2017). For instance, insurance companies typically remain in a product logic (automation of processes, standardized offer packages, digitalization) (e.g. Shah et al., 2006 in Kowalkowski et al., 2017).

As expressed in the previous chapter, ecological urgency pushes towards innovative and greener strategies when it comes to production and consumption patterns (Mont, 2002). In response to market pressures and environmental concerns, a global rise in the service economy is noticeable (especially in developed countries), "*one in which more than half of the total labour force is employed by the service sector*" (Fuchs, 1968 in Mont, 2002, p. 238). Indeed, there is an increase in servitized organizations developing environmental-friendly services (green services) to slow down exhaustion of resources and the degradation of our ecosystem (Gaiardelli et al., 2014). Dematerializing the economy using services has been a strategy connecting sustainability concerns and economic performance "*since services have generally escaped this critical concern, being considered as less environmentally harmful*" (Mont, 2002, p. 238).

Also, customers' preferences have changed, the relationship to consumption has been evolving favouring use over ownership (Vendrell-Herrero & Wilson, 2017) with higher concerns for environmental issues (Gaiardelli et al., 2014). Therefore, providing services means a transformation of the target customers (Neu & Brown, 2005). But predominantly, there is a demand from customers to be provided with more services to guide decision-making, utilization and after-sales support (Vandermerwe & Rada, 1988). Today, this trend is increasing especially in the convenience world that we live in, where everything needs to be accessible faster with less effort (Boni, 2022) and with a high service quality (Genzlinger et al., 2020). Uber Eats, the food delivering service exemplifies how consumers have radically changed their meal habits from eating homecooked meals or going to restaurant to being brought to their front doors with their favourite dish.

Another driver of servitization is innovation as in the unprecedented development of technologies, process optimisation and new ways of reaching customers (Genzlinger et al., 2020; Martin-Rios & Erhardt, 2019; Opazo-Basáez, Vendrell-Herrero, & Bustinza, 2018). Developing technologies enables user data to be harvested throughout the whole value chain which remains imperative to develop in a customer-oriented business model (Genzlinger et al., 2020). At the same time, the evolution of technology has produced complex systems that organizations must understand and master (Neu & Brown, 2005). Real-time monitoring and IoT (Internet of Things) has generated tons of raw data creating the challenge to develop a system enabling decision-making and learning about the customers (Carlborg, Kindström & Kowalkowski, 2018). On the user's side, technology has rendered consumers even more aware of their available options hence services are becoming increasingly transparent (Vandermerwe & Rada, 1988). For example, you can look up the price of gas of the different stations on Google Maps and decide which options to fill up your tank is the most economical. Therefore, the rapid evolution of technology (and digitization) has pushed organizations to turn towards innovation-intensive and hard to replicate business models (Vendrell-Herrero & Wilson, 2017).

The elements presented as drivers towards servitization are synthetised in Table 1. Although these characterize the world we evolve in, servitization/services are not the only path for organizations. Literature on the topic has built this perception that services are becoming the norm, avoiding the discussion on the responsibility of organizations and their management. Table 1 demonstrates how trends have been receiving specific responses, all pointing to the development of services. Adopting such an environmental determinism can lead us to think that servitization is due to the sole evolution of our society and that servitization has been somewhat imposed. This idea would tend to remove or avoid the discussion on the organizational, environmental, and societal consequences of this trend and strategy. Contextualizing the environment in which an organizational phenomenon takes place is, therefore, crucial (Durieux, De Ridder, Rousseau, Ejzyn & Claeyé, 2023), but it cannot be its only variable or justification. As this research considers these drivers as an element of context, it questions the practices and organizational transformation shaping servitization strategies.

This thesis, therefore, calls for a different base postulate and perspective to address servitization. An approach that is considered (and explained in a few pages) as moving away from an internal/external dichotomy favouring practices as a lens to study servitization. This practice-based conceptualization of servitization precludes to fall into a deterministic view or to overestimate the intentionality of organizations' decision-makers.

Drivers		**Description**	**Causes**	**Responses**
Global market trends	e.g. Genzlinger et al., 2020; Verstrepen et al., 1999	Globalization, commoditization, market pressures, etc.	Reduction of transportation costs, access to cheaper labour	Diversifying portfolio of activities
Ecological urgency	e.g. Gaiardelli et al., 2014 ; Mont, 2002	Ecological, sanitary, energy crises, etc.	Rise in consumption	Finding alternative modes of production and consumption
Change in consumers' preferences	e.g. Baines et al., 2017 ; Gaiardelli et al., 2014	Change in the idea of product ownership, demand for more information transparency in products, etc.	Idea that everything needs to be accessible faster and with less effort	Adjusting offers with convenient and transparent services
Fast-paced development of technology	e.g. Baines et al., 2017	IoT, real-time monitoring, etc.	Accessibility of mass data and resources	Developing innovation-intensive and unique business models (hard to replicate)

Table 1 - Main drivers for servitization

1.2 Incentives for organizations to move towards servitization

While global trends, consumers behaviours, ecological context and innovation have guided organizations towards servitization, the incentives are mainly financial (new streams of revenues), strategic (competitive advantage), and marketing (customer relationship and reduced environmental impact) (Gaiardelli et al., 2014; Gebauer et al., 2005; Oliva & Kallenberg, 2003; Peillon, 2016; Tukker, 2004; Vandermerwe & Rada, 1988).

On a financial perspective, the idea that competitive value of all products will eventually decrease hence becoming commodities - due to the decrease cost of labour, transport, scale-economies (Gaiardelli et al., 2014; Gebauer et al., 2005; Luoto et al., 2017; Oliva & Kallenberg, 2003) - has enticed manufacturers to diverge towards services (amongst other things) by creating new streams of revenues (Gaiardelli et al., 2014). With more and more outsourcing to cheaper labour countries and the evolution of technologies opening up new ways to look at data (Neely, 2008), some have been showing increased productivity in terms on operating margins (Oliva & Kallenberg, 2003), sales growth (Kohtamäki, Partanen, Parida & Wincent, 2013), and employement (Gaiardelli et al., 2014; Vendrell-Herrero et al., 2017). However, Neely (2008) highlights that while servitized firms generate more revenues than manufacturers, they make less profits (higher cost of labour, working capital and net assets). Surely, the prospect of business development is enticing although it seems that outcomes of servitization on sales growth or profitability remain uncertain (Genzlinger et al., 2020; Kohtamäki, Rabetino & Einola, 2018) and controversial amongst scholars (Queiroz et al., 2020).

On a strategic perspective, servitization allows organizations especially in mature industries to differentiate their offer and proposing a strategy that gives them a unique selling point (Martinez, Neely, Velu, Leinster-Evans & Bisessar, 2017; Vandermerwe & Rada, 1988). Services, being less tangible and labour dependent, are harder to copy hence providing a competitive advantage (Gebauer, Fleisch & Friedli, 2005; Oliva & Kallenberg, 2003). Servitization can grant differentiated offers, lock in customers by building a relationship between the organization giving room to raise customers loyalty and finally lock out competitors (Vandermerwe & Rada, 1988). By understanding customers' needs, companies can offer additional services that will satisfy thus retain their clientele. Servitization also allows disintermediation where organizations with the data gathered in-house can directly reach their target customers without third parties' intervention (Neely, 2008). A service-oriented model presents then the competitive key advantages of continuous innovation, goods customization, improvements of quality and processes compared to the production of large volume of standardized products (Mont, 2002). Also, servitization enables to create customer dependency, to diffuse innovation and to research market (Vandermerwe & Rada, 1988).

On a marketing perspective, servitization is viewed as decreasing negative environmental impacts (Mont, 2002; Peillon, 2016). Although this sounds promising, significant results do not appear that simple to achieve for organizations (Opazo-Basáez et al., 2018). A product-service business model is said to both reduce resource consumption and environmentally improve a life cycle of a product (Gaiardelli et al., 2014; Mont, 2002). A link can also be made to asset ownership. Nowadays, the value of space is slowly shifting, apartments are becoming incrementally smaller in major cities, decluttering trends are popping up everywhere, the climate and energy crisis entice citizens to consume differently and so on. In that perspective, the question of renting/leasing versus owning can be directly linked to an environmental impact reduction (Neely, 2008). For example, and in the case of this thesis, cars are no longer purchased as tangible products to be owned but rather leased for a short to a longer period remaining the property of the supplier leading to a decrease in production.

Lastly, Table 2 gathers the incentives found in literature and the mechanisms deployed by organizations to generate more revenues, gain competitive advantage and perception of reduced environmental impact while improving their branding. If organizations are solely depicted as enticed towards servitization by an economic performance, it raises the question of the finality of research on servitization developed so far. Indeed, it seems that literature has been providing practitioners with a checklist where each ticked box represents a lever towards more profits. Let's note that this Resource-Based View (RBV) perspective (which aligns with financialization of management) diverges from the objectives of the thesis. The research aims at taking an alternative perspective on management to promote a change in paradigm in terms of the finalities attributed to management models and modes of organizing in the context of servitization.

Incentives		Description	Mechanisms
Financial perspective	e.g. Gaiardelli et al., 2014	Build new streams of revenues	Diversifying their portfolio, outsourcing to cheaper country, better use of data and information
Strategic perspective	e.g. Martinez et al., 2017; Vandermerwe & Rada, 1988	Gain competitive advantage	Building Business models that are less tangible and labour dependent, disintermediation, good customization, continuous innovation, increasing customer dependency, research market
Marketing perspective	e.g. Mont, 2002; Peillon, 2016	Seen as an environmental-friendly model	Reducing resource consumption, improving product life cycle

Table 2 - Main incentives for servitization

However scarce is the literature on the question, several research has focused on the need to conjugate sustainability and service-orientation (Gaiardelli et al., 2014; Martin-Rios & Erhardt, 2019). If the potential benefits are tempting for organizations, taking the plunge of delivering services remains challenging for many (Baines et al., 2017). The fact that calls are growing louder to understand what type of organization does servitization generate (Laasch, 2019) reinforces the incentives of studying this question.

1.3 Servitization: the case of the mobility sector

The automobile industry plays a tremendous role in society as well as on the environment and mobility, specifically urban mobility that is becoming one of the major challenges for the future (Karlsson et al., 2016). Manufacturers are faced with sustainability questions pushing them to develop services to retain competitiveness within stronger environmental regulations (Opazo-Basáez et al., 2018). "*In the automotive industry, servitization has served as the guiding strategy to sustain and benefit from the incorporation of services, both in product development and throughout product life cycle*" (Opazo-Basáez et al., 2018, p. 2). From economies of scales and efficiency, the automotive industry as slowly shifted towards smarter production systems and an extension of their portfolio of activities and services (Opazo-Basáez et al., 2018). For example, Volvo started as a car manufacturer and like many other automobile companies, they kept their original core activity but diversified their portfolio, providing nowadays insurance and finance for their cars, gas stations, and assistance for their customers (Vandermerwe & Rada, 1988). Genzlinger et al. (2020) illustrate (Figure 2) how car manufacturers have servitized from product-focused business to adding after-sales services (e.g. maintenance services) to operating an ownership shift and proposing mobility services (e.g. shared-cars).

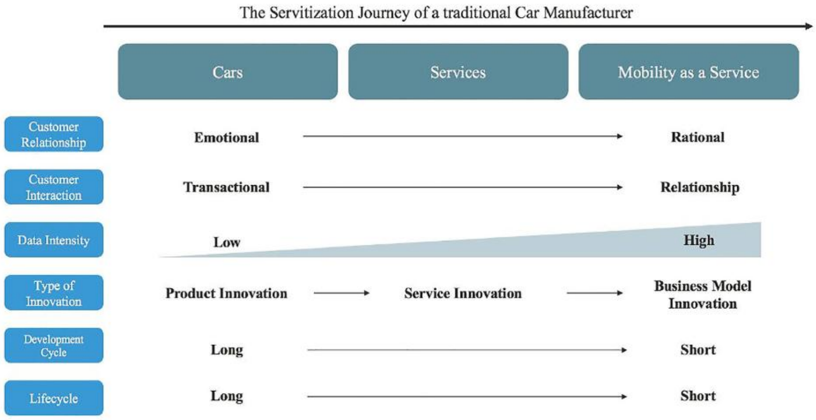


Figure 2 - Major changes to be expected along the servitization journey in the automotive industry. (Genzlinger et al., 2020, p.224)

Nonetheless, these changes cause and are caused by different challenges this specific sector is facing namely product disruption and mobility-as-a-service models.

1.3.1 Product disruptions

The car market is currently experiencing significant disruption with the introduction of services and the shift towards electric and autonomous vehicles. Electric cars are made increasingly available and affordable, and require less service maintenance, which traditionally generated most profit margins for manufacturers (Selleslagh, 2022). Companies like Tesla Motors have led this transformation, prompting other manufacturers to offer electric or hybrid options. Legislative changes, such as Belgium's fiscal deductions for zero-emission company cars starting in 2026, further reshape the market (Selleslagh, 2022). Additionally, the rise of self-driving cars, already seen with General Motors' driverless cabs in San Francisco and similar initiatives by Lyft in the US (Kuta, 2022; Metz, 2022), the UK's roadmap for 2025 (World Economic Forum, 2022), or China's permit for Baidu's robotaxis (Riordan & Li, 2022), indicates a future where autonomous vehicles become standard.

No need to precise that these trends are endangering current manufacturing core business of selling cars (Genzlinger et al., 2020). As Genzlinger et al. (2020) show, there has not been for decades an actual substitute to cars, a product that could offer the same degree of individual autonomy and convenience. But as those examples have shown, car manufacturers need to look beyond, embracing mobility services in order to stay competitive. Delhi (2016) argues that there is a consensus amongst experts that the automotive sector is declining and the personal mobility sector on the rise. It calls, thus, for organizations to reinvent themselves as DIA has been doing these past years.

1.3.2 Mobility-as-a-service

As global populations grow and cities expand, the demand for travel increases (Mulley, 2017), exacerbating negative externalities like noise, CO_2 emissions, and road congestion (Karlsson et al., 2016). New mobility models emerge such as Mobility-as-a-Service (MaaS) (Matyas &

Kamargianni, 2019; Mulley, 2017). MaaS envisions a platform uniting consumers and transport suppliers, offering various transportation modes (e.g., shared cars, public transit, rentals, e-bikes) (Tomaino et al., 2020).

While MaaS can potentially replace private car usage (Matyas & Kamargianni, 2019), as demonstrated by Sweden's UbiGo trial (Karlsson et al., 2016), societal readiness is crucial due to ingrained habits and car status (Tomaino et al., 2020). Successful MaaS adoption requires mass support (Mulley, 2017) and managing network effects (Tomaino et al., 2020). Also, public transport being the backbone of the MaaS offer, it blurs lines between public and private transportation sectors, potentially causing tension due to different objectives and funding structures, with public transports being typically tax-subsidized (Karlsson et al., 2016). Lastly, the UbiGo project has underscored the need for cooperation among service operators, with organizational adjustments necessary for effective partnership (Karlsson et al., 2016).

On an organizational perspective, it is challenging for long-established car manufacturers to diversify their offerings with services (such as DIA). There is a (mis)conception that developing services would cannibalize traditional car production and sales. Overcoming this hurdle requires time, communication, and determined management to convey that mobility services and car sales are not mutually exclusive. Sales representatives need a range of soft skills and new technical knowledge to effectively interact with customers, especially because "*the intangibility of services makes it sometimes difficult for customers to assess exact value for money*" (Genzlinger et al., 2020, p.222). Moreover, products and services are typically seen as separate business units, requiring collaboration to provide customers with fluid and seamless solutions.

The transition from car manufacturers and retailers to mobility providers is a gradual process. Despite ongoing demand for personal cars (Genzlinger et al., 2020), further empirical research is needed to understand the consequences of servitization in the automotive industry. This thesis focuses on DIA, a for-profit organization aiming to create a comprehensive mobility ecosystem inspired by some of the features of the MaaS ideal.

2. Exploring the field of servitization in MOS

Literature on servitization has mainly been expressing the idea of turning to services by offering a new value proposition, a Product-Service Systems (PSS) (Brax et al., 2021; Neely, 2008), placing greater share of added value creation into services. This section defines, on the one hand, servitization and PSS. On the other, it presents research that has been produced in MOS.

2.1 Defining servitization

Servitization is studied under different denominations such as service growth (Kowalkowski et al., 2017; Wise & Baumgartner, 1999), service transition (Oliva & Kallenberg, 2003), product-service system (Rabetino, Harmsen, Kohtamäki & Sihvonen, 2018), service transformation (Baines, Bigdeli, Sousa & Schroeder, 2020) and service infusion (Forkmann, Ramos, Henneberg

& Naudé, 2017; Kowalkowski et al., 2017). The multiplicity of concepts, methodologies, and research fields looking at servitization tends to confuse the findings on the topic (Rabetino, Kohtamäki & Gebauer, 2018). Indeed, the lexicon to describe servitization is as vast as diverse hence a difficulty to find a consensus on definitions, concepts used, etc. (Kowalkowski et al., 2017). Let's note that the choice of sticking with the notion of servitization over the others mentioned is made because it does not highlight or connote the appellation with the notion of performance optimization (e.g. service growth) or the organization's offer put as central element (e.g. service transition or PSS). Besides, it also remains the dominant term used in MOS to explore such process.

To that result, servitization has been defined numerously (Table 3). Without being exhaustive, three main descriptions of the servitization can be mentioned namely a change in organization's offering (PSS), a strategic transformation and an organizational change. In the context of this research, existing definitions of servitization present several limitations. First, they tend to remain conceptual and abstract, offering little insight into how organizations internally evolve toward a service-oriented model. Second, most definitions are confined to the organizational (meso) level, overlooking the micro-level dynamics of managerial and operational change. Third, they rarely address the type of management that emerges through the process of servitization, often portraying it as a linear, Darwinian evolution rather than a complex, situated transformation. Finally, many of these definitions are rooted in a RBV, emphasizing the optimization of financial performance while neglecting the practices involved in constructing a service logic. This narrow focus limits our understanding of how servitization reshapes management models, routines, and tools—especially when sustainability is part of the strategic agenda.

In consequence, it seems that research aiming to promote different outcomes, and the investigation of the management rationale requires a new definition to be articulated. Henceforth, I propose, in this thesis, to define servitization as a situated practice, emerging from a strategic shift from a product to a service logic.

Service logic expresses the emergence of a PSS, defined as "*an integrated product and service offering that delivers value in use*" (Neely, 2008, p. 13), and is designed to "*support networks and infrastructures that are designed to be competitive, satisfy customer needs and have a lower environmental impact than traditional business models*" (Gaiardelli et al., 2014, p. 4). Although, this idea of sustainable principle attributed to PSS and servitization remains debated in literature, and some scholars such as Beuren et al. (2013) critique the lack of investigations on the matter.

Main ideas	Authors	Definitions of servitization
Change in offering	Vandermerwe & Rada, 1988	*"The increased offering of fuller market packages or 'bundles' of customer focused combinations of goods, services, support, self-service, and knowledge in order to add value to core product offerings"*
	Vestrepen, 1999	*"Adding extra service components to core products"*
	Baines et al., 2017	*"A process of building revenue streams for manufacturers from services"*
	Opazo-Basaez et al., 2018	*"Servitization refers to the process through which manufacturing companies complement their traditional (product-based) offerings by integrating services into their business operations"*
	Kohtamäki et al., 2020	*"The process by which a company expands from selling products and basic services to delivering customized solutions"*
Strategic transformation	Martin-Rios & Erhardt 2019	*"A business operating model that moves from a product-oriented toward service-oriented business model"*
	Zighan & Abualqumboz, 2022	*"The strategy of moving from offering a product to offering value in use through integrating services into products and eventually operating in product-service systems"*
	Kowalkowski et al., 2017	*"The transformational processes whereby a company shifts from a product-centric to a service-centric business model and logic"*
	Brax et al., 2021	*"Service-based strategies and their growing business implementation in manufacturing"*
Organizational change	Baines et al., 2009 ; Baines et al., 2007 ; Neely, 2008	*"Servitization is the innovation of an organisation capabilities and processes to better create mutual value through a shift from selling product to selling PSS"*

Table 3 - Definitions of Servitization found in literature

Many classifications of PSS are present in literature. Initially defined by Tukker (2004) as product-, use-, or results-oriented services, it was expanded by Neely (2008) to include integration- and service-oriented PSS. This results in five main categories: (1) integration-oriented, (2) product-oriented, (3) service-oriented, (4) use-oriented, and (5) result-oriented (Gaiardelli et al., 2014; Genzlinger et al., 2020; Peillon, 2016).

(1) Integration-oriented PSS involves vertical integration where manufacturers bypass intermediaries to directly reach customers, such as through car retail or loans (Neely, 2008). This marks the shift from goods or services to a combination of both (Vandermerwe & Rada, 1988).

(2) Product-oriented PSS keeps the product central, transferring ownership to the customer while adding services to enhance performance. This includes product-related services like maintenance and advisory services (Tukker, 2004; Neely, 2008).

(3) Service-oriented PSS integrates new services into the product itself, which is still transferred to the user, exemplifying the move from goods plus services to an integrated offering (Neely, 2008).

(4) Use-oriented PSS means the product remains provider-owned, but the customer uses it for a limited time, such as in shared car models (Gaiardelli et al., 2014).

(5) Result-oriented PSS substitutes the product entirely with a service, like transitioning from car ownership to a private transportation service.

This typology helps understand better what DIA is achieving in terms of servitization. From a product-oriented PSS (selling cars and providing maintenance services), DIA has combined a use-oriented PSS (e.g. services such as shared cars or bikes), and a result-oriented PSS (e.g. taxi services) to build its mobility ecosystem. Nevertheless, the topic of PSS will not be discussed further as the thesis focuses on management practices (rather than the nature and content of PSS). To embrace a management and organizational perspective of servitization, the thesis will refer to product-oriented and service-oriented organizations (Lenka et al., 2018) to describe the organizational transition happening in a servitization strategy.

2.2 Servitization, a cross-disciplinary research field

Servitization stems from economic principles related to the service economy, which emphasizes the value of utilization over product exchange. This concept is tied to the functional economy, where customers pay for services rather than owning products (Matyas & Kamargianni, 2019; Mont, 2002; Mulley, 2017; Roman, Muylaert, Ruwet, Thiry & Maréchal, 2020). In such model, manufacturers are shifting towards services and slowly, literature on servitization of manufacturers has been developing (Brax et al., 2021; Neely, 2008; Vandermerwe & Rada, 1988) with a special interest in automobile manufacturers (Genzlinger et al., 2020; Oliva & Kallenberg, 2003; Opazo-Basáez et al., 2018; Tomaino et al., 2020).

The term servitization appeared in the late 1960s, but significant research began in the late 1980s. From a niche field with 22 articles (1981-1990) to a cross-disciplinary area today (Lightfoot, Baines & Smart, 2013). The field of servitization has been found at junction of several scientific disciplines, including service marketing and management, operations, PSS, and service sciences (Baines et al., 2017; Bigdeli, Baines, Bustinza & Shi, 2017; Lightfoot et al., 2013). Notably, service marketing and management, along with operations management, dominate the literature (Lightfoot et al., 2013; Baines et al., 2017; Peillon, 2016).

Let's note that in operations management literature, sustainability has been particularly used as an argument promoting servitization. Servitization is linked to sustainability, with concepts like green servitization and environmental-friendly service offerings promoting both productivity gains and sustainability (Opazo-Basáez et al., 2018; Gaiardelli et al., 2014). And in strategic management research explores various service-oriented strategies, business model transformations, and stages of servitization implementation (Oliva & Kallenberg, 2003; Kowalkowski et al., 2017; Gebauer, Edvardsson & Bjurko, 2010; Huikkola & Kohtamäki, 2018).

In MOS, Baines et al. (2017) have developed a systematic literature review to uncover the unanswered managerial questions on servitization. They stress that it is only recently that scholars have explored the topic of organizational design adopting different perspectives (Baines et al., 2017). Overall, contributions in organizational change (since it seems to be the main topic in management literature) are mainly "*concentrated on the servitization design, delivery and procurement processes, business models and innovation, scenario simulations, decision making process, or new service development*" (Bigdeli et al., 2017, p. 27). Although literature in management does exist, research focusing on organizational transformation, processes (Baines et al., 2017) and practices (Laasch, 2019) to support organizations to develop and deliver services in a servitization context have been scarce (Hydle & Kohtamäki, 2021). Baines et al. (2017) add there is a need of "*overcoming gaps with practice*" and *"the uptake of the concepts and language of servitization is still not widespread among mainstream practitioners"* (p. 270).

Even though a plurality of perspectives has been explored in management literature, most research gathers around some common features that can be highlighted; (1) an RBV perspective anchorage; (2) evidence-based outcomes are promoted ('best practices'); (3) the focus put on individuals' intentionality; and (4) mainly taking a change management approach.

Nonetheless, scholars have started to shift their interest to look at the practices of servitization. Frameworks have emerged depicting practices transformations through business model contestations (Palo et al., 2019) and strategy map technic (Rabetino et al., 2017). Hydle & Kohtamäki (2021) theoretically contribute with a practice-based approach to understand servitization, and Kohtamäki, Einola & Rabetino (2020) investigate specific practices to cope with paradoxes of servitization. Similar attention has been given to contributions on organizational paradoxes (Brax et al., 2021; Dmitrijeva, Schroeder Bigdeli & Baines, 2022;

Gebauer et al., 2005; Kohtamäki et al., 2018), and ambivalences (Lenka et al., 2018) emerging from the overlapping of traditional and servitization business models.

Finally, this high-level overview on the topic of servitization has showed the diversity of fields implicated with servitization. As the thesis is anchored in MOS and investigate practices linked to a strategic shift associated with a sustainability mission, the next sections focus on servitization as a strategic change and management and organizations challenges of servitization.

3. Servitization as a strategic change

Having defined servitization, the following section explores how servitization has gained prominence as a strategic approach for organizations aiming to build a strong business model as well as enhancing their sustainability claim. Considering the pressing social and environmental challenges our society faces; this section focuses on its potential to foster sustainable impact. Then, it investigates the different ways organizations have been implementing servitization and the organizational transformation it triggers.

3.1 Relationship between a servitization offering and sustainability

Servitization has been labelled as sustainable (Beuren et al., 2013) due to its dematerialization of consumption. Organizations have oftentimes made this strategic move to enhance their social and environmental responsibility towards society. Indeed, it has been suggested that servitization reduce environmental negative impacts (Peillon, 2016) and improve environmental and social performances (Zhang et al., 2022).

Nevertheless, Mont (2002) expresses that "*services are not necessarily less environmentally problematic than manufacturing industries, […] it is important to examine them directly in search for opportunities to halt environmental degradation and to improve their environmental quality*" (p. 242). The idea that servitization is consistent with sustainability principles is managerial evidence coming mainly due its affiliation to the functional economy as organizations retain ownership of products, generating less waste (Mont, 2002, Zhang et al., 2022) and to the circular economy (Stahel, 2016), as organizations have to oversee product disposal or recycling (Lui, Chen, Tu & Wand, 2014).

Servitization encourages the use of products through leasing, renting, or sharing rather than outright ownership. This can lead to a reduction in the total number of products manufactured and consumed, thereby lowering the environmental footprint (Tukker, 2015). By shifting from a product-centric to a service-centric model, companies can optimize the use of resources. Instead of selling products that may quickly become obsolete, companies provide ongoing services, reducing waste and extending the lifecycle of products (Baines et al., 2007).

Closing the lifecycle of products, servitization pushes towards more sustainable and durable products since organizations have an interest in developing products that last longer (Lui et al., 2014). This often involves comprehensive lifecycle management, including maintenance, repairs, and end-of-life recycling, ensuring that products are used more efficiently and disposed of responsibly, thus contributing to environmental sustainability (Mont, 2002). Moreover, continuous interaction with customers through service provision allows companies to collect valuable feedback, driving innovation. This can lead to the development of more sustainable products and services over time (Visnjic Kastalli and Van Looy, 2013).

What has been less investigated is the social aspect of sustainability (Engert, Rauter & Baumgartner, 2016) even more so for servitization strategies (Zhang et al., 2022). If consumers get a greater diversity in offering and more jobs are created to meet the need for knowledge and labour-intensive work (Mont, 2002), Zhang et al., (2022) argument that servitization can increase social performance (compared to product-oriented organizations) as per the participative and collaborative culture it fosters. Social performance is depicted here as the mutual benefits of the different stakeholders inside and outside an organization (Zhang et al., 2022).

If many aspects of servitization align with the United Nations Sustainable Development Goals, such as responsible consumption and production (SDG 12) and industry, innovation, and infrastructure (SDG 9) (Lüdeke-Freund, Gold & Bocken, 2019), the link between servitization and sustainability has so far produced mixed results (Feng, Jiang, Ma & Bai, 2021). This reflection has been evolving across time with paradoxical and successive waves of seeing corporate responsibility positively correlated to economic performance and of seeing them as dissociated; responsibility as a moral/ethical responsibility, and profits as a need for organizations' survival (Baba, Moustaquim & Bégin, 2016). Even though social and environmental concerns have been considered in servitization, sustainability has shown to be mainly driven by financial incentives (Baba et al., 2016).

Indeed, servitized organizations innovate to, for example, generate less costs in waste disposal/recycling (Lui et al., 2014) or invest in employees' wellbeing because "*service delivery relies on the interaction between employees and customers (Bustinza et al., 2018)"* (Zhang et al., 2022, p. 430). This vision of servitization has led to produce research for management rather than on management, for society (Taskin, 2021), and for the planet. Applying universal practices to local circumstances and taking this instrumental perspective which has been "*blamed for many of the world's current ailments, issues, and crises, including the universally important issues of social injustice and environmental destruction*" (Laasch & Conaway, 2015, p.25), has also been getting rid of the reflection on the emergence of practices and its complex dynamics at play (Gherardi & Laasch, 2021; Korica et al., 2017).

Finally, the empirical field of this research, DIA, adopts a lens that views sustainability as inherently tied to this strategic shift. By shifting from selling cars to selling more sustainable mobility solutions (e.g. bikes, shared-car services, etc.), DIA effectively invites Belgian citizens to move towards environmental-friendly means of transportation and an improved consumer experience. By examining this transformation, I aim to uncover how such a strategy influences and reshapes management practices towards strong sustainability in terms of managing. It looks at a potential shift towards an alternative, a responsible management rationale, moving beyond traditional financialization to embed and enact broader social and environmental considerations not just in DIA's strategic priorities but also in its daily practices.

3.2 Servitization, a shift in processes and business models

Traditionally, supplier-customer interactions ended with product sales, but servitization extends value creation through knowledge, skills, and processes (Genzlinger et al., 2020). This strategic shift requires organizations to continuously learn from consumers and adapt their (1) strategy, (2) process and (3) business model. These three perspectives emerge from the literature on servitization and highlights the organizational and managerial challenges that servitization brings.

First, servitization is seen as a service strategy that is required to shift from being a manufacturer to a service provider (Gebauer, Edvardsson, Gustafsson, Wittell, 2010). As Baines et al. (2020) explain, organizations can either fully transition away from products to focus on services or transform by offering both products and services together. The latter, more inclusive approach—transformation—is especially relevant for organizations like DIA, which are adding new services alongside existing products.

However, research shows that servitization brings significant complexity and challenges. Organizations often struggle with the shift, and some even scale back their service offerings—a process known as deservitization or service dilution. Deservitization is "*the transformational process whereby a company shifts from a service-centric to a product-centric business model and logic.*" (Kowalkowski et al., 2017, p. 8). Service dilution as *"the process whereby the relative importance of service offerings to a company decreases, reducing its service portfolio and augmenting its product business orientation"* (Kowalkowski et al., 2017, p. 8) (Figure 3).These reversals highlight the difficulties in sustaining a service-oriented strategy. So, service strategies can involve both advancing (servitization) and retreating (deservitization) along the service orientation path.

According to Gebauer et al. (2010), a key challenge is aligning the service strategy with organizational design factors—such as culture, structure, and human resource management. Managers must understand the specific requirements of different service configurations to implement them effectively. Rabetino et al. (2017) explain that a successful service strategy requires balancing operational efficiency, customer management, and portfolio development. Yet, much of the literature still focuses on RBV, often overlooking the deeper organizational and managerial questions it fosters, especially in terms of sustainability.

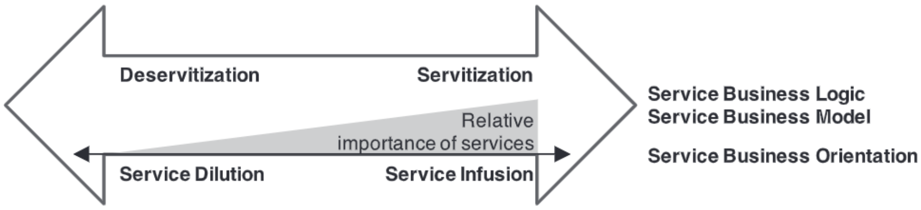


Figure 3 - Service growth and reduction processes (Kowalkowski et al., 2017, p.8)

Second, servitization is best understood as a process—a continuum where organizations gradually shift from offering products to providing services (Kowalkowski et al., 2017; Lenka et al., 2018; Oliva & Kallenberg, 2003; Palo et al., 2019). As organizations move along this continuum, they undergo a progressive transition: from product-oriented approaches—characterized by standardized, tangible outputs and low customer involvement—to service-oriented models, which emphasize intangible outputs, customization, greater customer participation, and simultaneous production and consumption (Lenka et al., 2018; Oliva & Kallenberg, 2003). This perspective moves beyond a simple either/or choice, recognizing that most organizations operate somewhere between pure product and pure service models and the need for processual approaches to study it.

Furthermore, moving towards a service-oriented organization can happen as a deliberate and well-thought strategy or as an organic process (Kowalkowski et al., 2017). Strategy in that perspective emerges through the agencement of several elements composing the practice that the strategy embodies (Gherardi, 2016b). This shift can be the result of deliberate strategy or emerge organically over time (Kowalkowski et al., 2017). Servitization, in this sense, is shaped by the interplay of people, tools, and routines that make up organizational practice (Gherardi, 2016b). With that stance, servitization is thus a practice supporting Neu & Brown's (2005) argument on the co-existence or overlapping of orientations.

Third, servitization is often described as an incremental change in business models (Gaiardelli et al., 2014; Laasch, 2019; Palo et al., 2019). Business models define how organizations create and capture value (Demil & Lecocq, 2010). To capture the evolution of business models in terms of value creation, it is essential to study '*their manifestations through states of cognition, artefacts, and activities [...] but also the dynamics that interrelate them*' (Laasch, 2019, pp. 408–409). In a business model perspective, servitization is not the ultimate output but rather the process of the reconfiguration of the organization where several aspects, such as governance and structure, are transformed (Forkmann et al., 2017).

Different business models can be associated with the typology of PSS (integration, product, service, use, and result-oriented PSS, cfr. Section 2.1). Multiple models can coexist, but this often creates conflicting objectives and organizational tensions (Huikkola & Kohtamäki, 2018). What is interesting to consider here is that the juxtaposition of business models produces contradictory objectives (services and products targets) that in practice result in organizational paradoxes (Kohtamäki et al., 2018). When different models evolve in parallel, they can create contestation and ambiguity in daily work.

According to Palo et al. (2019), servitization is shaped through the evolution of practices. Indeed, contestations can produce a bundle of practices put in motion by the different components of the ecosystem (Palo et al., 2019). Approaching servitization with an as-practice lens enables thus to emphasize on the dynamics within the organization without a preconfigured RBV perspective for example. In short, the thesis chooses to study how practices emerging from servitization raise tensions and in turn, shape the evolution of the practice of servitization.

4. The organizational and managerial challenges of servitization

Although companies are convinced of the economic and environmental benefits of servitization (Baines, Lightfoot, Smart & Fletcher, 2013), few lasting success stories are reported (Huikkola, Kohtamäki & Rabetino, 2016; Oliva & Kallenberg, 2003) as they struggle to effectively translate and communicate this strategy internally (Baines et al., 2017; Lenka et al., 2018). Scholars agree that organizational transformation is necessary for an organization to adopt a servitization strategy and that the overlapping of PSS models favour the salience of paradoxes. Lastly, a practice approach to servitization starts to emerge with a few scholars attempting to understand the dynamics at play in its operationalization (Hydle & Kohtamäki, 2021; Palo et al., 2019).

4.1 Organizational transformations

Literature approaches organizational transformation in two main ways. One approach involves adjusting organizational design factors like structure, culture, or capabilities (Gebauer et al., 2010). The other approach views servitization as a process of ongoing changes, acknowledging potential managerial challenges and recognizing that traditional management methods may no longer apply (Dmitrijeva et al., 2022; Vandermerwe & Rada, 1988). While the former is reactive to managerial intentions, the latter emphasizes the dynamic interactions between people, tools, and other elements of servitization, aligning more with this thesis's objectives.

In the organizational design factors approach, both manufacturers and service companies must adapt their structures to support a service-oriented model (Gebauer et al., 2010; Mont, 2002; Peillon, 2016). This adaptation requires better data and information management, especially in marketing and IT, and often leads to new forms of collaboration and internal interaction (Mont, 2002). Key structural changes include decentralizing decision-making and fostering cross-functional collaboration (Neu & Brown, 2005). Decentralization is often necessary because service development happens close to the customer, making middle and lower management more attuned to market needs. At the same time, some organizations create dedicated service units to drive adoption, which can improve accountability but also complicate coordination between product and service teams (Gebauer et al., 2005; Oliva & Kallenberg, 2003). Effective servitization may require moving from autonomous business units to more integrated collaboration, with shared resources and aligned processes (Neu & Brown, 2005). If services and products are separated, core capabilities—like HR, marketing, and knowledge management—must be adapted and replicated across both domains (Oliva & Kallenberg, 2003). The choice between integration and separation depends on the service strategy and the level of customer proximity required (Gebauer et al., 2010). Ultimately, structural change must be supported by a cultural shift to enable coherent service delivery.

Traditional product-oriented structures are often ill-equipped to deliver services, largely due to the absence of a service culture (Gaiardelli et al., 2014; Gebauer et al., 2010; Peillon, 2016). Adopting a service model requires a cultural shift—valuing services and embedding service-oriented thinking across the organization (Oliva & Kallenberg, 2003). This change in mindset among managers and employees is essential for delivering consistent, high-quality services (Gebauer et al., 2010). However, shifting employee perceptions—from seeing services as add-ons to recognizing them as core value drivers—can take years (Gebauer et al., 2005). To successfully build a service-oriented culture, it is generally more effective to separate product and service functions rather than integrate them (Gebauer et al., 2010; Huikkola et al., 2016; Oliva & Kallenberg, 2003). Integrated organizations often struggle because introducing a service mindset can create resistance and tensions, requiring significant management effort to shift established product-focused values (Gebauer et al., 2010; Kohtamäki et al., 2018).

Lastly, it is essential to develop capabilities and skills that support a service-oriented mindset (Genzlinger et al., 2020; Luoto, Brax & Kohtamäki, 2017; Peillon, 2016). Dynamic capabilities—skills that enable organizations to adapt their structures and resources to changing market demands—are particularly important (Huikkola et al., 2016). A successful service strategy requires balancing existing strengths with the development of new capabilities. This includes adopting new processes and mindsets, building skills such as flexibility, problem-solving, customer relationship management, authentic decision-making, and understanding the impact of actions (Baines et al., 2013), while also leveraging current resources and letting go of outdated ones (Huikkola et al., 2016). Additionally, fostering a service-oriented culture depends on individuals with strong technical expertise, a customer-centric attitude, and effective relationship-building skills (Huikkola et al., 2016; Peillon, 2016).

Predominantly framed by the RBV, as noted by Ruiz-Martín & Díaz-Garrido (2021), this organizational design factors perspective aligns servitization with capital-driven strategies, often reinforced by game theory and transaction cost theory. To move beyond these dominant paradigms, it is essential to explore alternative theoretical, methodological, and epistemological approaches (e.g., ethnography) that better capture the shifting dynamics of performance metrics, decision-making, and adaptive strategies (Baines et al., 2017, 2020). Therefore, a processual approach to servitization seems more relevant in this case.

Transitioning towards a service-oriented model is a lengthy process, often spanning several years (Kowalkowski et al., 2017). Hence, servitization needs to be studied longitudinally from a processual perspective (van de Ven & Poole, 1995), rather than statically (Baines et al., 2020; Dmitrijeva et al., 2022; Martinez et al., 2017). While several scholars have proposed multi-stage frameworks to map this transformation (e.g., Martinez et al., 2017; Bigdeli et al., 2017), these models often remain highly descriptive, empirically difficult to apply, and tend to impose normative standards on a process that is inherently dynamic and context dependent. For example, the model proposed by Martinez et al. (2017), consists of 12 stages and 36 steps (Bigdeli et al., 2017; Dmitrijeva et al., 2022). Despite their relevance, such frameworks—rooted in macro/meso-level perspectives—struggle to capture the situated, unfolding nature of servitization in practice (Gherardi, 2016b), limiting their utility for addressing the thesis's research question.

In summary, organizational transformations associated with servitization have typically been conceptualized either as a reconfiguration of core organizational components or as a staged process comprising distinct activities. While both approaches conceive servitization as a strategic transformation, they largely mirror conventional change management thinking and fall short of offering novel insights. Consequently, there remains a gap in research that critically examines servitization beyond these dominant frameworks, particularly in ways that capture its emergent, situated, and processual nature.

4.2 A source of organizational paradoxes

Prior research has often treated servitization as a one-way trajectory in which manufacturers ultimately become full-fledged service providers (Kohtamäki et al., 2020; Lenka et al., 2018). As a result, the frictions that arise from the coexistence of product and service logics have been largely overlooked. Yet these tensions—between old and new business logics, product and service offerings, and standardization and flexibility—require sustained attention (Kohtamäki et al., 2020). Servitized firms frequently struggle to deliver integrated solutions within fluid ecosystems while simultaneously maintaining viable goods production (Kohtamäki et al., 2018; Peillon, 2016). These contestations surface organizational paradoxes that stem from the co-presence of divergent logics in servitization. Paradoxical dynamics are therefore endemic to the servitization process (Brax et al., 2021; Dmitrijeva et al., 2022; Kohtamäki et al., 2018, 2020), leaving organizations to navigate a highly complex environment (Kowalkowski, Windahk, Kindström & Gebauer, 2015).

Smith & Lewis (2011) define paradoxes as "*contradictory yet interrelated elements that exists simultaneously and persists over time*" (p.386). Recent literature stresses the need for organizations to be conscious, embrace and learn to deal with paradoxes (instead of trying to solve them) proposing that they "*have become the 'new normal' in organizations*" (Kohtamäki et al., 2018, p. 187).

If corporate sustainability can be linked to paradox theories through the existence of competing demands (Hahn et al., 2018), servitization literature has identified a service paradox (Gebauer et al., 2005). The service paradox describes a situation where funding services does not match the return on investments expectations (Gebauer et al., 2005; Kohtamäki et al., 2018). It expresses a negative correlation between performance and servitization (Brax et al., 2021) in a shareholder's view. For Gebauer et al. (2005), "*the service paradox results from a cognitive phenomenon limiting managerial motivation to extend the service business*" (p. 24) because managers are often ill-prepared to deal with the complexity of its organizational and behavioural aspects. The ‘organizational paradox’ describes the addition of new services as a rise in risks of failures due to current organizational rigidities (Brax, 2005 in Brax et al., 2021). In their book chapter, Kohtamäki et al. (2018) have been adapting Smith & Lewis’ (2011) framework - learning, organizing, performing, and belonging - to servitization illustrating an the organizational paradoxes at play (Figure 4).

Learning x Belonging Explorative learning towards solutions while preserving product engineering mindset	**Learning** Continuously developing the product business vs. explorative learning towards a new solutions business	**Learning x Organizing** Explorative learning towards solutions while maintaining the separated product and service organization
Belonging Having a product engineering vs. a customer-centric solutions mindset	**Belonging x Organizing** Developing a customer-oriented solutions mindset while preserving the separate product and service organizations **Learning x Performing** Explorative learning towards solutions while maintaining short-term goals to also support products and service performance	**Organizing** Separating product and service business units (or departments) vs. simultaneously co-operating for design and delivery solutions
Belonging x Performing Maintaining a product engineering mindset while developing long-term goals to support customized solutions	**Performing** Emphasizing short-term goals in separate product and service businesses bs. Adopting long-term financial goals	**Performing x Organizing** Setting long-term goals to support customized solutions while maintaining separate product and service organizations

Figure 4 - Organizational paradoxes in servitization: balancing product and solution logics (Kohtamäki et al., 2018, p. 190)

Then, Kohtamäki et al. (2018) categorize coping tactics into accepting (coexistence of both logics), accommodating (superposition of contradictory elements), and differentiating and integrating (separating products and services while creating synergies) tactics. They identify specific coping practices such as managing dual performance metrics, facilitating participative strategy work, establishing cross-boundary routines, and promoting service-oriented training and information-sharing. These tensions are crucial for supporting organizations in navigating daily dilemmas (Kohtamäki et al., 2018) and unlocking learning opportunities (Guedri, Hussler & Loubaresse, 2014). Figure 5 presents in more detail the coping practices associated with the different paradoxes.

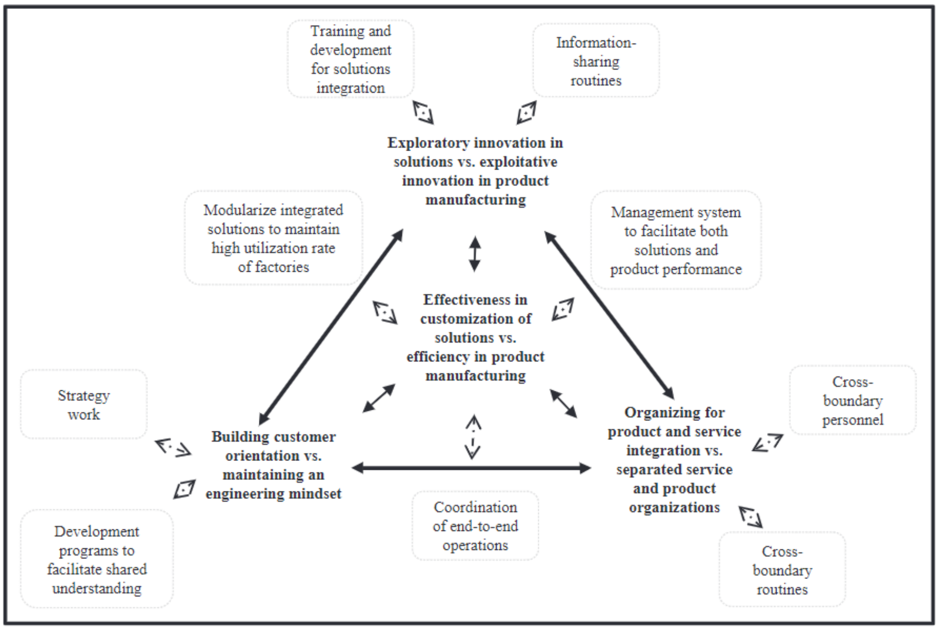


Figure 5 - The four paradoxes and their nine coping practices in servitization (Khotamäki et al., 2020, p. 11)

However, Kowalkowski et al. (2015) highlight that viewing organizational challenges through a paradox lens reveals the intricacies of servitization yet fails to fully uncover their dynamics. In addition, the organizational transformations and challenges of servitization have barely been investigated especially in the context of sustainability as competing demands. This demonstrates the need for further research on the topic. To support this idea, a practice approach to servitization could be a pertinent manner to describe, interpret, and propose a different type of outcomes that could generate more knowledge on the managerial challenges. It is what the practice lens proposes to explore in this thesis, making sense of the organizational sayings and doings (Nicolini, 2012) of servitization questioning the performativity of sustainability strategies.

4.3 A practice approach to servitization

Only recently have practice-based approaches begun to be employed in understanding the challenges and dynamics of servitization as the translation of this strategy into practical implementation and operations (Hydle & Kohtamäki, 2021; Palo et al., 2019). According to Palo et al. (2019), practice theories are *"a means to study the ongoing and processual nature of work within organizations and their environments*" (p. 488).

Palo et al. (2019) report a lack of clarity on what and how practices change during the servitization process due to the absence of a clear theoretical framework defining what constitutes a practice and its evolution in servitization. Therefore, they analysed how business model can change practices to stay dependent or break free from the dominant product-based model (Palo et al., 2019). To do so, they developed a framework of servitization demonstrating how practices are shaped and stabilized through business model contestations (Figure 6; Palo et al., 2019).

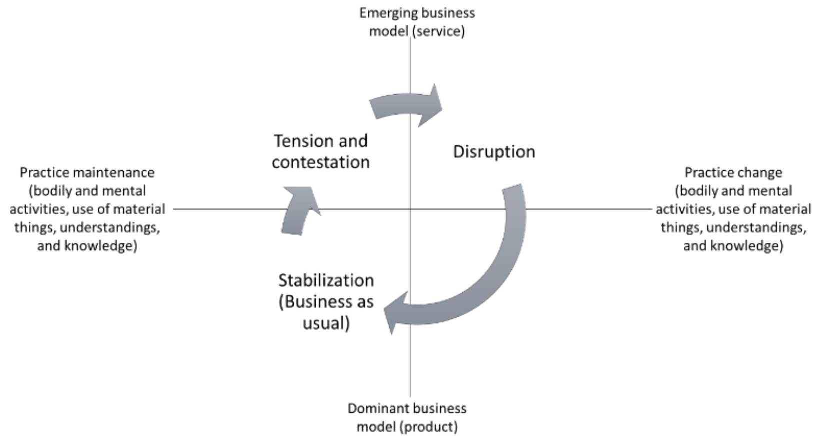


Figure 6 - Conceptual framework of servitization as business model contestation (Palo et al., 2019, p.489)

Palo et al. (2019) empirically demonstrate that the co-existence of business models produce contestation between current and new practices. A dialectic between service development, activities, materiality, understanding of service, and knowledge needs to exist to facilitate servitization (Figure 7; Palo et al., 2019).

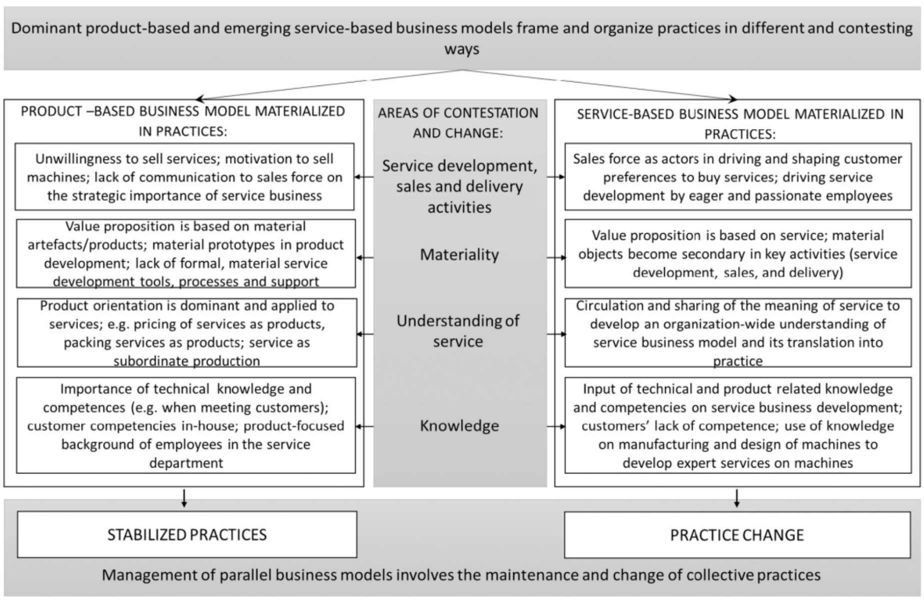


Figure 7 - Framework of servitization practices shaped by business model contestations (Palo et al., 2019, p.493)

Another research focused on practices is the work of Rabetino et al. (2017) that have examined servitization implementation by identifying practices across different organizational levels. Through strategy mapping that links key activities to performance objectives, their findings reveal two dominant performance logics shaping servitization: profit-based exploitation (short-term) and growth-based exploration (mid- to long-term). The former drives cost-reduction practices such as supply chain integration and streamlined delivery processes to enhance accountability, transparency, and efficiency. In contrast, growth-based exploration fosters practices that support cultural change, internal relationship, and HR management, as well as co-production and co-development mechanisms (Rabetino et al., 2017).

Hydle and Kohtamäki (2021) introduce the concept of servitization-as-practice, applying Schatzki's (2001) practice theory to examine servitization from micro, macro, and integrative perspectives. At the micro level, they explore the emergence and dissolution of practices, identifying which new service-related activities take shape and which existing product-based practices are maintained or phased out. At the macro level, they analyse change through the evolution of action chains—such as interactions, dialogues, and governance processes—highlighting how these interconnected activities shape organizational dynamics. Additionally, they emphasize the role of narratives, understood as the stories shared by organizational stakeholders, which serve as interpretive tools for understanding the unfolding servitization process. Lastly, the authors have brought in the integrative perspective conceptualized as the notion of servitization-as-practice. "*Instead of either zooming in or zooming out on servitization practices, servitization-as-practice includes both micro and macro levels and has been proposed to describe tools and constructs that enable or disable servitization*" (Hydle & Kohtamäki, 2021, p. 239).

To conclude, the practice-based perspectives look at what people say, do and how activities are organized. To observe service work, Hydle & Kohtamäki (2021) prescribe methodologies that will enable to be at close with the different stakeholders constituting and participating in the practice. According to the authors, servitization-as-practice conveys the idea that servitization is a social endeavour, it should not be described has what to have or to achieve but rather what it does. It looks at the nature of servitizing – as the activities and interactions involving human and non-human components - and the practices directly or indirectly linked to servitization (Hydle & Kohtamäki, 2021).

Conclusion

Servitization has attracted growing academic and organizational interest over the past two decades, particularly within the automotive industry. This thesis investigates servitization through the lens of practice within DIA, a Belgian automobile organization transitioning toward becoming a mobility provider. While existing literature predominantly focuses on manufacturers, the managerial implications of servitization—especially for car retailers, resellers, and mobility service providers—remain underexplored (Genzlinger et al., 2020), making DIA's transformation a timely and relevant case.

The chapter has reviewed existing literature and highlighted several limitations. First, servitization is often portrayed as an inevitable strategic response to global trends such as technological advancement and globalization. This deterministic view overlooks the socio-organizational construction of servitization and fails to question the management rationale behind its emergence. Anchored in posthumanist, the research conceptualizes servitization as a situated practice, shaped by the interplay of human and non-human elements.

As current definitions of servitization are rooted in strategic and marketing paradigms, they seem misaligned with practice-based management research. Hence, this thesis proposes a new definition: servitization emerges as a situated practice, embodying a strategic shift from product to service logic.

The chapter also identifies a gap in understanding the managerial dynamics of servitization. While recent studies acknowledge its processual nature and the adaptation of organizational design factors, they often neglect broader managerial challenges such as organizational paradoxes and the alignment of internal transformations with strategic shifts (Kohtamäki et al., 2018; Bigdeli et al., 2017).

Although servitization is frequently associated with sustainability, literature remains inconclusive about its actual social and environmental impact. In DIA's case, the shift toward sustainable offerings (e.g., bikes, electric vehicles) is evident, yet the link between strategic change and more responsible and sustainable finalities of practices has been so far unexplored.

Another limitation lies in the dominance of the RBV, which presents servitization through prescriptive, capability-focused models that reinforce the financialization of management (Ruiz-Martín & Díaz-Garrido, 2021). This positivist, firm-level approach often overlooks the human and environmental dimensions of servitization (Luoto et al., 2017; Rabetino et al., 2018), underscoring the need for more diverse and critical perspectives. Aligned with Critical Management Studies (CMS), this thesis adopts an as-practice theoretical lens to examine servitization. Except for Hydle & Kohtamäki's (2021) theoretical proposition, this approach has been largely absent from servitization literature. Responding to their call for research on the sociomateriality of practices and the critique of dualistic thinking, this thesis emphasizes the dynamic, processual nature of servitization (van de Ven & Poole, 1995) and the need for longitudinal analysis to capture its evolution (Luoto et al., 2017). By using practices as the unit of analysis, this approach challenges deterministic views and embraces the socially constructed nature of organizational reality (Feldman & Orlikowski, 2011).

Ultimately, this thesis investigates potential alternative modes of managing by critically examining how servitization translates into management practices. It challenges dominant assumptions by proposing an empirical application of an as-practice conceptual framework that supports multiple finalities, including social welfare and ecological regeneration, approach developed in the next chapter.

Chapter 3 - Practice Theories & Responsible Management-As-Practice Framework

Introduction

The previous chapters explored the conceptual foundations of corporate sustainability and RM, focusing on the shift toward servitization as a strategy framed as sustainable. From problematizing the performativity of sustainability and the contextualization of servitization strategies in organizations, this thesis has formulated the following research question: What management practices does a strategy framed as sustainable produce?

To move beyond mainstream approaches in management research, scholars have called for new narratives (Luoto et al., 2017) and alternative theoretical frameworks that better capture the complexity of organizational life and the relation between human and nature (Ergene et al., 2021). Among these, practice-based theories have gained prominence for their ability to examine how sustainability and responsibility are enacted through everyday organizational activities (Kohtamäki et al., 2021).

This last theoretical chapter introduces practice-based theories, with a particular focus on as-practice theory and the Responsible Management-as-practice (RMAP) perspective, which forms the conceptual framework for this research. Within this framework, servitization is understood not as a static strategy, but as a situated practice—a dynamic configuration (or agencement) of human and non-human elements that co-produces organizational outcomes (Gherardi & Laasch, 2021).

Therefore, the structure of this chapter presents, first, the foundations of practices theories and their implications in MOS. Then, the chapter moves on to defining practice in the context of this research and develop the conceptual framework of responsible management as-practice.

1. Practice-based theories in MOS

The section introduces and contextualizes the practice turn (Schatzki, 2001) that has been emerging lately in MOS (Gherardi, 2016b). To start with, I engage in the debate on what is a practice, which is defined in this research, as socially constructed. Then a brief detour is made to present foundational scholars that contributed to the reflections on practice theories. The theoretical background being set, the last paragraphs discuss the implications of practice theories in management research and deep dive into the research community of strategy-as-practice.

1.1 Practice, a polysemic concept

The question of what counts as a practice can be tricky. You will get as many answers as the number of people you would interrogate on the topic. Nevertheless, there is an agreement on the fact that practices are *"historically and geographically recurring localized occurrences"* and like molecules, composed of smaller elements (Nicolini, 2012, p. 10).

References to practice abound in everyday life as well as in academic discourse (Schatzki, 2001). Consequently, the term resists easy definition, given the term polysemous character (Rouleau & Cloutier, 2022). And indeed, the dictionary defines it as an action as opposed to a thought, as doing an activity on a regular basis, as a customary way of doing something, or to describe the work of a profession (e.g. lawyers) (Oxford Languages, 2010). Basically, a practice or 'to practice' refers to the idea of putting into action, as opposed to theory. Theory can be explained as a "*general and abstract account; a theory of X is a general and abstract account of X"* (Schatzki, 2001, p. 12).

In research, practice theories provide their own lexicon also defining practice in different ways (Jarzabkowski & Spee, 2009). Theorists have mainly explained practices as skills or tacit knowledge supporting activities (Schatzki, 2001). However, the multiplicity of definitions of what is a practice should be seen as a richness (Nicolini, 2012). Some argue that practices are related to human activities and a posthumanist minority, mainly found in science and technology studies (Latour, 2005) thinks that activities linked to practices also encompass those of non-humans (machine, objects, animals, etc.) (Schatzki, 2001). This last acceptation of practices, seeing humans and non-humans to be interacting in a web-like system, is the one considered as a basis to start this chapter.

A second initial assumption is made; practices are in fact social practices. For Reckwitz (2002), it is a tautologic expression because "*a practice is social, as it is a 'type' of behaving and understanding that appears at different locales and at different points of time and is carried out by different body/minds"* (p. 250). Here, social practices are understood as activities, actions, thoughts, preferences etc. embedded in practices. A social practice can be depicted through the body – learned performances put in motion of our bodies, the mind – the routinized ways of seeing the world, of expecting, things – using objects in a certain fashion, knowledge, discourse, the structure, and processes which solely exist through pattern of behaviours and include an agent which is the carrier of the practice (Reckwitz, 2002). According to Schatzki (2001), social practices have three features; (1) they carry meaning; (2) they are linked to ways of doing, prescriptions, or norms; and (3) they are associated to a teleo-affective dimension (Schatzki, 2001). Teleo-affectivity is a "*dimension of social-organisational life through which we are able to appreciate and anticipate others' actions and needs*" (Iedema, Sorensen & Braithwaite, 2005, p. 845). For Schatzki (2001), practices translate the idea of freeing activities from the pre-defined social structures to focus on individuals' actions and their role in social phenomena. In other words, it allows to go beyond organizations' boundaries.

Now without having clearly defined (yet) what is a practice in the scope of this research, it has been, nonetheless, established that practices can be associated with a movement, a performance, encompassing human and nonhuman components, and are to be considered as social. With these basic assumptions, the following paragraphs provide some contextualization to practices theories.

1.2 A short history on the foundations of practice theories

The term 'practice theories' designates general and abstract accounts made on practices and stemming from the idea that theories are either tied to explanations or forecasts, or that, they are hypotheses (Schatzki, 2001). In MOS, researchers have been using practice-based approaches to investigate micro-processes within organizations as of the beginning of the 21st century (Gherardi, 2016b). However, practice theories have taken roots long before being labelled as such in disciplines like culture, science, language, learning, etc. (Nicolini, 2012). Foundations can be traced to authors in sociology, anthropology, and philosophy such as Pierre Bourdieu (1980), Anthony Giddens (1984), or Michel Callon & Bruno Latour (1981).

Bourdieu considers that our society is constructed through practices and the logic being human actions (Müller, 2006). With its notion of habitus, Bourdieu (1980) suggests that our habits (preferences, lifestyle, etc.) from living among others (in society) affect and influence our practices. Habitus can be described as structured structures and structuring structures (Bourdieu, 1994). Indeed, the former expresses how habitus are made through socialization and the latter that they create themselves new practices (Bourdieu, 1994). The opposition between theory and action is a core topic for him in a learning perspective where he questions the dialectic practice/knowledge (Müller, 2006).

Another scholar close to practice theories is Anthony Giddens and his theory of structuration (1984). He has been associated with the idea that structures organize activities as much as activities maintain, support, and reinforce those structures. Theorizing human action, Giddens investigates the dynamic appearance and disappearance of activities due to people's interactions (Bouchikhi, 1988).

Also, the sociologists Michel Callon & Bruno Latour have been known to study practices through their Actor-Network Theory (ANT), considering that our social world is constructed as a network gathering human and non-human components referred as equal actants (Ralandison et al., 2018). In this theory, practices are considered as the front door to investigate society (Dubuisson-Quellier & Plessz, 2013), and favours methodologies such as ethnographies where context and discourses can be taken into account (Mahil & Tremblay, 2017). ANT allows for a longitudinal analysis and understanding (Pettigrew, 1990) of the successive interactions between human and/or non-human actants (practices, management tools, etc.) as the result of an evolving phenomenon (Ralandison et al., 2018). Callon & Latour put at the core of their theory, the study of controversies emerging from the network generated by the interaction between actants (Perray-Redslob & Malaurent, 2015).

Furthermore, there is Andreas Reckwitz that proposes to look beyond just individuals to focus on social norms (Reckwitz, 2002). And finally, let's mention Theodore Schatzki that has been recognized as the main author behind the practice turn with an interest on the constitution and the transformation of the social action through practices (Dubuisson-Quellier & Plessz, 2013).

Other authors could have been mentioned as per their contributions to the broad family of practice theories (Nicolini, 2012). But the point is to highlight the plurality of these theories and their opportunity to "*offer a radically new way of understanding and explaining social and organizational phenomena"* (Nicolini, 2012, p. 1). New way in the sense of addressing organizational phenomena in their processual ('becoming') state, to consider the mutually shaping capacity of humans as well as non-humans and taking a practice as unit of analysis. This is now explained in the following sections.

1.3 Implications of practice-based approaches in MOS

As of the 2000's, practice theories have reached a turning point and have been largely developed in MOS (Gherardi, 2016b). The appeal for practices stems from seeking an approach that enables the investigations of the main features of the society (or organizations; Nicolini, 2012).

When talking about theory associated with a practice lens, the plural form is used translating the idea that the assumptions previously made root themselves from different theories (Nicolini, 2012; Schatzki, 2001). In MOS, practice-based approaches have been used to investigate, for example, strategy, knowledge, or institutions (Feldman & Orlikowski, 2011). For Nicolini (2012), three main research streams can be highlighted: (1) learning and knowing phenomena as situated action; (2) the study of technology as practice; and (3) the study of strategy as practice (Nicolini, 2012). As the PhD project aims at studying a servitization strategy, the latter stream, strategy-as-practice, is the most relevant and will be explained in the following sections.

Moreover, if the heterogeneity in practice theories has laid out the possibility for scholars to study contexts, actions, artefacts, discourses, norms, symbols and so on in organisations, those theories agree that situated actions is consequential to the social world (Feldman & Orlikowski, 2011). Also, they reject dualisms. Indeed, the practice lens proposes a remedy to counter some of the symptoms of other approaches such as the pitfall of locking our comprehension of the world into dualisms such as for instance actor/system, nature/culture, theory/action (Nicolini, 2012; Schatzki, 2001).

Lastly, relations are mutually constructed in the sense that a phenomenon exist in relation to others hence cannot be studied independently (Feldman & Orlikowski, 2011). This entails that the study of organizational phenomena cannot be done without looking at the construction logic of its agencement and its structural conditions (Feldman & Orlikowski, 2011). Feldman & Orlikowski (2011) add that mutual constitution does not mean equal relations, "*these are relations of power, laden with asymmetrical capacities for action, differential access to* *resources, and conflicting interests and norms"* (p. 1242). In short, what practice theories have in common is that they analyse social phenomena or social structures from the perspective of the 'doings' and the 'sayings' (Schatzki, 2012). This has highlighted that practice resists intentionality and any form of determinism (e.g. theoretical, structural or managerial) (Grasser, 2021).

Now practice-based approaches bring a different perspective on organizational phenomena compared to other traditions because they offer the possibility of studying social phenomena in a processual perspective without losing sight of the mundane activities of everyday life (Nicolini, 2012). This processual perspective enables to understand the world as a routinized and ongoing accomplishment that can be applied to all aspects of social life (Nicolini, 2012). With this, Nicolini (2012) reminds us that practices are very resilient and hard to change as they are usually taken for granted ('natural'). But behind each of them there is an effort made and a rationale that can be uncovered.

The concrete and tangible aspects of practices are crucial because materiality participates in the accomplishment of practices which would be inexistent otherwise (Nicolini, 2012). For example, the practice of being a performant firefighter is inscribed in bodily and discursive practices (being fast, agile, responsible, reactive), in a social order (the fire station and the other firefighters) and in the objects and tools (fire hose, etc.) that makes the practice lasting across space and time. Practice-based approaches confer to (and makes us rethink of) human actors as agents that carry social practices (*homo practicus*) (Gherardi & Laasch, 2021; Reckwitz, 2002). "*The focus is thus not on the action of the individual but on the practice, and the horizon of intelligible action that it makes available to the agents"* (Nicolini, 2012, p. 5).

Furthermore, our view on knowledge is also changed when taking the practice angle. Knowledge, thus, stems from our ability expressed through the carrying of activities (Nicolini, 2012). Adopting and mastering an existing practice requires to have learned how to behave, to speak, to react, to capture a certain understanding of self, others and events belonging to the practice (Nicolini, 2012). This latter point translates this idea that discourse is a practice that should be considered alongside social and material activities as they convey meaning and intentionality (Nicolini, 2012). In sum, practices include all discourse and material actions that are made possible and that possess meaning (Gherardi & Laasch, 2021).

A commonality of practice-based approaches can be found in their interest in power and conflicts as part of our reality. Practices enable individuals to do things and consider themselves in a certain fashion leading to a certain ordering, which tends to produce or reproduces differences and inequalities (Nicolini, 2012). "*Practices are thus always necessarily open to contestation, and this keeps them continuously in a state of tension and change*" (Nicolini, 2012, p. 6). Lastly, practices are mutually entangled and can be represented as a network (Callon & Latour, 1981), a texture (Gherardi & Laasch, 2021), or a field of practices (Schatzki, 2001).

Used in management research, practice theories are useful in the discipline because they allow (1) the study of the micro-foundations of organizational phenomena; (2) to go beyond the limits of organizations by studying phenomena in a broader social context; (3) to explore the spatial and temporal dimensions of social phenomena (Loscher, Splitter & Seidl, 2019). In this context, organizations are described as local and contextual phenomena composed of practices, material configurations and connections that can be gathered under the term work activities (Nicolini, 2012; Resch & Steyaert, 2020). Schatzki has developed key concepts in the field such as site ontology, understood as all phenomena are rooted into practices, and bundles of practices as the articulation of practices and their sociomateriality (Loscher et al., 2019). In this perspective, organizations can be seen as a bundle of practices and management is a type of activity steering work activities (Nicolini, 2012), a type of doings and sayings (Hydle & Kohtamäki, 2021). According to Schatzki, applying practice theories "*produces a new sensitivity, orients towards new objects of inquiry, and eventually generates a new view of organizational matter"* (Nicolini, 2012, p. 6).

Finally, Feldman & Orlikowski (2011) ask why should we bother with practice theories in MOS? On one the hand, it allows for great theoretical generalizations as they produce principles explaining and guiding actions. "*They articulate particular relationships or enactments (e.g., technologies in practice, resources in use) that offer insights for understanding other situations while being historically and contextually grounded"* (Feldman & Orlikowski, 2011, p. 1249). On the other hand, practice theories offer the opportunity for managerial implications and can be practical (Feldman & Orlikowski, 2011). Korica et al. (2017) argue that organizational studies could benefit from participating in the practice turn in terms of understanding and theorizing work activities. Organizations can uncover insights to change their practices or reinforcing the ones working well that "*can be directly relevant to the particular sites and particular practioners involved"* (Feldman & Orlikowski, 2011, p. 1250). As the field of management has, for the last sixty years, been mostly developed and locked in dominant research approaches, Korica et al. (2017) argue that it has been reducing generation of new insights. For the authors, practice-based approaches enable to bring contemporary notions of managerial practices and to facilitate novel connections.

1.4 Practice, a polyfunctional tool

If common characteristics - situated action, rejection of dualism and mutual constitution of agency and social orders - can be found, it remains that the diversity shown in theories can also be noticed in the different perspectives taken while studying practices. According to extant literature, there are three directions in which a practice lens can be apprehended namely theoretical (how), empirical (what), and philosophical (why) directions (Feldman & Orlikowski, 2011). Practice can be used as a unit of analysis, an object of research, or an onto-epistemological positioning to describe organizational phenomena.

First, practice can be seen as a unit of analysis to describe social/organizational phenomena. To understand activities, work or an organization, practices are considered as a spatio-temporal location (Gherardi, 2016b). Moreover, the dichotomy of macro, meso and micro levels oftentimes found in management research is considered irrelevant as the only level is the practice (Gherardi & Laasch, 2021; Nicolini, 2012; Schatzki, 1996). Practice-based approaches imply that the most basic unit of analysis is not the individuals, the practioners but rather the practice (Nicolini, 2012). This argument is made in opposition of dominant views in literature in the sense that organizational phenomena originate from the actions of individuals (Cohen, 2000 in Nicolini, 2012). Practice theories apprehend the world "*as being composed and transpiring through, a bundle or network of practices*" (Nicolini, 2012, p. 8).

Second, practices can be apprehended as research object, raising the debate of what type of practices should a research focus on; whether it should be on activities, micro-processes, or strategy work (Rouleau & Cloutier, 2022). When defined as research object, practices have been usually described through the tryptic 'Praxis, Practices, Practioners' (Jarzabkowski & Spee, 2009) helping the practice community to structure a growing body of literature. Practioners refer to the (aggregated) individuals that 'do' strategy, praxis as the activities that connect people to wider institutions, and practice as the "*means of the doing in which organizing is constituted*" (Jarzabkowski & Spee, 2009, p. 82). While the framework gives an illustration of the dimensions that can be studied, I will not develop it further since, and as Rouleau & Cloutier (2022) warn us, these defined categories tend to close the debate on what a practice is. Moreover, there is a conversation amongst authors as to include material (or non-human) elements when talking about practices (Jarzabkowski & Spee, 2009). If Schatzki (2012) separates them from the (human) doings, Orlikowski (2005) favours a sociomaterial conception of practices. Material elements cannot be isolated from the social activity and practices are embodied as constitutive of actors (not always consciously performed) (Jarzabkowski & Spee, 2009).

Lastly, practices can relate to an ontological and epistemological positioning. On one side, Nicolini (2012) declares in the introduction of his book 'Practice theory, work, and organization'*: "Practice theory are fundamentally ontological projects in the sense that attempts to provide new vocabulary to describe the world and to populate the world which with 'a specific unit of analysis'; that is practice"* (p. 9). Therefore, this distinct ontology promulgates that all social matters are imbued with practices and gather around common practical understandings (Schatzki, 2001). On the other side, it means to understand the why of certain social phenomena focusing on activities, routines etc. A defining feature of our Western world is the humanist perspective where people create and act the material structures which support their capabilities. Schatzki (2001) explains it as:

> "*The idea that human beings create meaning, value, truth persists in diverse intellectual contexts, including morality, as in renewed attempts to link morality to rationality; epistemology, as in the panoply of relativisms or 'internal' realisms; science, in the conviction that humans can fathom nature; and social thought generally, where humanity remains the central and, for many thinkers, exclusive focus"* (p.19).

In a posthumanist perspective, this is also true for non-human elements, they not only mediate but they spread practices as well (Schatzki, 2001). Two distinctive approaches to posthumanism can be associated with practice theory; objectivism (assertion of the presence of non-humans in human life and their impact), and the prioritization of practices over individuals (individual activity is shaped by the practices individuals engage in) (Schatzki, 2001). In short, this perspective pushes us to de-focus our gaze from the centrality of humans (Gherardi & Laasch, 2021) to accept the idea they are agents bound to practices. "*Practices [...] displace mind as central phenomenon in human life"* (Schatzki, 2001, p. 20). Therefore, truth is found in the dynamics between people and agencement in the world (Schatzki, 2001).

Finally, it goes without saying that these perspectives on practices are not mutually exclusive. In the context of this thesis, the focus is on management practices which takes practices as unit of analysis encompassing human and non-human elements. If practices are taken as unit of analysis, it entails that practices are therefore also the research object of the study. As stated in the positioning of the thesis, a posthumanist as-practice lens has been chosen amongst the extant practice-based approaches. The following section addresses thus the as-practice movement focusing on strategy-as-practice to exemplify it, as it has been the most developed community in the as-practice field.

1.5 The as-practice movement: Strategy-as-Practice (SAP)

The as-practice movement has first been developing its own identity in the strategy community understood as strategy-as-practice (SAP; Rouleau & Cloutier, 2022). Strategy as emerging from the sayings and doings in an organizational context could be what the SAP movement translates (Jarzabkowski & Spee, 2009; Rouleau & Cloutier, 2022). It stems from a need to consider strategy in another fashion than through performance at firm- or industry-level (Jarzabkowski & Spee, 2009), hence research that directs its attention on what people do, their actions in strategy (Feldman & Orlikowski, 2011; Jarzabkowski & Spee, 2009). SAP offers a unique understanding on how strategy is locally and socially organized (Rouleau & Cloutier, 2022) and is viewed as a dynamic endeavour rather than a static output (Feldman & Orlikowski, 2011). The SAP movement has emerged in the early 2000s with the idea that the reconceptualization of the role of managers towards strategy highlights a debate on the theorization of human action (Rouleau & Cloutier, 2022).

By considering strategy as a social practice and by labelling specific organizational activities as strategic, scholars have been linking SAP to 'doing strategy' or strategizing. They identify themselves as a separate community to conventional strategy research (Rouleau & Cloutier, 2022) where humans are considered encompassing their emotions, motivations, and actions (Jarzabkowski & Spee, 2009). Seeing reality as socially constructed, SAP research apprehends the daily routines, discourses, artifacts enacted in organizations (Feldman & Orlikowski, 2011) made in action by people in the context of the accomplishment of strategic goals and outcomes (Rouleau & Cloutier, 2022). In that perspective, strategy can be defined as "*a situated, socially accomplished activity, while strategizing comprises those actions, interactions and* *negotiations of multiple actors and the situated practices that they draw upon in accomplishing that activity*" (Jarzabkowski, Balogun & Seidl, 2007, pp. 7–8).

Recently, the question of the features of those sayings and doings have been critiqued (e.g. Jarzabkowski, Kavas & Krull, 2021). It seems that SAP research has been restricted to processes linked to performance and what managers call as doing strategy (Rouleau & Cloutier, 2022). There is then the matter of the outcomes of strategy, if not performance than what (Jarzabkowski & Spee, 2009)? And another question on whether what is being studied falls into the practice or the strategy category (Rouleau & Cloutier, 2022) ?

Concerning the former question, it calls to consider what kind of outcomes SAP is striving for, if not the conventional (RBV) outcomes researched in strategy. Five main outcomes are associated with SAP namely individual/personal, group, organizational, institutional, and strategizing process outcomes and are based on two types of logics; the case of generative mechanisms method (how strategists shape their outcomes) and the comparative method to explain divergences from the construction of outcomes (Jarzabkowski & Spee, 2009). Jarzabkowski (2005) concludes by saying *"strategy as practice shifts the analytic focus to how strategy is constructed rather than how firms change, in order to understand the myriad of interactions through which strategy unfolds over time, each of which contains the scope and potential for either stability or change (Tsoukas & Chia, 2002)"* (p. 5). Although it raises an important question, this interpretation of outcomes in a practice perspective still brings a human-centred lens where the managers' intentions and actions are the sole steering wheel of the strategy (and outcomes).

About the latter question, the interrogation originates from the fact that, for the last two decades, SAP researchers have been focusing on strategy rather than practice (Rouleau & Cloutier, 2022). In this context, Rouleau & Cloutier (2022) have proposed to examine 'what practice is' in order to reinforce the practice perspective. For example, Paroutis & Pettigrew (2007) have put forth seven practices in SAP, namely executing, reflecting, initiating, coordinating, collaborating, supporting and, shaping context associating with strategic activities. Practice here is considered as an observable activity occurring on the field related to some extend to strategy work (Rouleau & Cloutier, 2022). For Rouleau & Cloutier (2022), these transpire an "*atheoretical conceptualization of practice that is closer to managerial work than to social practice*" (Rouleau & Cloutier, 2022, p. 6). The point is that there are more than the managers' activities to social practice, and they have proposed to investigate the question. For a practice to be truly social, there is a need to look at knowledge as situated and collective and its use within certain organizational (and social) contexts.

While Jarzabkowski et al. (2021) propose to look at the consequentiality[5] of stakeholder's practices, Rouleau & Cloutier (2022) invite us to rethink them in terms of knowledgeability; *"identifying underlying forms of practical knowledge behind formal and mundane everyday*

[5] refers to the effects of stakeholders' practices on the patterns of actions that researchers call strategic (Rouleau & Cloutier, 2022).

doings that practioners or researchers assert as being strategic (or managerial)" (p. 7). Such proposition dismisses the idea that some knowledge is inherent to objects, tools, or system and some is embedded in humans or in collectives (Feldman & Orlikowski, 2011). Consequentiality prompts an objectivist onto-epistemological focusing on the effects of observable activities whereas knowledgeability shows practice as "*the result of shared tacit, practical, and/or non-propositional knowledge that presupposes its performance"* (p.8).

Adopting this principle in research leads to a stronger focus on "*ongoing practical and reflexive reasonings that underpin the mundane and everyday actions of strategists and other actors"* (Rouleau & Cloutier, 2022, p. 8). Looking underneath the 'doing' to understand the rationale why people do what they do, they invite to shift our attention towards practices as unit of analysis rather than what managers do (Rouleau & Cloutier, 2022). As explained in Chapter 1, the term management rationale is used to highlight the emergent and underlying guiding principles behind management activities. Specifically, it is employed in this research to contrast responsible management with financialization of management and the instrumental use of sustainability framings in strategies.

To sum up, SAP scholars left open the definition of practice but highlight the need to emphasize on what organizations do rather than what they have (Feldman & Orlikowski, 2011; Hydle & Kohtamäki, 2021). According to Rouleau & Cloutier (2022), it was a necessary evil for the SAP community if they wish to distinguish themselves from the extended field of strategy. They advise scholars to clarify and explain their position and definition of practice in the scope of their own research.

Besides SAP, the movement as-practice has been also developing in other disciplines. For example, ethics-as-practice (e.g. Clegg, Komberger & Rhodes, 2007), and entrepreneurship-as-practice (e.g. Champenois, Lefebvre & Ronteau 2020) are getting some attention demonstrating the enthusiasm for the study of practices. Even a proposition of a servitization-as-practice has been laid out by Hydle & Kohtomaki (2021). But as the thesis in anchored in MOS, the focus will be set on the dynamic doings and happenings of servitization focusing of the becoming of management practices, managing.

2. Management-as-practice

Critically analysing managerial transformations and even questioning its future is a growing interest among various actors in the socio-economic world (Boltanski & Chiapello, 1999; Linhart, 2015; Taskin & Dietrich, 2020). If servitization has shown to be a complex project to execute highlighting managerial challenges (Baines et al., 2009) and paradoxes (Kowalkowski et al., 2015), the main conclusion is that some scholars remain stuck within an instrumental perspective. This thesis takes on the call of Korica et al. (2017) to look for novel theoretical notions of management to produce original scientific knowledge:

> "*Attention to ordinary managerial activity in its processual, material, relational and historical iterations, has often been missing, or reduced to and substituted by abstract categories. In*

particular, empirical realities of managerial work have too frequently been analysed via the same set of dominant categories, thus making the task of developing novel insights and moving the field forward more challenging" (Korica et al., 2017, p. 151).

As of the 1950s, management studies have been developed in cycles of zooming in periods, looking at management activities in detail. Followed by zooming out periods where generalizations prevailed leading to the question of what managers do unanswered or at least restricted in some ways (Korica et al., 2017). "*As quantitative studies relied on managers' perceptions of work, which earlier studies had shown to be, if not inaccurate, then at least limited (e.g. Burns, 1954, p.96)"* (Korica et al., 2017, p. 163). Indeed, loads of research have taken Mintzberg's (1973) work as a yardstick (e.g. Matthaei, 2010) building on his categorization of managers' roles namely their informational, decisional, and interpersonal roles. These main research approaches have been mostly encapsulating management into pre-existing categories hence overlooking ordinary work (Korica et al., 2017). "*The meaningful exploration of situated accomplishments is thus sacrificed on the altar of general categories, including those with a strong critical content"* (p. 164). Hence, they propose to study management with an as-practice lens, enabling conceptual and coherent way to meaningfully organize empirical work (Korica et al., 2017).

In that sense, the management-as-practice movement has been considered as a "*knowledge-in-practice"* where knowledge is "*developed and kept within situated practices of managing"* (Gherardi & Laasch, 2021, p. 22). In that specific approach, management is defined as "*practiced craft, based on situated knowledge, situated action, and situated embodiment*" (Gherardi, 2022, p. 7). It is still considered as a science or an object but is addressed as a process, manag*ing*. It implies that knowledge materializes through situated practices countering the dominant view in management that applies universal practices to local circumstances (Gherardi & Laasch, 2021; Korica et al., 2017). Looking at managing allows to follow evolutions of practices as per its processual nature as explained in the first section. The second section defines practices and its features for this research. The last subsection explores how studying managing enables to follow the evolution of practices towards (or not) a responsible management rationale which proposes a conceptual framework and gives empirical practicability to the problematic.

2.1 Managing, a processual endeavour

Managing can be seen as the becoming, in the 'here' (situated) and the 'now' (temporality) understanding (Gherardi, 2022) of management. In other words, the nature of managing can be depicted as processual, "*they [entities] are no more than temporary instantiations of ongoing processes, continually in a state of becoming"* (Langley, Smallman, Tsoukas & van de Van, 2013, p. 5).

Accordingly, studying the evolution of practices and more so, the emergence or disappearance of managerial phenomena overtime requires a processual approach (Langley et al., 2013). "*Process research, thus, focuses on evolving phenomena, and it draws on theorizing that* *explicitly incorporates temporal progressions of activities as elements of explanation and understanding*" (Langley et al., 2013, p. 1). By denying the role of time, scholars would not be able to explain why practices transform, appear, or disappear (Leonardi, 2013).

The question of time is often neglected by evidence-based management scholars overlooking longitudinal research which can offer valuable insights to the organization studies and management communities (Langley et al., 2013). For example, accepting a processual outlook allows to study an organizational phenomenon with its cultural, spatial, and historic contexts (e.g. Gherardi & Laasch, 2021). But more than that, if variance theorizing (Markus & Robey, 1988) informs on which practices work, process research explains why they work in terms of context, process, etc. (Langley & Tsoukas, 2010). Longitudinally following a practice highlights elements that are more persistent than others and "*this is the point at which 'process' meets 'practice'*"' (Langley et al., 2013, p. 5).

Therefore, a processual nature can be conferred to practices favouring ethnographic and longitudinal methodologies (Langley et al., 2013). For example, Booth, Branicki & Badham (2020) performed ethnography on mindful ambidexterity, how managers navigate exploitation and exploration. Gheman, Trevino & Garud (2013) did a longitudinal study on the emergence and performances of organizational values, and Bresman (2013) followed for two years drug development teams to understand how their routines changed via vicarious learning.

Oftentimes, a practice-based approach has been commented on as vague due to a perception of organization theory being too abstract and afar from the well-defined activities it is trying to explain and to describe (Nicolini, 2012). There is a need to focus back on what people do putting at the forefront the material activities, adopting methods to highlight daily work life in details (Barley & Kunda, 2001) such as ethnography for example (e.g. Røyrvik, 2013). But it does not mean to start listing practioners' activities and considering it at face value leading to the idea that practices are self-explanatory (Nicolini, 2012). For example, the practice of cooking cannot be solely understood by listing the kitchen, the cook, the ingredients, the tools, the cooking book, etc. to comprehend how the practice has evolved over the years, how it has taken a huge cultural dimension in France and less in Great Britain. Accordingly in organizations, it would be a demonstration of naïve empiricism to believe that one would get closer to the 'reality' by the only means of observing activities of an organization in more details (Korica et al., 2017; Nicolini, 2012). What brings value is the explanation of organizational concerns, the dynamics of work activities, through practices (Langley et al., 2013; Nicolini, 2012).

2.2 Defining practice in this thesis

This chapter started by showing the variety of meanings and perspectives in practice-based approaches, emphasizing the importance of scholars defining practice within their research scope, as noted by Rouleau & Cloutier (2022). In a posthumanist as-practice perspective, a practice is emerging from agencements, a concept highlighting the interplay between human and non-human, material and social elements (Gherardi, 2016b). Orlikowski (2005) introduces the intertwined notions of human agency and material performativity, emphasizing their mutual influence and their interaction producing the unintended consequences of their temporary interaction gives rise to a practice. *"This view further allows us to recognize the unanticipated conditions and unintended consequences of temporal intertwining, thus reclaiming the bases from which to make some observations about institutional outcomes, social purposes, and human reflexivity*" (Orlikowski, 2005, p. 185).

The term agencement conveys a sense of emergence and heterogeneity evoking a 'becoming' understanding as well as a temporality to practices (Gherardi, 2016b). Gherardi (2016b) argues that agencements help understand the connections and performances of various practice elements, defining a practice as "*an agencement of elements (humans, nonhumans, more-than-humans, discourse, bodies, rules, knowledges) that achieve agency in their intra-acting – mutual constitution of entangled agencies"* (Gherardi & Laasch, 2021, p. 11). Consequently, practices linked to management activities are seen as temporary, socially ordered agencements.

So far, few research has been taking this approach with the notable exception of the article by Silvia Gherardi and Oliver Laasch (2021) which aimed at setting up a framework to differently apprehend management practices in organizational life. Doing so, they develop 'concepts as methods' (Taguchi & St. Pierre, 2017). To apprehend practices in an as-practice perspective, (1) situatedness; (2) sociomateriality; (3) and texture are pointed as concepts to think with (Gherardi & Laasch, 2021). 'Thinking with' translates the idea that scholars should think with situatedness for example rather than thinking about or doings things with it (Ulmer, 2017).

2.2.1 Situatedness

Practices are embedded in society and organizations as situated actions, shaping and being shaped by their context (Gherardi, 2016b; Giddens, 1984), a concept referred to as situatedness (Gherardi & Laasch, 2021). To understand mundane organizational life, "*one cannot but start with exploring situated understandings of managerial practices, how they are accomplished in particular places and times, and how they are brought together and/or made distinct from other activities*" (Korica et al., 2017, p. 166). Examining the dynamic between context and practice reveals how practices become through routinized doings, sayings, beings, and knowings. Thinking with situatedness in mind allows to uncover the (porous) boundaries of practice. Uncovering the routinized pattern (Reckwitz, 2002), the inclusion/exclusion mechanisms of the elements of the agencement therefore its boundaries, contributes to highlight its dynamic.

In this research, I will use situatedness to examine how servitization is accomplished in situ, how the context shapes and is shaped by the practice, and which activities are performed within it. Management practices emerge from this situated practice, mobilizing certain knowledge. Gherardi & Laasch (2021) pose critical questions: "*What counts as (legitimate) knowledge within an institutionalized body of knowledge as management, for example*? *Whose knowledge counts as knowledge*? *How is practical knowledge actually made?"* (p. 16). Studying situatedness involves looking at collective knowledgeable doing, encompassing knowing, doing, and being, to uncover how a practice is practiced and the effects of this recursive pattern.

This approach aligns with Schatzki's (2001) concept of general understanding, which explains how general ideas are included in, are conditioned and condition practices. General understanding involves ideational elements common to multiple practices, such as collective concepts (e.g., organization), membership categories (e.g., identity), and diffuse cultural understandings (e.g., sustainability) (Welch & Warde, 2016).

Servitization, a change of strategy supporting a sustainability claim, in the context of DIA, aims at moving from selling cars to mobility services. I will therefore look in situ how this new strategic model is collectively shaped questioning how unique and local knowledge is mobilized. Situatedness proposes to look how the context and practice mutually influence each other. Therefore, it investigates the legitimization mechanisms of elements being (or not) comprise within servitizing as well as the shaping of a routinized pattern these elements produce, how the practice is practiced (Gherardi & Laasch, 2021).

Here, servitization is taken as a context but an ontological question about the nature of the context in practice-based research can be raised. Practices, as the basic unit of analysis, transcend predefined social structures (Schatzki, 2001), implying that context manifests as a practice or a bundle of practices. Methodologically, contexts can be attributed a specific function of being the (fictious) starting point for understanding how managing is performed. The notion of situatedness plays thus a sine qua non condition in the understanding of the evolution of, and the dynamics between practices. Insisting on the context calls to reject a form of universalism in the research outcomes which aligns with the idea of knowledge-in-practice and responsible management as an alternative to applying universal practices to local circumstances (Gherardi & Laasch, 2021).

2.2.2 Sociomateriality

While context matters, the question of the outcomes of as-practice research remains (Jarzabkowski & Spee, 2009). Up to now, the tendency in strategy but also in management has been to privilege a human-centred analysis and outcomes (actionable insights for practioners) (Schatzki, 2001; Shove, Schatzki & Hui, 2016). Following Gherardi (2016a), a practice integrates human as non-human elements, therefore admits its sociomaterial dimension addressing the dualism between material and social. The concept of sociomaterial practices encompasses the entanglement of nature and culture on top of its material and social constitution (Gherardi, 2016b). Sociomateriality embodies the idea of a *"constitutive entanglement of the social and the material in everyday organizational life"* (Orlikowski, 2007, p. 1438). Contrarily to a human-focused perspective materiality is constitutive of practices rather than solely supporting human activities (Gherardi, 2016a). Hence, management practices are no longer seen as solely stemming from or enacted through managerial intentions (Gherardi, 2016b). It is a component of management practice in the same capacity as countless other elements composing the agencement. More precisely, it is viewed as "'*taking place' or 'happening', as being performed* *through a network of connections-in-action, as life-worlds and dwellings"* (Gherardi, 2016b, pp. 684–685). Including sociomateriality as a feature of managing allows to break free from falling into either a techno-centred approach (focus on tool design, CRM, etc.) or a human-centred approach (managers as the sole active participant in strategy building) (Valette, Bril El-Haouzi & Demesure, 2023).

Practices exist because of the interconnectedness of elements that compose them (Reckwitz, 2002). This research does not aim at analysing the components of an agencement 'as such' (Nicolini, 2012) but rather looking at how and what does a local and temporary web of body/mind/knowledge/discourse/things leads to in terms of the emergence of certain practices (Reckwitz, 2002). Sociomateriality constitutes an interesting approach to understand the effects of agency between human and non-human elements on practices and organizing (Moura & de Souza Bispo, 2020). The basic premise of sociomateriality is its constitutive entanglement in the sense that "*the social and the material are considered to be inextricably related – there is no social that is not also material, and no material that is not social"* (Orlikowski, 2007, p. 1437). Latour (2005) in the context of his work on ANT argues that there is no difference between social and material, and that distinction is made by scholars for political or practical reasons.

The concept of sociomateriality studies the agency between social and material elements, "*the relationship of the between non-humans and humans in a practice*" (Moura & de Souza Bispo, 2020, p. 359). This vision of sociomateriality includes three characteristics: (1) mutuality, examining the daily interactions of mutually constituted human and non-human elements as a constitutive entanglement (Orlikowski & Scott, 2008) or imbrication (Leonardi, 2011); (2) performativity, focusing on how technology influences and is influenced by the creation of meaning and human action (Orlikowski & Scott, 2008); and (3) multidimensionality, challenging traditional concepts of time and space (Parmiggiani & Mikalsen, 2013) and exploring how local and global connections are made as entanglements expand temporally and spatially (Nicolini, 2009). Thus, materiality is seen as performing alongside humans in organizing, rather than being merely instrumental and background to organizational concerns (Moura & de Souza Bispo, 2020).

Cooren (2020) aligns with Orlikowski's concept of sociomateriality but cautions that the term constitutive entanglement of the social and material (e.g., Barad, 2007) can be misleading. It implies two separate entities becoming entangled, which contradicts the inseparability of sociomateriality. Instead, Cooren (2020) advocates for the communicative constitution of organizations, emphasizing that materiality should include both visible and intangible elements. There is a constant tension between materiality and immateriality; for example, an organization communicates through its spokesperson, who materializes the organization's message. Materialization can occur through human elements (e.g., employees) or non-human elements (e.g., buildings, logos). Cooren (2020) asserts that "*experiencing the materiality of an organization (through its employees, building, technologies) always comes, by definition, with the experience of its (relative) immateriality (Brummans, 2011; Brummans, Hwang, & Cheong,* *2020)"* (p. 12). An example is CSR objectives, where discussing CSR can drive organizational change, showing that "*talking is always a form of doing' (Austin, 1962; Cooren, 2000; Searle, 1969, 1979) and materializing a company's ambitions*" (Cooren, 2020, p. 13). In servitization, strategic plans materialize through discussions, documentation, presentations, and tools, depending on the effort organizational members put into realizing them. Cooren (2020) concludes that sociomateriality means "*everything (or everyone) that exists is, by definition, material*" (p. 15) and that "*existence/materiality is a matter of degree, that is, a being exists more or less depending on the number of other beings that materialize its existence*" (p. 16). Moreover, "*everything (or everyone) that or who exists has, by definition, a social dimension, that is, it is made of relations (which is what social mean*s)" (p. 16).

Moura & de Souza Bispo (2020) review literature on sociomateriality from various perspectives, including ANT (Latour, 2005), science and technology studies (Leonardi, 2013; Orlikowski, 2007), and complexity theory (Fenwick, 2014). Despite their differences, these approaches share commonalities in a practice-based framework: (1) Practices emerge and transform through the interaction between human actions and non-human elements, (2) sociomaterial practices comprise technical, natural, and cognitive elements, and (3) humans and non-humans are seen as products of connections and activities within a web of relationships (Moura & de Souza Bispo, 2020).

In this thesis, I will take the notion of sociomaterial practice defined by Orlikowski (2007) - a *"constitutive entanglement of the social and the material in everyday organizational life"* (p. 1438) - seeing agency as "*not a 'capacity to act' to be defined a priori. On the contrary, it is 'the capacity to act' that is discovered when studying how the worlds become constructed in a certain way"* (Cooren, Thompson & Canestraro, 2006, p. 11). However, the reality is that sociomateriality remains extremely theoretical and challenging to operationalize (Leonardi, 2013; Moura & de Souza Bispo, 2020). Therefore, Cooren (2020) invites us to look at how organizing materializes (e.g. websites, operations, employees, texts, discourses, etc.) and how it takes place. Taking this standpoint does not preclude to question the role that visible and tangible things play in a particular context (Cooren, 2020). Moura & de Souza Bispo (2020) propose a set of questions to guide scholars using a sociomaterial perspective:

> *"How do symbols, artifacts, and objects contribute to the achievement of the activities?", "are there conflicts between materiality and participants?", "does the materiality perform some mediation in the practice?",* or "*how do the activities shape materiality, and how are they shaped by it?"* (p.361)

2.2.3 Texture

The third concept to think with is texture, the interconnected nature of practices or the inter-acting of practices (Gherardi, 2006). Traditionally, practices have been studied individually, but there is a growing call to examine how they interact within a bundle, particularly in specific strategic praxis (Jarzabkowski & Spee, 2009). Isolating a single practice does not capture the overall direction or management rationale. Indeed, larger phenomena (managing for example) emerge through multiple interrelated practices and their reproduction (Nicolini, 2016). Hence a practice co-exists along, interwoven, with a myriad of other practices in a strategy context (Jarzabkowski & Spee, 2009).

In that perspective, scholars are tasked to trace and account of such processes of emergence and reproduction (Latour, 2005). Opening the black box of scientific facts to uncover what the texture of practices constituted of (Harris, 2005), seems arduous when we consider that "*the most ordinary 'micro' situation and discursive interactions are extremely complex and intricate"* (Nicolini, 2016, p. 100). Seeking to understand larger phenomena, (Nicolini, 2009) invites to see how they transpire through connections between practices departing from the 'here' and 'now' to follow the connections.

Texture (Gherardi, 2006), bundles (Schatzki, 2001), nexuses (Kemmis & Mutton, 2012; Shove et al., 2016), complexes (Blue & Spurling, 2016) and so on are concepts used to describe multi-practices configurations and to "*capture issues of scales, fixity, flexibility and structuration in action"* (Blue & Spurling, 2016, p. 25). But so far, their operationalization has been discrete in literature (Hui, 2016) especially regarding organizational studies (Nicolini, 2016). Indeed, Laasch & Gherardi (2021) in their framework directly ask the question "*how to follow empirically the interconnection of one practice with other practices?"* (p.16). Conceptual propositions have been made such as zooming in and zooming out on practices (Nicolini, 2012), variations and intersections of practices (Hui, 2016), practices ecologies (Kemmis & Mutton, 2012). These propositions look at how a practice is connected to another rather than understanding how different types of connection matter and impact practice complexes (Blue & Spurling, 2016).

So, the concept of texture refers, in the context of managing, to the entanglement of situated management practices from which a management rationale emerges. This texture allows for the mapping and tracing of these entanglements, revealing the connections and relationships between practices. Thus, the study of managing is approached empirically in a web-like manner, "*trailing the connections in action from one practice to interconnected practices, the world in which we trace their effects*" (Gherardi & Laasch, 2021, p. 20).

2.3 Proposition of an analytical framework to study responsibly managing

This chapter has provided a theoretical lens to investigate the research question of the thesis - what management practices does a strategy framed as sustainable produce? - with the underlying reflection on the link between selling more sustainably and managing more responsibly. If SAP has not been the only research agenda to promote a different perspective than the economic-based dominance in its field (Jarzabkowski & Spee, 2009), looking at managing (management-as-practice) follows its steps by considering management neither as a human activity nor a manager's responsibility, but as a phenomenon bound to practices.

To do so, RM provides an alternative perspective to investigate management. RM under the lens of an as-practice posture has been conceptually described by Gherardi & Laasch (2021), Responsible Management-As-Practice (RMAP). The authors argue that "*the potentialities of addressing RM-as-practice are still widely open and worth of being explored more in depth, since a theoretically grounded methodology for conducting practice-based studies may enrich the ever-evolving academic field of responsible management*" (Gherardi & Laasch, 2021, p. 2). RM has been described as pursuing three principles namely a global performance, a governance base on multi stakeholders' view, and a complex approach to time (cfr. Chapter 1).

RMAP is thus the responsible enactment of management practices, or responsibly managing (Price et al., 2020), here, in a servitization context. This involves examining management practices emerging from selling more sustainable solutions and building a mobility ecosystem to determine if practices - through the analysis of situatedness, sociomateriality and texture – embed RM principles. The ambition behind the research is not in advocating for a total change in business model but rather for responsible enactment of management practices (Price et al., 2020). It's important to note that responsibly managing provides an opportunity to reconsider the purpose of management without presupposing a paradigm shift from the organization or aiming to produce universal and replicable management practices ('best practices'). For instance, implementing diversity and inclusion metrics is neither inherently 'good' nor 'bad', 'responsible' nor 'irresponsible'. Rather, its context, application, and implications will determine whether it enhances or lessens its financialized or responsible perspective.

Finally, conceptualising RM through a posthumanist as-practice lens offers a theoretical approach to studying managing at DIA. While the agencement of people, things, and artefacts can be articulated conceptually, there remains a need to demonstrate, in practice, how managing can be identified, traced, and analysed from a responsible management perspective. Although the processual nature of management has been theorised, Gherardi and Laasch's (2021) framework has seen little empirical validation to date, with the notable exception of the work of De Ridder et al. (2024). Drawing on Gherardi & Laasch (2021) 'concepts to think with', the proposed framework reworks and operationalises these ideas for empirical use. The revised framework is presented hereunder (Table 4).

Concepts to think with	**Concept descriptions**	**Empirical applications**
Situatedness	The dynamic between context and responsibly managing (Gherardi & Laasch, 2021)	-What is considered as managing in servitization? - How is managing practiced? - How is managing accomplished?
Sociomateriality	The constitutive entanglement of the social and the material (Orlikowski, 2007; Moura & de Souza Bispo, 2020)	- How does managing materialize? - How does managing shape materiality and how it is shaped by it? - Are there conflicts/tensions between social and material elements? - Does materiality perform some mediation in managing?

		- How do symbol, artefacts, and objects contribute to managing?
Texture	The mapping of connections of practices and their reproduction (Nicolini, 2016; Jarzabkowski & Spee, 2009)	- How does managing evolve overtime? - What texture emerges from managing? - What are the dynamics and principles guiding managing?

Table 4 - Proposition of an analytical framework

Conclusion

Interest in practices dates back to the 1980s with the influential works of Bourdieu (1980), Giddens (1984), or Callon & Latour (1981). These scholars used the concept to highlight how society is both structured by and structures our habits (Bourdieu, 1994; Giddens, 1984), and to emphasize the importance of materiality as a structuring capability (Ralandison et al., 2018). This interest has grown, particularly since the turn of the century (e.g., Schatzki, 2001). It is increasingly visible in the field of MOS as a way to overcome dualisms such as theory versus action and actor versus system (Nicolini, 2012). It also serves to challenge deterministic research (Grasser, 2021).

Henceforth, practice theories provide an alternative approach to studying organizational phenomena, particularly suited for this thesis, which aims to follow and explain the becoming and reasoning behind a system's behaviour (Feldman & Orlikowski, 2011). This research takes practices as its unit and sole level of analysis, serving as both its research object and its onto-epistemological stance. While practices are often linked to human activities, this thesis adopts a posthumanist perspective, viewing practices as composed of human elements (e.g., body, emotions, discourse) and non-human elements (e.g., tools, buildings, plants, objects). It seeks to uncover truth through the dynamics between the social and the material.

To articulate these choices, the thesis relies on an as-practice lens. While strategy scholars have joined the as-practice movement, it seems that addressing management as a process (Laasch et al., 2024), managing, have yet to be investigated seeing that this approach to management has been infrequent (e.g. De Ridder et al., 2024; Gherardi & Laasch, 2021). In this thesis, management is then materializing through situated practices thwarting the mainstream view in management which consists of finding one-fits-all practices (Gherardi & Laasch, 2021), producing to that effect research for management rather than on management (Taskin, 2021). Taking an as-practice perspective to management gives the opportunity to investigate different finalities of management by looking at the emergence, disappearance, and/or transformation of management practices in the context of servitization.

This thesis studies management practices apprehended as an agencement to capture the concrete translation of sustainability considerations into management practices. In the scope of this research, I take the definition of Gherardi & Laasch (2021) that define practice in their responsible management-as-practice approach as an agencement of heterogeneous human and non-human elements being situated, sociomaterial, and interdepend of others, forming a texture of practices.

Finally, servitization has been historically broadcasted as a strategy triggering an organizational rearrangement leading amongst other things to improved environmental and financial performances hence a sustainable quality has been attached to it (cfr. Chapter 2). The thesis aims at following the unfolding of such a process uncovering whether servitization is delivering on its promises of more sustainable organizations and organizational life. *"The principal implication of a theory of practice is that the sources of changed behaviour lie in the development of practices themselves"* (Warde, 2005, p. 140). Accepting the idea that practices are central to the emergence, renewal, and transformation of organizational phenomena (Nicolini, 2012) is setting a new lens to study servitization and potentially on new interpretations (Feldman & Orlikowski, 2011). Studying management-as-practice provides a framework supporting the reflection of scholars and organizations on the construction process of social practices with regards to sustainability considerations. To do so, the proposition of a conceptual analytical framework, RMAP, concludes this theoretical leg of the research. The next chapter is dedicated to the methodology and the analytical framework that support empirical work.

Chapter 4 - Methodology

Introduction

This chapter introduces the abductive qualitative methodology of the study. The first section examines the epistemological and methodological implications of posthumanist practice theory. This conceptual foundation informs the research design and shapes the analytical lens through which organizational phenomena are analysed. The empirical basis of the study is a three-year organizational ethnography at the organization DIA, conducted between February 2022 and January 2025. The chapter then elaborates on the ethnographic method employed, highlighting its congruence with posthumanist practice theory and its relevance for capturing the situated, sociomaterial, and texture dimensions of practices. The second section details the abductive approach that characterizes the research process. This ethnographic immersion is punctuated by deliberate interruptions, allowing for iterative confrontations between fieldwork and theory. It also describes the diverse sources of data collected and mobilized—including observations, documents, and personal journaling. The third and last section of the chapter details the analytical RMAP approach and coding grids used to analyse the data.

1. Epistemological and methodological implications of posthumanist and practice-based posture in ethnography

The epistemological positioning of this research is grounded in a posthumanist perspective and practice theories. From this standpoint, servitization is not treated as a socially constructed phenomenon centred on human sensemaking. Rather, it is approached as a situated, relational, and sociomaterial practice emerging from heterogeneous agencements of human and non-human elements (Barad, 2007; Braidotti, 2013). Accordingly, the ethnographic focus shifts from how individuals interpret social reality to how practices, agencies, and meanings emerge through the inter-acting of bodies, technologies, discourses, and organizational arrangements.

Within this orientation, knowledge is understood as produced through intra-actions among human and non-human elements (Barad, 2007). Knowledge emerges through practice—as knowledgeable doing—generated within ongoing sociomaterial entanglements rather than as the outcome of individual cognition. Agency is therefore distributed rather than located or coming solely from human actors, challenging anthropocentric assumptions in organizational research (Latour, 2005).

A first subsection develops this posthumanist epistemology of practice by conceptualizing knowledge as emerging from these sociomaterial relations. Building on this foundation, the second subsection examines the role of materiality in posthumanist practice theories, emphasizing the decentred status of the human and the distributed nature of agency in processes of knowledge creation (Barad, 2007). From this perspective, ethnography does not privilege human interpretations as the primary source of meaning; instead, it attends to how practices are enacted through the active participation of material artifacts, technologies, and organizational infrastructures (Schatzki, 2002; Mol, 2002).

Finally, the third subsection addresses posthumanist practice-based ethnography, outlining the role of the researcher within these entangled configurations and discussing the methodological implications for studying practices as emergent and performative phenomena. In this view, the researcher is not positioned as an external interpreter of pre-existing meanings but as part of the ongoing agencement produced through engagement in the field. This requires reflexive attention to how the researcher's presence, assumptions, and interactions shape both data generation and interpretation (Gherardi, 2021, 2024).

1.1 A posthumanist epistemology of practice

In her chapter, A Posthumanist Epistemology of Practice, Gherardi (2021) advocates for a reflection on everyday practices of managing as a potential opportunity to empower managers: "*The empirical practices of managerial work have too frequently been analysed via the same set of dominant categories, and thus ordinary managerial activities, in their processual, material, relational, and historical dimensions, have often been overlooked*" (p.3). Introduction of practice-based research in MOS came with the intentions to investigate the performed activities of management and to identify different knowledge.

An epistemology of practice focuses on knowledge-in-practice, that not all knowledge is captured in terms of the knowledge possessed. There is valuable knowledge embedded in practical skills and actions that goes beyond the possession of knowledge (Gherardi, 2021). An example is given of fixing a car whereby it not only includes the knowledge to fix the car but also the actions of doing it. So, Gherardi (2021) uses the notion of knowledgeable doings (knowing) that exist alongside the possession of knowledge. Cook & Brown (1999) describe it as such: "*the use of knowledge as a tool of knowing within situated interaction in the social and physical worlds*" (p.383).

So here, knowing is not an object (something that people have) but rather an activity (what people do) and reasoning (who people are), a situated activity (Cook & Brown, 1999; Gherardi, 2024). Knowledgeable doings refer to situated actions that are informed by knowledge, skills, and understanding and knowing connects management activities with past knowledge which will be further developed while practicing it. This concept integrates both the execution of activities and the knowledge that informs them.

Implication for managing lies in the understanding of practice as knowledgeable doings "*considering the organization of action emerging in situ from a dynamic of interactions*" (Gherardi, 2021, p.6). Capturing mundane aspects of organizational life becomes particularly relevant because it highlights the distinction between management as planned action and management as situated action. Lucy Schuman (2007) in her theory of situated action gives an example of canoeing down a river. A canoeing route can be planned but in the events of rapids or other elements interfering, plans are set aside to adapt and mobilize skills to be successful in the task at hand. Gherardi (2021) explains how the plan (the canoeing route) is a component of the practical action that supports it but is not a mechanism generative of the action. In other words, practices are not just mechanical or repetitive actions but are carried out with context and purpose.

This distinction between planned intentions and emergent practices informs the empirical focus of this thesis. Specifically, the research examines how management practices emerge when organizations implement a strategy framed as sustainable. The strategy under study is initially articulated through discourse: organizational actors present it as a move toward greater sustainability. The expression 'framed as sustainable' is therefore used to emphasize that sustainability first appears as a strategic and discursive positioning. In contrast to servitization— which involves tangible transformations such as shifting from selling cars to developing a mobility ecosystem—sustainability in this context is initially articulated as an intention within strategic planning.

Rather than analysing the performativity of sustainability discourse or the construction of a sustainability framing of strategy, this thesis examines the practices that emerge as such a strategy is enacted in everyday organizational activities. In line with an epistemology of practice, the focus shifts from what managers say or intend to the management practices produced as the strategy unfolds, directing attention to the knowledgeable doings through which strategies take shape in practice.

So, these practices are not understood as the outcome of managerial intentions alone. They emerge through sociomaterial configurations involving actors, organizational arrangements, technologies, and material artefacts. By examining how sustainability intentions become part of these agencements, the thesis investigates how practices of responsible management are enacted in situ. In this way, knowledge about responsible management is generated by studying the emergent practices through which such strategies are performed.

Finally, shifting from knowledge (as possession) to knowing (situated action) implies that the separation between subject/object disappears. By taking practice as the sole unit of analysis, researchers can transcend the knowing/doing dichotomy and examine how knowledge emerges through situated action (Gherardi, 2021).

1.2 The role of materiality in posthumanist practice theories

A growing concern has emerged in MOS that traditional humanistic frameworks no longer suffice to apprehending the complexity of our contemporary world (Silva, 2024). For instance, critical researchers addressing sustainability issues have primarily focused on the lived experience of workers (e.g., Daudigeos, Edwards, Jaumier, Pasquier & Picard, 2021), driven by a strong anthropocentric perspective (De Ridder et al., 2024). This focus has been sharply criticized for contributing to Grand Challenges (Labatut, 2023; cfr. Chapter 1).

Thus, posthumanism offers a new postulate whereby human beings are one agent coexisting within our complex ecosystem (Silva, 2024). More than that, it emphasizes that human beings are not anymore, the main source from which knowledgeable doings arise (Gherardi, 2021). The implication is that boundary between human and non-human is becoming blurred (Silva, 2024; Gherardi, de Vaujany, & Silva, 2024). Hence, the role of non-human components (objects, places, time, artefacts, other species, technologies, etc.) is acknowledged as actively shaping our comprehension and practices in organizations (Silva, 2024). Posthumanism invites to consider the agency of non-humans notably implications for leadership and decision-making processes (Silva, 2024).

Gherardi (2024) describes how a stream of practice theories can be associated with posthumanism surpassing anthropocentrism:

> "*A posthumanist practice theory is part of the same conversation* [the question of posthumanism in social sciences], *and when the 'turn to practice' (Schatzki et al., 2001) invites researchers to consider practices as the unit of analysis, this move constitutes an invitation to de-centre the human subject and thus an invitation to the ongoing deconstruction of humanism*" (p.163).

The relation between object and subject has been apprehended in diverse ways under practice theories. Gherardi (2021) explains that for the former, the anthropocentric perspective, practice-based research in MOS has been conducted including material aspects of organizational life but with humans as the point of departure (e.g., Sandberg & Tsoukas, 2011) and materiality staying in periphery of practices. In the posthumanist stance, materiality is viewed as constitutive of the practice, where sociomateriality mediates the dualism material/social, life/nonlife (Gherardi, 2016a).

In the context of this thesis, this attention to materiality is particularly relevant for understanding the implementation of a strategy framed as sustainable. While the sustainability framing itself originates from human intentions, the empirical point of departure lies in a transformation of materiality. More specifically, the organization is shifting from the automotive industry centred on cars and auto parts toward a mobility-oriented ecosystem involving bicycles, electric charging infrastructures, and other forms of dematerialized mobility solutions. This shift in materiality translates concretely into offering consumers alternative (and greener) mobility solutions constitutive of the sustainability framing. Accordingly, the empirical investigation begins with the identification of situated activities—developing, governing, and performing—through which servitization is implemented internally, highlighting the organizational changes and practices emerging within this evolving mobility ecosystem.

Therefore, the focus is not on the effects of materiality or interaction with humans (Orlikowski, 2007) but rather how humans and non-humans are entangled together forming a practice.

Practice is seen as an agencement (Gherardi, 2006), in the sense of Deleuze & Guattari (1980) as in connection with. As described in more details in Chapter 3, sociomateriality expresses how bodies, artefacts, discourses, technologies, rules are entanglement which performs agency (Gherardi, 2024).

Decentring of the human does not imply placing humans and non-humans on equal footing or removing the role of human cognition. Rather, it involves revising the status traditionally attributed to humans in organizational analysis. Humans remain part of practices through their intentions, interpretations, and discursive capacities, but they are also engaged through embodied, situated, and sometimes unintended actions. From this perspective, knowledge emerges through the inter-acting of heterogeneous elements within practices in the making.

The concept of inter-acting assumes that practices emerge through the relation of its elements (Barad, 2007) hence directs the analysis toward how elements move and connect within situated contexts. Practices unfold within the flow of time and space that situates action. At the same time, they arise through sociomaterial entanglements in which human and non-human elements jointly participate in shaping action and meaning (Orlikowski, 2007; Gherardi, 2016a).

Practices emerge through the flow of time and space that situates action, through the sociomaterial entanglement of human and non-human elements, and through the multiple trajectories that gradually form a texture of practices (Gherardi, 2019). These interconnected flows produce a narrative through which strategy becomes enacted over time. In this thesis, this narrative corresponds to the strategic framing of sustainability and the implementation processes through which this framing is translated into organizational activities. As these relations stabilize through repeated connections and trajectories, they gradually form texture of practices: a woven pattern of activities, artefacts, bodies, discourses, and temporalities through which practices become recognizable over time (Gherardi, 2019).

Focusing on practices instead of individuals or structures suggests viewing practices as ways to organize sociomaterial relations. This involves studying how practices create order and understanding that this order is unstable and "*how ordering becomes a relational and performative effect of practice"* (Gherardi, 2024, p. 173). Taking practice as the unit of analysis thus entails a methodological challenge: capturing how human actors, material artefacts, technologies, spaces, and temporalities become entangled. The empirical analysis follows these entanglements by examining how the flows associated with a strategy framed as sustainable shape the management rationale. In other words, the study investigates how the narrative of a more sustainable strategy and its implementation generates particular configurations of management practices.

Ultimately, managing is seen as "*practiced craft, based on situated knowledge, situated action, and situated embodiment*" and is achieved "*in a material world, with artefacts and technologies"* (Gherardi, 2021, p. 7). This highlights the importance of studying management by including materials, objects, communications, and discourses.

1.3 A posthumanist practice-based ethnography

In this posture, managing is seen as bound to practices (Gherardi & Laasch, 2021) in a situated and temporary state of becoming (Gherardi, 2021). The dynamic aspect underlines the processual nature of managing, "*temporary instantiations of ongoing processes, continually in a state of becoming"* (Langley et al., 2013, p.5). To fully capture this processual nature, methodologies that enable in-depth exploration of work life become essential (Barley & Kunda, 2001). Ethnography and longitudinal studies are particularly relevant for observing practices over time and highlighting persistent elements while attending to their emergence and transformation (Langley et al., 2013; Gherardi, 2024).

Over the past two decades, practice theory scholars have advocated for ethnography as a preferred methodology for studying practices (Feldman & Orlikowski, 2011; Gherardi, 2019; Nicolini, 2012). This is exemplified by the rise of praxiography, an ethnographic approach that centres on practices (Mol, 2002). In fact, research designs seldomly consider that ethnographies are sociomaterial practices (Rouleau, 2013) and that following objects can be as relevant as following humans (Czarniaswka, 2007). Practice-based ethnography addresses two key needs in fieldwork research. First, it describes practices by documenting various activities and elements. Second, it adopts practice as an epistemology that decentralizes the human subject and "*makes it possible to focus on how humans, materialities, and discourses achieve agency in their being interconnected within a practice*" (Gherardi, 2019, p.742).

In this approach, the researcher is also part of the apparatus through which knowledge is generated. Following Barad (2007), I am not an external observer but a material participant in the field: my body, actions, and presence contribute to the agencement under study, producing knowledge through intra-actions with other humans, objects, and organizational arrangements encountered on the field. In other words, matter—including my own body—is agentic, participating in the emergence of practice and shaping what is known. This entanglement will be further explicated in the reflexivity section in the discussion, where I reflect on how my positionality, presence, and embodiment influenced data generation and interpretation.

Finally, adopting a posthumanist practice perspective implies that the researcher remains closely engaged with the object of study—here, managing. Ethnography offers a method congruent with the objectives and epistemological stance of this research, enabling the capture of practices as emergent, relational, and sociomaterial phenomena, and ensuring that knowledge production is itself recognized as an active, situated process.

2. Ethnography as research strategy

The methodology of this research takes the form of an organizational ethnography (Van Maanen, 2011) which seeks to understand *in situ* how practices emerge, spatially materialized including contextual, historical aspects as well as time (Rouleau, 2013). It is through the experience of DIA's everyday life that this research seeks to uncover the *"intriguing 'mystery' of organizational life"* (Ybema et al., 2009, p.1). This approach can be interpreted as a research strategy and style of writing pertaining to more or less participative observations (Rouleau, 2013, Van Maanen, 2011).

The major aspects of ethnography have been synthetized under (1) fieldwork; (2) headwork; and (3) textwork (Rouleau, 2013; Van Maanen, 2011; Morrissette, Demazière & Pepin, 2014).

Fieldwork is about capturing how things work, and sense constructed in a specific context (Rouleau, 2013). This involves for the researcher, a lengthy immersion in an organization and to live with, alongside, and like other members of the organization to gather data by subjecting oneself to the same organizational conditions, rules, etc. (Van Maanen, 2011). With time, the researchers on the field can make sense of what is heard, felt, and lived by others. In other words, ethnographies capture the specificities and subtilities of a certain organization (Watson, 2011). Culture in the context of ethnography is defined by Van Maanen (2011) as "*the meanings and practices produced, sustained, and altered through interaction, and ethnography is the study and representation of culture as used by particular people, in particular places, at particular times*" (p.221).

Becker (2014) highlights the significant value of ethnography in fieldwork by emphasizing the importance of immersing oneself in a situation over an extended period to grasp the inherent expectations linked to that situation. Through interactions and observations, researchers are likely to encounter thwarted expectations (*attentes contrariées)* —instances where events, discourses, behaviours or actions deviate from what was anticipated. The strength of ethnography lies in its ability to observe and wait for "*someone to violate these taken-for-granted expectations (and someone always does). Then, parts that are disappointed protest and state the 'rule' they believe should be explicitly followed*" (Becker, 2014, p. 4).

Headwork refers to the conceptualizing and communicating of the observed and experienced organizational culture and processes. In this phase, the ethnographer describes the theoretical and analytical choices made to understand and interpret field experiences. During headwork, the ethnographer analyses field notes, identifies patterns, interprets meanings, and links observations to broader theoretical frameworks. This step is crucial for transforming raw data into coherent and insightful conclusions about the social phenomena under study (Van Maanen, 2011). Therefore, performing an ethnography is not so much about applying a set of rules or principles, but about an approach that is constructed with time through the interactions with the field:

> "*As a result, the approach is fuelled by doubt, adapts, and is (re)negotiated throughout the uncertain and bewildering experience of the researcher, serving as a source of renewed and provisional questioning. [...] He navigates by exercising his reflexivity; he invents his approach as he progresses; he 'improvises' – in the ingenious sense of the term*[6]" (Morrissette et al., 2014, p.10).

[6] « De ce fait, la démarche se nourrit aux doutes, s'adapte, se (re)négocie au fil de l'expérience incertaine et déroutante du chercheur, source de questionnements renouvelés et provisoires. [...] Il s'oriente en exerçant sa

Morrissette et al. (2014) argue that ethnographic approaches provide researchers with a unique vantage point in the field, allowing them to reconsider traditional categories and gain a deeper understanding and explanation of organizational phenomena. Indeed, an ethnography allows to understand the context studied rather than studying a phenomenon solely under the conditions created by the researcher (Hammersly & Atkinson, 2019).

Lastly, textwork is the process of writing and presenting the ethnographic research. That includes the crafting of ethnographic narratives, the structuring of the research findings, and the final articulation of the ethnographer's insights and interpretations. Therefore, textwork involves organizing the analysis into a readable and compelling format, often balancing descriptive storytelling with analytical rigor. The ethnographer writes up the findings in a way that conveys the richness of the fieldwork while also making clear the theoretical contributions of the study (Van Maanen, 2011).

Through this conceptualization of ethnography, Van Maanen (2011) underscores the interconnectedness of the steps which require practical engagement, analytical depth, and communicative clarity. So, this section introduces the abductive process of this ethnography, it then presents the rich data collection.

2.1 Abductive approach

Abduction refers to a logic of inquiry that embraces the interplay between theory and data, allowing for iterative movements between empirical observations and theoretical frameworks (Timmermans & Tavory, 2012). In contrast to purely inductive or deductive methodologies, abduction acknowledges that surprising or anomalous findings during fieldwork can provoke theoretical refinement or even the development of new concepts (Dubois & Gadde, 2002).

In ethnographic research, abduction can be operationalized through prolonged immersion in organizational contexts, where the researcher remains open to unexpected phenomena and continuously adjusts theoretical lenses in response to what is observed (Van Maanen, Sørensen, & Mitchell, 2007). This iterative process is facilitated by practices such as memo writing, theoretical sampling, and constant comparison, which enable the researcher to develop nuanced understandings of organizational life while remaining attuned to novel insights (Locke, Golden-Biddle, & Feldman, 2008; Timmermans & Tavory, 2012).

Using abduction in organizational ethnography thus encourages reflexivity, sensitivity to the field, and a commitment to theory development that is grounded in empirical reality but not constrained by pre-existing frameworks (Alvesson & Kärreman, 2007). Such an approach is particularly suited to exploring complex, dynamic, and ambiguous organizational phenomena where linear or mechanistic explanations may be insufficient. Ultimately, the abductive approach can enrich ethnographic inquiry in MOS by fostering innovative theorizing that is both

réflexivité ; il invente sa démarche en progressant, il la « bricole » – au sens ingénieux du terme » (Morrissette et al., 2014, p10).

empirically robust and theoretically generative (Dubois & Gadde, 2002; Timmermans & Tavory, 2012; Van Maanen et al., 2007).

This research follows thus an abductive approach, characterized by three successive phases, each marked by a dynamic interplay between fieldwork and conceptual refinement (Figure 2Figure 8). In other words, the abductive research process of the thesis has been continuously redefining the problematization and conceptual framework in response to emerging interesting insights from the field.

2.1.1 Phase 0 - Research planning (before February 2022)

A preliminary phase prior to the formal launch of the doctoral project has constituted a critical foundation for both conceptual and empirical orientation. Early exchanges with DIA highlight a strategic transition toward servitization and a clear commitment to sustainability integration and to more responsible management practices. These discussions have provided an initial empirical anchor for the research design.

Concurrently, a preliminary review of the servitization literature—particularly within the automotive sector—is undertaken to identify theoretical gaps and emerging debates. This iterative engagement with theory has helped delineate the initial contours of the PhD project and has informed the preparation of the funding application[7].

The problematization and the first formulation of the research question emerge during this phase, shaped during the writing of the PhD funding application and DIA's involvement from the outset. The project is conceived and developed in close proximity to the field, ensuring continuous alignment between theoretical grounding and practical relevance.

[7] This PhD is funded by the Region of Brussels-Capital – Innoviris and under the Applied PhD program (https://www.innoviris.brussels/program/applied-phd)

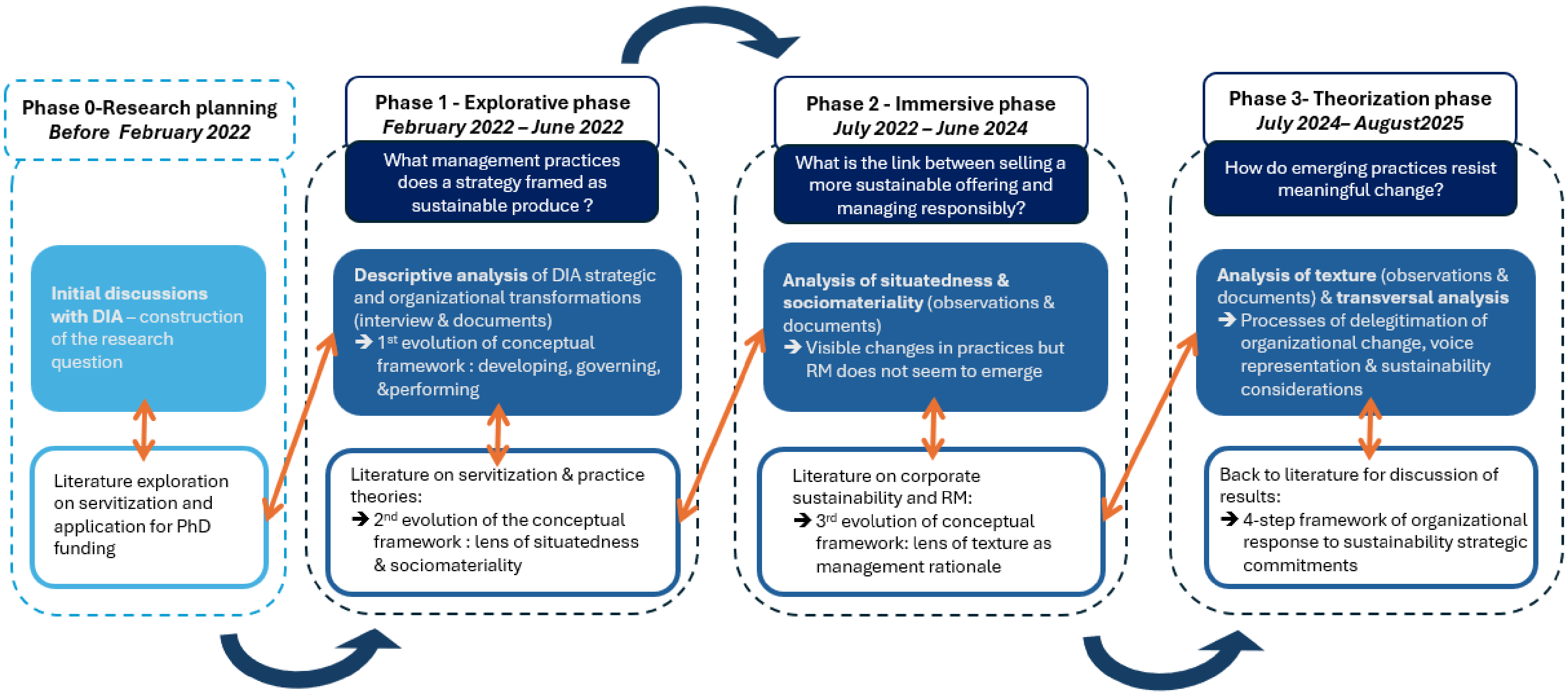


Figure 8 - Abductive approach of the thesis

2.1.2 Phase 1 - Explorative Phase (February 2022 – June 2022)

The first formal phase of fieldwork focuses on understanding DIA's organizational context and strategic trajectory (see Chapter 5). Data collection, at this stage, combined semi-structured interviews—primarily with top leadership—public documents, and personal journaling. This material enables a descriptive analysis of DIA's strategy and organizational challenges. Notably, interviews reveal a strong emphasis on delivering a mobility offer and the strategy for its deployment. Attempts to steer discussions toward managerial challenges and the emergence of new practices meet limited interest from most interviewees, raising doubts about the alignment between the initial research question and DIA's empirical reality.

> "*I'm halfway through the interviews with the CDDA[8] members, and I'm wondering if my thesis topic is really aligned with what they want to do. I'm trying to talk about employees, their experiences, and the transformation, but they only talk to me about customer needs, ecosystems, and being the first on the market to offer such a broad range of mobility services*" (Journal entry 9 – 22.04.2022).

Even though a dissonance in interests is felt, the descriptive analysis culminates in the identification of three nexuses of activities linked to the strategic shift: developing, governing, and performing. These empirical insights prompt a first iteration of the conceptual framework, which seeks to capture managing through its practices by examining these three types of organizational activities.

To deepen understanding of the empirical material, further literature exploration is conducted on servitization and its associated managerial challenges (see Chapter 2). While the literature emphasizes organizational redesign and transformation, research on the evolution of practices remains scarce. This gap has motivated the development of a dedicated chapter on practice theories, with a specific focus on as-practice perspectives (see Chapter 3). Engaging with practice theory—particularly the notions of situatedness and sociomateriality—enriches the conceptual framework, leading to a second iteration that integrates these dimensions.

2.1.3 Phase 2 – Immersive Phase (July 2022 – June 2024)

This phase spans nearly two years and marks the most extensive period of empirical engagement. It involves sustained observation, analysis of internal documents, and continued journaling. The research focus has gradually shifted from examining how practices shape and are shaped by a servitization strategy to exploring the performativity of a strategy framed as sustainable. Chapter 6 analyses these dynamics through the lens of situatedness and sociomateriality of developing, governing, and performing.

[8] CDDA means 'Comité Exécutif de D'Ieteren Automotive' which is the executive committee of DIA

A shift in research question to 'what is the link between selling a more sustainable offering and managing responsibly?' is triggered by two major empirical realizations:

First, a growing interrogation emerges regarding the link between selling more sustainable and managing more responsibly. Initial analyses reveal a proliferation of visible practices, initiatives, and projects, yet few substantive changes in managerial routines. Rather than signalling a paradigm shift toward responsible management, sustainability commitments appear to function primarily as a strategic resource. To critically assess this observation, the theoretical lens expands to include perspectives on corporate sustainability and responsible management (see Chapter 1). This requires revisiting assumptions made at the outset of the research—namely, the cognitive shortcut that corporate sustainability commitments would naturally lead to responsible management practices. Long discussions with thesis directors, iterative reviews of empirical material, and shared raw data and field anecdotes lead to the conclusion that the link between offering sustainable mobility and fostering responsible management internally needs to be questioned.

Second, prolonged immersion in the field reveals signs of organizational fatigue and resignation, despite the persistent transformation narrative. New initiatives continue to emerge—covering topics such as diversity and inclusion, climate change, and feedback practices—yet they are increasingly met with scepticism. Spending two to three days per week at DIA during this phase exposes a morose atmosphere contrasting with the energy and motivation of top managers. Despite significant resource mobilization—time, personnel, and financial investment—tangible change remains elusive. This stagnation raises critical questions about the underlying management rationale guiding practices.

Theoretically, this calls for a concept capable of capturing the visible evolution of organizational practices while accounting for the invisible and collective templates shaping decision-making and scepticism toward change. This need leads to the introduction of the concept of management rationale, which focuses on the texture of practices as discussed in the chapter on practice theories. The conceptual framework evolves a third and final time, incorporating this notion to analyse the management rationale that underpin organizational behaviour (cfr. the conceptual framework at the end of Chapter 3).

2.1.4 Phase 3 – Theorization Phase (July 2024 – August 2025)

The final phase of fieldwork concentrates on the texture of developing, governing, and performing activities, to understand how the management rationale is constraining the emergence - or rather the non-emergence—of responsible management. Continued observation and document analysis provides a granular view of routines and habits that are gradually delegitimizing strategic ambitions towards sustainability. The analysis illustrates how long-term strategic goals are operationalized (developing), how stakeholder inclusion is managed (governing), and how performance is defined (performing).

Findings reveal that, instead of fostering a paradigm shift toward responsible management, these activities reinforce the dominant management rationale. This outcome is explained through three circular processes of delegitimation, which systematically undermine alternative management rationale and sustain status quo (see Chapter 7). These processes are theorized and analysed transversally (see Chapter 8), leading to the development of a four-step framework that describes the interconnected practices organizations such as DIA enact as an organizational response to a strategic sustainability framing.

Finally, the research culminates in a comprehensive discussion (see Chapter 9), where empirical findings are confronted with extant literature. This discussion critically reflects on the implications for servitization, corporate sustainability, practice theories, and responsible management. It also highlights the tension between visible organizational change and the dilution of sustainability considerations within management practices through the concept of management rationale.

To conclude, each phase of this research unfolded through multiple iterations between empirical inquiry and theoretical reflection, as illustrated in Figure 8. This recursive structure is emblematic of an abductive approach—one that privileges responsiveness to emerging insights and the co-construction of meaning between fieldwork and conceptual development. Beyond demonstrating the methodological value of abduction for studying complex organizational phenomena, this process reveals the underlying architecture of thought, interrogations, and doubts that shaped the research trajectory. Importantly, it underscores that writing abductive ethnographic research is far from linear or sequential—as the manuscript might suggest—but is instead characterized by ongoing reinterpretation, theoretical refinement, peer dialogue, and continuous empirical re-engagement.

2.2 Data collection

Organizations are complex venues where local, national, and transnational relations intersect, creating a mix of ideas, knowledge, interests, and values. They are characterized by a convergence of meanings and often face conflicts as organizational forms and management practices evolve in response to the volatile, uncertain, chaotic, complex, and ambiguous nature of the modern world (Bate, 1997). According to Van Maanen (2011), the traditional, unified organizations "*where all can be observed under one roof*" (p. 225) are less common today. Instead, they are fragmented where a diversity of overlapping meanings, reflecting the complexities of current society (Van Maanen, 2011). From a posthumanist perspective, these organizational dynamics are not only shaped by human actors but also by the material and technological arrangements within which organizational activities unfold. Objects, infrastructures, technologies, and spaces participate in shaping practices and contribute to the emergence of organizational action.

Therefore, ethnographers emphasize the importance of diverse data collection methods to fully understand organizations and their issues (Oliver de Sardan, 2004; Van Maanen, 2011; Ybema et al., 2009). Ethnography's strength lies in its use of multiple data sources, including prolonged observation, formal and informal discourses, and the collection of artefacts and documents such as images, symbols, presentations, etc. (Hammersley & Atkinson, 2019; Morrissette et al., 2014; Van Maanen, 2011). In this practice-based ethnography, attention is given not only to the discourses and interpretations of organizational actors but also to the material elements through which practices are enacted. Artefacts, digital tools, infrastructures, and other organizational devices are therefore considered as integral components of practices rather than as mere contextual background.

Although different types of data are collected between February 2022 and January 2025, this fieldwork will primarily rely on documented participative and non-participative observations. Observations enable the tracing of situated activities and the sociomaterial configurations in which they occurred, capturing how humans and non-humans become entangled in everyday work. The process can be described as inherently exploratory, depending on discoveries and serendipity rather than a rigid plan (Van Maanen, 2011).

2.2.1 Participative and non-participative observations

Collecting data through observation requires for researchers to be present and observing themselves situations, processes, behaviours happening within the organization (Baumard, Donanda, Ibert, & Xuereb, 2014). Observations have the advantage of surpassing discourses to observe real and concrete work (Rouleau, 2013). By observing events as they unfold, researchers can also establish connections between actions, artefacts, and situations that might otherwise appear unrelated when relying solely on retrospective accounts.

In a practice-based and posthumanist perspective, observation becomes particularly important because practices are dynamic, situated, and sociomaterial phenomena. Observations therefore enable the researcher to capture the ongoing interactions through which practices emerge, including the role played by spaces, technologies, and artefacts in shaping action. Rather than limiting the focus to human behaviour alone, practice-based ethnography attends to how material elements contour the field and influence what can be done, perceived, and recorded (Fenwick & Edwards, 2010). Paying attention to infrastructures, tools, documents, and spatial arrangements allows the researcher to observe how human and non-human elements become entangled in the enactment of practices. In this sense, observation provides a way to document the interconnected and evolving configurations through which organizational activities take shape.

In the context of observations, ethnographers can take different roles depending on the design of the methodology and partly on the "*result of ongoing negotiation with other participants*" (Hammersley & Atkinson, 2019, p. 83). The authors distinguish four roles of the ethnographer observing the field; 'complete participant' which means that researchers fully engage in the activities of the field and where most probably their identity is concealed. On the other end of the spectrum, there is the role of the 'complete observer'. In this role, researchers do not interact personally with people they observe. In other words, it would be like looking through a glass window and observe a scene unfolding without its participants noticing they are being observed. This role also prevents the revelation of the researcher's work or motives (Hammersley & Atkison, 2019).

Most ethnographers fall into the two in-between categories which are the roles of 'observer-as-participant' and 'participant-as-observer' (Hammersley & Atkinson, 2019). The former describes the ethnographer as observing as well as participating in some activities, though participation is secondary to observation. This role allows for more interaction with participants while maintaining an observational focus. In the latter role, the ethnographer is actively involved in the group's activities but is also focused on observing and understanding the group's dynamics. These roles denote from the complete observer or participant as the identity of the researcher is often revealed. Hammersley & Atkinson (2019) stress that roles are not necessarily fixed and can fluctuate along the ethnography. And Rouleau (2013) emphasizes that a balance position between non-participant and participant observation is often adopted. This approach allows the researcher to maintain some distance from the field while also engaging with the participants' experiences. Participant observation involves wearing both the researcher's and actor's hats, whereas non-participant observation can make it more challenging to grasp the subjective reality of the field (Rouleau, 2013).

In this research, I am mainly taking an observer-as-participant but in certain situations I have shifted to participant-as-observer and seldomly as complete participant. Being in the organization several days a week, I mostly spend my time either in meetings, workshops or in the open space working. During interactions with others in the office, I have always started the conversation by saying that I am a researcher working on a PhD. My main goal is to observe and take parts in informal conversations. Nonetheless, I am quickly assimilated to a regular employee in certain situations where introductions are not possible such as meetings starting without presentations, crossing people in hallways, having lunch in the office, working in the open space, or in larger events or gatherings, etc.

Ethnographers often find that certain sites, where participants frequently exchange accounts and discuss their experiences, are particularly fruitful for collecting rich data (Hammersley & Atkinson, 2019, p. 105). Rouleau (2013) suggests that focusing on extreme or exemplary cases—such as remarkable successes, inexplicable failures, crises, or rare events—can provide a wealth of data. These extreme situations tend to highlight specific dimensions of organizational life, offering deep insights when investigated thoroughly. They can also challenge commonly accepted constructs or lead to logical generalizations, as observations from such cases may reveal patterns that are likely to occur. In the context of this thesis, which examines how a shift in strategy shapes management practices, it makes sense to focus on projects, initiatives, and teams involved in organizational transformations.

Upon my arrival at DIA, I am assigned to two teams that are working on the transformation: an HR team in charge of the cultural transformation that I will refer to in this research as the culture and leadership team, and another reporting directly to the CEO who is in charge of the strategic transformation, referred to as the transformation office (TO). Both teams work in the Brussels office (Mail) which is the headquarters office. I am granted access to the building to work alongside both teams (as well as other teams) in the open space. These two teams are my starting points to understand the organization, its culture, processes, and practices as well as to get access to other parts of the organization that could be of interest for my research.

Quickly, it seems rather obvious that the culture and leadership team is the one steering most of the internal transformation at DIA. Therefore, their weekly meetings and different projects become the main scope of my observations. So, my first site of observations is the team meetings that is held either in the Brussels office (Mail), the semi-industrial site (EK) and sometimes in hybrid or online mode. My role quickly escalates from observer-as-participant to becoming a full member of the team.

Underneath is a vignette that illustrates a moment where my status swiftly moved to full member of the team. During one of the weekly team meetings, there is a discussion about communicating on the intranet about the team and the question of my membership arises. I write at the time about the situation:

> "*Communication on the culture & leadership team: no one has done its personal presentation yet. I don't know if I am supposed to do one as well. After a short discussion, the team wants me included in the communication, but the issue is that I don't have a formal role. So, I gather that being part of a team means having a clear function in the organization (which is not my case). After a short while, it is decided to invent a role for me, and I am tasked to write a small description of this new role for the next meeting to be integrated into the communication*" (Obs 15 – 09.11.2022).

These shifts also occurred mostly because the team has been constantly downsizing (from 8 to 3 people in two and a half year). Although my main task remains observations, taking notes of what is happening, I spend more and more time explaining things to newer team members and helping/guiding them in their tasks. When the first team's manager (and my sponsor at DIA) is fired, a team member takes her place as manager and sponsor. In that context, my opinion is being demanded more in terms of team management and on the different projects under the team's responsibility. From an observer-as-participant, I have sometimes acted as a 'team-member-that-observes'.

A second site of observations is the project D'Ieteren Park (DPark) on the semi-industrial site (EK) which gathers every month around twenty to thirty employees (DPark ambassadors) from different departments of the automotive part of DIA. During these workshops, they discuss and debate on features of a new building which should welcome and promote a new working philosophy, and new ways of working linked to the transformation. This group is already formed when I joined DIA, and I have participated in most meetings that happened on different locations across the DIA sites. My role is mainly to observe but as the nature of the workshop is participative, my opinion and my help in certain situations is asked/required.

A third location for observations is the values project. Here, the project aims to redesign and integrate new values that would be common to the new ecosystem. If before DIA Automotive is composed of different car brands, a dealerships network, and a logistic department, the new ecosystem includes now new services such as bike shops (Lucien), retail of used cars and repairs (WonderGroup), car lease and loans (VDFIN), electric charging stations (EDI), etc. In that context, DIA has proceeded to assemble a taskforce to reflect on the integration of those values across the ecosystem. I am present at the inception of the project led by the culture and leadership team. I follow the project from its strategic meetings (the external consultants and HR team deciding the roadmap of the project), the workshop for reflecting on new and common values (first part of the project), and the taskforce for the implementation (second part of the project).

In the strategic meetings, I take the same role of 'team-member-that-observes' than in the HR team meetings. The consultant sees me as an ally in the sense that we are both 'externals' of DIA and there to understand the best we can DIA's culture.

For the first part of the project, I am introduced in the group by a CDDA member that reflects on the new values which is composed of C-level managers and head of entities/departments (bike dealership network, Marketing, HR, etc.). During that workshop, I am asked to actively participate and since I am, by far the youngest, the group thinks on the spot that having input from the 'new' generation is indispensable. Here is a vignette to illustrate my unintended active role in the definition of new common values for the whole DIA ecosystem. To get the context, I am in a workshop led by consultants and the participants are top managers (mainly C-level or directors of departments/entities):

> *"The consultants have a proposed a methodology that in small groups, participants choose 3 values that are common and represent the DIA ecosystem. In my group, three senior managers are debating between 4 values; customer-oriented/client/people; sustainability; passion; and fluidity. And there's a debate about the value sustainability:*
>
> - *A manager asks: Could it end up becoming an injunction for clients/employees?*
> - *The second responds: Sustainability can also mean much more than CO_2 footprint*
> - *The third turns to me and says: You are of the younger generation, what do you think?*
>
> *I respond that I don't think it is my place to have an opinion since the workshop was meant to gather the opinions of top managers.*
>
> - *She insists: Now that you are here, let's hear your opinion*
>
> *I explain that in my opinion, sustainability is a bit mainstream, that is, a lot of organizations choose this value and for an organization that mostly sell cars, I am not sure it is the most fitting. I continue by proposing that an alternative could be the value responsibility. They all seem to agree with me and note it down.*

[…]

When the groups come back together, the other participants agree that responsibility would be a better option than sustainability and the three values decided at the end of the workshop are people, responsibility and collaboration" (Obs 43 – 24.04.2023).

A few months later, I meet a C-level manager at a conference outside of DIA and ask how the definition of values is going.

"*He explains that the three values have been validated by the CDDA, they kept collaboration and responsibility, but they have changed people by the value 'care' and they added two more values, that are, enthusiasm and pioneering. I feel a bit uneasy as I know that responsibility would probably not have been part of the new value framework as I would not have been there during that workshop"* (Obs 54 – 29.09.2023).

This is one example of brief moments where I have stepped out of my role of observer-as-a-participant to become a complete participant forfeiting my researcher's position to speak my mind as 'a-member-of-the-new-generation'. This type of situations has occurred a few other times in the ethnography.

The second part of the project is constituted of employees from different entities of the ecosystems (mostly managers and HR) that represent the voices of the employees in their respective entities. There, the goal is to reflect on how to translate the values into behaviours and the best ways to implement these across the organizations. During those meetings and workshops, I keep to myself, taking notes like a fly on the wall (Van Maanen, 2011).

The last and fourth sites of observations is the leadership program. This project starts with a training administered by an external consultant offering a leadership journey to the top 40 managers/talents - people seen as the future of DIA. From that training emerges the idea that there should be leadership behaviours at DIA aligned with the new values and needs of the ecosystem. Hence the leadership project is born and due the shortage of people in the HR team coupled with my desire to get access to the project, I join as a participant-as-observer lending my expertise alongside the external consultant on the project. The project has vocation to brainstorm with managers across the ecosystem on the values they feel are necessary for managers to become (what they call) inspirational leaders and foster a learning culture. Here is a personal note of a meeting with the consultant in charge of the project:

"*Before attending the leadership program, the consultant leading the project has asked to meet with me. During that meeting, he shares that the organization is filled with contradictions, and he wonders how to influence the current organizational dynamic. He asks my vision of the culture at DIA, what my observations are leading to. It seems like he is hoping that it could help him better understand the organization and with the design of his workshops"* (Obs 84 – 28.02.2024).

Besides those specific projects and teams, I participate in various industry-, organization-, and department-wide events such as the Brussels Motor Show, end of year parties, townhall meetings, etc. These moments allow me to meet other employees that I would not have met otherwise working in remote locations and to witness the official and organizational discourse that are conveying to members of the organizations.

Other potential sites of observation, such as the logistics department and the transformation office, are initially considered. However, some of these sites have proved less instructive in relation to the research problem, while others have been simply inaccessible to me.

After three years of immersion at DIA, a conscious methodological decision is made to limit the number of observation sites to avoid dispersion and maintain analytical depth. Recurring patterns starts to emerge revealing a saturation, and additional data no longer yields new insights or themes (Saunders et al., 2017). In practice, saturation manifested through recurring patterns of action and discourse across the sites of observations and a need to take distance to better analyse data. In my personal journal (see 2.2.3 in this Chapter), the evolution of the feeling that I had reached saturation gradually increases during the last year of ethnography. In February and May 2024, I write:

> "*Distancing myself from DIA […] allows me to see things differently, add nuance, and move forward with my analysis*" (Journal entry 38 – 15.02.2024).
>
> "*For the first time, I feel it's okay not to go to DIA because I already have so much data and so many things to say. I feel increasingly confident*" (Journal entry 39 – 21.05.2024).

Despite continued observation, the same narratives and routines repeatedly surface—particularly around the strategic emphasis on 'ecosystem', 'ESG', and 'collaboration across the ecosystem'. This repetition signalled that the empirical material had reached a level of redundancy, justifying the conclusion of fieldwork. In January 2025, I experience more and more redundancies in my observations, and I decide that I would go on until the end of February 2025, to conclude three full years of ethnography:

> "*How do I know I have enough data? I don't know, but I know I've saturated. If the researcher is the ethnographer's tool, then they should know when they've reached saturation, when data confirms or repeats itself. I repeat myself, and people at DIA repeat themselves. I haven't seen everything at DIA, I haven't been everywhere. But I think I have heard enough times 'sustainable mobility ecosystem' and 'sell more cars' in the same sentence to say I am at saturation"* (Obs 43 – 15.01.2025).

These reflections underscore the ethnographer's embodied sense of saturation, which aligns with qualitative research principles: saturation is not only about sample size but about the redundancy of insights and diminishing returns from further data collection.

Table 5 below synthetizes the different timeframes and sites of observations. The locations vary as DIA is a multisite organization, but most observations are performed either in the corporate office in Brussels (Mail), in the semi-industrial site in Kortenberg (EK), and occasionally online.

Period	Project / team	Type of events	Spatial location	Topic
Feb. 2022 – Dec. 2023 (weekly) Jan. 2023 – Feb. 2024 (bi-monthly) March 2024 – Feb. 2025 (monthly)	Culture and leadership team (HR)	Team meetings	Mail or hybrid/online	Discussions on the projects linked to the organizational and cultural transformation
June 2023	Culture team (HR)	Team building	In a farm in the Belgian countryside	Discussion on the strategy, purpose, and mission of the team and the cultural transformation
Nov. 2022 – Nov. 2024 (monthly)	DIA Park	Ambassadors' workshops	EK	Discussions on NWOW and new features of new buildings
Jan. 2023 – Feb. 2025 (every month to 2 months)	Get together	HR townhall (department-wide events)	Mail or EK	HR gathering to present updates in the business part of DIA, and in the different HR departments
Jan 2023 & Jan 2025	Brussels Auto show	Industry-wide event	Brussels	Most important event for DIA, annual auto fair
April 2023	Values	Participative workshop	EK	Rethink common values for the ecosystem
Sept. 2023 – Dec. 2024 (ad hoc)	Values	Strategic meeting	Mail, EK, or hybrid/online	Discussions on the roadmap for implementing values and associated behaviours
Jan. 2024 – June 24 (4 workshops)	Values	Participative workshops	EK	Discussions on the translation of the common values into behaviours
May 2024 – Feb. 2025 (weekly)	Culture & Leadership team	CMRH update	Online	The manager of the culture and leadership team presents a brief account of what has been discussed with the other HR managers of DIA
June 2024 – Feb. 2025 (ad hoc)	Leadership behaviours	Strategic meetings	EK	Discussion on the different values needed for leaders at DIA

Table 5 - Description of the main site for observations

Observational notes are recorded throughout the three-year fieldwork period, with the method of documentation evolving over time. During the first year, a laptop is used to type notes. However, in the second and third years, a writing tablet became the primary tool for notetaking. This shift is driven by the nature of the field settings (workshops, large events, and meetings) where formal desk arrangements are uncommon and the use of a laptop proved both impractical and socially incongruent. In these contexts, few participants use computers, and doing so myself created a sense of detachment from the group. The tablet, by contrast, allows for more discreet and flexible engagement, enabling handwritten notes and sketches supporting a more creative and situated form of documentation. Here is a vignette to describe my use of the writing tablet compared to my computer to take notes during a workshop:

> "*During the meeting, when I was taking notes, I had forgotten my tablet, so I wrote in OneNote. I realized how uncomfortable I felt in the meeting—I had the impression that people thought I was working on something else. It was strange, and I really notice the (positive) difference when I take notes on paper or on a tablet*" (Obs 83 – 20.02.2024).

All notes are subsequently transcribed, anonymized, and coded using NVivo alongside the digital notes taken the first year. Personal thoughts are marked with the prefix 'PR' (personal reflection) to distinguish the researcher's interpretations from direct observations or participant speech, ensuring clarity in the analytical process.

Table 6 details each recorded moment gathering approximately 240 hours of observations, or 113 recorded moments of observations across a timespan of three years.

Year	Month	N°	Date	Duration (in hours)	Location	Type of meeting	Department/Project	Event description
2022	February	1	10-02-22	2	Mail	One on one meeting	HR/team culture	Onboarding
		2	17-02-22	2	Teams	Meeting	DPark	Status update
		3	22-02-22	1,5	Mail	One on one meeting	Other	Explanation projects DPark & Magellan
	March	4	02-03-22	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		5	09-03-22	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		6	29-03-22	1,5	Mail	One on one meeting	Other	Explanation project DPark
	May	7	11-05-22	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		8	18-05-22	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
	June	9	09-06-22	1	Mail	Meeting	HR (All departments)	CMRH meeting
		10	14-06-22	3	EK (Skoda Center)	Workshop	HR/team culture	Workshop on NWOW
	July	11	06-07-22	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
	October	12	12-10-22	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		13	12-10-22	2	Mail	Townhall	HR (All departments)	Get together - HR updates
		14	26-10-22	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
	November	15	09-11-22	2	Teams	Team meeting	HR/team culture	Culture & Leadership project status updates
		16	16-11-22	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		17	23-11-22	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
	December	18	07-12-22	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates

		19	09-12-22	1	Teams	Onboarding	HR/team culture	Onboarding new employees
		20	18-12-22	8	Farm in Belgium	Team Buidling	HR/team culture	Culture & Leadership strategic exercice
		21	19-12-22	8	EK (Audi Center)	Workshop	DPark	DPark ambassadors' workshop
		22	21-12-22	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
2023	**January**	23	11-01-23	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		24	18-01-23	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		25	25-01-23	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		26	20-01-23	4	Palais Heisel - Brussels	Public Event	Organization-wide event	Brussels Motor Show
	February	27	01-02-23	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		28	01-02-23	2	Teams	Team meeting	Other	Commercial meeting GMS and Mbrella
		29	08-02-23	2	EK/Teams	Team meeting	HR/team culture	Culture & Leadership project status updates
		30	15-02-23	8	EK (Villa presse)	Workshop	DPark	DPark ambassadors' workshop
		31	22-02-23	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		32	27-02-23	4	Mail (DIA Gallery)	Townhall	HR (All departments)	Get together - HR updates
	March	33	01-03-23	2	Teams	Team meeting	HR/team culture	Culture & Leadership project status updates
		34	06-03-23	1	Call	One on one meeting	TO	Explanation roles and functions in TO
		35	08-03-23	1	Teams	Team meeting	HR/team culture	Culture & Leadership project status updates
		36	08-03-23	0,5	Mail	On site observation	Other	/

		37	16-03-23	8	EK	Workshop	DPark	DPark ambassadors' workshop
		38	22-03-23	0,5	Mail	On site observation	Other	/
		39	22-03-23	2	Teams	Team meeting	HR/team culture	Culture & Leadership project status updates
	April	40	17-04-23	1	Teams	Meeting	HR/team culture	Culture & Leadership project status updates
		41	19-04-23	2	Mail/Teams	Team meeting	HR/team culture	Culture & Leadership project status updates
		42	19-04-23	5	EK	Workshop	DPark	DPark ambassadors' workshop
		43	24-04-23	8	EK (Villa presse)	Workshop	Values project	DPark ambassadors' workshop
		44	26-04-23	2	Teams	Team meeting	HR/team culture	Culture & Leadership project status updates
	May	45	10-05-23	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		46	25-05-23	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		47	29-05-23	1,5	Restaurant	Lunch	Other	Informal discussion at the coffee machine
	June	48	07-06-23	2	Teams	Team meeting	HR/team culture	Culture & Leadership project status updates
		49	14-06-23	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		50	21-06-23	2	Teams	Team meeting	HR/team culture	Culture & Leadership project status updates
		51	28-06-23	0,5	Call	One on one meeting	HR/team culture	Status on TO team
	August	52	29-08-23	1,5	Teams	Workshop	DPark	Online vote for Dpark furniture
	September	53	21-09-23	4	Tech store Willebroek	Workshop	Dpark	DPark ambassadors' workshop
		54	29-09-23	1	ICHEC	Public Event	Other	Informal discussion
	October	55	18-10-23	1,5	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates

		56	20-10-23	0,5	Mail	On site observation	HR/team culture	EES survey
		57	23-10-23	2	Mail	One on one meeting	HR/team culture	Explanation on Finance 2.0 project
		58	25-10-23	1,5	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		59	26-10-23	4	EK (Villa presse)	Workshop	Dpark	DPark ambassadors' workshop
	November	60	08-11-23	1,5	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		61	13-11-23	3	EK	Meeting	Values project	Core Team on bringing values to life
		62	15-11-23	1,5	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		63	16-11-23	3	EK (Villa presse)	Workshop	HR/team culture	EES workshop
		64	17-11-23	3	Mail (DIA Gallery)	Townhall	HR (All departments)	Get together - HR updates
		65	22-11-23	1,5	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		66	29-11-23	1	Restaurant	Lunch	HR/team culture	Lunch with Culture & Leadership team
		67	29-11-23	1,5	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		68	29-11-23	1	Mail	Team meeting	HR/team culture	Meeting with external provider
	December	69	06-12-23	0,5	Mail	On site observation	Other	/
		70	06-12-23	1,5	Teams	Meeting	Values project	Core Team on bringing values to life
		71	13-12-23	1,5	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		72	13-12-23	1	Mail	One on one meeting	TO	Discussion on micromobility
		73	14-12-23	3	ICHEC	On site observation	Other	/
		74	15-12-23	2	EK (logistic)	Meeting	Logistics	Introduction to logistics team and YMCA project

2024	**January**	75	09-01-24	1,5	Teams/EK	Team meeting	HR/team culture	Culture & Leadership project status updates
		76	10-01-24	3	Mail	Meeting	Values project	Core Team on bringing values to life
		77	24-01-24	0,5	Mail	On site observation	HR/team culture	/
		78	24-01-24	1	Teams	Meeting	Leadership program	Meeting with external provider on leadership program
	February	79	02-02-24	3	Teams	Townhall	HR (All departments)	Get together - HR updates
		80	07-02-24	5	EK (Audi)	Workshop	Values project	Kick-off values ambassadors
		81	14-02-24	2	Mail	Team meeting	HR/team culture	Culture & Leadership project status updates
		82	14-02-24	2	Mail	Meeting	Values project	Core Team on bringing values to life
		83	20-02-24	2	Mail	Meeting	Values project	Core Team on bringing values to life
		84	28-02-24	2	Teams	Meeting	Leadership program	Leadership expectations and behaviours
		85	28-02-24	1	Mail	On site observation	Other	/
	April	86	11-04-24	5	EK (Patio)	Workshop	Values project	Values workshop
		87	15-04-24	3	EK (Patio)	Townhall	HR (All departments)	Get together - HR updates
		88	15-04-24	2	EK (Patio)	Meeting	HR/team culture	Core Team on bringing values to life
	May	89	06-05-24	1	Teams	Team meeting	HR/team culture	Culture & Leadership project status updates
		90	15-05-24	2,5	Mail	Meeting	Values project	Core Team on bringing values to life
		91	27-05-24	1	Teams	Team meeting	HR/team culture	Culture & Leadership project status updates
	June	92	12-06-24	3	Guldendelle	Workshop	Dpark	DPark ambassadors' workshop
		93	25-06-24	1	EK (Dpark construction site)	Construction site visit	Dpark	Visit to the construction site of Dpark (DHouse)

		94	25-06-24	1	Call	One on one meeting	HR/team culture	DIA updates
	July	95	04-07-24	2	EK (D'Ieteren Academy)	One on one meeting	Leadership program	Leadership expectation and values
		96	04-07-24	2	EK (Cafeteria)	Lunch	HR/team culture	Lunch for team member's departure
		97	11-07-24	1,5	EK (Audi)	Meeting	Leadership program	Leadership expectations and behaviours
		98	11-07-24	1	EK (Audi)	On site observation	Other	/
		99	11-07-24	1	EK (Audi)	Meeting	HR/team culture	Culture & Leadership project status updates
		100	11-07-24	1	EK (Audi)	Team meeting	HR/team culture	Culture & Leadership project status updates
		101	24-07-24	1	EK (Audi)	Meeting	Leadership program	Leadership behaviours and expectations
	October	102	01-10-24	1	Teams	One on one meeting	HR/team culture	DIA updates
		103	14-10-24	3	Mail (DIA Gallery)	Townhall	HR (All departments)	Inspirational session 'transforming while performing'
		104	23-10-24	2	Teams	Team meeting	HR/team culture	Culture & Leadership project status updates
		105	28-10-24	1	Call	One on one meeting	HR/team culture	DIA updates
	November	106	07-11-24	0,5	Teams	Meeting	HR/team culture	Update CMRH decisions
		107	19-11-24	1	Teams	Workshop	Values project	Values ambassadors workshop
	December	108	02-12-24	1	Teams	One on one meeting	Other	Explanation role and function ESG team
		109	11-12-24	2	EK (Patio)	Team meeting	Leadership program	Reflections on planning leadership training
2025	January	110	08-01-25	1	Call	One on one meeting	HR/team culture	DIA updates
		111	27-01-25	3	EK (Patio)	Townhall	HR (All departments)	Get together - HR updates
		112	27-01-25	0,5	Mail	On site observation	Other	/
	February	113	24-02-25	0,5	Call	One on one meeting	HR/team culture	DIA updates

Table 6 - Details of moments of observations

2.2.2 Explorative Interviews

At the start of my immersion at DIA, it seemed relevant to conduct explorative interviews with key stakeholders in the transformation. More so, that some of them are not part of the projects I am following or because I did not have access to that part of the organization. Sixteen explorative interviews are conducted, mostly during the first six months of my arrival (March 2022 to June 2022). Interviews are semi-structured guiding the respondent towards themes and concerns central to my research namely the strategy of DIA, its mission, sustainability concerns, change in practice, governance, transformation projects etc.

A methodological challenge in this ethnography has been balancing the influence of different data sources. Formal interviews tend to produce structured narratives aligned with the researcher's interests, as they are guided by predefined themes related to the research questions. While interviews provide valuable insights into actors' interpretations and intentions, they may overshadow other forms of empirical material if relied upon too heavily. This is because interviews are primarily grounded in narrative accounts—participants articulate experiences retrospectively and coherently, often emphasizing meaning-making and justification—rather than capturing the distributed, material, and relational dynamics emphasized in a more posthumanist approach. For this reason, the exploratory interviews primarily served as a way to familiarize myself with the organization, its strategic context, and its key actors, thereby supporting my immersion in the field and informing subsequent observations.

The key stakeholders are the CDDA (Comité de Direction de D'Ieteren Automotive) members which compose the executive committee of DIA, managers, and employees directly involved in projects related to the internal transformation (ESG manager, transformation consultant, etc.). These interviews are helpful to better understand the stakes of the transformation, the strategy of building a fluid and sustainable mobility ecosystem for all (DIA's mission) and DIA culture in general. Table 7 synthetizes the different explorative interviews showing position within the organization and whether they work in the DIA historic activities or in entities that have been added to the ecosystem due to the servitization strategy.

N°	Position	DIA/independent entity	Date	Length (min)
1	Employee	DIA	08/3/22	52
2	Manager	DIA	11/3/22	81
3	Employee	DIA	21/3/22	66
4	CDDA member	DIA	24/4/22	60
5	CDDA member	DIA	21/3/22	80
6	CDDA member	Entity	19/04/22	82
7	CDDA member	DIA	21/04/22	67
8	CDDA member	DIA	21/4/22	86
9	CDDA member	Entity	25/04/22	78
10	CDDA member	DIA	26/04/22	77
11	CDDA member	DIA	02/05/22	84
12	CDDA member	DIA	10/05/22	69

13	CDDA member	Entity	17/05/22	76
14	Manager	DIA	16/06/22	66
15	Manager & Employee	DIA	20/01/23	78
16	Manager	DIA	02/12/24	55
Total	17 people	DIA: 14 Entity: 3		1157 Mean: 73

Table 7 - Explorative interviews

Each interview has been anonymized; they are identified by their affiliation—whether with DIA or one of the new entities joining the organizational ecosystem. All interviews have been recorded and transcribed with the informed consent of each respondent. NVivo is used to code them thematically. As part of the explorative phase of the abductive process, they are solely mobilized to describe the context of the organization, strategic project, and challenges ahead for the organizational transformation in Chapter 5.

2.2.3 Personal journal

As part of the data collection process, a personal journal—also referred to as a research diary—is employed as a reflexive tool. Traditionally considered a private space for introspection, the journal is reconceptualized as a site where human thoughts, embodied experiences, and material-discursive phenomena become entangled (Lather & St. Pierre, 2013). Reflexivity, in this context, is not an isolated cognitive act but a situated practice shaped by the affordances of writing, the conditions of immersion, and the sociomaterial environment of the research.

During field observations, reflexive notes are taken on the writing tablet alongside 'regular' fieldnotes and integrated directly into the transcripts of observation analysed in NVivo. They are marked with the prefix 'PR' – standing for Personal Reflection - to differentiate my personal thoughts and interpretations from observed, seen, or heard events (Figure 9).

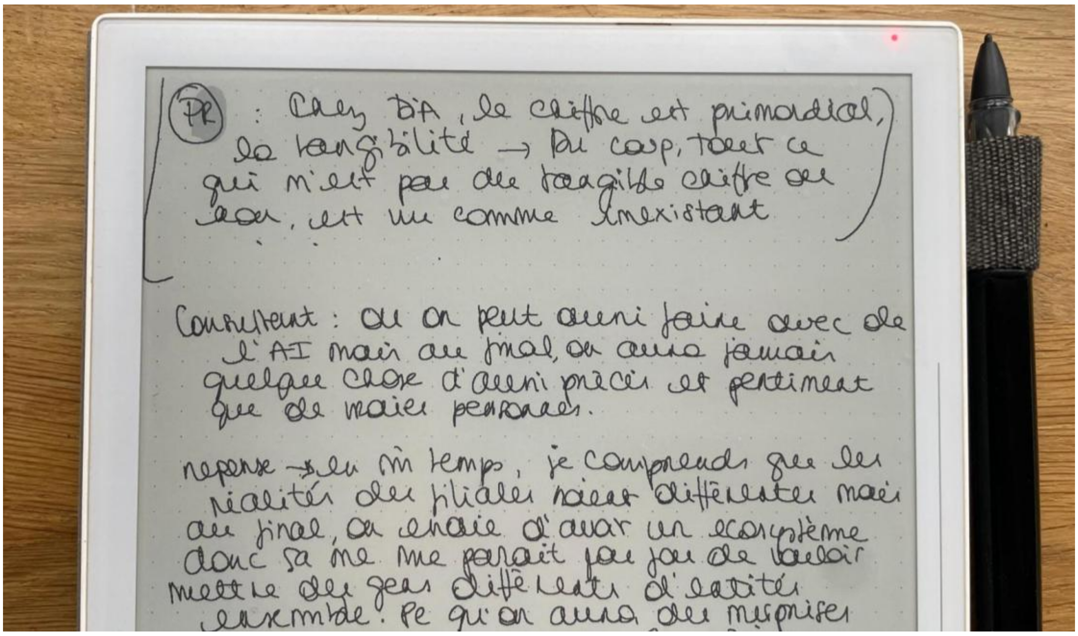


Figure 9 - Extract of fieldnotes recorded on the writing tablet

Outside of observation periods, a separate journal is maintained to document emotional states, moments of surprise, conceptual reflections, and the lived experience of both field immersion and the broader PhD journey (Figure 10). The personal journal comprises 47 entries. These entries reflect a sustained and regular engagement with reflexive practice, offering insights into the researcher's evolving positionality, emotional responses, and conceptual reflections over the three-year immersion.

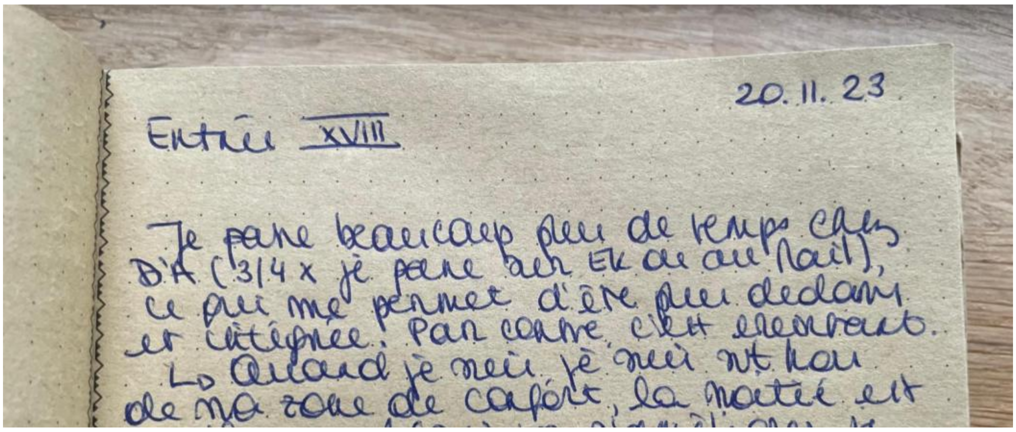


Figure 10 - Extract from the reflexive journal

When the researcher's voice is present in the text, it is explicitly explained to distinguish personal thoughts from empirical description.

2.2.4 Documentations and photos

Documents, including public texts and records, photos, intranet entries, emails, and internal presentations, are also included in the data collection process. In line with posthumanist perspectives, these materials are not treated as passive representations of organizational life but as active agents that organize, stabilize, and mediate practices (Cooren, 2004). They participate in the construction of meaning by enrolling actors and producing effects (Latour, 2005).

Photos have been taken during fieldwork and serve as a way to document the material environments in which organizational activities unfolded. For example, several HR meetings have been held in the D'Ieteren Gallery, a space displaying vehicles and carriages that the organization has commercialized over more than two centuries. The photo (Figure 11) illustrates how the organization's automotive legacy is materially inscribed within its environment. The presence of these historical artefacts during meetings acts as a constant reminder of the organization's identity and heritage. In the analysis, this material setting becomes significant because it reveals how organizational history and identity are not only expressed through discourse but are also materially performed through spaces and objects that shape how actors situate their work within the automotive tradition.

Figure 11 - Photo of a meeting held at the D'Ieteren Gallery

Through fieldwork, I have access to a dedicated computer provided by DIA, which allows me to navigate the internal digital environment, including the intranet, receive email, get access to SharePoint, and other organizational platforms. However, not all documents are accessible, some are only presented in person during workshops or meetings. In such cases, their content is partially captured through field notes.

In addition to internal documents, publicly available materials such as DIA's website and press releases are consulted. Due to the volume and diversity of the materials I have been in contact with for three years, it is difficult to provide an exhaustive inventory. Nevertheless, all documents and visual materials referenced in the analysis are cited using conventional academic referencing formats for publicly available documents (e.g., websites, annual reports, or press releases) and internal documents are referenced as collected data. The analysis of these materials is conducted in an ad hoc manner using NVivo, where they are coded alongside field notes (observations).

3. Analysis with an RMAP lens: Analytical framework

Now that the breadth and diversity of the data collected has been presented, this chapter turns to the analytical process through the lens of the RMAP conceptual framework. In alignment with the abductive approach, the framework did not remain static but evolved across successive phases of the research. Each phase of fieldwork prompted new empirical insights, which in turn opened fresh avenues for theoretical reflection and refinement. This iterative movement between data and theory allowed for the progressive elaboration of the framework, enabling a deeper theorization of the observed phenomena and a more nuanced understanding of the organizational dynamics at play.

Analysis periods are also time for the researcher to step back from fieldwork and take the time to reflect on the context they are immersed in (Terlinden, 2023). During those periods, all collected data is analysed using NVivo and thematical analysis is performed. Thematical analyses are useful to reduce substantial amounts of data and sort them in themes, first order concepts (3.1), and categories, second order concepts (3.2 & 3.3).

Themes and their subthemes (Paillé & Mucchielli, 2021) or first order concepts (Van Maanen, 2011) regroup facts and pieces of information describing the same process, practice, or phenomenon. The function of thematical coding is the identification of all themes linked to the research present in the material. Then, these themes can be linked together, drawing parallels, divergences, etc. that will give the researcher a panorama of the main trends of the phenomenon studied. When a plurality of data sources and types intervene in fieldwork (such as this ethnography), researchers can look if those themes are also present in the different types and if they converge, diverge, oppose etc. (Paillé & Mucchielli, 2021).

Here, the first phase of the analysis, the explorative phase, constituted of documents (public and internal), explorative interviews, and the first six months of immersion at DIA. The aim is to understand the context of DIA, its strategic project and the organizational transformation triggered by a change of strategy. The inductive analysis of the material provided a grid of initial themes and subsequently three nexuses of activities that would be the basis for the RMAP analysis.

Categories and their subcategories are second order concepts (Van Maanen, 2011) which refer to the interpretations of researcher "*to organize and explain these facts*" (p. 540). Categories are referred to as conceptualizing since they have the functions of synthetizing and explicating a phenomenon (Paillé & Mucchielli, 2012). These categories are revealing of organizational phenomena that are worth theorizing and demanding of further questioning and reflections (Terlinden, 2023). In practice-based studies, practices are entangled in a texture with other practices, and these intersections can only be identified through second-order abstraction (Nicolini & Monteiro, 2016; Resch & Stayert, 2020).

The second order conceptualization corresponds to the immersive and theorization phases of the abductive process. The immersive phase adopts the lens of situatedness and sociomateriality on the three nexuses of activities whereas the theorization phase focuses on the texture in the conceptual framework.

From a first reading and overview of the data (mostly from the first year of ethnography), principal themes and categories have been drawn (Rouleau, 2013). These have been then discussed with both my thesis directors to refine them. During the actual coding and analysis on NVivo, themes and categories are transformed, deleted, merged, divided, or added along the process. The structure of the subsections represents this abductive construction of meaning and is reflected in the following chapters.

3.1 Explorative phase: Nexus of activities

In this first phase, DIA is presented as the organization understudied in the ethnography. In order to conduct a practice-based analysis, the research first anchors the organization within its context and history. Through an initial few months of adaptation to the field, interviews are conducted with key actors of the transformation. These interviews coded in NVivo provides a thematical grid (Table 8) describing the servitization project, the sustainable framing, and organizational transformation.

This first descriptive analysis reveals that the everyday practices surrounding DIA's strategic shift can be understood internally through nexuses of activities (Resch & Steyaert, 2020), specifically: developing activities, governing activities, and performing activities. These nexuses emerged inductively with the perspective of responsible management in mind.

In essence, developing highlights the process of growing or changing something into a more advanced, larger, or stronger form (Cambridge University Press, 2023). Developing captures the internal activities and practices related to strategic vision and priorities. It includes initiatives such as cultural initiatives, sustainability awareness training, and the integration of new entities in the organizational design. Governing is broadly defined as having a controlling influence on something (Cambridge University Press, 2023). At DIA, it gathers internal activities and practices that relate to decision-making processes, communication channels and the intervention/inclusion of different stakeholders in such activities. Lastly, performing calls on doing something in a satisfactory or expected way (Cambridge University Press, 2023). It refers to internal activities and practices linked to monitoring and evaluating performance.

These nexuses of activities are essential to guide the application of the RMAP analytical framework in the second and third phases of the analysis.

Themes	**Sub-themes**	**Definitions**	**Examples**
Servitization project	Market evolution	Description of the evolution of the Automotive industry and mobility sector in Belgium	"*You don't change seasons overnight. You see the leaves yellowing, rain falling, that's how you know autumn is coming. It was the same here: changes at VW, evolving client needs, all pointed to the need for transformation*" (Interview #7).
	Strategic planning	Description of the roots, reasoning and objectives behind the strategic choice of servitization	*"The project concluded with three key findings, including the need for better operational efficiency*" (Interview #4)
	A strategy framed as sustainable	Description of the sustainability framing attached to the servitization strategy	*"It's about sustainability, not survival—it's about continuity, which clearly requires renewal"* (Interview #2)
	Strategic implementation	Description of the integration of new entities to build a fluid and sustainable mobility ecosystem	"*Our ambition is for 17% of EBITDA to come from complementary activities—and we want to increase that share because it's still too low*" (Interview #5).

Organizational transformation – Challenges identified	Redefining DIA's identity	Description of moving from car seller to mobility providers	"*D'Ieteren isn't really a brand. It's not a retail banner in itself*" (Interview #11)
	Creating a transversal ecosystem	Description of the need for transversality and adaptability to a new organizational configuration	"*What we're still missing is an integrated offer. It'll take another 18 to 24 months. Right now, the puzzle pieces aren't fully connected, only the automotive side is*" (Interview #7).
	Cultural shift	Description of the need for an evolution of the culture and values	"*At a recent all-staff meeting, we explained why we launched Taxi Vert and Poppy. Some of the old-timers were furious—Poppy includes non-VW cars, which to them is almost sacrilegious. But we had no choice: Brussels requires certain environmental scores that VW models couldn't meet*" (Interview #11).
	Change management	Description of the messages and channels used to communicate on the transformation	"*Some employees ask, 'Why did we acquire a bike leasing company when we already have Volkswagen D'Ieteren Finance?' The logic is there, leasing a €30,000 car isn't the same as leasing a €3,000 bike. But if you don't explain it, people won't understand—and then they can't explain it to customers either*" (Interview #7)
Organizational transformation – Activities identified	Developing	Description of internal activities and practices related to the strategic vision	"*At one point, we asked ourselves: how do we motivate car lovers to stop selling metal and start selling kilometres? It's not an easy shift. So, we worked on culture and values with the CDDA*" (Interview #5)
	Governing	Description of internal activities and practices related to decision-making processes	"*Each leader takes their roadmap and applies it*" (Interview #11)
	Performing	Description of internal activities and practices related to the performance of the strategic vision	"*You see, the sixth, which is financial, we try not to talk about it too much because, in fact, if we succeed in the five [ESG KPIs], the financial one will follow. Because if you put it first, the financial one, it's not certain that the other five will follow. I can assure you that, in the short term, it will be just the opposite, you're not going to push electric vehicles like other vehicles*

			because they cost more today" (Interview #7).

Table 8 – Thematical grid

3.2 Immersive phase: Situatedness and sociomateriality

During the second phase of the analysis, the RMAP conceptual framework is applied. Data is coded and interpreted through the dual lenses of situatedness and sociomateriality, allowing for a nuanced understanding of the human and non-human elements constituting routines and habits at DIA. Situatedness directs attention to how practices are enacted in specific contexts, focusing on how actions unfold within particular moments, spaces, organizational arrangements, and interactions. Rather than limiting the analysis to discourse or language, situatedness captures how practices are performed in context, including the ways tools, documents, and organizational resources are mobilized while carrying out their activities. Sociomateriality, in turn, foregrounds the entanglement of human and non-human elements within these practices. This perspective examines how technologies, artefacts, infrastructures, and other material arrangements participate in shaping action, highlighting how practices emerge from the ongoing flow of relations among people, objects, and organizational structures.

Observations and documents are analysed in relation to the three previously identified nexuses of activities. Table 9, Table 10, Table 11 present a detailed account of the emergent categories, sub-categories, and their corresponding definitions, reflecting the layered complexity revealed through this analytical process.

The objective of this analysis is to understand the management practices emerging from a strategy framed as sustainable. The findings reveal that the strategic project has contributed to the emergence of various practices, projects and the initiatives. However, results also show that the performativity of these new practices specifically in terms of responsible management is low. The conclusion that novel practices emerge but that managing does not seem to be more responsible introduces the third phase of analysis.

Developing activities			
Categories	**Sub-categories**	**Definitions**	**Examples**
Developing a mobility ecosystem	Situatedness	Description of the commitment to embedding transversality, sustainability, and innovation through the introduction of mobility solutions	*"We fragmented the business into different units that are autonomous in financial and legal terms (HR). [...] this fragmentation allows for 'healthier' management of the entities"* (Obs 1 – 10.02.2022).
	Sociomateriality	Description of the material unfolding of the strategy and mission in building, digital infrastructure, and	"*I went from logistics to DMC* [retail network] *and I am blind to what is happening in the rest of the organization, organigram, staff directory, etc. It is not a Chinese wall;*

		materialization of challenges towards transversality	*it's the Great Wall of China'* (Obs 80 – 07.02.2024)
Developing the organizational transformation	Situatedness	Description of the organizational transformation becoming a cultural transformation	"*An ecosystem to create quality mobility for Belgians* [with] *common values: solid foundations that unite us, our identity. Next steps: bring the values to life*" (Obs 86 – 11.04.2024)
	Sociomateriality	Description of the mediating role of materiality in the organizational transformation	*"DPark will be the anchor for other initiatives: new philosophy and values. Brainstorming is ongoing on 'collaboration and management of the new philosophy'"* (Obs 100 – 11.07.2024).

Table 9 - Categorical grid for situatedness and sociomateriality of developing activities

Governing activities			
Categories	**Sub-categories**	**Definitions**	**Examples**
Governing decisions	Situatedness	Description of gradual co-existence of top-down and participative decision-making models	"*They still don't really know where they stand or where they want to go—between an activity-based/project mode and traditional hierarchical pyramids*" (Obs 1 – 10.02.2022).
	Sociomateriality	Description of the difference between materiality attributed to a top-down model and those for participative decision-making	"*a communication is published on the intranet, and people say they're not informed because their manager didn't talk to them—so for them, it wasn't really communicated*" (Obs 71 – 13.12.2023)
Governing cultural hierarchies	Situatedness	Description of the profound embeddedness of a hierarchical culture	"*Directors have the power to motivate and pull people along"* (Obs 37 – 16.03.2023)
	Sociomateriality	Description of the use of offices materializing the hierarchical culture	"*Hierarchy is represented through tool access. For example, CEOs always has the best office"* (Obs 10 - 14.06.2022)
Governing values	Situatedness	Description of the axiological dimension guiding and legitimizing decisions and actions	"*We believe it is the right thing to do*" (Obs 7 – 11.05.2022)
	Sociomateriality	Description of the construction of a more human workplace	"*The new job site is much more dynamic—meant to humanize the experience, with testimonials from employees and project stories*" (Obs 79 – 02.02.2024)

Table 10 - Categorical grid for situatedness and sociomateriality of governing activities

Performing activities			
Categories	**Sub-categories**	**Definitions**	**Examples**
Performing while transforming	Situatedness	Description of the evolution of strategic goals, dimensions of performance and metric frameworks	*"The goal is to look at how to translate the plan into objectives to reduce the footprint, maintain shareholder value, and put the right mindset in place"* (Obs 34 – 06.03.2023)
	Sociomateriality	Description of material elements making tangible and constituting the multifaceted performance	*"For example, a Polo generates X EBITDA and emits Y CO_2, what product do we push?"* (Obs 34 – 06.03.2023)
Performing evaluation	Situatedness	Description of the performance evaluation management at the organizational, project and individual level	*"Now we want something much more transparent. It's really the evaluation of performance against objectives that determines the bonus amount"* (Obs 25 – 25.01.2023).
	Sociomateriality	Description of material elements highlighting the focus on individual performance evaluation	*"At DIA we're very creative, so we need a performance tool that's adaptive [...] one that accounts for the bonus"* (Obs 111 – 27.01.2025).

Table 11 - Categorical grid for situatedness and sociomateriality of performing activities

During the analysis, an unexpected category emerged: the persistence of organizational routines emerging from the scepticism and fatigue toward organizational transformations (Table 12). This category captured a form of organizational inertia coexisting with the visible practices and initiatives introduced by the new strategy. The latent persistence of routines required the development of an additional category and corresponding subcategories, organized around the previously analysed nexuses of activities—developing, governing, and performing.

Persistence of organizational routines			
Categories	**Sub-categories**	**Definitions**	**Examples**
Scepticism and fatigue of transforming: a growing sense of organizational inertia	In developing	Description of the growing sense of inertia in building a transversal mobility ecosystem across the organization.	*"Today, it's us working on the ecosystem—others don't care"* (Obs 90 – 15.05.2024).
	In governing	Description of the status quo in terms of decision-making and evolution in the governance model	*"Yesterday, only 7% had a personal development plan, despite the Leadership in practice initiative"* (Obs 81 – 07.02.2024).
	In performing	Description of the critiques and doubts regarding results in terms of indicators (ESG,	*"Brand & Network added 10% more women—but only because 200 men were moved to another department"* (Obs 41 – 19.04.2023).

		financial, mobility services, etc.)	

Table 12 - Categorical grid on the persistence of organizational routines

3.3 Theorization phase: Texture

The third phase of the analysis centers on the concept of texture, understood as the inter-acting of practices. At this stage, the underlying management rationale that guides these practices is critically examined. The objective is to explore the limited performativity of the practices that have emerged from organizational transformation efforts, specifically, to understand how novel practices do not support and shape more responsible ways of managing.

Through inductive coding and analysis of both fieldnotes data and organizational documents, three distinct processes of delegitimation have emerged, each corresponding to one of the previously defined nexuses of activities. These processes reveal how core aspects of responsible management - organizational change (developing), voice representation (governing), and sustainability considerations (performing) – are systematically undermined or rendered ineffective. Table 13, Table 14, and Table 15 present the resulting categories and sub-categories, offering a structured account of the mechanisms through which delegitimation occurs.

Materiality plays a structuring role in this phase of the analysis by guiding attention to how delegitimation emerges from the entanglement of social and material elements within practices. Rather than explaining these dynamics solely through actors' perceptions or discourses, the analysis reveals that delegitimation results from two interrelated dimensions. The first relates to socioemotional dynamics experienced by organizational actors (e.g. such as 'growing uncertainty' or 'pervasive fear of speaking up'). The second relates to material arrangements that shape how transformation is enacted in practice (e.g. 'under-materialization of transformation initiatives' or 'Prioritization through presence or absence'). These elements do not operate independently; rather, they mutually reinforce each other over time (through delegitimation loops).

Delegitimation of organizational change			
Categories	**Sub-categories**	**Definitions**	**Examples**
Externalization of the organizational transformation	Outsourcing change management processes	Description of the gradual outsourcing of the transformation to external consultants and project managers	"[...] *told me that currently everything related to organizational design is very underdeveloped at D'Ieteren, and they will hire a consultant specialized in organizational design to work on it*" (Obs 1 – 10.02.2022)
	Growing uncertainty of executing the strategic vision	Signs translating uncertainty towards change management	*"We have no one responsible for change, we need someone responsible for change. Who at CDDA*

		planning and implementation	*can play this role? An external partner is implied"* (Obs 62 – 15.11.2023)
Dilution of transformation coherence	Under-coordination of transformation	Description of the fragmented patterns of transformation projects, undefined ownership of key transformation processes and lack of common narrative	"*What about the posters in the offices with the new values? Who's going to put them up? […] That's part of the culture—no one is responsible, it's just improvisation*" (Obs 55 – 18.10.2023).
	Multiplication and constant reinvention of names and slogans	Description of the volume and inconsistency of names across projects, departments, values, and tools	*"Internally, the vision is 'HR-as-a-service', and externally it's 'Moving People Forward"* (Obs 8 – 18.05.2022).
	Growing sense of confusion	Signs towards lack of clarity and visibility on the translation of the strategic vision	*"DIA likes to reorganize every two years, but we need to explain why—with a presentation from the CDDA, on the intranet*. […] *We're not against it—we just want to understand"* (Obs 63 – 16.11.2023
Individualization of the organizational transformation	Shifting towards individual responsibility to change	Description of the process of individualization of change through behavioural change	"*There is no change, if there is no behavioral change*" (Obs 104 – 23.10.2024).
	Growing fatigue and loss of enthusiasm towards the transformation	Signs of resistance and scepticism for engaging in transformation-related projects	*"Today, it's managers who tell their teams not to attend trainings because they say their teams have better things to do. They sometimes call the workshops 'values and bullshit'"* (Obs 16 – 16.11.2022).
Widening gap between strategic vision and operational reality	Rejection of DIA's ecosystem identity	Description of the pride for the automotive industry and ideological gap between car brands and mobility entities	*"Today, saying that the primary belonging is to DIA is inconceivable*" (Obs 30 – 15.02.2023).
	Under-materialization of transformation for mobility solutions	Description of the exclusion of the mobility entities through an under-materialization of the transformation	*"In the Gallery, there's no representation of bike services—only EDI and Microlino*" (Obs 103 – 14.10.2024).
	Increasing disconnection between strategic goals and operational priorities	Description of the constant de-prioritization transformation projects and gap between internal and external communication	*"Apart from the CDDA and this team, no one else is really working on forming the ecosystem*" (Obs 76 – 10.01.2024).

Table 13 - Categorical grid for texture the process of delegitimation of organizational change

Delegitimation of voice representation			
Categories	**Sub-categories**	**Definitions**	**Examples**
Declining propensity to voice opinions	Pervasive fear of speaking up	Signs of fear and description of the silence surrounding leadership roles	*"Unless you're assertive and confident, you won't dare speak to managers—DIA remains hierarchical and patriarchal. There's a gap between what we say and what we do"* (Obs 41 – 19.04.2023).
	Continuous distance put between leadership and employees	Description of the symbolic and physical distance between top leadership and employees	*"The leadership program is divided between 'talents' and CDDA members. For HR, it seems unthinkable to put them together—people don't dare speak, they feel uncomfortable"* (Obs 37 – 16.03.2023).
	Erosion of feedback	Description of the difficulty of fostering a feedback culture	*"I came in reluctantly, but it was interesting in the end. Still, it's hard to get feedback—there's no feedback culture at DIA"* (Obs 49 – 14.06.2023).
Harmonization of organizational discourse	Development of a consensus culture	Description of patterns of avoidance, redirection, and symbolic gestures that particular topics or questions	"*It's a mega taboo topic, it stinks for a lot of people*" (Obs 104 – 23.10.2024)
	Celebratory reinterpretation of organizational challenges	Description of the pattern of turning negative events into positive happenings and feeling through celebrations	*"D'Ieteren is really good at celebrating, throwing parties, and making everything explode. They'll sell waffles, find sponsors, whatever it takes to make the party grand. A smaller, modest event? That's not part of DIA's culture"* (Obs 59 – 26.10.2023)
	Emergence of informal channels of communication	Description of informal communication channels to discuss sensitive or strategic topic and gossip used as a lever for action	"*Things are decided in meetings but discussed in the hallways*" (Obs 62 – 15.11.2023)
Strategic disempowerment	Under-materialization of strategic power in participative initiatives	Description of the gradual shift towards operational focus in participative decision-making processes and transformation initiatives	"*They're supposed to represent employees and influence directors, but they end up debating coffee machines*" (Obs 37 – 16.03.2023)

	Concentration of decision power at the top	Description of how strategic decision-making is held by a small circle of senior leaders	*"The average manager at DIA is a specialist, not a manager. The pressure is high, and they don't have time for their teams because they're too deep in operations"* (Obs 63 – 16.11.2023)
	Prioritization through presence or absence	Description of the presence or absence of people or topics in meeting informs the prioritization of the matters at hand	*"The TO team meets every 2–3 weeks, but some meetings are canceled if most of the team can't attend"* (Obs 34 – 06.03.2023)
Deterioration of participatory conditions	Marginalization of stakeholder voice	Description of the process of sidelining certain voices in comparison of others	*"Directors shouldn't speak for employees"* (Obs 29 – 08.02.2023)
	Fragilization of the psychological environment	Description of the degradation of psychological safety and unexpected demotion and employment termination	*"What we're missing today is a psychologically safe climate—feedback, behavior, psychological safety"* (Obs 109 – 11.12.2024)

Table 14 - Categorical grid for texture the process of delegitimation of voice representation

Delegitimation of sustainability considerations			
Categories	**Sub-categories**	**Definitions**	**Examples**
Making the intangible visible	Tangible framing of intangible value	Description of the reflex of turning intangible aspects of the organizational transformation into tangible tools or processes out of fear of underperforming	*"Values are seen as fluffy, so we create one-pagers with deadlines and project framing* [...] *the solution is to make it concrete, and visible"* (Obs 76 – 10.01.2024)
	Quantification through KPIs	Description of the process of making a KPIs of every aspect of organizational life	*"Do we want to create KPIs or change the culture?"* (Obs 55 – 18.10.2023)
	Omnipresence of financial figures	Description of the weight and presence of financial figures legitimizing strategic priorities	"*Proposal to install a screen projecting achievement figure—number of sales, parts delivered, etc.*" (Obs 30 – 15.02.2023)
Fragmentation of performance	Horizontal dispersion of performance	Description of the temporal, structural, and spatial fragmentation of the different aspects of	"*TO, ESG, and HR leadership work like free electrons. TO doesn't communicate at all. No one knows what they're doing*" (Obs 48 – 07.06.2023)

		performance (social, environmental, and financial)	
	Vertical segregation of performance	Description of the enactment of performance as a set of individualized objectives per department, brands, entities reflecting the need to grasp the different realities across the organization	*"I feel like each department does what it wants. We don't have shared KPIs, objectives, or standardized ways of working"* (Obs 63 – 16.11.2023)
Promotion of a competitive mindset	Leveraging on competition	Description of the systematic and strategic competition between departments	*"An email from the CDDA was sent to put departments in competition to respond to the questionnaire — and it works, with over 70% participation"* (Obs 31 – 22.02.2023).
	Individualization through performance	Description of the focus on individual performance pushes towards an emotional attachment to financial compensation	*"The debate around the performance cycle is quite emotional for people at DIA— especially because it's linked to bonuses. There's a lot of frustration"* (Obs 15 – 09.11.2022)
Financialization of sustainability considerations	Entrenchment of a financial incentive system	Description of the continual prioritization of short-term financial revenues	*"There's a [car brand] director—we know things aren't going well [in terms of ethical behaviors], but no one does anything because he delivers, so we let it slide. We also need to reward people who dare to speak up" (Obs 109 – 11.12.2024).*
	Instrumentalization of sustainability concerns	Description of the sustainability considerations as competitive advantage and revenues generation	*"In 2025, what happens if we don't meet the 25% [of women in management committees]? Is it just a tick in the box? Are we really making a difference?" (Obs 55 – 18.10.2023).*

Table 15 - Categorical grid for texture the process of delegitimation of sustainability considerations

Conclusion

This chapter has laid the methodological foundations for the thesis by articulating a coherent and layered approach that bridges theoretical and epistemological developments with empirical inquiry. Anchored in a posthumanist stance, the first section sets the analysis in a posture decentering human intentionality and foregrounding the role of materiality and non-human actors in shaping practices. This ecosystemic perspective invites a more entangled understanding of organizational life, where agency is distributed and relational.

Building on this ontological and epistemological grounding, the second section introduces ethnography as a methodological choice and research strategy. Ethnography enables a close engagement with the field, capturing not only discourses but also embodied actions, infrastructures, and artefacts. The abductive approach guiding the research positions this chapter as a pivotal link between theory and empirical analysis, with iterative phases structuring both the problematization and the analysis. The richness and diversity of the data—ranging from observations and interviews to documents—provided the necessary depth to explore the complexity of management practices.

The third section details the analytical process, centered on a thematic analysis and structured through the RMAP conceptual framework. The analysis unfolds in three stages: first, identifying inductively nexuses of activities—developing, governing, and performing—that constitute the visible practices emerging from a servitization context; second, examining the situatedness and sociomateriality of these practices through reconstructed verbatim categories; and third, interrogating the invisible texture that binds these practices, revealing how inferred routines and actions reproduce a financialized and mainstream management rationale that constrains the emergence of alternative and responsible management practices.

With the methodological architecture now established, the following empirical chapters turn to the case study of DIA and its servitization project. Chapter 5 offers a descriptive account of DIA's historical development, change in strategy and related managerial challenges. Then, Chapter 6 explores the data through the lens of situatedness and sociomateriality, while Chapter 7 delves into the texture of practices, giving a nuanced understanding of how strategic intentions materialize - or are hindered - within everyday organizational life. And finally, Chapter 8 takes a transversal perspective of the results, theorizing in a four-step framework, DIA's organizational responses in addressing the problem of sustainability in practice.

Chapter 5 – The case of D’Ieteren Automotive

Introduction

As a first step into the empirical field of this research, this chapter presents an in-depth overview of D’Ieteren Automotive (DIA), the single case study selected for this ethnographic research. The aim is to anchor the problematic within its organizational context and to trace the emergence of a servitization strategy as a response to broader sectoral and societal shifts. Adopting a posthumanist, practice-based perspective requires a strong contextual foundation to capture the everyday dynamics, complexities, and lived realities of transformation within DIA.

The automotive sector is undergoing profound change, driven by digitalization, the rise of the sharing economy, and increasing sustainability imperatives. These pressures are pushing organizations to rethink their strategic positioning. In this context, DIA has embarked on a long-term, transversal transformation, shifting from a traditional car retail model to a mobility ecosystem approach. DIA’s new mission is to build a fluid and sustainable mobility for all, recognizing that transportation is no longer just about selling cars, but about offering a connected ecosystem of services designed to simplify and enrich individual transportation.

This strategic pivot involves moving from a product-centric model to a service-oriented one—from selling cars to delivering mobility solutions. DIA’s portfolio now includes ‘greener’ products (e.g., electric vehicles, bicycles, solar panels) and services (e.g., carsharing, bike-sharing, multimodal apps), positioning mobility as a lever for sustainable development. The ambition is clear, becoming the natural choice for mobility in Belgium by 2025. This transformation represents a significant shift in both business model and organizational identity, making it a compelling context to explore the link between selling more sustainable means of individual transportation and managing more responsibly.

This chapter offers a snapshot of DIA’s structure, strategy, and transformation efforts as they stood in 2022[9]—at the beginning of fieldwork. This snapshot serves as a virtual starting point for tracing the emergence and evolution of practices linked to the servitization strategy. While ethnographic immersion is conducted over three years, this chapter represents the first exploration of the organization and interviews conducted between February and June 2022.

The objectives and structure of this descriptive chapter are (1) to present DIA’s history from becoming a leader in the automotive sector in Belgium to an active player in the mobility sector; (2) to describe the strategic project underpinning DIA’s new mission and sustainability framing;

[9] Let’s note that the structure, names of departments, and organizational design have evolved since 2022

(3) to introduce the organizational transformation triggered by the servitization strategy. This chapter also sets the stage for the longitudinal analysis that follows, which examines how management practices evolve over time. The empirical chapters will build on this foundation, using the three analytical nexuses of activities that have emerged from this exploratory fieldwork, governing, performing, and developing.

1. Presentation of D'Ieteren Automotive

1.1 The story of DIA

DIA has been founded in 1805 by Jean-Joseph D'Ieteren. He starts his initial activity as a wheelwright and coachbuilder in Brussels (D'Ieteren Automotive, 2022). The founder has been renowned for his Tilbury which is represented on the former emblematic logo of D'Ieteren Auto (Figure 12) (Piette, 2005). Fifty years later, a second activity, vehicle painting and garniture, is added to the horsecar business in 1857. With Alexandre D'Ieteren and his sons (grandsons of the founder), Alfred and Emile, they rapidly become a reference in the art of coachwork (Kaos Films, 2004). As the next century approaches, the two brothers set up a workshop being amongst the first ones to produce bodywork for motorised vehicles and take the business international. The first automobile with D'Ieteren bodywork is delivered in 1897, from there, many more followed with 65% of production going to foreign clientele in the 1920s. To face the demand, the D'Ieteren brothers need to move location and establish, in 1906, new workshops at rue du Mail, 50 in Ixelles, Brussels. They are still the headquarters nowadays and where the teams I am parts of are established.

Figure 12 - logo of D'Ieteren (before 2021)

In 1929, the fall of Wall Street happens, and the world enters a serious economic depression. That year, D'Ieteren proceeds to an IPO[10] and enters the Brussels Stock Exchange (BSE). Leaving the car making business, Lucien D'Ieteren starts, in 1931, a new activity, the importation and distribution of vehicles Studebaker, Pierce-Arrow, Auburn et Rockne (Piette, 2005). A few years later, the organization starts assembling Studebaker cars. The chassis and bodywork arrive as spare parts and are put together in the assembly plants. World War II hits Europe hard and with the war comes the democratization of cars. In 1948, Pierre D'Ieteren signs a contract with Volkswagen to distribute the worldwide known 'Beetle' and in 1954, they are assembled in their new factory in Forest, Brussels (Kaos Film, 2004). In 1956, the organization takes on a new

[10] An Initial Public Offering (IPO) is the process by which a private company sells shares to the public for the first time—typically via a stock exchange—becoming publicly traded to raise capital.

challenge to rent cars and launches ‘Dit’Rent-a-Car’ that will be licensed to Avis a couple of years later (D’Ieteren Automotive, 2022).

In the 1970s, the petrol crisis does not spare D’Ieteren, and they decide to sell the Forest factory to Volkswagen (Kaos Films, 2004). However, they are able to reinvent themselves and continue to grow within this partnership distributing all other brands of Volkswagen. In 1989, they acquire 59.6% of Avis Europe but they exit the car rental market in 2011 by selling their shares to Avis Budget Group.

In 1999, D’Ieteren takes on another challenge, to broaden their activities acquiring Belron a car glass-manufacturing company. They sell 40% of Belron shares keeping the control owning the 60% remaining in 2018. In 2016, diversifying their portfolio of activities, they buy Moleskine, the notebook company. They also create a new entity, D’Ieteren Immo, a real estate company in charge of the management of the real estate assets of the company (D’Ieteren Immo, 2022). Finally in 2021, D’Ieteren acquires a minority 40% stake of THV Parts, a leading distributor of parts in the industrial, construction and agricultural sectors (D’Ieteren Automotive, 2022).

As of the 1st of January 2021, D’Ieteren decides to carve out its car distribution and retail business into two separate entities D’Ieteren Group and D’Ieteren Automotive. The latter is fully owned by the former. They both got their own identity and logo (Figure 13). The acronym ‘DIA’ refers then to the new organization, D’Ieteren Automotive SA.

Figure 13 - Logos of D'Ieteren Group & D’Ieteren Automotive

Nowadays, D’Ieteren Group presents a diversified portfolio of entities which includes 100% of DIA, 100% of D’Ieteren Immo, a 60% stake of Belron and a 40% stake in THV Parts (D’Ieteren Group, 2022). The share ownership of D’Ieteren Group is held at 60% by the D’Ieteren family and 40% listed on the BSE with a stock quote of 134,8 EUR[11] (D’Ieteren Group, 2022). In the context of this thesis, the scope of the research will be restricted to DIA and its subsidiaries (entities).

Today, the family-owned organization, DIA, is over two centuries old and the leading importer and retailer of cars in Belgium with almost 1.2 million vehicles on the road counting for over 2.300 employees (Internal presentation of DIA’s activities, 2022). The organization, with 215 years of experience in the automotive field, has 11 car brands and 25 services for private individuals and companies/entrepreneurs. From being a car seller to becoming a mobility consultant, that is the ambition of the brand-new DIA entity.

Since 2021, DIA has launched their *Vision 2025:* ‘Building a seamless and sustainable mobility for everyone’ and expressing their goal ‘to be the natural choice in Belgium for mobility’

[11] Stock quote of the 23rd of June 2022 (8AM)

(D'Ieteren Automotive, 2022). Through a servitization process, DIA has diversified their portfolio of services around mobility such as bike, car-sharing services and so on, to better answer their customer needs. With what they call 'transformation', they hope to be able to gain traction on the mobility sector and generate new sources of revenues.

Now that the history of DIA has explained the emergence of D'Ieteren Group and DIA, the following subsection describes the current ongoing activities of DIA and its ambition to become a mobility key player on the Belgian market. As explained above, DIA has been diversifying its portfolio through the years with a recent acceleration in its acquisitions. Before proceeding to an in-depth description of their new products and services, the focus is first on their historic and core activity, the import and retail of motorised vehicles.

1.2 DIA's historic activities: car importing and retailing

Since 1948, DIA works in partnership with Volkswagen Group and distributes their eight brands namely Audi, Skoda, Volkswagen, Porsche, Bentley, Seat, Lamborghini, Bugatti and more recently they have added two new brands Cupra in 2021 and Rimac in 2022 (D'Ieteren Automotive, 2022). In 2021, DIA had an EBITDA of €110.4m (Annual report of D'Ieteren Group, 2021) and in 2020 the new car retail business is covering 23.6% of the Belgian market (Annual report D'Ieteren Group, 2020). The car selling and repairing historic business of DIA generates most of its revenues (in 2021) and it is the department Brands & Networks (B&N) that constitutes the backbone of D'Ieteren Automotive SA (Figure 14).

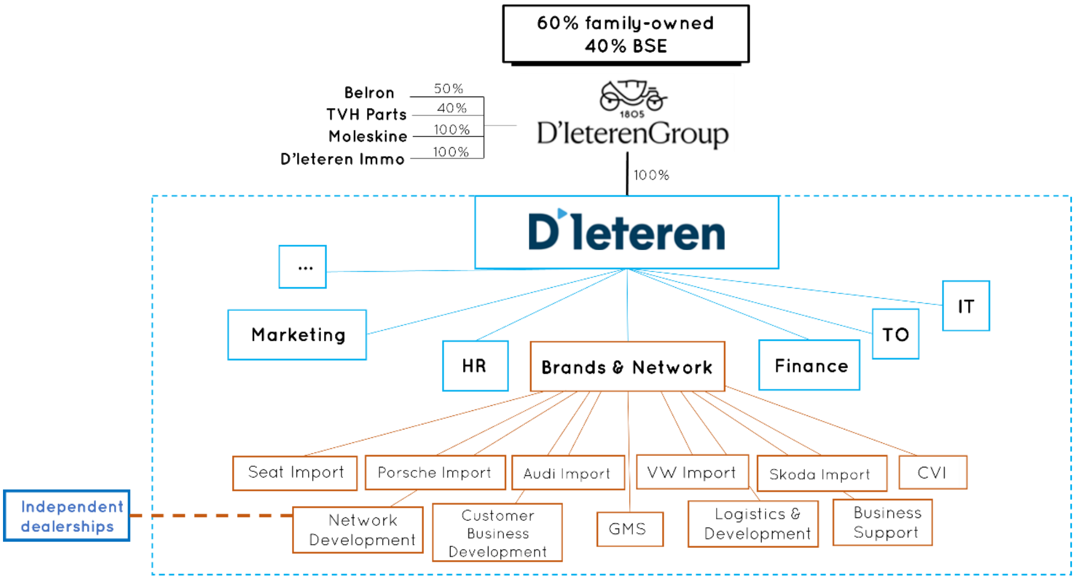


Figure 14 - Representation of DIA's historic activities

In B&N, each car brand has its own department with a director. Other logistics departments such as auto parts, supply chain etc. are included in this retail leg of the organization. Then, the dealerships are regrouped in a network of 22 leader market areas (LMAs) where 19 are independent dealerships and 3 are fully owned by DIA through its entity, Sopadis[12] (internal presentation, 2022).

DIA serves as the intermediary between the factory (Volkswagen) and the dealerships. DIA handles their 22 B2B clients, the LMAs with the support of marketing, sales planning departments and so on. The same can be said for factories, where DIA is the client of their unique providers (Volkswagen). The other departments that composed the organization are mainly support functions such as HR, Marketing, Legal, Finance or Transformation Office (TO) (Intranet page of D'Ieteren Automotive, 2022).

Within the organization, a pyramidal structure is applicable where the Executive Management Committee, 'Comité de Direction D'Ieteren Automotive' (CDDA) presides. The C-level is composed of a Chief Executive Officer (CEO), Chief Finance Officer (CFO), Chief Information Officer (CIO), Chief Operating Officer (COO), Chief Human Resources Officer (CHRO), Chief Transformation Officer (CTO), Chief Marketing Officer (CMO), the director of the department Brands & Network as well as the CEO of Sopadis and director of Lab-Box (see section 1.3). Each of them has several direct reports (directors). Underneath the directors, there is what is considered as the middle management at DIA which are regrouped into management committees (CM). Beyond that level, the different teams are managed by a team manager.

As previously said, DIA's headquarters are located 50 rue du Mail, in Ixelles, Brussels (Mail) and regroup functions such as HR, Finance, TO or the CDDA. But their activities are dispatched into several locations. B&N, marketing as well as the D'Ieteren Academy (HR - training) are on their logistics sites in Erps-Kwerps (EK), and Guldendelle in Kortenberg. IT is mainly located in Braine-L'Alleud, and dealerships are widespread across Belgium.

Now that we have given an overview of the internal structure of DIA, we can deep dive into its different entities that are (in 2022) legally independent but on an organizational level they constitute the puzzles pieces of the mobility ecosystem that DIA is building.

1.3 Activities & entities of D'Ieteren Automotive SA: creation of a mobility ecosystem

Over the years, DIA has been developing and acquiring services and products diversifying its portfolio. By offering a large panel of products and services, DIA is building a mobility ecosystem wishes to provide the largest panel of individual transportation solutions and enforce a leader status on the market. Underneath (Figure 15), an exhaustive overview presents the different entities and their relation to DIA.

[12] As of 2023, Sopadis has changed its name for D'Ieteren Mobility Company

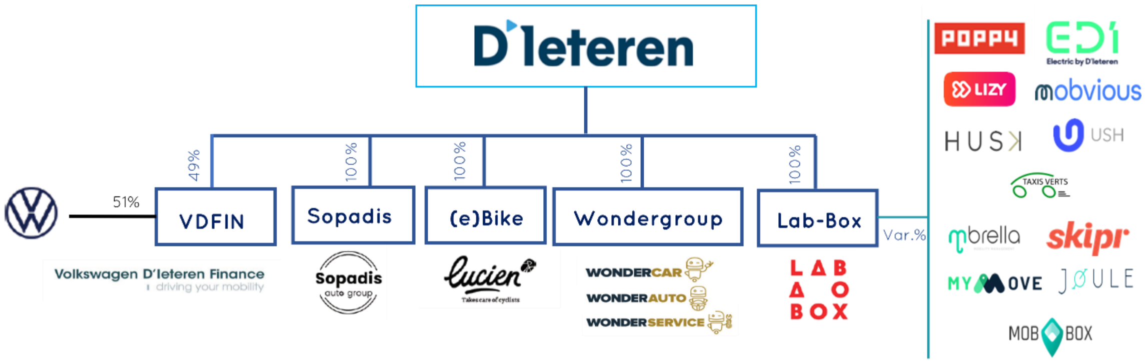


Figure 15 - Representation of DIA's mobility ecosystem

First, Volkswagen D'Ieteren Finance (VDFIN) is the merger into a subsidiary in 2012 of D'Ieteren Lease and Volkswagen Bank. VDFIN offers B2B and B2C financial products such as car credits, maintenance contracts, leasing, car insurances, etc (Volkswagen D'Ieteren Finance, 2022). Based in Leuven, they mostly propose their services for customers that buys cars (D'Ieteren core activity). VDFIN is partially owned by DIA at 49% and Volkswagen Group retains the majority stake (51%). There are two representatives, one of each organization where the one from DIA also assumes the role of COO in the CDDA.

Second, fully owned by DIA, Sopadis has been created in 2013 in line with the LMAs strategy and regroups the areas Antwerp, Mechelen and Brussels representing a network of 30 dealerships and 725 employees selling the brands of DIA and related products/services. Its headquarters are located in La Hulpe and the CEO of Sopadis is also part of the CDDA.

Third, born in 2021, Wondergroup is a new ecosystem that gathers activities of bodywork (Wondercar and MyWay), second-hand car (Wonderauto), and mechanical/maintenance work (Wonderservice) (Wondercar, 2022). Bringing used cars into their portfolio, DIA is ready to take on a new market.

Fourth, one of the latest additions of DIA in February 2022 is Lucien, a network of bike and e-bike retailers across Belgium. This is quite a big leap for the 200-year-old historic car company showing a strong will to move from a car to a mobility business. Present now in Brussels and Antwerp, the plan aims at being present in all major Belgian cities within the next 5 years (Everaert, 2022).

Lastly is LabBox. In 2017, DIA launches its LabBox, initially as an innovation department with the ambition to design and promote new mobility solutions that is quickly move out as a subsidiary. LabBox is based in Flagey, Brussels is an incubator of start-ups where new businesses are acquired or developed into start-ups. As of 2022, LabBox has in its scope 12 start-ups (some of them being scale-ups) which can be divided into consulting services, Software-as-a-Service (SaaS) tools to enable employee's mobility and mobility building blocks providing new products/services (LabBox General internal presentation, 2022).

As consulting services Lab-Box supports Mob Box which is B2B and B2G start-up that helps fluidify data-based mobility decisions. Then under SaaS tools, start-ups such as Joule, Mbrella, Skipr or MyMove can be counted as being part of the Lab-Box journey. Joule offers bike leasing (maintenance, insurance, and road assistance) as well as direct selling trough their web shop (Joule, 2022). Mbrella works in collaboration with HR managers and mobility providers to create personalised mobility plan for employees (Mbrella, 2022). Skipr optimizes your journey by offering navigation considering all means of transportation possible (Skipr, 2022). And MyMove is also an app that plays the role of a mobility hub where employees can access shared cars, electric bikes and scooters. Finally, start-ups with material solutions are Poppy (car-sharing), Electric by D'Ieteren (EDI) which provides charging stations for electric cars, Husk (B2B individual transportation and shuttle services), Ush (autonomous shuttles), Mobvious (jockey services for dealerships and fleet departments) and recently the acquisition in May 2022 of Taxi Verts (taxi service) (Lab-Box general presentation, 2022).

In ten years, DIA has largely broadened its panel of products and services around mobility. Its focal point is no longer the car but rather this multi-modal experience of mobility. This ongoing strategy from moving from car selling to providing a mobility offering of products and services can be related to a servitization strategy. The next section introduces DIA's strategic vision and transformations.

2. Strategic project: servitization

2.1 Market evolution

The automotive sector has been changing in terms of regulations, customers' demand, technologies, and several crises such as a pandemic and the shortage of semiconductor materials as well as the war in Ukraine. DIA, a long-standing leader in the Belgian automotive market, has chosen to revise its strategy despite decades of success. This decision stems from significant societal and market changes. Shifts in consumer behaviours have led to a decline in car sales and the emergence of new mobility players: "*Today, young people—and even older ones—don't necessarily need to own a car, especially not a second one. It's just metal sitting in front of your garage, collecting dust, costing you maintenance, repairs, taxes, and fines*" (Interview #5). This phenomenon is salient through a global drop in car sales:

> "*We used to sell 550,000 new cars annually. Now it's down to 450,000, and even lower due to global supply chain issues. That's 100,000 fewer cars—25,000 of which affect DIA directly. That's millions in lost revenue. You have to adapt*" (Interview #11).

However electric cars are gaining momentum in the market, making it increasingly inevitable for DIA to enter this segment. As one interviewee emphasizes: *"If we don't promote electric vehicles to help reduce pollution and carbon emissions in transportation—if we don't do all that—we won't be in business in a few years because consumers will turn away from our products and services"* (Interview #10). In parallel, regulatory changes are actively discouraging the purchase of combustion engine vehicles, while electric vehicles benefit from government incentives: *"The product is becoming increasingly electrified, especially with the federal government's decision that, starting in 2026, company cars must be 100% electric"* (Interview

#6). For instance, starting in 2026, combustion engine company cars will no longer be tax-deductible in Belgium, prompting a gradual shift toward electric fleets (Ridole, 2021) or mobility packages[13] that are also gaining popularity as alternatives to company cars.

This shift has significant implications. Electric vehicles are more expensive to purchase, which can be beneficial for revenue: *"The positive side is that these are more expensive cars. So, it boosts turnover"* (Interview #6). However, they require considerably less maintenance, which threatens a major source of income for dealerships: *"We knew electric vehicles were coming, and with them, fewer repairs and less servicing*" (Interview #5). Indeed, dealerships traditionally generate most of their income from after-sales services rather than vehicle sales.

Sustainability has also become a defining feature of the market, as more organizations adopt environmental targets and seek to visibly demonstrate their commitment—especially in Belgium, where company cars are common practice and highly visible outside the workplace. As an interviewee explains: *"They [organizations] all have ESG goals and want to position themselves accordingly. And the car is obviously something that catches the eye. So, there's a push to accelerate the electrification of fleets in large companies"* (Interview #6). Beyond meeting demand, this shift also offers a 'green' edge: *"The positive side is that it allows us to position ourselves as green, eco-friendly, and sustainable—so they make the shift"* (Interview #6).

At the same time, rising entry barriers such as the cost of acquiring a car are prompting individuals to reconsider car ownership altogether, favouring usage over possession with competing mobility packages offered by organizations. For DIA, this signals a future in which customers will purchase fewer vehicles, disrupt the traditional renewal cycle and require a fundamental rethinking of their business model. In response to evolving market and societal expectations, DIA is positioning itself as a comprehensive mobility provider through a multimodal model. This approach goes beyond selling new cars to include services such as bikes, charging infrastructure, financial products, and used vehicles. As one interviewee describes: *"It's about expanding our portfolio of products and services—especially services, though there's always a product behind it—to broaden our mobility offering and become a true mobility provider"* (Interview #10). While DIA serves both B2B and B2C segments, its strategic focus is clearly on B2B, where demand for multimodal solutions is strongest: *"It's the B2B client who's really demanding multimodal solutions"* (Interview #7). Organizations appear to be the most receptive to enter such a mobility ecosystem: *"Let's not forget that companies are the first movers when it comes to innovation in mobility and electric vehicles—it's the companies that are making the shift, not individual consumers"* (Interview #10).

However, another member of top leadership feels that it is still an emergent model:

[13] In Belgian organizations, a mobility package refers to the employer's bundle of mobility benefits—most notably the federal Mobility Budget, which lets eligible employees swap a company car for a tax-advantaged budget usable across three pillars: an eco-friendly car, sustainable transport, and housing.

> *"And indeed, the dream of saying, 'I go on vacation for four weeks a year to the Côte d'Azur, so I need a car that can drive 2,000 km non-stop. But the rest of the time, I just need a small city car weighing 250 kilos that doesn't pollute.' It seems that B2C isn't quite ready for that yet. They're not really looking for it. Maybe it'll come"* (Interview #11).

Additionally, multimodal mobility opens the door to new business models that are more attractive to consumers, offering DIA a way to retain customer engagement. The purchasing power of private individuals (B2C) often limits their access to electric vehicles—and potentially, in the future, autonomous cars. As one interviewee points out: *"We realized that electric cars are becoming expensive. Autonomous cars will be even more expensive—it's going to be unaffordable for the average customer. So, we need to move away from this business model"* (Interview #6). In response, DIA is shifting toward servitization, offering more affordable services rather than selling high-cost products: "*It will be another business model more focus on how many kilometres have been sold"* (Interview #6). This approach is designed to keep customers engaged through flexible payment options:

> *"We need to guide people differently. I* [the consumer] *rent and pay a small monthly amount—an acceptable amount. That way, we can retain these customers. Otherwise, what will they do? They'll stop buying cars; it's too expensive. That's why solutions like Private Lease are starting to gain traction. Customers are saying, especially with prices like €60,000, that's a lot of money. But if I pay €400 a month, that works"* (Interview #6).

As the intermediary between the Volkswagen Group factories and the dealership network, DIA operates from a position of both strength and vulnerability. Its dependence on the manufacturer limits its negotiating power, and with the growing trend of disintermediation, there is a real possibility that companies like Volkswagen may eventually bypass importers and dealerships altogether, selling and delivering vehicles directly to customers: *"The factory has been talking to us for years about selling cars online. I'm more sceptical about that. But we did launch online sales—so for all stock vehicles, consumers can already buy a car entirely online"* (Interview #6). Nevertheless, the Belgian automotive market is highly complex, and DIA has positioned itself as nearly indispensable, having accumulated deep market knowledge over more than two centuries. Top leadership believes this expertise, combined with robust consumer data, gives DIA a distinct competitive advantage: *"D'Ieteren is diving into this because we're a legitimate player. We know the market, we understand consumer behaviour, and we have the data to back it up"* (Interview #11).

DIA's unique position as an importer gives it greater strategic flexibility to invest in services that might otherwise be seen as competing with traditional car retail. A study led by DIA (Solaris Mobility Survey, 2021) has shown that offerings such as carsharing and used vehicle sales do not cannibalize the core business—instead, they complement it: *"We know that shared cars will become a complement to private vehicles, not a replacement"* (Interview #11). Or: *"We also realized that used cars don't cannibalize new car sales. So, we're developing a used car* *business, along with original and second-hand spare parts."* (Interview #5). The study further confirms that cars will remain central to mobility in both B2C and B2B markets:

> *"So, the car remains a very important component in this multimodal mix. Right now, out of 100 trips, 62% of citizens say their preferred tool for mobility is the car. By 2030, that will drop by 6%, to 56%. But that still means 56% of trips where Belgian citizens say they prefer to use a motorized vehicle"* (Interview #10).

For example, DIA's development of Poppy, a car-sharing startup in Brussels, illustrates this strategy. While each shared vehicle may replace seven to ten privately owned cars, DIA anticipates that these cars would not have been purchased anyway, given the rising barriers to ownership and shifting urban mobility norms.

As early signals began to emerge—shifts within the Volkswagen Group, changing customer expectations, and broader market trends—DIA initiates a strategic reflection on its future direction: *"You don't change seasons overnight. You see the leaves yellowing, the rain falling—that's how you know autumn is coming. It was the same here: changes at VW, evolving client needs, all pointed to the need for transformation"* (Interview #7). Embracing a new business model means for DIA to *"reinvent itself in response to this new form of mobility"* (Interview #6). This strategic shift toward servitization is not just a business decision—it's a response to evolving consumer expectations:

> *"If customers keep coming to us, it's because they're finding answers to their needs. The challenge is to make sure we can continue meeting those needs tomorrow, in a world where new competitors—like Tesla and Polestar—are disrupting our traditional business model. We have to reinvent ourselves, because if we don't, by 2025 or 2030, our customers will say: 'Nice try, but we're not coming to you anymore"* (Interview #12).

2.2 Strategic planning

DIA's servitization journey begins in 2018 with a pivotal leadership trip to Silicon Valley. This may seem anecdotal but each interviewed member of the CDDA mentioned Palo Alto as a defining moment in their reflexion towards transformation. This experience sparks a collective realization: The organization can no longer rely on 'business as usual' and needs to evolve:

> "*As the executive committee, we took a kind of school trip to Silicon Valley to see what was happening in places ahead of us. That's when we realized we couldn't stay the same—we had to change. That's how the Magellan program was born*" (Interview #7).

Another significant event in the DIA strategic decision is the 'Magellan' project marking a turning point in its business approach. This strategic exercise, led by the CDDA, reveals the need for greater operational efficiency. "*A strategic analysis was conducted in 2018–2019, initiated by the CDDA. The project concluded with three key findings, including the need for better operational efficiency*" (Interview #4). Internally, DIA has identified inefficiencies. While the organization performs well overall, some departments rely heavily on others to remain viable: "*We saw that the return on sales (ROS) of our dealerships was deteriorating. Many were* *financially dependent on subsidies from the importer—without them, they'd be virtually bankrupt. So, we asked: how can we restructure the distribution network?"* (Interview #11).

As a result, two major redundancy plans, one in 2020 and a second in 2021 are acted each letting go of namely 200 and 98 employees (out of the 800 people that constituted DIA's historic activities). The first one is structural due to the evolution of the automobile market, and the technological innovation, certain jobs and functions had become irrelevant. With electric cars taking more and more importance on the market, less mechanical repairs are needed. The second redundancy plan is conjectural, and DIA closes off in 2021 the historic dealership Rue du Mail in Ixelles which had the biggest workshop in the organization and a bodywork shop in Drogenbos (de Condé, 2021).

Those three main events (Palo Alto, Magellan and social plans) seem to have contributed to the reflection (Palo Alto), the design (Magellan) and first steps in implementation (social plans) of DIA's servitization project. While operational efficiency is revealed important, the Magellan also identifies the need for activity diversification while staying focused on the mobility sector. Investing in diverse mobility services such as the starts-up in Lab-Box, the second-hand car (WonderGroup) or (e-)bike business (Lucien) demonstrates the DIA's intent of gaining market share not just in the car but in the mobility market in Belgium. This shift aims to reduce DIA's dependency on its historic partner, Volkswagen Group: "*We realized that with issues like the semiconductor shortage, we were too reliant on our legacy business. That's why we're accelerating the development of complementary activities—each now structured as a standalone entity*" (Interview #5). And to open new revenue streams: "*A few years ago, we feared that vehicles might no longer be a reliable source of profit, so we started complementing them with other mobility solutions*" (Interview #7).

Based on the interviews, DIA's strategic shift is driven by two core objectives: ensuring the long-term survival of the organization through revenue diversification and gaining a competitive advantage by becoming the leading mobility provider in Belgium. Interviewees consistently emphasized that both survival and leadership in the mobility market are central to the transformation: "*It's about ensuring the sustainability of our business. Ultimately, we want to become a key player in mobility*" (Interview #11).

First, DIA's ambition is clearly long-term survival, aiming to expand their scope from automotive to broader mobility services. As one interviewee explains: "*We're trying to position this company for the next 30, 40, 50 years*" (Interview #9), and adds: "*I think there's a real desire to leave this company in a much better state than when it was taken over, ready for the next 20, 30 years*" (Interview #9). The notion of survival is not seen in a negative light, but rather as a commitment to sustainability and renewal. As another interviewee states:

> *"I think it's about survival—not in a negative sense, but in terms of sustainability. Longevity isn't just survival, it's about being future-proof, and that clearly requires renewal. It's also tied to the global context. If you don't move while everything else is*

changing… Tomorrow, if we're flying around in drones and there are no more cars, and you're still selling cars, that won't last long" (Interview #2)

To support this objective, DIA aims to generate significant revenue from new mobility services by 2025: "*Our ambition is for 17% of EBITDA to come from complementary activities—and we want to increase that share because it's still too low"* (Interview #5). Another elaborates:

> *"By 2025, we probably need one-third of our revenue to come from activities outside of importing. Right now, our plan targets 17%, but I know that [a CCDA member] says he'd like it to be double. Let's say one-third—if by 2025 we can say, today we have €300 million in EBITDA, and €100 million comes from Poppy and other non-import activities, then we can say we've expanded our business into mobility, with real impact"* (Interview #10).

This expansion is rooted in a vision of multimodal mobility as additive, not subtractive. As one interviewee describes:

> "*What we see today is that mobility, multimodality, isn't about replacing one mode with another—it's about adding services. It's not the bike or the car, it's the bike and the car. It's the bike, the car, and public transport. It's the bike, the car, and Poppy. So, the car component in this multimodal mix will remain very important for Belgian citizens"* (Interview #10).

Ultimately, the transformation is expected to strengthen DIA's financial performance: "*We're convinced that the whole package will generate more revenue for D'Ieteren*" (Interview #6).

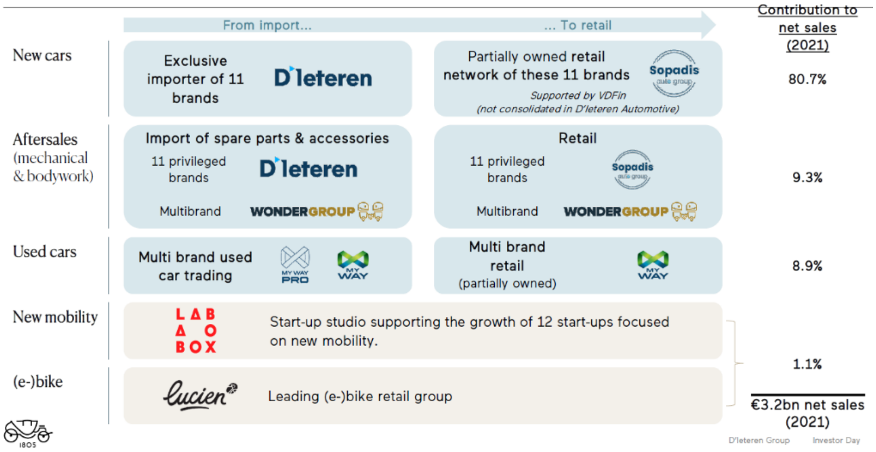


Figure 16 - Activity portfolio of DIA & contribution to sales (D'Ieteren Group, 2022, p.6)

Even though DIA is exponentially diversifying its portfolio most of the profitable business can be found in the car retail business. Figure 16 synthetizes the different sales-generating activities of DIA and their contribution to net sales. Historical activity of the new cars and aftersales represents 90% of sales of the whole organization.

Second, DIA sees this strategic transformation as an opportunity to stay ahead in the evolving mobility landscape. The organization is committed to disrupting itself before others do: *"The* *goal is to disrupt ourselves—because if we don't, someone else will. It's easier to lead the change, understand it, and claim the space before competitors do*" (Interview #5). This mindset reflects both a sense of urgency and a proactive stance: *"There was both a threat—potentially internal, that the business could be at risk—but also an opportunity, if we manage to take the bull by the horns"* (Interview #9).

Indeed, DIA recognizes that the next phase of transformation is imminent and must be executed swiftly:

> *"That's where we are today, like many companies—and I think D'Ieteren too, to some extent. But the next step is coming fast—not in 10 years, not in 5, but in the next 2–3 years. We're moving into implementation. That's why we want to accelerate the shift at D'Ieteren. Not to be pioneers—others have already developed this—but at least to make an impact in our sector"* (Interview #10).

This confidence is backed by a strong belief in DIA's readiness: *"When I look around at everything we've developed in our ecosystem, there's no other player in Belgium as well-prepared for future challenges"* (Interview #6). DIA's ambition is to become a household name in Belgian mobility. As an interviewee explains:

> *"Our vision is to become the natural go-to partner for mobility in Belgium. That means if you do a street survey and say the word 'mobility,' people respond with 'D'Ieteren.' I'm going to the extreme here, but it's really about shifting the perception—from D'Ieteren the car importer to D'Ieteren the mobility provider"* (Interview #2).

This vision is also tied to environmental impacts:

> *"The ideal dream is that we're carbon neutral—whether that's by 2025 or 2030, to be defined. And that D'Ieteren is recognized as a mobility player. We have legitimacy, and there's a natural reflex: when people think about moving, they think of D'Ieteren"* (Interview #8).

Building a fluid and mobility ecosystem for all, DIA's new mission now links mobility with sustainability, aiming to offer cleaner, more efficient transport options: "*Mobility is becoming a major issue. People still want to move quickly—but now they want to do it in cleaner, more sustainable ways*" (Interview #11). In short, DIA is betting on strategic innovation and sustainability as the twin pillars of its future.

Sustainability objectives is not just a goal, it's embedded in the design of the new strategy: "*If we're able to sell this and help accelerate the shift to more sustainable mobility, I think we'll have truly succeeded. And naturally, that will come with financial performance, which is structurally important"* (Interview #9). This means balancing environmental impact with customer needs: *"It's about developing mobility with minimal environmental impact, while staying realistic about customer requirements"* (Interview #9).

In the pursuit of sustainability, a CDDA member even entertains the idea of redefining mobility itself, even at the risk of challenging its own foundations:

> "*If that means reducing mobility—if people stay home more because we've developed coworking systems, that's great. It's broader than just moving around. We need to ask: what are we moving for? We have to take the bull by the horns, even if it feels like we're sawing off the branch we're sitting on*" (Interview #9).

Beyond environmental goals, DIA is also committed to inclusion and diversity: *"By 2025, I really hope we've succeeded in attracting new talent and diversifying the people we bring in. So yes, inclusion and diversity policies are key"* (Interview #10). For the interviewee, success will be measured across three dimensions*: "I think by 2025, we should be able to say: if we've achieved these three goals—diversity, revenue from non-import activities, and environmental impact—then we've truly succeeded in our transformation"* (Interview #10).

Innovation at DIA is not pursued for its own sake—it is a strategic lever aimed at generating tangible impact across revenue, sustainability, and brand positioning. The organization is deeply aware of the risks associated with superficial innovation efforts that lack long-term value.

Finally, DIA is committed to strategic innovation with the clear intention of generating tangible impact—not just in terms of revenue, but also in sustainability and brand positioning. The organization is aware of the risks associated with superficial innovation efforts that lack long-term value:

> *"One thing I've always fought for is avoiding the trap of being a big corporate with money, launching flashy innovation projects that look great on paper but lead nowhere. Then three or four years later, you look back and realize you burned €50 million. It was pretty, sure—we invested in a few startups—but in the end, it delivered nothing"* (Interview #9).

Instead, DIA takes a pragmatic and experimental approach to innovation. The company leverages its resources to test new ideas, often positioning itself at the forefront of emerging trends:

> "*I would definitely describe the company as 'innovative'—even though it's 216 years old, there's a lot of innovation happening. We test a lot of things, and we have the means to do so, which allows us to sometimes be ahead of the curve*" (Interview #10).

Although DIA doesn't explicitly use the term servitization, its strategy planning reflects it. Transitioning from selling cars to offering a full ecosystem of mobility services, while emphasizing the innovation and sustainability dimensions of the strategy confirms a servitization proposition. Finally, and for the purpose of this research, I consider in this thesis the starting point of the transformation as of the 1st of January 2021 when the carve-out, the rebranding, the structures change into subsidiaries etc. takes place.

2.3 A strategy framed as sustainable

While external pressures push sustainability as a defining feature of market evolutions, DIA has integrated environmental and social/societal dimensions to its strategy, framing it as sustainable. The term 'strategy framed as sustainable' (also in the research question) refers specifically to the ways in which DIA discursively constructs sustainability through its strategic intentions, as expressed in the interviews. The focus is on showing how sustainability is shaped by the organization itself. The framing performed by the strategy defines what sustainability means for DIA, sets its scope, and prescribes actions and priorities. The interviews demonstrate that, in terms of strategy, the narratives, leadership's discourse and strategic reasoning actively shape the framing of sustainability. Using the term 'framed as' highlights this discursive construction, showing that sustainability is not a pre-given benchmark but an object actively shaped and made meaningful by DIA through strategic talk.

This framing is first undertaken by a change in offer described in their project ZERO seeking to accelerate the transition towards low-carbon mobility (Figure 17). Through the addition of new entities and the transformation of their car retailing operations, DIA is publicly (through its website and communications) positioning sustainability considerations at the core of its servitization strategy.

Figure 17 – DIA's Project ZERO (D'Ieteren, 2024)

A video explains this project on DIA's sustainable development webpage by emphasizing on three levers, offering consumers with greener options in terms of mobility. First, the acceleration of the growth of activities with low-carbon (Figure 18) such as bike retailing (Lucien), micromobility (Microlino), car services (Taxis verts), carsharing (Poppy) etc.

Figure 18 - First lever for low-carbon mobility: alternative mobility solutions (D'Ieteren, 2024)

The second lever for actions according to DIA is the electrification of the 80% of their car fleet for 2030 (Figure 19). To ease this transition, DIA has invested in the green energy sector and offers now solar panels (GoSolar), and electric charging stations (EDI) for instance.

Figure 19 - Second lever for low-carbon mobility: car fleet electrification (D'Ieteren, 2024)

The third lever is the extension of the lifecycle of cars hence reducing their global impact on the environment (Figure 20). DIA has developed a network of dealerships (MyWay) across Belgium that proposes to consumers second-hand cars which is a new segment of car retailing that had previously not been invested by the organization. Also, a network of maintenance and repairs has emerged to complement their offer (WonderGroup).

Figure 20 - Third lever for low-carbon mobility: extension of car lifecycle (D'Ieteren, 2024)

This framing is presented by the organization as contributing to reduce air pollution, to limit road congestion, and above all, to maintain the global climate rise to 1,5 °C.

Building a fluid and sustainable mobility ecosystem for all is also framed as an initiative with significant social impact: *"We are able to provide something within our portfolio that meets the needs of professional or private clients, whether they are persons with reduced mobility or fully able-bodied, at a relatively high level of quality"* (Interview #9). For instance, car services such as Taxis Verts provide essential transportation for people with mobility issues, while shared-car services like Poppy enable individuals to access a vehicle without the need for ownership:

> *"There is also an important societal role in taxis that we forget. For example, Taxis Verts represents 90% of the traffic for people with reduced mobility in Brussels. We really want to insist on that because there are probably things to be done. Mobility is freedom. And when you are disabled, sick, elderly, or too young, well, you are not free to move as you wish. And so, mobility can be a vector, I would say, of fulfilment or liberation for a*

certain number of people who cannot move except if they have access to mobility" (Interview #10).

The interviews also underscore the perception that societal engagement constitutes a prerequisite for long-term competitiveness. As articulated by a respondent; *"There is a real desire on the sustainability front to say that a brand that does not engage at the societal level has little chance of continuing to grow"* (Interview #10). For instance, the question of D&I has emerged as critical dimensions for DIA, with respondents acknowledging the limits of voluntary approaches: *"We've done a bit of theory* [...]. *A year later, we realize we're not attracting them* [women]. *I've changed my mind on this—I think if we don't impose quotas, we'll never move forward"* (Interview #10). Another CDDA member reinforces this assertive stance: *"If diversity is mandatory, the more I think about it, the more I want it"* (Interview #8). These statements reflect a growing recognition that on these questions and organizational aspects, structural interventions are necessary to accelerate progress on inclusion.

This sustainable framing is also internally acknowledged and supported by the CDDA which emerges as a multidimensional construct that combines environmental responsibility, societal engagement, through incremental progress, authentic engagement, and ethical considerations. The interviews contextualize sustainability as mission but also a purpose-driven transformation, which seeks to redefine mobility as a societal and environmental service rather than a mere automotive business. As an interviewee explains, *"I work at D'Ieteren because these people are active in mobility, they want to have an impact, fundamentally change our relationship to mobility"* (Interview #10). This ambition reflects a holistic approach that integrates sustainability into a broader societal role, viewing the organization as an agent of systemic change and move from retailing cars to the mobility sector and challenges. This framing is characterized by ambition, yet tempered by pragmatism, reflecting DIA's structural dependencies on market dependencies and competitive pressures.

For example, a central ambition expressed in this framing concerns carbon neutrality, albeit with a recognition of its operational challenges. A CDDA member notes:

> *"So, will it be CO_2 neutral? If you don't necessarily see it yet, I hope we'll get there one day. But someone still needs to explain to me how we can really have neutral things without planting trees—at least by minimizing as much as possible. And then I'd say, well, we've already pragmatically accomplished a good chunk of the journey"* (Interview #9).

Beyond operational measures, sustainability is also framed as a matter of credibility and trust in corporate communication. An interviewee emphasizes; *"the question of messaging—especially advertising and brand communication on sustainability—has become key today, with a real desire to eliminate anything that looks like greenwashing"* (Interview #10). This ambition signals a deliberate shift from superficial claims toward authentic engagement, reinforcing the strategic importance of transparency in sustaining legitimacy.

However, the pursuit of sustainability is not devoid of ethical dilemmas. One participant talks about the contradictions embedded in proposing green energy access to consumers:

> *"If I install solar panels, does that mean I also put batteries at home? All this contributes to reducing the ecological footprint. But then you wonder if these batteries are built by Uyghurs in remote parts of China—is that a good thing? 93% of solar panels are produced in China, and almost nine out of ten come from the West of China in labour camps. So, you think, OK, we try to do well, but on the other hand, what you do for the environment, you destroy at the societal level. So, we end up saying: we do nothing. It's really complicated"* (Interview #10).

This observation highlights the complexity of reconciling environmental and social objectives within globalized production systems. Acknowledging the coexistence between economic imperatives and societal aspirations, another key player in the transformation observes:

> *"There is a business vision—we see the world changing, and we can't afford to stick to old models. If we do, we won't survive. But this fits into a societal role too. So yes, both coexist. Of course, the business side takes more space because if that doesn't work, you don't have the means to realize your societal vision"* (Interview #2).

This duality frames sustainability as a condition for continuity and renewal: *"It's about sustainability, not survival—it's about continuity, which clearly requires renewal"* (Interview #2). This strategic framing is synthetized by leadership messaging:

> *"When [the CEO] says, 'we will be sustainable or we will no longer exist,' that's really his message: it's necessary for the continuation of our activities. If we don't reduce environmental impacts, massively cut CO_2 emissions, promote electric vehicles to reduce emissions in transport—if we don't do all that, we won't be in business in a few years because consumers will turn away from our products and services"* (Interview #10).

The translation of the framing into concrete initiatives is making evident the link between sustainability intentions and market positioning. As one respondent explains, *"they all* [other organizations] *have ESG objectives and want to position themselves. Cars are obviously eye-catching, so we'll accelerate fleet electrification in large companies. It will go faster than we initially imagined. The positive side is that it allows us to position ourselves as green, eco-friendly, and sustainable"* (Interview #6). According to interviewees, this operationalization of sustainability aligns with a vision of fluid and sustainable mobility: *"Whether I own an asset financed by auto credit or private lease, or access a company car, I have access to fluid and sustainable mobility—maybe an electric car charged by solar panels installed by D'Ieteren, and so on"* (Interview #8). In other words, as long as you buy into DIA's offer, you participate in building the ecosystem.

Coupled with this is a commitment to balanced growth: *"We need positive or sustainable growth. We're on a very aggressive plan with significant EBITDA growth, but it must not lead to practices that feed financial results at the expense of people or the environment"* (Interview

#10). The ideal scenario, as another participant envisions, is clear: *"The dream is to be carbon neutral—whether in 2025 or 2030, to be defined—and for D'Ieteren to be recognized as a mobility actor"* (Interview #8).

Taken together, DIA's sustainability framing is a strategic orientation defined by a vision towards environmental stewardship, societal responsibility, and economic viability. It also is a mission shaped by market pressures, ethical considerations and operational realities, and embedded in a broader transformation of the organization towards a shift from the automotive industry to the mobility sector, from products to services.

2.4 Strategic implementation

Following this strategic reflection, the CDDA has set up in 2020, a five-year plan called 'Vision 2025' which is explained as 'developing fluid and sustainability mobility for all' with an ambition 'to become the natural choice for mobility in Belgium in 2025'. This leads to an update of the vision and strategic priorities which is diffused across the organization through a one-pager (Figure 21).

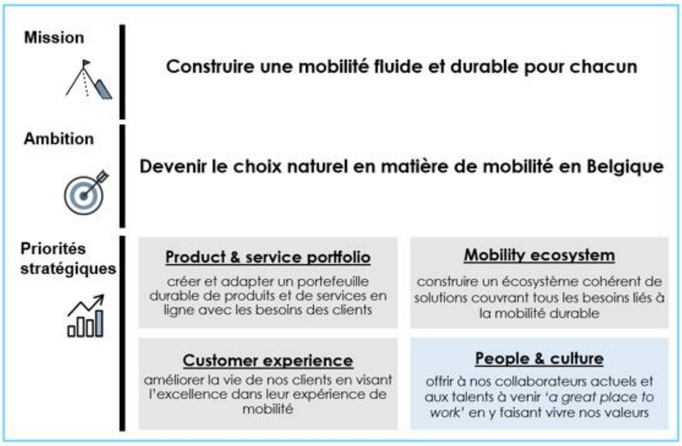


Figure 21 – One-Pager Strategy (Intranet page "Living our values", 2022)

These strategic priorities focus on (1) Product & Service portfolio: creating and adapting a sustainable portfolio of products and services in line with customers' needs; (2) Customer experience: improving customers' lives by aiming for excellence in their mobility experience; (3) Mobility ecosystem: building a coherent ecosystem of solutions covering all needs related to sustainable mobility, via different channels, networks, and partners; (4) People & Culture: to offer current and future employees a great place to work by living the DIA values (intranet page of D'Ieteren Automotive "living our values", 2022 2022).

With these strategic guidelines, DIA begins adding new mobility services—mostly through acquisitions—gradually shaping the ecosystem, the CDDA envisions: "*Our core business of managing car networks remains, but it must be complemented by new activities—not as accessories, but as essential parts of the new mobility landscape*" (Interview #5). While the overall strategic vision is clear, top leadership recognizes that the development and implementation of new mobility start-ups is not without challenges: "*There isn't a very well-*

established process, but it's not really the ideas that are hard to come by—it's the implementation that's more difficult" (Interview #9).

DIA's shift toward servitization marks a move from traditional car retail to a broader mobility ecosystem hence expanding their product and service portfolio beyond new vehicles:

> "*Alongside new cars, we now offer used cars, original and non-original spare parts (via Wonder), and we're no longer limited to VW Group brands—we also include Renault and others. We're investing in bikes, which complement cars, especially as car usage is expected to decline slightly over time. And through Lab Box, we're exploring new mobility models like car sharing—people don't even realize Poppy is part of D'Ieteren*" (Interview #11).

This diversification requires substantial financial backing: "*Whether through Lab Box, Wonder, Lucien with the bike segment, etc.—to put all this in place, you actually need financing, since if you stick to a somewhat capitalist reasoning, you still need to generate dividends*" (Interview #9).

As a family-owned organization with over 200 years of history, DIA benefits from patient capital and long-term vision: "*Having a family shareholder gives us more perspective than other companies. We've diversified a lot—Lab Box, Wonder, bikes—all at once. The shareholder is more patient, willing to grow profits slowly compared to others*" (Interview #11). This structure benefits startups and entities, which gain access to favourable financing and the backing of a solid, reputable organization: "*Funding usually comes from D'Ieteren Automotive SA, which has the strongest balance sheet. That means lower borrowing costs and better terms from banks*" (Interview #11).

Currently, these new ventures are financed by profits from the traditional car business: "*Our financial results from car sales are what allow us to invest in these new activities*" (Interview #7). However, external funding has also become part of the strategy, which is a novelty for DIA: "*We also raised quite a bit of external financing, which was something initially forbidden"* (Interview #9). Looking ahead, DIA envisions two main outcomes for its new ventures:

> *"Either they are meant to be reintegrated into D'Ieteren, or they are companies we will sell. In that case, economically speaking, we've either created economic value by generating a new, profitable business with EBITDA, or we proceed with an exit from the company"* (Interview #9).

In parallel with its diversification into new mobility services, DIA continues to enhance its historic core business of new vehicles (NV). This includes expanding its brand portfolio with additions like Cupra—a spin-off from Seat—and Rimac, which targets the ultra-luxury segment. Technological advancements have also enabled the broader commercialization of electric vehicles (EVs), positioning DIA to meet evolving customer expectations. As highlighted in the Solaris Mobility Survey (2021, p.44): "*Electric vehicle (EV) cars will represent 2/3 of new car sales by 2030. The future will be electric, and customers are looking for guidance"* (2021, p.44).

Internally, leadership acknowledges the importance of continuously improving the core business, even if it may not appear as exciting as newer ventures: "*We continue to significantly improve the core business of D'Ieteren Auto, which may not be the most inspiring thing [...] but we're improving it at a high level—financially, and in terms of customer experience*" (Interview #9). This commitment to operational excellence is also reflected in efforts to modernize internal processes and management practices: "*Today, we're trying to get these processes up and running, and gradually, managerial practices are forming slowly. Cutting costs to stay sustainable. The goal is to understand how to do the work better*" (Interview #4).

With this diversification of the portfolio of activities, the objective is to shift the revenue centre from car sales to mobility services. DIA's strategy is to empower each entity to grow independently: "*That's the KPI to watch: Has the centre of gravity shifted? We're convinced it will. [...] The vision is to give all these activities—beyond car and parts import—the means to develop*" (Interview #11). Therefore, this transformation involves integrating multiple business models under one umbrella, increasing organizational complexity: "*It's complex—there's the importer model (new cars, spare parts, insurance), the retailer model (new and used cars), and Lab Box with its own startup-driven models*" (Interview #11).

This complexity stems from a deliberate choice to foster entrepreneurial autonomy within the organization. An interviewee describes this approach as 'startupisation':

> "*Today, they've chosen a model based on entrepreneurship: Startupisation. To give a form of creative autonomy, to innovate. But at some point, when we need to scale up, we have to ask whether to reintegrate this into a more transversal management model, seeking synergies rather than autonomy. Autonomy and synergy are antagonistic. At a certain level of maturity, expansion, and market share, we need to pursue synergy"* (Interview #8).

DIA's servitization strategy means creating a holding structure where subsidiaries – called 'entities' at DIA - operate with autonomy under the parent company, DIA: "*D'Ieteren Automotive is the parent company, with several 'children': Retail, Lab Box, Wonder, and Bike. Each has its own legal entity. Retail is [...] under Sopadis SA, which owns all dealership stakes. Lab Box SA holds shares in all mobility startups*" (Interview #11). Figure 22 visually demonstrates how the portfolio of products and services has enlarged. From an (electric) bike retail activity, used or old vehicles (OV) retailers and to Lab Box gathering a dozen of mobility and services products which plays the role of an external innovation hub fostering an entrepreneurial mindset for new ideas to flourish and to be tested.

Despite these efforts, the model of autonomous entities does not provide a full-fledged mobility service provider yet:

> *"We're not there yet. We're not yet a service company. Yes, we are a service company if you look at it from the angle of financing a car and selling it—that's a financial service. But that's different from a mobility service, like installing a charging station and solar*

panels at someone's home. That's an installation and energy access service, but it's not mobility. We don't yet have a model where we offer customers a pay-as-you-drive solution. [...] It seems unlikely for now. Simply because this model requires mutualization, that is, asset sharing" (Interview #8).

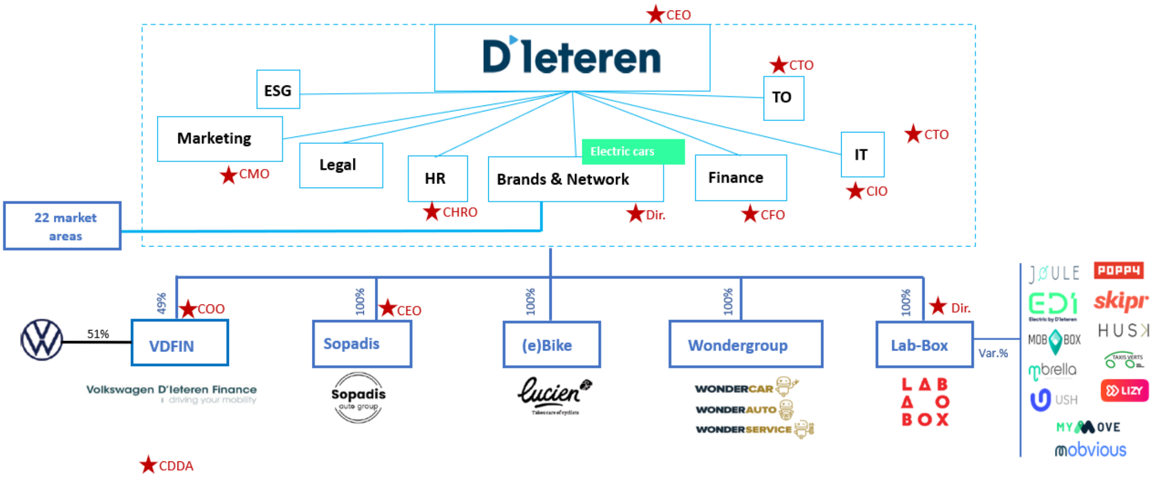


Figure 22 – DIA's structure

DIA's strategic shift toward mobility services is not only reshaping its business model—it's fundamentally transforming the roles and mindsets of its employees: "*EDI will likely enter the solar panel and battery business. That means we'll be producing and storing electricity—not just selling charging stations. The roles are evolving, and we'll need to package and organize them coherently around new professions*" (Interview #10). The transition to a service-oriented and mobility-oriented offering requires a new set of skills, attitudes, and organizational structures. This evolution demands a more customer-centric approach, where sales teams become trusted advisors within a broader ecosystem: "*Efforts are being made to build sales forces that listen to our clients and can redirect them within our ecosystem. And beyond that, we're aiming for a more sustainable balance*" (Interview #9).

For example, the shift from combustion engines to electric vehicles has changed the nature of technical roles, especially for mechanics: "*Combustion is nothing like electric. So, we need to train people. Some are eager to evolve, others less so. Some only want to work on electric vehicles because they're cleaner and more technological. The job is changing for mechanics too"* (Interview #6). Or: *Those working on EVs must be properly equipped. They've undergone complex training to handle and dismantle batteries*" (Interview #12). But legacy habits persist where in some garages, "*a client walks into a dealership wanting to buy an electric car and is advised to buy a diesel instead. That still happens today*" (Interview #9). According to the interviewee, this resistance is partly due to a lack of training and confidence among sales staff: "*We've been trying for years to get them to sell EVs—it was already hard. Now we're asking them to sell charging stations. They're hesitant because they feel customers know more than they do. They're not trained properly*" (Interview #9).

These changes are supported by a broader cultural transformation within the organization. The importance of motivation and atmosphere is highlighted: *"It all depends on the environment we create. When it's positive and we're building value together, people are driven. At Audi, I used to tell people not to take their laptops on vacation*" (Interview #6). Also, DIA's culture has become more transversal with new teams that create synergies within the ecosystem: "*The corporate culture has evolved significantly. We're much more transversal now. For example, we created an entity called Group Mobility Solutions* [GMS]*, which is responsible for engaging with clients*" (Interview #12).

In conclusion, servitization at DIA is not just an offering expansion, it is also an organizational transformation driven by a strategic roadmap and sustainability framing. By creating autonomous entities focused on different aspects of mobility and reorganizing their activities, culture and skills, DIA aims to provide more tailored, sustainable, and future-ready services to its clients.

3. Organizational Transformation

3.1 Challenges identified

DIA's transformation toward a mobility ecosystem is challenged by the need to redefine its identity beyond automotive, foster internal coherence across diverse entities, shift long-standing cultural mindsets, and effectively translate strategic vision into everyday organizational practices.

The first challenge DIA faces in transforming is redefining its identity. As a long-established automotive player, moving toward a mobility ecosystem requires not only strategic change but also a shift in perception—both externally and internally. The DIA has to move beyond its legacy as a car distributor and embrace a new role: "*Today, it's no longer about being a metal provider—it's about positioning ourselves as mobility consultants*" (Interview #12).

To support this transition, D'Ieteren Group has restructured its portfolio, creating a carve-out that places DIA in charge of the mobility business alongside other entities such as Belron, THV, Moleskine, and D'Ieteren Immo. The name change—from D'Ieteren Automotive SA to D'Ieteren SA—and the removal of the car symbol from its branding signal a deliberate move away from car sales toward mobility services:

> "*We chose to keep D'Ieteren Group at the top level and renamed the mobility entity simply D'Ieteren—removing the reference to 'auto' to formalize our shift from car seller to mobility provider. But internally, people still say 'D'Ieteren Auto'—especially in finance*" (Interview #11).

However, legacy mindsets remain a challenge. Many employees are still incentivized to sell cars rather than mobility solutions:

> "*They're incentivized to keep selling metal. And tomorrow, we need to tell them that it's potentially more valuable for D'Ieteren to sell one car with software than ten cars*

without it—economically, sustainably, in every way. But getting that message across isn't easy" (Interview #9).

For the transformation to succeed according to respondents at DIA, employees must align with the organization's purpose and strategic vision. The importance of the adherence to a unified mission is highlighted: "*Employees must adhere to the company's purpose and strategic vision. You work at D'Ieteren because these people are active in mobility, they want to make an impact, and they're fundamentally changing our relationship with mobility*" (Interview #10). Despite these efforts, DIA is not yet perceived as a unified brand. It operates as a retail distributor composed of multiple brands—Lucien, VW, Audi, Wonder, and others—each with its own identity, culture, and practices: "*D'Ieteren isn't really a brand. It's not a retail banner in itself*" (Interview #11).

This fragmentation creates internal tensions due to lack of shared identity: "*It bothers me when people at LabBox say, 'We're not like D'Ieteren.' I want them to say, 'We are D'Ieteren.' D'Ieteren is our family name, and our first names are Audi, HR, Marketing*" (Interview #10). Another interviewee echoes this argument: "*I think some employees feel more like they work for VDFIN than for DIA. And it's even stronger at Lab Box, where people identify more with Skipr, Poppy, or Husk—not with DIA at all*" (Interview #12). And in some cases, employees do not even recognize their affiliation with the parent organization: "*Some people joined entities saying, 'I don't work for D'Ieteren.' Well, yes you do—you're in a D'Ieteren entity, so you work for D'Ieteren*" (Interview #10).

The second challenge is transversality and adaptability as the transformation involves the merging of two very different environments: the established automotive business and the fast-moving world of mobility startups. This requires stronger collaboration, adaptability, and a shift away from siloed thinking: "*When preparing for Investor Day, we realized we sell new cars, used cars, spare parts, bikes, and mobility services. But internally, we never look at it horizontally, only vertically*" (Interview #11). And "*each business unit has its own plan. We've made sure they're not competing, well, that was a Freudian slip, they're aligned. From macro to micro, we're working on it*" (Interview #7).

Despite progress, siloed thinking remains embedded in parts of the organization: "*There's still a lot of silo mentality. It's better than what I've heard from 45 years ago, but it's still part of the culture*" (Interview #9). This mentality is also questioned by structural choice made to create LabBox as an independent structure: "*We left the core business in a silo and decided not to put our mobility products in another silo. Instead, we created Lab Box and put everything there. Today, LabBox has 12 entities*" (Interview #10).

This structural and managerial fragmentation risks undermining synergies across the organization to consolidate a mobility ecosystem: "*One of the key challenges is avoiding hyper-siloed businesses with no synergy. That's the keystone*" (Interview #10). Because "*from a vision standpoint, we can't keep working on our own islands*" (Interview #2). There is awareness on the transversality challenge ahead as well as intent to break down these barriers: "*These are all* *examples showing that we're trying to think about how not to stay in silos—because that would be unhealthy. Instead, we're trying to create as much transversality as possible between departments*" (Interview #12).

Creating a seamless mobility offer for customers requires internal coherence—shared goals, aligned processes, and cross-entity collaboration. But today, the ecosystem still feels fragmented: "*What we're still missing is an integrated offer. It'll take another 18 to 24 months. Right now, the puzzle pieces aren't fully connected, only the automotive side is*" (Interview #7). Another interviewee honestly expresses her concern on the current state: "*It's more entrepreneurial, yes, and it has its place. But in some areas, it's very disorganized. It's a mess—to use a polite word*" (Interview #2).

Rather than enforcing rigid synergies, DIA is exploring 'soft synergies' that emerge organically through collaboration: "*I believe in decentralization while trying to leverage soft synergies. You don't force it—you must use this tool—but if you have competent people in two teams, whether central or not, you bring them together*" (Interview #9). For this interviewee, it all comes down to "*how do we get everything to work better together at the human level?"* (Interview #9). Because creating a coherent and transversal ecosystem internally and externally is as challenging as it reveals frustration among employees: "*What generates the most frustration is the interference from D'Ieteren—centralization. You're left alone for two or three months, then suddenly a new policy is imposed, and you have to work with a new system*" (Interview #9).

Third, the challenge is also cultural. Many long-time employees still identify strongly with the Volkswagen brand and struggle to embrace the broader mobility vision:

> "*At a recent all-staff meeting, we explained why we launched Taxi Vert and Poppy. Some of the old-timers were furious—Poppy includes non-VW cars, which to them is almost sacrilegious. But we had no choice: Brussels requires certain environmental scores that VW models couldn't meet*" (Interview #11).

There, the transformation also demands a cultural shift. The plurality of distinct cultures that can be found due to the architecture of DIA and its entities renders arduous the task of building a fluid ecosystem. Long-standing habits and expectations are hard to change, especially when paired with pressure to optimize and recent restructuring: "*The challenge is translating this new, more professional vision across all roles. People struggle to change, especially when they're already under pressure. We've had two redundancy plans, and now we're slowly trying to build new management practices*" (Interview #4).

The DIA's heritage also plays a role in shaping its culture. With over 200 years of history and seven generations of leadership, traditional values and hierarchical structures remain influential:

> "*There's a strong sense of deference to leadership—we're still very much a family business with family values. That legacy weighs heavily on how the company is organized. It's only been about ten years since men were officially allowed to stop*

> *wearing ties to the office. I heard it was in 2012 that this change was formally accepted. So yes, hierarchy is still deeply embedded*" (Interview #10).

This transformation is marked by an organization-wide culture transformation which is recognized as essential. Efforts are underway to modernize the organization through structured programs and initiatives: "*We're really in a period of significant cultural change. Management is actively working on this—setting up workshops, launching programs like Diversity & Inclusion, and the Values program. It's a whole set of tools we're putting in place*" (Interview #10). Ultimately, the cultural transformation aims to challenge behaviours as well as ways of working: *"For me, it's [the cultural transformation] primarily about the organization. But for that organization to function, we need to change how we work, how we behave—and that means changing the culture itself*" (Interview #2).

The final and perhaps most complex challenge is managing change, turning DIA's servitization strategy into a lived reality across the organization. This involves aligning people, processes, and culture with a new vision. Employees need to understand not just what is changing, but why. When strategic decisions—like acquiring a bike leasing company—are not clearly explained, it creates confusion and resistance.

> "*Some employees ask, 'Why did we acquire a bike leasing company when we already have Volkswagen D'Ieteren Finance?' The logic is there, leasing a €30,000 car isn't the same as leasing a €3,000 bike. But if you don't explain it, people won't understand—and then they can't explain it to customers either*" (Interview #7).

Effective communication is key to overcoming this hurdle and spreading the vision. Repetition and clarity are essential to ensure the strategy is understood and embraced:

> *"You have to keep hammering the message. Only communication will help us get the strategy across. We need to keep explaining, and I think the CEO does this very well. He keeps coming back to it, explaining why we're investing in this business, why we acquired Taxi Vert, and why it's important to be present in the individual shared mobility market*" (Interview #10).

Even with leadership buy-in, the broader organization does not always follow at the same pace: "*There's the vision, and then there's reality. Top management is fully on board but, the rest of the organization might still feel like nothing's changing. Some people are just in their boat, selling cars, and continuing as before*" (Interview #2). This disconnect is especially visible at the operational level: "*Honestly, I have doubts about whether the warehouse worker at EK really feels impacted. There's a growing understanding among managers, but others still don't get it*" (Interview #9). While individual initiatives—like investing in Lucien (bike mobility), acquiring dealerships, or launching Poppy—are relatively easy to grasp, the overarching strategy remains abstract for many:

> "*It's easy to understand each product on its own. Lucien is about mobility—that's clear. Buying dealerships in Leuven—that's clear. Launching Poppy—that's clear. But what's*

harder for people is understanding how all these ingredients come together to form a coherent recipe, rather than just a buffet of carrots, ham, and other things with no real connection" (Interview #8).

Beyond communication, the challenge is also about execution—ensuring that change goes beyond PowerPoint presentations and becomes embedded in daily practices: "*We need to make sure that what we're trying to implement actually works and gets properly embedded—beyond just the pptx*" (Interview #9). For instance, another interviewee expresses how the past two years have already reshaped managerial and work practices: "*The last two years have had a major impact—not just on management practices, but also on how we work. Teams meetings, remote work, hybrid meetings—it's all part of the new reality*" (Interview #10).

In conclusion, the new mobility reality that DIA is shaping has introduced significant managerial challenges, but it has also sparked the emergence of new activities and practices. These changes are driven by the organization's servitization strategy, which seeks to redefine its role towards their customers and society. Insights from the interviews have revealed a set of core activities that actively enact this transformation. These activities have been inductively grouped into interconnected themes—nexuses of activities—which are described in the sections that follow.

3.2 Enacting the organizational transformation

As a result of DIA's strategic shift toward a sustainable mobility ecosystem, specific organizational activities have emerged, shaping how the transformation is being implemented across the organization. These activities are grouped into three interconnected themes: (1) developing activities (organizational design, innovation, and cultural change); (2) governing activities (decision-making and stakeholders' inclusion); and (3) performing activities (evolving performance frameworks and monitoring).

First and to support its strategic shift toward sustainable mobility, DIA has restructured its organization and launched new entities and initiatives aimed at fostering innovation and cultural evolution.

Three key structures have emerged. First, TO oversees strategic planning, project management, and transformation initiatives. It supports departments with optimization projects, new business launches, and standardizes internal ideation processes. Second, the creation of a mobility solution incubator, LabBox to accelerate innovation at DIA. And third, GMS is positioned within the Brands & Network department: *"We transitioned Fleep Mobility into Group Mobility Solutions—it's now embedded somewhere within the organization"* (Interview #12). GMS promotes alternative mobility solutions to B2B clients and acts as a bridge between fleet customers, dealerships, and LabBox startups: "*The structure is in place, dedicated to the fleet mobility experience we launched at EK—it's tangible*" (Interview #5).

The integration of new services brings the GMS team but also the dealerships to offer new services and partnerships to customers. And fleet teams across regions play a key role in promoting these new services:

> *"For example, in Antwerp, the fleet team visits companies and prospects, offering services that go far beyond selling a car. Instead of providing a large fleet of replacement vehicles, we offer vouchers that employees can use to access services like Poppy. Through our ecosystem and client relationships, we try to guide customers toward alternative mobility choices"* (Interview #6).

DIA is also investing in its cultural transformation: "*At one point, we asked ourselves: how do we motivate car lovers to stop selling metal and start selling kilometers? It's not an easy shift. So, we worked on culture and values with the CDDA*" (Interview #5). Led by HR culture & leadership team, initiatives include new shared values, leadership training, and programs on D&I and climate awareness. These efforts aim to shift employee mindsets from selling cars to delivering mobility experiences: *"Internally, what's happening now started back in 2018 and 2019 with a leadership program focused on mindset—how to evolve behaviours based on values and key competencies. Now, it's being implemented across the organization through the Values program"* (Interview #2). HR processes have also been harmonized across entities, with three common pillars: talent, engagement, and culture:

> *"We defined three HR pillars that should be shared across all entities: talent, engagement—measured through a four-question survey—and culture, which is currently being addressed through the Values program. We haven't yet rolled out the cultural part in all entities, but it's coming"* (Interview #2).

DIA aims to cultivate an innovative, proactive, and entrepreneurial mindset among its employees. Several initiatives support this goal, including the implementation of New Ways of Working (NWOW), the construction of a modern collaborative workspace (D'Ieteren Park), and the rollout of shared values and diversity & inclusion programs: *"Management is committed to launching workshops and programs, including the Diversity & Inclusion initiative and the Values program. We're putting a whole set of tools in place"* (Interview #10). The upcoming D'Ieteren Park (formerly Domino project) will bring together teams from import, central marketing, and VDFIN on a single site: *"With the Domino project, the idea is to regroup all teams on one site. If you ask me again in three years, I'll probably say there's a much stronger feeling of being part of the D'Ieteren family"* (Interview #12). The new workspace is expected to enhance collaboration: *"D'Ieteren Park should allow employees to work more closely together"* (Interview #12). However, challenges remain in implementation, particularly in the area of inclusions:

> *"There's still a lot of work to be done, especially at D'Ieteren. Just walk through the HR corridors—you'll see a lot of women, and in my department, marketing, we're at 51/49, which is good. But that's just gender diversity. When it comes to inclusion, we're nowhere. We need to double down. It's a matter of company culture, cognitive bias, recruitment practices, and the profiles we hire"* (Interview #10).

These activities regroup under a first nexus, namely developing, combining change management, culture, innovation, and sustainability activities to embed the servitization strategy into the organization's DNA.

Second, transformation emphasizes how decisions are made and communicated internally, reflecting the organization's shift toward a more integrated and strategic approach. At the core of this transformation is the CDDA, which defines the long-term vision and strategic priorities: "*We have a five-year plan that acts as our North Star. It helps us stay aligned and reassures us that the investments we're making will eventually pay off*" (Interview #7). Each member then cascades this vision into their respective departments through tailored roadmaps: "*Each leader takes their roadmap and applies it*" (Interview #11).

Communication around this transformation follows a top-down model, with management committees serving as key channels to disseminate strategic messages across the organization. This ensures alignment and shared understanding but also highlights the importance of repetition and clarity in cultural change: "*You have to keep hammering the message—fluid and sustainable mobility isn't always about cars"* (Interview #7).

However, decision-making remains centralized for major strategic choices: *"We influence many things, but we don't make the final call. For big decisions, it goes through the CEO, CFO, corporate, and so on"* (Interview #9). Despite efforts to open communication, remnants of the previous hierarchical culture persist:

> *"Surveys often show there's still a latent fear. That was the old culture at D'Ieteren—very top-down. Some still perceive it that way. The paradox is that when we offer opportunities to meet, few people sign up. Yet in surveys, they say they want more open communication and contact"* (Interview #12).

Now with this ongoing transformation, DIA aims at moving towards a more participative and inclusive culture: *"What we want is more collaboration, innovation, and ownership. That's a key criterion for becoming the kind of organization we envision—especially in terms of leadership"* (Interview #2).

This intent in implementing collaborative and participative governance is echoed by several of the interviewees: *"My style is quite flat. I don't like beating around the bush when communicating non-confidential matters. That's just how we operate"* (Interview #10). Or: *"In my department, it used to be top-down—capital T, lowercase d. I've implemented a strategy based on collaboration, consensus, and much more team autonomy and empowerment"* (Interview #8).

With this hierarchical way of governing, DIA's transition towards more participative decision-making processes is also an adaptation among employees. Indeed, some of them expect clear directives from leadership:

> *"You can see it in top management decision-making—action, reaction, cascade. Some team members still say to me, 'you tell me what to do, you're the boss.' But I just arrived,*

> *I don't know everything. You know your environment and your job—what would you decide? That mindset is still strong but starting to change"* (Interview #2).

Therefore, there's also a need to foster bottom-up engagement, supported by top-down endorsement: *"The problem is people aren't used to expressing themselves—they've been too constrained. We need at least a mandate from the top to build something from the bottom. People aren't used to it yet"* (Interview #9). To support this, DIA has introduced ambassadors—employees who help translate the strategic vision into everyday practices. They translate and act as change agents, bridging leadership and frontline teams.

These activities form a second nexus, called governing, in this thesis, where decision-making and stakeholder inclusion are central to translating strategy into reality.

Third, performance management has evolved significantly. The organization has expanded its performance framework to include ESG (Environmental, Social, and Governance) metrics, reflecting a broader definition of success beyond financial outcomes:

> *"We do have ESG KPIs, but they're still limited. For example, customer satisfaction is one—but you could argue that's just business as usual. If the customer is satisfied, they buy from you, which impacts EBITDA. That's true. We also have criteria around* CO_2 *emissions, with a fairly aggressive reduction plan: 50% by 2025 and carbon neutrality by 2035—or was it 2040? I'm not sure anymore"* (Interview #10).

These ESG indicators are now embedded into bonus structures, serving as tangible levers to drive behavioural and strategic alignment across teams:

> *"These objectives are integrated into management committees and tailored to each role. Some focus on the share of electric vehicles sold, others on the number of mobility products and services offered to B2B clients. Not everyone has the same goals—because not everyone faces the same realities"* (Interview #7).

This alignment reinforces the importance of sustainability and ensures that individual contributions are tied to the organization's long-term vision. But this shift requires a fundamental change in mindset, especially among leaders accustomed to traditional financial metrics: *"If you're a CFO who's used to evaluating performance solely through EBITDA, and tomorrow you're asked to also consider societal impact, it's a completely different lens. KPIs will need to change, and that's not easy"* (Interview #10).

According to several interviewees among the CDDA, DIA is intentionally positioning financial performance as a consequence stemming from ESG success and not the primary driver:

> *"We try not to emphasize the sixth KPI, which is financial. Because if we succeed in the other five, the financial one will follow. But if you put financial first, the others won't necessarily follow. In fact, in the short term, it'll be the opposite—you won't push electric vehicles as hard because they cost more today"* (Interview #7).

This strategic prioritization is not without tension: *"Moving toward a more customer-centric and sustainable model is the right direction. It might lower our financial performance, but hopefully not. Even if it does, it'll be less damaging than chasing short-term gains by maximizing sales of large vehicles"* (Interview #9). Still, DIA remains committed to sustainable growth by balancing profitability with social and environmental responsibility:

> *"For me, the business challenge is to stay active in this market and continue generating sustainable growth—meaning profitable revenue. We also need to deliver dividends to shareholders, because the D'Ieteren family provides us with resources to grow, and they expect a return. So, we can't ignore the economic context. But when I say sustainable growth, I mean growth that supports inclusion, social development, and environmental impact reduction. It's possible to do both"* (Interview #10).

Moreover, and to maintain strategic coherence, the CDDA meets annually in a dedicated seminar to reassess priorities and ensure alignment with the vision. This ritual helps leadership to stay grounded and prepared for complex decisions: "*At least once a year, we realign on the vision at the executive level. It's crucial—because when tough decisions arise, that's not the moment to question your alignment*" (Interview #7).

These practices form a third nexus, described as performing, where strategic goals, ESG priorities, and individual accountability converge. They reflect a shift from traditional metrics to a more holistic view of impact—one that supports DIA's ambition to lead in sustainable mobility.

Conclusion

This chapter has provided a comprehensive overview of DIA, situating the organization within its historical trajectory, current strategic repositioning, and the broader context of its servitization journey. By outlining DIA's shift from a traditional automotive retailer to a provider of sustainable mobility solutions, the chapter establishes the foundation for the ethnographic inquiry that follows. It also describes what a strategy framed as sustainable at DIA entails, clarifying the research question: What management practices does a strategy framed as sustainable produce? In other words, how is this strategic vision translated into everyday organizational realities, and to what performativity?

Crucially, the analysis highlights that sustainability at DIA is interpreted locally rather than defined against a fixed standard. There is no singular benchmark prescribing what a 'sustainable strategy' should be. Instead, it is framed through DIA's own intentions, its vision of sustainability in the mobility sector, and its strategic priorities. This framing does not emerge in isolation but responds to external pressures such as market dynamics, shareholder expectations, and broader societal demands for greater environmental and social responsibility. The strategy framed as sustainable thus reflects and negotiates these influences, shaping what sustainability means for the organization. The interviews show how this framing is enacted through the voices of top leadership: their narratives and reasoning configure sustainability by directing attention, influencing decisions, and guiding organizational engagement. In this sense, sustainability is neither pre-given nor simply imposed from outside but emerges from DIA's meaning-making processes in interaction with its environment.

This first phase of exploration onto the field and interviews have revealed a range of emerging practices, processes, and actions that reflect the organizational transformation underway. These insights converge into three interrelated nexuses of activities, governing, performing, and developing, which will support the analytical framework for the empirical chapters. Through this structure, the thesis will explore, in the next chapters, how a strategy centred on sustainable mobility is translated into concrete managerial practices, and how these practices shape, and are shaped by, the evolving organizational reality at DIA.

Chapter 6 - Situatedness and sociomateriality

Introduction

After presenting DIA as the organization at the centre of this research, the ethnographic observations are organized into three sections, each representing a nexus of activities identified during the exploration phase of fieldwork: developing, governing, and performing. These sections offer a descriptive account aimed at situating the ongoing organizational transformation historically, relationally, and materially.

This longitudinal analysis is conducted through the lenses of situatedness and sociomateriality, focusing on how human and non-human elements shape routines, habits, and practices. The first nexus, developing, captures how strategic shifts are translated into innovation, change management, sustainability initiatives, and transversal projects. The second, governing, explores decision-making processes and their cultural and axiological foundations. The third nexus, performing, encompasses routines and actions that translate DIA's strategic objectives and sustainability commitments into operational targets and measurable outcomes.

Lastly, the results reveal a paradox at the heart of DIA's transformation: while new practices and processes have emerged through the analysis of situatedness and sociomaterial, they remain largely symbolic. Despite significant investments in time, people, and material resources, the management rationale is not disrupted; if anything, it is reinforced. As a result, transformation presents signs of stagnation, exposing an important limit of a strategy framed as sustainable such as the persistence of organizational routines fostering organizational inertia.

1. Developing activities

From selling cars to providing mobility solutions, DIA has committed to a new mission of 'building a fluid and sustainable mobility ecosystem for all'. This vision has launched a series of strategic priorities and internal initiatives seeking to reposition DIA on the Belgian market. In pursuit of this mobility ecosystem, the organization has introduced new products and services – referred to as entities – which coexist internally with distinct processes, cultures and habits. This coexistence has triggered a broader organizational transformation, reshaping everyday practices.

In this section, developing activities are examined as the everyday actions, routines, and interactions through which strategic change is translated into lived organizational experiences. So, strategic positioning and organizational transformation converge in a nexus of developing activities which aims to embed sustainability, innovation and transversality into everyday happenings of both consumers and employees. Situatedness and sociomateriality of developing activities describe practices and routines that emerge and shape, first, the new mobility ecosystem and, second, change management initiatives and cultural transformation.

1.1 Developing a mobility ecosystem

Since 2018, DIA has embarked in a profound transformation, aiming at repositioning itself from a traditional car importer to a mobility expert. As one manager notes: *"D'Ieteren Auto has been undergoing transformation since 2018 with their plan/vision 'Mobility 2025'"* (Obs 1 – 10.02.2022). Situatedness of developing a mobility ecosystem captures the long-term strategic commitment to embedding sustainability and innovation into organization's core operations, through the introduction of greener mobility alternatives. Concomitantly, DIA seeks to foster transversality between historic and new products and services through the construction of a mobility ecosystem. Sociomaterial aspects further describe and illustrate the challenges of fostering transversality in daily operations.

1.1.1 Situatedness

At the heart of DIA's transformation lies a deliberate commitment to innovation and change. The reasoning for the transformation is explicit: *"We don't change for the sake of change; we change because the world is changing"* (Obs 75 – 09.01.2024) acknowledging their responsibility to stay relevant: *"Our duty is to stay two or three steps ahead"* (Obs 64 – 17.11.2023). Figure 23 is an extract of the annual report in which the CEO explains why DIA is transforming. What developing reveals here is the emphasis on continuous development: *"We all have the responsibility (HR) to develop people. When an employee doesn't grow, they put themselves at risk"* (Obs 64 – 17.11.2023).

HOW CAN YOU ACHIEVE CHANGE IN A CONTEXT OF A CRISIS WHICH HAS BEEN ONGOING SINCE 2020?

Change is not an end in itself. It is closely linked to our mission to work towards seamless and sustainable mobility. This is how we give meaning to the actions we take internally and how we obtain strong commitment from our employees. We also adopted a collaborative approach from the outset, which has helped us rethink the customer experience and make it even more satisfying. This approach has been key because it draws on the skills and expertise of a large number of employees. We are now building on this by including internal targets for diversity and carbon reduction so that, together, we can make a positive contribution to the increasingly pressing social and climate challenges.

Figure 23 - Extract of an interview with the CEO of D'Ieteren Automotive (D'Ieteren Group's annual report, 2021, p. 49)

In 2022, a key point of the transformation has been the integration of new entities, such as LabBox, Wonder and Lucien (Figure 24, Obs 24 – 18.01.2023). Among these, LabBox stands out as emblematic of the organization's evolving approach to mobility. Conceived as a start-up incubator for alternative mobility solutions, LabBox is designed for experimentation and inclusion of new mobility services and products. As one manager explains: *"LabBox was* created to foster the inclusion of new services/tools. With the structural change, the traditional business [car sales] is isolated, and additional services are added" (Obs 1 – 10.02.2022).

This structure of legacy and emergent activities forms a dichotomy of autonomous units, each with its own financial, culture, and HR systems. As one manager explains: *"We fragmented the business into different units that are autonomous in financial and legal terms (HR). [...] this fragmentation allows for 'healthier' management of the entities"* (Obs 1 – 10.02.2022).

Figure 24 - DIA's internal document of the mobility ecosystem (Obs 24 – 18.01.2023)

This organizational configuration incentivizes the creation of HR-as-a-service (HRaaS), a support initiative offering tailored HR services to the new entities: *"HR service catalogue: Clarify which services are available to entities"* (Obs 4 – 02.03.2022), and "*entities are growing (e.g., Sopadis), so more and more HR services are needed"* (Obs 14 – 26.10.2022). Moreover, DIA's innovation-oriented drive extends beyond business models to employee experience for example. The Employee Value Proposition (EVP) workshops in 2021 capture this cultural ambition: *"From a place to work to a great place to work"* (Obs 8 – 18.05.2022).

At the same time, early reflections in 2022 are entertained around transversality. While the organization is promoting New Ways of Working (NWOW), questions emerge about how and when these would extend beyond core business to entities: "*This philosophy—how do we translate it beyond EK* [semi-industrial site]*? From when?* [...] *NWOW is for everyone, but we need to see whether it will extend to the entities"* (Obs 6 – 29.03.2022). The challenge can be found in different functions such as communication, siloed across DIA: "*There are four people in communication, one for HR, one for CDDA, one for new entities and one for PR which makes it difficult to build a shared narrative"* (Obs 13 – 12.10.2022). There is here a trade-off between building a shared narrative for the transformation and particular communication needs across the organization.

This ambition of transversality is also represented in HR initiatives such as 'Community Days', cross-entity engagement efforts in the context of the HRaaS: *"First Community Day with start-ups to meet HR leaders. It was the HR management committee that was invited, but in the* *future, it could be others"* (Obs 13 – 12.10.2022). By the end of 2022, there is a clear intention to build a shared culture: "*Ecosystem: DIA and entities expressed a desire to discuss a common culture, which was revisited at the end of November"* (Obs 18 – 07.12.2022). However, the complexity of this transformation is also acknowledged: "*2023 is likely to be complicated—a difficult conjunctural moment, and D'Ieteren is doing a lot of new things"* (Obs 13.12.2022).

This illustrates how developing activities of integrating new and innovative mobility solutions are situated within the organization, requiring new forms of coordination, support, and cultural alignment. In 2022, the integration of entities like Microlino – micro mobility - and GoSolar – solar panel retail – further complexifies this landscape. Their arrival raises questions about internal capabilities: *"Acquisition of Microlino at the end of 2022 – do we have the right competencies on board for this new structure?"* (Obs 33 – 01.03.2023). As the transformation progresses, employees increasingly embrace the momentum of change. Asking some employees why they volunteer to work on transformation projects, one person replies to me: "*I like that things are moving, changing, not stagnant…there is a need for transversality, it's very important*" (Obs 30 – 15.02.2023). Others see their role as actively shaping the future: "*Being an NWOW ambassador in daily work means challenging the status quo, trying new things, exploring other workplaces"* (Obs 37 – 16.03.2023).

In 2023, the coexistence of historic and new entities is proven to be far from fluid or seamless. While transformation and innovation remain a central ambition, it does not always translate into commercial success. *"LabBox was created to generate ideas, but apart from EDI and GoSolar, most ventures struggled commercially"* (Obs 64 – 17.11.2023). The dissolution of LabBox and the redistribution of its ventures under DIA's jurisdiction marks then a turning point: *"LabBox will no longer exist, with its activities either transferred to DIA or sold off"* (Obs 60 – 08.11.2023). The shift from a portfolio of loosely connected businesses to a more integrated ecosystem (Figure 25) reflects a strategic vision that is not merely abstract but situated in the ongoing negotiation of practices, values, and identities. As one manager puts it: *"At the ecosystem level: EDI and GoSolar will go under TO. For LabBox's start-ups, they will decide whether to scale up in the ecosystem or sell… discussions are ongoing"* (Obs 58 – 25.10.2023).

Figure 25 - Presentation of DIA as an ecosystem (Internal document, 2023)

In that context, former LabBox's start-ups are integrated within the DIA organization prompting more transversality between entities. As a result, cross-mobility initiatives are envisioned: *"To break down silos and promote more transversality. For example, someone from imports should spend three months in retail, without changing contracts"* (Obs 25 – 25.01.2023).

This transversal intention also begins to emerge in commercial contexts. During a fleet mobility meeting, *"Mbrella was presented to fleet managers from the network to help them learn about the product and potentially do cross-selling later"* (Obs 28 – 01.02.2023). And "[an employee from Mbrella] *suggested connecting them with MobBox* [another LabBox's start-up]*"* (Obs 28 – 01.02.2023). However, tensions between belonging and transversality emerge: *"We're thinking about brand identity* [at department level]*, but is anyone working on the sense of belonging to DIA* [at organizational level]*?"* (Obs 30 – 15.02.2023).

In parallel, sustainability appears as an aspect of innovation at DIA. The integration of entities like Lucien and EDI is seen as a strategic move, though not all feels the message is clear: *"Sustainability is clearly a choice by DIA with the addition of Lucien, EDI, etc. I'm surprised it's not more visible and worried it's not in the top five values"* (Obs 43 – 24.04.2023). At DIA, innovation and sustainability are also associated with practices of branding. By mid-2023, the ambition to position DIA as a mobility expert is clearly articulated: *"Eventually, DIA should become a conversational brand, a pillar in mobility, an expert"* (Obs 50 – 21.06.2023). Another aspect of innovation resides in making DIA into a more modern brand identity through LabBox: *"Young people think of DIA as LabBox.* [...] *We should highlight companies like Poppy* [a car-sharing service] *to make the brand younger"* (Obs 63 – 16.11.2023), and *"having a more relaxed image: clothing and branding at DIA are very stiff/formal. Changing this image would contribute to modernity"* (Obs 63 – 16.11.2023).

Gradually, the strategic narrative is slowly gaining traction: "*We* [DIA's historic departments] *feel there's more discussion with the entities; the message about D'Ieteren Mobility Company is getting through"* (Obs 41 – 19.04.2023). Although interrogations around transversality, change in terms of organizational configurations and cultural integration remain: "*How do we structure ourselves tomorrow because the mission does not change*" (Obs 64 – 17.11.2023). Or: *"We need to show that we are One Team"* (Obs 65 – 22.11.2023), "*we need to communicate as One Team*" (Obs 61 – 13.11.2023). Internally, the organization is evolving rapidly: *"In 2021, we were more focused on spin-offs. Now it's not centralization but rather taking control of processes and policies. We're becoming a very large company, nearing 3,000 people"* (Obs 64 – 17.11.2023). These intentions are explained further: *"We want to harmonize with the entities. That's the intention—we want to leave autonomy in meaning but harmonize policies and processes"* (Obs 64 – 17.11.2023). Therefore, DIA starts by working on building a shared value system to represent the ecosystem: *"How will values be defined: selection of 5 values – 3 common values and 2 that each entity can choose"* (Obs 40 – 17.04.2023).

In 2024, DIA's values are clarified, particularly around sustainability which is translated by the value 'responsibility': *"Responsibility: 'We leave a positive legacy for future generations, we care* *for our environment, our society, our employees by taking a responsible and sustainable approach as a reliable, honourable and credible partner for all stakeholders'"* (Obs 80 – 07.02.2024). In a workshop an employee explains how the value responsibility is embedded in operations: "[He] *shared a story of one department helping another, improving DIA's image. Clients see we're not isolated, we have a legacy and mutual support. A responsible and sustainable approach also means 'not doing crap'*" (Obs 86 – 11.04.2024). Another workshop participant adds; "*among all the values, 'responsibility' should be the most inspiring, because it's the most difficult*" (Obs 86 – 11.04.2024).

To support innovation new mindset and initiatives are introduced, supported by another new values, 'pioneer': *"We used a 'pioneer' method—nomination by peers"* (Obs 87 – 15.04.2024), and *"defining a learning culture: 'It's okay to fail, to take training, to share knowledge'"* (Obs 89 – 06.05.2024) which is a novel approach for DIA. An 'Innovation Board' is also created: "*Innovation Board at TO: one person per department proposes new services/products. 35 ideas were submitted, 6 were selected by the CDDA"* (Obs 90 – 15.05.2024). By the end of the year, DIA launches an Innovation Newsletter accessible via the intranet (Figure 26), available in French and Dutch. This first edition invites employees to engage in collaborative innovation by submitting their own ideas, while also presenting key trends in the automotive and mobility sectors.

Découvrez la nouvelle Innovation Newsletter, édition décembre !

En janvier, nous parlions d'innovation et tout particulièrement de l'innovation collaborative. Chez D'Ieteren, l'innovation n'est pas réservée à quelques privilégiés : c'est un sujet où chaque voix compte. Une ambition : cultiver un sentiment d'innovation dans tous les départements.

L'un des 3 axes pour encourager cela est le partage d'information. Voici donc l'édition de décembre qui se veut un coup de projecteur sur les tendances du secteur de l'automobile et de la mobilité. D'une veille médiatique aux dernières innovations observées au CES (consumer electronics show) de Las Vegas, vous saurez tout (ou presque) de ce qui anime notre industrie.

Nous vous invitons à contribuer !

Que vous ayez des idées, des insights ou que vous soyez tombé sur un article pertinent qui pourrait contribuer au futur de D'Ieteren, nous sommes à l'écoute ici : innovation@dieteren.be.

Ensemble, construisons la mobilité 'de demain.

Figure 26 - Intranet entry on the Innovation Newsletter (Intranet entry, 2024)

Strategically, DIA has become a unified structure encompassing both historic and new mobility businesses. There is a growing recognition of the need to embrace an ecosystem perspective. As one employee asserts: *"Now, we need to start talking about the ecosystem and what we want to do with it"* (Obs 88 – 15.04.2024), and another emphasizes once again on the need for transversality:

> *"I understand that the realities of the entities are different, but in the end, we're trying to build an ecosystem, so it doesn't seem crazy to me to want to bring together people from different entities. Maybe we'll be surprised to find people with similar experiences across different entities"* (Obs 83 – 20.02.2024).

This is echoed in internal discussions about culture and structure: *"The goal isn't to erase micro-cultures but to get people to think 'DIA first, then Lucien'—not the other way around"* (Obs 80 – 07.02.2024), and: *"Shouldn't we group by retail or business model rather than by entity, since we have similar experiences?"* (Obs 80 – 07.02.2024).

1.1.2 Sociomateriality

While DIA's transformation is driven by strategic ambitions of innovation, transversality, and cultural renewal, these goals are enacted—and often challenged—through the material infrastructures, tools and physical workspaces that support them. From the symbolic building of the DPark to the fragmented realities of incompatible intranet systems and underused office spaces, the material dimension of transformation reveals both the potential and the friction inherent in achieving transversality among the mobility ecosystem.

The construction of DPark, a new flagship building, has been envisioned as a symbolic and functional anchor for this transformation. As one employee describes it as an enabler for transversality, *"DPark is also a place where everyone will be able to come together"* (Obs 1 – 10.02.2022). The project, launched in May 2022 and completed by the end of 2024, is meant to embody the new vision of DIA: *"DPark, a modern new building, represents the new vision of DIA"* (Obs 19 – 09.12.2022). Figure 27 is a 3D architectural visualization of DPark in a PowerPoint presentation for employees in 2022 and Figure 28 is a picture of the completed building in 2025.

Figure 27 - 3D architectural visualization of the DPark (Obs 19 – 09.12.2022)

Figure 28 - Picture of the D'Ieteren Park (D'Ieteren Immo, 2025)

As one HR leader puts it, *"with the new building, we'll have the opportunity to reinvent rituals, and the way we foster cohesion and transversality"* (Obs 30 – 15.02.2023). DPark is expected to serve as a model of collaboration, as emphasized during internal discussions: *"The DIA Park project must set the example in terms of collaboration"* (Obs 59 – 16.10.2023). Indeed, physical space plays a subtle role in how developing transversal and collaboration is enacted. The blueprint of the DPark offices is made with the help of a study that revealed that employees spend 48% of their time working individually—32% of that in closed spaces—and 52% in collaborative work, with a mix of open and closed environments (Obs 10 – 14.06.2022). These spatial arrangements reflect and reinforce different modes of working habits, from focused individual tasks to cross-functional collaboration.

However, the symbolic representation of the new vision through DPark coexists with a fragmented material reality. The ambition to create a unified ecosystem is still in progress especially with offices dispersed all over Belgium: *"It's tough to have a common strategy on the what and the how across 82 different sites"* (Obs 102 – 01.10.2024). And *"the silos won't really be broken; it won't be truly transversal because there will still be three sites (Braine, Mail, and EK). Some don't understand the need to mix"* (Obs 21 – 19.12.2022). This fragmentation is not only spatial but also experiential. At the Mail site (Brussels), I could make an analogy with how the building itself seemed to resist stillness: *"If you stay still too long, the lights turn off—as if the building was designed for constant movement, or to tell us to get up and stretch. But today, apart from the core HR team and one or two others, the building was completely empty"* (Obs 7 – 11.05.2024).

The material unfolding of the strategy and mission also appears in digital infrastructure and tensions related to transversality. Communication across entities remains uneven due to incompatible intranet systems: *"The different entities have different intranets, which makes communication very complicated. For example, DIA gave a day off before Christmas, but it wasn't clear for the entities—some directors didn't apply it, leading to confusion among* *employees"* (Obs 25 – 25.01.2023). This fragmentation is further compounded by digital exclusion: *"At DIA (2,500 people), only 1,000 have internet access. If we want to bring the culture to life, we need a common platform"* (Obs 43 – 24.04.2023), and *"at Lucien, they created email addresses for workers, but since they don't use computers, they didn't respond"* (Obs 43 – 24.04.2023). Another employee complains about it: "*I went from logistics to DMC* [retail network] *and I am blind to what is happening in the rest of the organization, organigram, staff directory, etc. It is not a Chinese wall; it's the Great Wall of China'* (Obs 80 – 07.02.2024).

Meanwhile, efforts to support entities through shared services are being materialized. As seen previously, HR is developing a catalogue of services – HRaaS - for entities like Lucien and D'Ieteren Mobility Company (DMC), including a pricing platform and access to training and support:

> *"My Academy, Lucien, and Sopadis* [the name was changed to DMC] *will be able to access services from the catalogue. A website is under construction so independent entities can see what's available and at what cost. In 2023, the offer was presented to entities, building on existing partnerships and prospecting new ones"* (Obs 13 – 12.10.2022).

However, the lack of integration in IT systems continues to hinder cohesion. As one employee notes in the context of LabBox's dissolution: *"The IT department at DIA doesn't integrate them, so they work with two tools"* (Obs 71 – 13.12.2023).

In sum, while material infrastructures like DPark, digital platforms, and shared services are intended to support DIA's transformation, they also reveal the limits and contradictions of enacting transversality, innovation, and cultural change. The organization's physical and digital environments actively enable and sometimes constrain the very transformation they are meant to support.

1.2 Developing the organizational transformation

While the strategy of building a mobility ecosystem has pushed DIA to innovate, and develop practices to foster transversality, it has internally started an organizational transformation. In this section, situatedness of developing explores how this organizational transformation takes the form of a cultural one. This cultural transformation has led to shifts in behaviours and competencies, emphasizing the role of the culture and leadership team.

1.2.1 Situatedness

First of all, the organizational transformation begins at the top: "*The 42% emissions reduction target is very closely followed by* [the CDDA] *—but it's a top-down vision that's supposed to percolate through the organization*" (Obs 108 – 02.12.2024). Or: "*The philosophy was decided by top management […]*" (Obs 18 – 07.12.2022) and there is recurring need for employees to check for alignment: "*There's value in understanding what top management thinks about the ongoing strategy and transformation*" (Obs 4 – 02.03.2022). Gradually, the vision has been cascading downward, taking the form of a cultural transformation. Translating the strategy into operational reality reinforcing the waterfall model of change management and its pitfalls: "*The CDDA must take a position on culture. Right now, we're making assumptions without knowing what they want. We're given a mandate, but no details*" (Obs 55 – 18.10.2023).

In 2022, this strategic vision is increasingly being translated into cultural terms. In a video on the intranet, the transformation is described as a collective endeavour: "*An ecosystem to create quality mobility for Belgians* [with] c*ommon values: solid foundations that unite us, our identity. Next steps: bring the values to life*" (Obs 86 – 11.04.2024). The cultural transformation has been also explained to me as supporting the organizational transformation: "*The cultural transformation is structured around three foundational pillars: Values and culture, talent management, and engagement"* (Obs 1 – 10.01.2022). Led by the culture and leadership team, "*the cultural transformation supports the broader organizational change*" (Obs 10 – 14.06.2022). This echoes a desire for a shared culture across entities as a recurring theme: "*DIA and its entities expressed a desire to discuss a common culture. A working group of 10 directors was formed to explore this*" (Obs 18 – 07.12.2022).

In 2023, values are increasingly seen as the anchor for cultural identity: "*What is the culture of our ecosystem? The anchor point is our values*" (Obs 40 – 17.04.2023). A working group of senior managers is in charge of the "*selection of five values—three common across DIA, and two chosen by each entity*" (Obs 40 – 17.04.2023). A few months later, "*they validated their three common values at the workshop* (Obs 54 – 29.09.2023). Beyond that endeavour, cultural transformation is being embedded in different parts of DIA. For example, the involvement of a culture and leadership team member as a cultural transformation facilitator in the finance department: "*Her role in Finance 2.0 is to ensure culture is integrated and the ecosystem effect is maintained*" (Obs 55 – 18.10.2023). However, the same question remains recurrent: "*How do we bring culture to life? Through organizational design and rituals*" (Obs 40 – 17.04.2023).

Therefore, the ambition for 2024 for the culture and leadership team is clear: "*Everyone agrees that values must be translated into business practices*" (Obs 76 – 10.01.2024). And *"the goal isn't to erase micro-cultures, but to get people to think DIA first, then Lucien—not the other way around*" (Obs 80 – 07.02.2024).

So, 2024 is dedicated to 'bringing values to life' reshaping the behaviours and competencies that define how people work, lead, and collaborate. Already at the beginning of the transformation, the culture and leadership team manager emphasizes; "*why are the values project and Domino* [former name of the DPark project] *so closely linked? Because they both influence behaviour*" (Obs 1 – 10.02.2022). To support this evolution, DIA has the goal to launch a comprehensive leadership development program designed to reach all levels of the organization: "*The goal is for everyone to go through the leadership program so the organization can move forward*" (Obs 22 – 21.12.2022).

This connection between culture and behaviour is reinforced by a broader shift in skills across DIA: "*There's a shift in competencies happening within the organization*" (Obs 12 – 12.10.2022).

Henceforth the transformation also involves assessing whether current roles and skills match the evolving needs of the business: "*The meeting shifted to focus on competencies. These people need to do different things than before*" (Obs 24 – 18.01.2023). This emphasis on behavioural alignment is echoed in the design of workshops and leadership expectations. "*Workshops will be organized with volunteers to define behaviors linked to values. But they also need to align with competency-based behaviours*" (Obs 81 – 14.02.2024).

This behavioural shift is also supported by a growing emphasis on learning culture, which encourages experimentation, reflection, and growth: "[the culture and leadership team manager] *has worked on a 'learning culture.' What does it mean for DIA? It connects to values and NWOW. It's okay to fail, to take training, to share knowledge*" (Obs 89 – 06.05.2024). Even the language used to describe transformation is evolving. What were once called 'behaviours' are now 'actions' to make them more empowering and less prescriptive: "*Behaviours sounded too negative. Actions are more empowering. 'Our values in action'*" (Obs 90 – 15.05.2024).

The urgency to activate values is growing: "*The ecosystem must translate values into behaviours before June, so they can be lived after Summer. The reason for the rush is that the values were already announced in September*" (Obs 83 – 20.02.2024). Culture is increasingly defined not just by formal statements, but by how people feel and interact: "*Culture = how we feel, how we communicate*" (Obs 86 – 11.04.2024). The definition of behaviours reflects a shift toward ethical leadership and proactive sustainability engagement: "*The group* [in a workshop on values and behaviours] *chose the following behaviours: Dare to choose through a new ESG lens; dare to share decisions and own them; dare to inspire and guide teams in that direction*" (Obs 86 – 11.04.2024).

Ultimately, the cultural transformation at DIA is about aligning people, behaviours, and competencies with strategic intent. As the culture and leadership manager agrees with me when I ask, "*so the strategy is about values applied to people and behaviours—not practices and processes?*" (Obs 100 – 11.07.2024), she explains "*values will change behaviours and align with strategy—and that requires a behavioural shift*" (Obs 107 – 19.11.2024).

However, this shift is not automatic: "*The challenge will be to bring the values to life across the organization—not just as a 'check in the box,' not just because the CDDA wants it, but because we want it and need it*" (Obs 86 – 11.04.2024). It requires leadership, clarity, and commitment. As a manager from IT reflects, "*my mistake was thinking values were a given. For me, being 'pioneer'* [one of the values] *means bringing ideas—not blaming others when things don't work*" (Obs 107 – 19.11.2024). Still, there are concerns about complexity and overload of adding yet another tool: "*There are already 13 competencies and values with behaviours. If we add leadership expectations, we risk diluting the message*" (Obs 109 – 11.12.2024).

Across the ethnography, the culture and leadership team has emerged as the central force driving DIA's cultural transformation, consistently coordinating initiatives related to diversity, organizational change, and innovation. Years of fieldwork underscore the pivotal role this team plays, revealing that most transformation-related efforts ultimately fall within its scope. From the outset, HR is designated as the coordinator of DIA's cultural and organizational shifts, actively shaping the narrative to align business transformation with practices, as early observations notes: "*The HR department is building the red thread*" (Obs 4 – 02.03.2022). Fieldnotes from 2022 further capture this centrality: "*All the initiatives—diversity, etc.—are driven by HR*" (Obs 8 – 18.05.2022), and the cultural transformation is explicitly pointed as a priority for the culture and leadership team: "*The objective of the leadership department is to change the culture*" (Obs 16 – 16.11.2022). This section has thus emphasized how the broader organizational shift toward a more transversal, innovative, and cohesive structure is deeply rooted in the sustained work of this particular HR team.

However, the cultural transformation also seems to be stuck within that department: *"It can't just be an HR project—certainly not something central HR carries alone"* (Obs 43 – 24.04.2023), which it starts to become: *"In the business, they ask, 'Why is HR bringing this?' The goal was to provide a clear explanation of where we're going"* (Obs 12 – 12.10.2022). This observation is met with consternation by the culture and leadership team: *"The 'people point' shouldn't be about HR specifically, but about how things are going in the teams"* (Obs 48 – 07.06.2023). The challenge of this HR-driven cultural transformation at DIA is worsened with "*a tendency toward 'HR blaming'*" (Obs 62 – 15.11.2023) when initiatives fall short due to lack of business involvement. The culture and leadership team acknowledges that this hurdle reinforces the challenge of for example embedding values into everyday business practices. As one of its members puts it, *"we need to design processes so that the business incorporates them into their routines. To anchor values, we must understand the reality on the ground"* (Obs 61 – 13.11.2023).

By 2024, the biggest 'wish' for the culture and leadership team is to reposition the transformation as a shared endeavour: *"From: an HR-only project for leadership, to: a business project for all employees"* (Obs 61 – 13.11.2023). This intention is reflected in routinized discussions such as *"if we want this to not be just HR, is the core team* [composed of HR people only]*—the right one?"* (Obs 61 – 13.11.2023).

In essence, the practice of cultural transformation can be illustrated by this cycle:

> *"Culture needs someone to drive it, so we put HR—but it shouldn't stay an HR project. It's always the same cycle: we assign it to HR for convenience, then say it should be business-led, but it stays stuck because no one wants to own it"* (Obs 65 – 22.11.2023).

And when projects are not taking off, it moves up the hierarchical lines: *"At the last CDDA, there were a lot of comments like 'it was too much HR'"* (Obs 76 – 10.01.2024). When the problem has been identified up top, the same debates start again: *"How do we make sure the values project isn't just an HR project? That's the question we need to debate together"* (Obs 76 – 10.01.2024).

To the HR team, leadership commitment is essential: *"I really feel that over the past two years,* [the CDDA] *has taken this issue much more seriously. It has to be everyone's project. If we show* *that we need diversity to find technical profiles, it resonates with people”* (Obs 65 – 22.11.2023). For business, transformation is not a priority. An employee working for a car dealership attests:

> *“It’s a project that comes on top of everything else. We need more time, but I understand we all have to compromise. I just don’t want us to miss the chance to contribute and end up having behaviours imposed on us”* (Obs 83 – 20.02.2024).

To conclude, the transformation is deeply situated in HR-led activities, yet its success depends on broader ownership, leadership commitment, and the ability to embed cultural change into the everyday life across the organization.

1.2.2 Sociomateriality

Although the organizational transformation here is mainly visible through culture and values change, it has also been made tangible through material forms. From redesigned office spaces to visual branding, internal communications, and digital platforms, materiality plays a mediating role in understanding, experiencing, and enacting culture practices across the organization.

From the start, the transformation has been envisioned as something that should be reflected in physical environments. As previously seen, the DPark is intended as rooting the organization’s new vision and plays as an example for further cultural initiatives: *“DPark will be the anchor for other initiatives: new philosophy and values. Brainstorming is ongoing on ‘collaboration and management of the new philosophy’”* (Obs 100 – 11.07.2024). Indeed, the move to DPark has never been meant to be just a logistical shift: *“Another message to convey; this is not just a move to a new office, but a new way of working”* (Obs 30 – 15.02.2023). It is a physical space is viewed as a cultural lever complemented by internal campaigns, including team videos and visual storytelling: *“Between February 20 and 28, each major department made a video to present their team and HR projects. Each video featured one representative per team”* (Obs 25 – 25.01.2023).

Even symbolic elements like branding and visual identity are being reworked to reflect a more unified organization through culture (Figure 29): *“The colours of the values have changed—they’re no longer DIA’s original colours. Campaigns were apparently launched across all sites”* (Obs 107 – 19.11.2024). From the DIA’s blues, characteristics of the branding, DIA has decided to propose a new colour palette to reinforce the inclusion of the other entities’ identity.

Figure 29 –Poster of the new values (Intranet entry, 2024)

So, visual identity and branding have become key tools in making culture visible. Another example is sweatshirts that are proposed for people working on values implementation. This time, the discussions on what slogan and logo to write on them reveal resistance to change:

> *"Discussion about slogans and icons— 'Work life better' was proposed. A triangle was rejected in favor of keeping the 'D' for D'Ieteren. Using existing icons helps avoid pushbacks from overly procedural people. We really need a cultural branding strategy to address this"* (Obs 91 – 27.05.2024).

As no agreement could be reached, and people did not seem overly enthusiastic about wearing transformation-related hoodies, efforts are diverted towards making sticky notes. *"Sticky notes with the values have arrived at the Mail site. We're stopping the ambassador sweatshirts; people don't want to wear DPark-branded clothes"* (Obs 102 – 01.10.2024).

Furthermore, translating cultural intentions into concrete, operational practices has proven challenging. Because the transformation is largely HR-driven, employees often conflate HR initiatives with broader organizational changes, as reflected in one observation on roles and functions: *"Are we confusing HR comms with general internal comms? Because for employees, reorganization = HR"* (Obs 71 – 13.12.2023). This confusion also surfaces in how internal tools and presentations are perceived, revealing a disconnect between HR's conceptual vision and business teams' practices: *"Slide 4 is very conceptual. It's fine for HR, but how do we explain it to the business? It's too complex"* (Obs 75 – 09.01.2024).

The fragmentation of digital systems further complicates cultural integration. Efforts to unify the ecosystem through shared values have also raise questions about accessibility and inclusivity: *"A survey was proposed to identify common values across the ecosystem. But top management questioned whether common values were even necessary"* (Obs 35 – 08.03.2024). And as one employee points out, *"is the goal to live the values or to standardize the culture? How do you make values come alive for workers who don't have computers?"* (Obs 80 – 07.02.2024).

Figure 30 – Slides presented during a meeting on values implementation (Obs 107 – 19.11.2024)

Ultimately, the material environment — whether architecture, branding, or digital tools, acts as both a mirror and a mediator of cultural change. Cultural transformation practices are here shaped and is shaped by the strategic ambitions through values implementation and behaviours changes: *"Values will change behaviours and align with strategy—and that happens through a change in behaviours"* (Figure 30; Obs 107 – 19.11.2024).

2. Governing activities

Governing activities at DIA are shaped by a dynamic interplay between historical structures, emerging practices, and underlying values. Traditionally, governance has followed a top-down decision-making model. However, recent transformations have introduced participative approaches, allowing diverse voices to influence decisions and practices. These dual modes of governance, hierarchical and participative, are enacted in everyday routines through cultural and material embeddedness. Furthermore, values, whether institutional or personal, play a critical role in legitimizing and guiding decisions, revealing an axiological dimension of governance. Together, these observations highlight how governing at DIA is situated and entangled with material artifacts, cultural expectations, and evolving value frameworks.

Here, governing activities describe how decisions and projects are launched, validated, and communicated. Observations around governing reveal routines and habits through which decision-making, authority, and influence are enacted. Through the lens of situatedness and sociomateriality, governing activities are analysed along three interrelated dimensions: first, the processes of decision-making; second, the influence of a deeply embedded hierarchical culture; and third, the role of values in guiding and legitimizing actions.

2.1 Governing decisions

At DIA, governance is historically characterized by a top-down decision-making model, where strategic directions and operational decisions are initiated at the highest levels and expected to cascade through the organization. With the transformation, participative decision-making processes have emerged, giving voices to different stakeholders in the organization. Both approaches are embedded in everyday practices. Sociomateriality aspects of these observations describe how certain material components of the organization are used for reinforcing either a top-down or a participative decision-making model.

2.1.1 Situatedness

Decision-making authority is mainly concentrated at the top. "*In the end, it will be* [the CEO] *who decides at the CDDA*" (Obs 27 – 01.02.2023). This hierarchy is reinforced by the structure of the management chain: "*CDDA, Management Committee (N-1 of CDDA), People Managers (N-2 of CDDA)"* (Obs 104 – 23.10.2023). For instance, the philosophy behind certain organizational policies, such as the clean desk policy, is described explicitly as a "*top-down decision to adopt this philosophy and implement a clean desk policy*" (Obs 10 – 14.06.2022). This reflects a broader pattern where key orientations are defined by a small group of senior leaders, mainly CDDA members, without broader consultation. As one employee notes, "*today we have a philosophy that was decided two years ago by* [CDDA members]" (Obs 18 – 07.12.2022).

This top-down governance approach is also enacted at the tactical and operational levels. "*If the planning and dates are validated by the CDDA, why are we even discussing it?*" asks one manager, while another adds, "*we can't have only ambassadors deciding on behaviours—they don't have the historical context or upstream knowledge*" (Obs 80 – 07.02.2024) compared to more senior leaders. The assumption that decisions will naturally percolate is challenged by operational realities: "*What are we missing for managers to make it percolate?"* asks one employee. "*Time and resources",* replies another, "*Information relays*," adds a third one (Obs 80 – 07.02.2024).

Henceforth, communication follows a waterfall model. This can be illustrated by a webinar for people managers that is organized "*so that everyone would have a uniform message*" (Obs 25 – 25.01.2023). Another example is the 'Living Our Values' initiative which "*targeted at everyone, starting with the CDDA and then cascading down through the organization*" (Obs 25 – 25.01.2023). However, this cascade is not always effective: "*There's a complicated relationship between IT and marketing—the information doesn't cascade the same way. Even within the CDDA, members don't receive the same information*" (Obs 46 – 25.05.2024).

These decision-making processes are also enacted by validation loop: "*If you have a good idea, you have to go through 40,000 validations before you can move forward*" (Obs 46 – 25.05.2024). Specifically for transformation and cultural projects, final approval is centred on a few key individuals. "*Can we move forward with the project without* [a CDDA member]'s *validation? We'll just go see [the CRHO], and she'll say yes right away*" (Obs 61 – 13.11.2023). Meeting minutes are sent to the CRHO in advance "*to ask what kind of discussion or progress she wants*" (Obs 62 – 15.11.2023).

Concomitantly to top-down decision-making approaches, a parallel movement toward participative decision-making processes has been emerging. This shift is accompanied by a growing awareness from DIA that sustainable transformation needs to happen and legitimize at the top but also across the multiple stakeholders composing the organization. From my first day at DIA, a tension is palpable between "*adapting and executing orders from above—because the market is changing and we must move with it—and a more empowering mode with ownership and responsibility*" (Obs 1 – 10.02.2022). I write after this initial immersion at DIA that: "*They still don't really know where they stand or where they want to go—between an activity-based/project mode and traditional hierarchical pyramids*" (Obs 1 – 10.02.2022).

Over the course of the three-year ethnography, this interrogation on governing remains present, with multiple indicators pointing to a gradual shift toward a participative model. Employees are increasingly invited to take part in shaping the organization's direction. "*Workshops will be organized this year and next year so that teams can express their opinions, fears, etc.*" (Obs 30 – 15.02.2023). These workshops are not isolated events but part of broader projects and overall, a strategy to multiply inputs. For example, "*workshops will be organized to define, with volunteers, the behaviors linked to the values*" (Obs 81 – 14.02.2024), and "*input will come from the transversal team, the Steering Committee, and workshops with volunteers—then ambassadors will help with dissemination*" (Obs 82 – 14.02.2024).

Ambassadors have become central actors in this participative turn. They are constituted of volunteer employees from different parts of DIA, involved in transformations projects (e.g. values implementation or DPark) and in some decisions. Their role has expanded significantly between 2023 and 2025 to include: "*challenging projects with feedback, sharing information from meetings across entire departments, becoming change facilitators, listening to needs, reminding people of key messages, and being connector*s" (Obs 37 – 16.03.2023). They are also tasked with "*spreading positive energy around the values, defining behaviours, and sharing them*" (Obs 87 – 15.04.2024). One participant describes the role as "*community makers, contributors, and 'Sponge Bobs'—people who absorb and respond to questions*" (Obs 83 – 20.02.2024).

The participative ethos is enacted in ideation, testing ideas, and collecting feedback throughout the organization. *"Before formally presenting the project to directors, ambassadors organized brainstorming sessions with their teams on team cohesion and brand identity. The goal was a constructive conversation, not persuasion—just sharing ideas*" (Obs 37 – 16.03.2023). In another case, "*they were looking for 10 volunteers outside HR to give feedback on the HR portal—and they got 30, which was great*" (Obs 79 – 02.02.2024).

However, this emerging participative model is not without its challenges. Questions about representation persist. "*Can a workshop with just a few people really define behaviours? Is it representative?"* asks one participant, to which another replies, "*it's not about being representative, it's about involving people who understand what's happening operationally in different departments*" (Obs 83 – 20.02.2024). Logistical constraints also pose challenges: "*It's complicated*," notes a consultant and feedback loops are frequently cut short due to time pressures: "*We have a meeting Friday with the key sponsors, and I need the presentation ready by Wednesday*" (Obs 91 – 27.05.2024).

Despite these challenges, the participative approach has gained momentum and is increasingly embraced across transformation projects. As one participant remarks before a workshop, "*this is great—we don't often get to participate like this*" (Obs 63 – 16.11.2023). Even the process of selecting ambassadors has evolved, with one initiative using a 'pioneer' method based on peer nomination (Obs 87 – 15.04.2024). Efforts to model more inclusive governance are also spreading: *"The Steering Committee shouldn't be made up only of people from DIA Auto*," explains the culture and leadership team manager: "*We need to walk the talk—show an example of a project where all levels can make decisions*" (Obs 61 – 13.11.2023).

2.1.2 Sociomateriality

Completing this analysis on decision-making routines, material elements are tangible testimonials of the co-existence of historic top-down and emerging participative approaches. Material artifacts such as the intranet, PowerPoint presentations, and surveys are governance devices that structure visibility, authority, and participation. These materials are central to how decisions are taken and communicated.

On the one hand, communication campaigns are designed with the cascading model in mind, such as a video of the CEO that "*will be broadcast 'everywhere', i.e., DIA intranet, MyGroup news, and the community managers on their own channels*" (Obs 35 – 08.03.2023). These platforms do more than disseminate information—they shape what is visible, when, and to whom, thereby influencing how governance is enacted. The intranet emerges as a key infrastructure for governance and conveying information across DIA. It is repeatedly referred to as the 'source of information', with one participant pointing to "*the intranet—the D'Ieteren Journal*" (Obs 19 – 09.12.2022). This practice is also fuelled by a drive for consistency in decision-making seeking to reduce interpretive flexibility, even at the risk of appearing overly prescriptive. For instance, the HR culture and leadership team expresses a desire to align messaging across formats—toolkits, emails, PowerPoints, and intranet posts—so that "*they* [the managers in charge of cascading the information] *want to tell the same story*" (Obs 12 – 12.10.2022).

Also, materiality delineates the boundaries between institutional and more informal forms of governance. During participative workshops - on values implementation in this case, I write:

> "*When we do collective intelligence and ask for people's opinions, we use sticky notes and paper and don't put it on PowerPoint. As if opinions can't be made official somewhere—it's only after the 'mapping' that we put it on PowerPoint*" (Obs 61 – 13.11.2023).

This distinction suggests that certain materials—like PowerPoint—are associated with formalized validation from the top hence legitimate, while others—like sticky notes—are relegated to the exploratory or provisional decisions.

The role of materiality in governance is also evident in how responsibilities and influence are (re)distributed. It is the case with the recurring issue of employees not feeling informed, even when information had been published on the intranet. As one HRBP explains, "*a communication is published on the intranet, and people say they're not informed because their manager didn't talk to them—so for them, it wasn't really communicated*" (Obs 71 – 13.12.2023). Another example is a change in email addresses for contacting HR department: "*We'll organize meeting* *with each owner of a global email address. That's a lot of people for a small topic but otherwise implicated people won't have the information"* (Obs 75 – 09.01.2024). This underscores the relational dimension of material communication; the message exists, but its performative impact does not depend on where it can be found but on the identity of its messenger.

On the other hand, other material elements are also being mobilized to support more participative forms of governance. Surveys have become a key tool for inclusion. An organization-wide Employee Experience Survey (EES) gathers inputs from 936 employees—out of a total workforce of 2,500 (Obs 43 – 24.04.2023). A survey on the creation of a dedicated HR portal received 95 responses, (Obs 33 – 01.03.2023), and another initiative proposes "*a survey across the entire ecosystem to identify shared values for a common culture*" (Obs 35 – 08.03.2023). A real-time voting platform is also used to select furniture for the new building, involving 64 participants including ambassadors but also other employees (Obs 52 – 29.08.2025).

Beyond surveys, new facilitation tools have been introduced to materialize participation in everyday practices. These include 'check-ins', 'line-ups', 'blocking beliefs', 'listening circles', and 'start, stop & continue' rituals (Obs 25 – 25.01.2023). These tools are designed to structure dialogue, surface resistance, and make participation tangible. Even the design of physical spaces – in the DPark project - is being used to foster connection: "*The goal […] is to connect people through design—so they move around more and meet others. That's why we have ambassadors—to bring up needs and ways of working from the field*" (Obs 92 – 12.06.2024).

In sum, materiality at DIA plays a dual role. It supports a waterfall model of governance, where decisions and messages flow from the top through PowerPoints or the intranet. Other material elements are dedicated to more participative practices such as surveys, physical spaces or sticky notes. Even though inclusive decision-making practices arise, the top-down model is reinforced by hierarchical culture and has been normalized through decades of routines and habits. As a manager explains about her superior: "*I like working with him even though he's not a good manager—and since culture comes from the top at DIA…*'" (Obs 111 – 27.01.2025). This cultural aspect of leadership is described in the next section.

2.2 Governing cultural hierarchies

The pyramidal organizational structure of DIA—from the CEO to the executive committee (CDDA), management committees, team managers, and employees—is not only materially embedded in the organigram but also deeply rooted in cultural practices. Observations indicate that governing activities are embedded in a hierarchical culture, where leadership influences—along with employees' perceptions of that influence— everyday routines and habits. This cultural dimension becomes particularly evident in sociomaterial interactions, such as those surrounding the implementation of a flex desk policy.

2.2.1 Situatedness

To start with, the CEO occupies a complex and pivotal role. He is positioned between the legacy of his predecessor - a revered figure who was part of the D'Ieteren family - and the evolving expectations of a modern workforce. Despite having held this position for over a decade, the symbolic weight of the role remains shaped by the legacy of previous leadership. For example, the previous CEO is still spoken of in almost sacred terms: "[the former CEO] *used to greet people—it was like the messiah."* (Obs 63 – 16.11.2023). "*A factory worker spoke of* [him] *as if he were God*" (Obs 63 – 16.11.2023).

Therefore, the CEO position is seen as the ultimate authority whose endorsement is necessary to move an initiative forward:

- Team member 1: "I'll have a *meeting with* [a director] *to talk about leadership in practice and culture."*
- Team member 2: *"Because we can't do anything if he's not on board. Apart from* [the CEO]*, no one can force him. The situation is that* [the director] *doesn't want to do the video, you'll have to tell* [the CEO] *to tell* [the director]*"* (Obs 65 – 22.11.2023).

In parallel, he is also a symbol of transformation and has been described as someone who embodies the DIA's shift toward a new vision: "[She] *describes* [the CEO] *as a visionary who also carries the idea of transformation"* (Obs 1 – 10.02.2022).

In that context, employees recognize the importance of the CEO's weight and support: "*Some in the group say we should give in on the* […] *issue to show goodwill to him, so maybe next time he'll support us*" (Obs 30 – 15.02.2023). This reflects a broader organizational routine; the strategic use of the CEO's image to legitimize and drive change and the transformation. While leadership style remains top-down, the CEO is seen as more receptive than others in the executive team: "[The CEO] *will decide, but he's the only one who listens and very often follows the recommendations made to him*" (Obs 27 – 01.02.2023). And a year later: "*Ultimately the vision of DIA is mostly carried by* [the CEO]*, and it's starting to spread. The CEO has become aware of certain things, but for the CDDA, it's still a work in progress"* (Obs 84 – 28.02.2024). As the organization seeks to embed new values and cultural shifts, he is increasingly viewed as a necessary figurehead to give credibility to these efforts. His visibility is actively requested by employees to encourage and accelerate change: *"Couldn't we have a teaser video from* [the CEO]*?"* (Obs 80 – 07.02.2024). Another time, I wrote: "*In a side conversation, an employee told me: '*[The CEO] *should give the directors a good scolding*'" (Obs 30 – 15.02.2023), talking about senior managers not willing to accept changes brought by the organizational transformation (e.g. NWOW, flex desk, etc.).

Despite top management's formal endorsement of transformation initiatives like DPark, resistance and legitimacy towards the transformation persists at the director's level. This disconnect between strategic intent and operational reality is a recurring theme. During a workshop with ambassadors for the DPark, an external consultant expresses how she "*is* *surprised to see so much resistance from directors, even though the decision to create DIA Park came from the top*" (Obs 21 – 19.12.2022). Another observation depicts the overall situation: "*Top management supports the change, directors are reluctant, ambassadors are for the change, and the rest of the employees—it depends*" (Obs 37 – 16.03.2023). The focus on car brand directors' acceptance of transformation project is key as their support—or lack thereof—can significantly influence the success of initiatives: "*Directors have the power to motivate and pull people along"* (Obs 37 – 16.03.2023). To palliate this hurdle, the answer is always the same: "*Let's go talk to them, it's only 3–4 directors who are against the project [...] Let's not dismiss or criticize them harshly [...] not everyone shares the same reality*" (Obs 37 – 16.03.2023).

Hence, top management and directors' status and influence are reinforced through everyday organizational practices, where abidance to their preferences, presence, and expectations becomes embedded in routines. In one instance, the logistical planning for a leadership meeting reveals the extent to which their comfort and availability are prioritized: "*We'll need to arrange for a valet, otherwise they'll* [talking about three CDDA members] *get upset if it's in Uccle and they can't find parking".* Another responds: *"Well, we could just take one car".* A culture and leadership team member argues: *"This meeting has been scheduled for three months, and getting all three of them together again won't be easy—they represent 650 people*" (Obs 71 – 13.12.2023). Another example illustrates further how leaders are perceived as high-status individuals whose time is scarce and whose preferences must be anticipated: "*There's a bug in MyAcademy, and it's hard to organize breakout rooms because the* [IT] *environments aren't the same. I don't want to waste 20 minutes with management committees who are just sitting there"* (Obs 104 – 23.10.2024). While leaders are expected to embrace and endorse cultural changes and NWOW, employees are quite sceptical of senior managers' willingness to do so. A participant to a NWOW implementation workshops tells, "*I've heard scary stories. We expect a lot from them—even to empty the dishwasher"* (Obs 89 – 06.05.2024).

This context puts employees in a state of dependency towards their hierarchical superiors as they never know what change or actions will be endorsed by them: "*We're started onboarding with managers. We'll see how they react and what to activate* [...] *We have ambassadors, but leaders are the ones who change practices*" (Obs 89 – 06.05.2024). Their actions are always in waiting for their superiors' reactions. Here, the cultural and leadership team manager discusses the next CDDA meeting: "*For the 1st time, it will be dedicated to 'people' and related projects, I am curious to see how it will be received"* (Obs 45 – 10.05.2023). Or:

> "*Next meeting on June 20: should we invite the CRHO?*
> - *Argument for: to understand her view on integration*
> - *Argument against: she might influence the debate too much*
> - *Conclusion: she is invited*" (Obs 88 – 15.04.2024).

Given the dominance of routinized validation patterns in decision-making, the real challenge for DIA lies in legitimizing participatory initiatives and creating inclusive spaces for open discussion.

2.2.2 Sociomateriality

This hierarchical culture can also be seen in the sociomateriality of governing. Here is a concrete example: the introduction of flex desk policy.

Included within the cultural transformation, DIA introduces a new workplace philosophy: 'sharing is the norm'. This concept is part of DIA's vision of the future of work and is physically embodied in the design of DPark—an entirely open space with no assigned desks or private offices. The goal is to implement a flex desk policy across all roles and functions: "*There is this flex desk policy where no one has a desk even managers or C-level"* (Obs 9 – 09.06.2022). This shift is included in DIA's NWOW. However, as one consultant points out, this is quite a change as hierarchy used to have access to the best spaces: "*Hierarchy is represented through tool access. For example, CEOs always have the best office"* (Obs 10 - 14.06.2022). For example, (car) brand directors previously had offices that resembled private suites: "*The change is enormous for the directors—they used to have a lounge with a minibar, a coffee machine, a shower, etc., and now they no longer have an office at all*" (Obs 42 – 19.02.2023).

The transition began earlier in other locations, such as the Brussels head office (Mail). For instance: "*Today, the CEO's office has become available…"* (Obs 10 - 14.06.2022). Yet, even with this symbolic openness, old habit persists*: "When a CDDA member is not at his/her desk, anyone can take it"* (Obs 10 - 14.06.2022*)* and implicit hierarchies remain. For instance, "[a CDDA member] *was asked to show example and* [the CDDA member]*'s office could be used by anyone, but no one dares use managers' former offices. Today,* […] *the* [CDDA member] *comes, put her stuffs in her (old) office"* (Obs 9 – 09.06.2022).

A year later, the Brussels office is downsized by half, and the flex desk policy continues to be a source of discomfort for senior leadership: "*Given the situation at Mail, the reduction in office space is problematic. CDDA members are taking it very badly and this could 'infect' other CDDA members*" (Obs 42 – 19.04.2023). One employee observes: "*The directors have an implicit protocol of their own. If they are in the building, they have priority even if they haven't booked a desk*" (Obs 42 – 19.04.2023).

Two years after the policy's introduction, the reality on the ground still reflects a hierarchical culture. During a workshop on NWOW in the new DPark building, someone poses a pointed question: "*Trick question: what is the vision of brand directors not having their own spaces, their teams under their control?"* (Obs 92 – 12.06.2024). The consultant leading the project responds: "*It's also a question of leadership, and we're doing the same work with them*" (Obs 92 – 12.06.2024).

2.3 Governing values

Values are being described in developing activities as a cornerstone for internally translating the strategy, it has also shaped decision-making practices. Observations show that in terms of situatedness, an axiological dimension of governing activities contributes to the management rationale guiding and legitimizing decisions and actions. Whether it is based on the official new value framework or the other personal or professional values, governing can be described as practices shapes by values. Sociomateriality illustrates governing by values with the example of the construction of more human workplace through the entanglement of material and social elements.

2.3.1 Situatedness

First, common values of the ecosystem – the official DIA's values - is a key in the cultural transformation, serving in official transformation initiatives such as designing leadership expectations. They are seen as "*a compass to ensure alignment between actions and project finalities"* (Obs 59 – 16.10.2023). On the DIA's website, one can read: "*Our values guide our decisions and actions: Collaboration, Responsibility, Care, Enthusiasm, and Pioneer. These values are the very foundation of our ambition: moving people forward"* (D'Ieteren Automotive, 2025). The emphasis is specifically made on leadership as per the weight of their influence in decisions. As one HR expresses: "*All together, we'll try to bring the values to life across all functions—it starts with leadership*" (Obs 86 – 11.04.2024).

DIA's evolving values also reflect a broader cultural shift. Historically, DIA has emphasized their 'family' aspect, where "*we supported the family and didn't fire people from the family*" (Obs 97 – 11.07.2024). Today, that ethos is being redefined through principles and guidelines intended to provide clarity and consistency. As one executive puts it, "*values give people a framework—they help define the rules of the game. What matters most is bringing them to life, especially in the new DPark building"* (Obs 80 – 07.02.2024). This transition from implicit norms to explicit values marks a shift toward formalizing culture as a governance tool.

Second, other and more implicit values seem to also guide actions and bears weight in decision-making. In some cases, values are used to justify inclusion, exclusion or caution. When exploring a partnership with an organization supporting the reintegration of former prisoners, legal advisors conclude that "*the idea is super cool, but we don't want rapists [...]*" (Obs 65 – 22.11.2023), revealing how values like safety and reputation can override inclusion. Conversely, when the idea of giving roses to women on International Women's Day is proposed, it is rejected following a colleague's remark that "*it wouldn't help address inequalities*" (Obs 35 – 08.03.2024). This response illustrates this time how values such as equity and inclusion are mobilized to critically assess and challenge such symbolic gestures. In discussions around diversity, one manager emphasizes, "*we believe it is the right thing to do*" (Obs 7 – 11.05.2022), positioning again the initiative not in terms of compliance or performance, but as a moral imperative. Similarly, internal tensions arise when values appear to conflict with managerial decisions. After a senior employee is unexpectedly dismissed, one colleague questions, "*if you disagree, do you get kicked out?"* (Obs 23 – 11.01.2023).

Using an axiological compass has become a practice that is sometimes contested against objective criteria. In a culture and leadership team meeting, there are discussions about which consultancy firms to hire for a leadership program. One firm is described as "*less authentic and friendly than the others"* (Obs 27 – 01.02.2023). According to a team member, such decision should not be taken on personal impressions: *"Let's look at the options objectively and see which one checks the most boxes"*. But the manager pushes the perceptions route arguing that "*it's important at DIA* [authenticity and friendliness]*, people will not hesitate to comment on it"* (Obs 27 – 01.02.2023). In other cases, values are used to resist standardization: "*You can put all the protocols you want, but that's not what creates leadership. It's a mindset*" (Obs 42 – 19.04.2023). These examples illustrate how values at DIA are actively negotiated, serving as both a compass and a site of contestation in everyday decision-making.

2.3.2 Sociomateriality

The enactment of governing through values is prominent, particularly in alignment with the organization's aspiration to foster a more humane workplace. Notably, four of the five values within the framework—enthusiasm, collaboration, care, and responsibility—are closely associated with relational and empathetic dimensions of organizational life, reinforcing this strategic orientation. This emphasis is clearly articulated at the outset of fieldwork, when the organization's strategy one-pager is presented to me, outlining four key pillars. Among them, and for the first time, is the inclusion of a dedicated "People and Culture" pillar, signalling a formal commitment to embedding human-centric values at the heart of the organization's priorities.

Therefore, this pillar is formally recognized as a core component of DIA's vision, with the culture and leadership manager stating that "*the goal is to bring humanity into the strategy and give it a real place"* (Obs 1 – 10.02.2022). This shift signals a broader effort to embed human-centric values into both discourse and structure, as seen in discussions about the renaming of the departments—from 'Leadership Development' to 'People Development' (Obs 15 – 09.11.2022)—and in discussions about rebranding HR as 'People & Culture' (Obs 31 – 22.02.2023).

This 'more humane' approach is also reflected in leadership expectations. In 2023, managers are encouraged to become 'people manager' and adopt the corresponding mindset (Obs 12 – 12.10.2022). Values such as empathy, care, and recognition are increasingly emphasized. I write during a meeting: "*Individual recognition—there's something there. They haven't found concrete actions yet, but they agree it's important*" (Obs 15 – 09.11.2022). Communication efforts have also shifted to reflect these human values, with intranet articles designed to "*present the people behind HR more personally, to induce a sense of closeness*" (Obs 16 – 16.11.2022).

This is all the more emphasized as employees have pointed out contradictions between the stated ambition and operational realities: "*We say we want a humane company, but in the end, we only set financial objectives*" (Obs 16 – 16.11.2022). Others have questioned the meaning of one of the new corporate value, 'responsibility': "*Responsibility means prioritizing goal achievement—that's very business-oriented, not very human*" (Obs 90 – 15.05.2024), echoed by many comments on how "*we* [DIA] *should be more human*" (Obs 90 – 15.05.2024). This predisposition has led to a redefinition of other corporate values, such as replacing 'people' with 'care' to better reflect emotional and relational dimensions (Obs 54 – 29.09.2023). As one participant explains, "*we need to focus more on the human side than the material side—highlight the unifying aspect, the team spirit*" (Obs 86 – 11.04.2024).

To operate these values, DIA has introduced participative mechanisms and behavioural frameworks. Workshops have been used to define expected behaviours, such as "*listening and showing empathy*" (Obs 86 – 11.04.2024). Ambassadors and behaviour modelling have been identified as key levers to reinforce the human element (Obs 87 – 15.04.2024). Even digital and spatial design are being aligned with these values: "*The new job site is much more dynamic—meant to humanize the experience, with testimonials from employees and project stories*" (Obs 79 – 02.02.2024), and the DPark will be a site "*to connect people through design*" (Obs 92 – 12.06.2024). Specifically in HR departments, this intention for a more humane organization denounces certain risks linked to automation and depersonalization: "*We're HR—we should be the human department. I'm afraid we'll lose the human touch and end up like the banks*" (Obs 106 – 07.11.2024).

The strategic prioritization of the People and Culture pillar at DIA reflects a clear intention to foster a more humane organization—one where empathy, care, and recognition are increasingly embedded in leadership expectations, names, communication tools, and organizational design. This aspiration is mediated through materiality: from the visual presence of the strategy one-pager and the renaming of departments to the creation of human-centred digital platforms, participative workshops, and redesigned workspaces.

3. Performing activities

While top-down strategic intentions towards sustainability are clear, challenges arise. Far from being a linear application of performance management, performing is a continuous effort to reconcile diverse expectations and to realize performance in all its complexity. These expectations of performing include reaching strategic Key Performance Indicators (KPIs), ensuring transparency, effectively linking non-financial and Environmental, Social, and Governance (ESG) goals to incentive systems, and translating cultural and transformational objectives into measurable, actionable, and consistently rewarded behaviours. Performing reveals a diversity of practices and a certain prioritization of the organization.

Here, performing activities describe a multifaceted and evolving practice that integrates financial, social, environmental as well as collective and individual dimensions. It acts as a nexus where strict financial imperatives, ESG requirements, social objectives (such as D&I, talent, and values), and the material realities of the work environment and products intersect. Situatedness and sociomateriality illustrate performance objectives of the transformation and then the evaluation processes related to it.

3.1 Performing while transforming

At DIA, performing is shaped by a dynamic context of strategic shift, market volatility, and the growing importance of non-financial goals. Situatedness of performing is not only about measuring outcomes, but it also reflects the organization's evolving strategic goals: integrating new business models, broadening performance through the inclusion of ESG objectives, and the pursuit of operational excellence and financial growth. These dimensions are not parallel tracks but socially and materially interwoven trajectories that redefine performing activities at DIA.

3.1.1 Situatedness

Historically, performance measurement has not been deeply embedded in DIA's culture. However, following the leadership transition at the D'Ieteren Group, there has been a marked shift toward data-driven management. As one interviewee recalls, *"*[the former CEO] *was very present—we had this passionate aspect about the car. He died in December 2021, and then we entered a very financially driven logic"* (Interview #11). This shift has prompted the development of new performance indicators, both quantitative and qualitative, to reflect the organization's service-oriented evolution.

Since then, the organization has been actively working on translating its five-year strategy into actionable objectives, *"the goal is to look at how to translate the plan into objectives to reduce the footprint, maintain shareholder value, and put the right mindset in place"* (Obs 34 – 06.03.2023). This strategic perspective is reinforced by a long-term vision in terms of performance: *"The objectives and vision were set until 2025, but 2025 is tomorrow—so they're already revisiting them for 2030"* (Obs 66 – 29.11.2023). This evolving understanding of performance is well illustrated by an "*inspirational talk*" given by a guest speaker which was titled *"Transforming while Performing"* (Obs 103 – 14.10.2024).

Performing this new strategy is characterized by four objectives: the commercial success of newly integrated mobility services and products, improving operational excellence, reaching ESG targets, and financial growth of the organization.

The first goal of moving beyond traditional car sales toward broader mobility offering is explain by an employee: "*On the long term, the goal is for LabBox, Wonder, and eBike to take precedence over traditional car sales*" (Obs 1 – 10.02.2022). This ambition is tangible through initiatives like Lucien, "*a project aiming to offer eBikes and related services*" (Obs 1 – 10.02.2022), or start-ups such as Joule and MyMove, which are now integrated into DIA's activities with enlarging pricing models such as pay per use or subscription schemes (Obs 28 – 01.02.2023). The organization is adapting its sales discourse, moving away from catalogue prices toward monthly payment schemes: *"We talk less in terms of price/catalogue and more in terms of monthly payments"* (Obs 13 – 12.10.2022). This reflects a shift toward customer-centric financial practices, aligning with broader trends in mobility services.

Strategic decisions within the ecosystem further illustrate how performance is tied to the transformation. A key indicator is the ratio of mobility services per customer, which reflects the depth of service engagement and the success of the servitization strategy: *"It's the ratio of mobility services per customer that truly mirrors the success of the ongoing strategic transformation"* (Interview #11). The future of ventures like EDI and GoSolar is during the time of fieldwork under review, with options ranging from scaling within the ecosystem to divestment: *"They're deciding whether to scale up or sell—discussions are ongoing"* (Obs 58 – 25.10.2023). These choices reflect a performance perspective that is adaptive and portfolio-driven, where success is measured on profitability, strategic fitness, and long-term potential.

The second goal of the strategic shift is operational efficiency pursued through digitalization, process redesign, and organizational restructuring. A project in the logistics department exemplifies this shift: "*Now they're 100% digital and paperless, except for a few cases* [...] *a move toward simplified IT landscapes and cost reduction*" (Obs 74 – 15.12.2024). The system accelerates vehicle processing and empowers workers by automating logistics, replacing manual coordination with smart scanning and zone allocation. Operational excellence is framed through a new internal language: "*Operational excellence is now called 'Good to Great'*" (Obs 75 – 09.01.2024). This renaming reflects a cultural shift in how performance is mobilized and explained across the organization.

This has been particularly salient in the HR department. As the head of the department emphasizes during a monthly HR townhall called Get Together, *"professional excellence, shared services, and payroll are the oil in DIA's gears*" (Obs 111 – 27.01.2025). The department is actively redesigning structures to support both short-term improvements and long-term strategic alignment: "*On the short term (2023-2024) in the HR organization, what works really well and what does not [...] to make the current organization function better"* (Obs 48 – 07.06.2023). Another example at the DIA Academy (training centre for employees) further illustrates the institutionalization of operational excellence through a video presentation*: "priorities; process excellence, hospitality excellence, organization excellence, communication excellence, and support business"* (Obs 87 – 15.04.2024).

The third goal revealed by the observations is the broadening of what performance includes mainly through the integration of ESG dimensions. While financial performance matters, they are increasingly complemented by sustainability goals. As a reminder, DIA aims to position itself as a leader in sustainable mobility. As one employee puts it, "*at DIA, we keep hammering on sustainable mobility*" (Obs 60 – 08.11.2023). And ESG is explained as a priority: *"We need to dare to make choices using a different lens and own those choices. ESG must be the first priority, not the tenth"* (Obs 86 – 11.04.2024). This shift is driven by a top-down vision from the D'Ieteren Group, where ESG compliance is not only a matter of principle but of financial necessity. As one manager notes, *"in terms of loans, DIA loses thousands/millions if ESG KPIs aren't met—their rates would skyrocket"* (Obs 47 – 29.05.2023). ESG performance has thus become a condition for financing, embedding sustainability directly into the organization's business case.

ESG and non-financial objectives encompass environmental performance, diversity and inclusion and employee engagement and well-being. In terms of environmental performance, concrete targets reflect this strategic alignment. DIA is committed to reducing CO_2 by 42% across all activities by 2025, with 75% of car sales expected to be electric by 2030. These goals are actively monitored: *"In 2023,* [the CDDA] *followed this very closely, everyone is convinced.*

It's a top-down vision that must percolate through the organization" (Obs 108 – 02.12.2024). Leadership roles are evolving accordingly with the creation of a ESG department directly reporting to the CEO: *"*[...] *became ESG lead"* (Obs 31 – 22.02.2023). And in 2024, Project Zero is launched which clearly communicated the ambitions in terms of CO_2 reductions. Alongside an online and physical training for employees, a 'climate school', is set up to raise awareness internally on the topic.

Moreover, DIA's commitment to Diversity and Inclusion (D&I) illustrates the expansion of performance beyond financials. KPIs including 25% gender diversity in management committees and 50% female CVs that passed initial screening faces resistance: *"Today the KPI is 50% women in CVs—and we're getting a lot of pushbacks"* (Obs 88 – 15.04.2024). D&I projects are structured around pillars: "*Recruitment, development, retention, and education plus pillar KPI and data tracking*" (Obs 23 – 11.01.23). Indeed, recruitment practices aim to present a higher percentage of female CVs. Initiatives like 'Accelerating diversity' or 'Ladies in motion' gathering women at DIA, have emerged due to KPI linkages. Let's note that in 2021, DIA is composed at 71% of men and at 29% of women. In the CDDA, there is one woman (out of 10 members), and in the management committee the number raises to 23% (D'Ieteren Group, 2022).

Employee well-being is also central, with staff engagement rates serving as a tangible measure of workplace satisfaction. Talent management is a particularly visible practice structured through talent reviews, personal development plans, and assessments via internal surveys. Employee and customer experiences also inform non-financial performance. For example, a survey shows that clients associate DIA with reliability, expertise, service quality, and performance (Obs 87 – 15.04.2023). The Net Promoter Score (NPS) captures customer satisfaction and brand reputation in the mobility sector: *"What's a bad NPS score? Around 3—it starts to get worrying"* (Obs 63 – 16.11.2023).

The last objective is DIA's financial growth. In this expanded framework, non-financial performance is not an alternative to financial performance, it is a complement and a condition. Indeed, financial performance is actively enacted through rituals, language, and decision-making processes that reflect the organization's evolving priorities. A central financial metric is the Earnings Before Interest and Taxes (EBIT), which serve as a guiding reference point across the organization. This is evident in recurring expressions such as *"where do we want to be in terms of EBIT?"* (Obs 3 – 22.02.2022), signalling its role as a shared compass for performance orientation, particularly within the CDDA.

Despite DIA not being publicly traded, *"D'Ieteren Group is listed, but DIA Auto is not"* (Obs 78 – 24.01.2024), the influence of the Group's financial culture is palpable. Market share remains strong—*"23.4% in 2021 and 29% in BEV"* (Obs 19 – 09.12.2022)—but the overall market base is shrinking: *"Market share is still very good, but the pie is getting smaller"* (Obs 13 – 12.10.2022).

Financial performance is monitored with high frequency and granularity. Sales figures are presented weekly, as one Audi ambassador notes: *"Right now, we're only focused on sales figures—every week we present the numbers"* (Obs 30 – 15.02.2023). This emphasis on short-term visibility is reinforced by forecasting practices: *"We're at 2+10—two months of actuals and ten months of forecast"* (Obs 87 – 15.04.2024), and *"we used to have a short-term forecast of three weeks, now it's weekly"* (Obs 13 – 12.10.2022). Financial performance is also shared and scrutinized across car retail departments (Brands & Network), reinforcing its centrality. *"The commercial situation is shared every two weeks at Brands & Network,"* and client results are monitored closely: *"We track that like milk on the stove,"* says the head of department (Obs 13 – 12.10.2022).

The organization is also strategically tapping into markets that generate sales, high margins and sustained growth. As one manager explains:

> *"There's a growing population that wants and can afford luxury cars. We predict 8–10% growth from 2021 to 2031. Margins are high. Someone with a Porsche who wants a Maserati goes to the same place. DIA is well positioned"* (Obs 79 – 02.02.2024).

At the same time, new mobility entities within the DIA ecosystem are under pressure to demonstrate financial viability. LabBox is expected to reduce losses, Poppy has increased prices to move toward profitability, and Mbrella is seen as a strategic asset for customer retention: *"EDI must break even in 2024 and Microlino must limit losses"* (Obs 79 – 02.02.2024). These expectations reflect a portfolio logic, where each entity is evaluated for its contribution to overall financial health. However, this overall revenue structure remains heavily reliant on traditional streams as the main source of revenues still derives from car imports (DIA Group's annual report, 2024), underscoring the importance of financial performance as both a legacy and a lever for transformation.

3.1.2 Sociomateriality

Performing is enacted through a variety of indicators, digital tools, and material spaces that constitute its sociomateriality. These elements are actively shaping how performance is understood, pursued, and experienced within the organization.

In terms of physical spaces, the acquisition and development of dealerships or buildings reveals a tension between developing greener mobility solutions and automotive products. For example, DIA has been developing a luxury car hub in parallel of creating a bike shop network across Belgium. These elements highlight direct links between strategically building a mobility ecosystem and financial growth. Similarly, the DPark is being built as a flagship office embodying the new mission even though it is solely dedicated to car retail and marketing departments (historic DIA's department).

The example of DPark is also interesting in terms of operational excellence. Throughout its design and development, it has been used to enforce change towards "*improving performance and stimulate cross-functionality"* (Obs 92 – 12.06.24). It is conceived as an 'active' park where activity-based allows employees to choose their work environment based on the nature of their task—whether they need silence, collaboration, or ideation. The building itself offers a wide variety of rooms designed to support different modes of working. And the clean and flexible desk environment are explained as improving organizational efficiency: "*The goal is to optimize work organization, efficiency, and flexibility*" (Obs 92 – 12.06.2024). Therefore, the construction of the DPark serves as an example for the rest of the organization (meaning other sites) to follow the NWOW and a clear break from former habits.

The sociomaterial components also include infrastructures of measurement. Performance is made visible and actionable through dashboards, KPIs, and reporting tools. Indeed, explicit KPIs co-exist across DIA showing the diversity of performances accounted for. Although not uniformly adopted by all individuals I engage with, ESG is introduced as an umbrella term encompassing a set of five novel indicators alongside financial KPIs; the ratio of mobility services per customer, CO_2 emissions, D&I KPIs (50% of received CVs from women and 25% of women in management committees), Employee Engagement rate and Customer NPS (Figure 31).

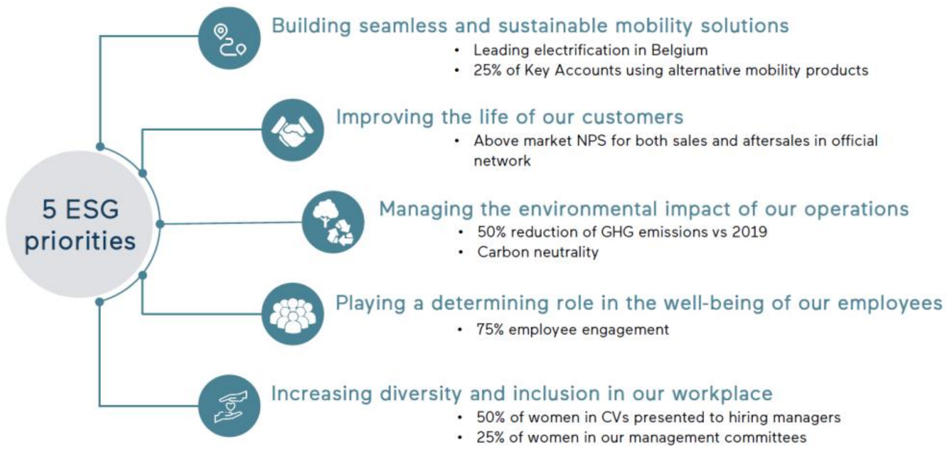


Figure 31 - ESG priorities of DIA for 2025 (Internal document, 2022)

For example, the push for diversity and inclusion is translated into: "*50% of CVs presented to hiring managers must be women; 25% of management committees should be composed of women*" (Obs 58 – 25.10.2023). Yet, these metrics are not always effective in practice: "*We just realized the KPI isn't included in the internal audit—so it doesn't factor into long-term incentives. It's a disaster*" (Obs 58 – 25.10.2023). This illustrates how the materialization of performance through metrics can both enable and constrain the same performance.

The same applies to environmental goals. The ambition to reduce GHG emissions by 50% compared to 2019 (Obs 2 – 17.02.2022) or to make 50% of the vehicle park 'green' (Obs 53 – 21.09.2023) is a material reconfiguration of what the organization is and does. To support this, new analytical tools are being developed, such as CO_2/EBITDA ratios that link environmental impact to financial contribution: *"For example, a Polo generates X EBITDA and* *emits Y CO_2—what product do we push?"* (Obs 34 – 06.03.2023). These metrics guide product strategy while also considering employment preservation as a form of social performance.

Aligning with situatedness of performing, the dominance of financial metrics is also outlined by the lens of sociomateriality. As an employee notes, "*at the CDDA level, the only KPI that matters is EBIT*" (Obs 3 – 22.02.2022), and "*every week, we present sales figures—we don't even look at the NPS*" (Obs 30 – 15.02.2023). This creates a tension between what is materially measured and what is socially valued. While new roles like ESG Manager (Obs 47 – 29.05.2023) and new KPIs (e.g., "*everyone should know 3 out of 5 values*" – Obs 99 – 11.07.2024) signal a shift, the infrastructure of performance still privileges certain forms of value over others.

Another signal is the priority puts on events generating high sales. Seasonal events like the Brussels Motor Show[14] play a crucial role in revenue generation: "*DIA makes 30% of its turnover during the Brussels Motor Show*" (Obs 111 – 27.01.2025), with ambitious targets such as "*12,000 orders already, aiming for 31,000 by March 3rd*". These moments concentrate efforts and serve as key milestones in the financial calendar. Here is a communication from top management that explains that *"nothing else can be published on the intranet—only content about the Brussels Motor Show"* (Obs 106 – 07.11.2024).

The different measurements metrics reveal injunctions of plural performances, where different performance dimensions interact. In fact, this diversification of indicators is creating tensions between the long-term strategic focus on the mobility ecosystem and the short-term commercial focus. On the one hand, the strategy is moved towards better inclusion of sustainability concerns: *"We will be sustainable, or we will no longer be*" (Interview #7). On the other end, pressure is put on selling cars and cross-selling with injunctions from top management such as "*let's focus on selling cars because the order book is empty"* (Obs 102 – 01.10.2024).

3.2 Performing evaluation

While performance is shaped by strategy, it is internally translated into the organization's day-to-day operations. It is conducted through a combination of financial tracking, strategic reporting, and cross-entity coordination, reflecting both the complexity of the business and the ambition of its transformation. Under the lens of situatedness, observations reveal several organizational, project, and individual performance evaluation practices. Then sociomateriality shows how most performance evaluations are put on individual employees through objective setting in digital platforms and bringing up issues through surveys.

3.2.1 Situatedness

As previously described, financial accountability is a central concern, especially in the context of evolving organizational structures. As one employee explains, "*with a change in structure*

[14] The Brussels Motor Show is Belgian event occurring every year as fair representing the automotive industry held in Brussels

comes a change in cost allocation logic: D'Ieteren, the parent company, can't keep covering all costs while entities receive all the revenue—especially in a model where entities take the lead" (Obs 1 – 10.02.2022). This shift has led to a more distributed model of responsibility, where each entity is expected to contribute to and report on its own performance.

For example, monthly Business Review Meetings (BRMs) are a cornerstone of this system across the organization:

> "*Each department of Brands & Network – essentially the different car brands essentially - present their figures once a month at the BRM. It is usually the CEO, CFO and CTO that take care of that and for EDI and Microlino, it's the CTO that represents them*" (Obs 34 – 06.03.2023).

Hence, strategic oversight is maintained through regular reporting cycles. The CFO plays a key role in aligning internal objectives with corporate expectations: "*Yesterday at lunch, he asked for objectives for 2028 by today at noon. He's in charge of reporting DIA's milestones to corporate*" (Obs 16 – 16.11.2022).

As DIA is retailing Volkswagen car brands, quarterly visits from Germany to review compliance and performance have become routinized. An employee describes these visits: "*Every quarter, the factories come to see the brands and check the numbers and rules. As importers, we do the same with LMAs and dealerships*" (Obs 104 – 23.10.2024). These commercial and financial performance evaluation involves frequent updates from the CDDA to management committees on the current situation of the organization (Obs 104 – 23.10.2024).

Performance expectations are also clearly articulated for new entities. Evaluation is done in portfolio-level assessments, where activities are reviewed against criteria such as value creation, potential for excellence, and alignment with DIA's identity: "*We did the exercise with Lucien and Poppy—tick in the box—and we have to do it with each activity*" (Obs 64 – 17.11.2023). This evaluative process informs decisions about which ventures to scale, integrate, or divest. By the end of 2023, that exercise defines an investment structure composed of five pillars and three filters:

> "*The CTO has defined activities according to the mission in 5 pillars and 3 filters to decide: Auto, Bike & Energy, Transport of people, Micromobility and Innovation and are they bringing value? can we become best in class? Is it a fit with DIA's DNA*" (Obs 64 – 17.11.2023)

Internally, support departments are monitored through monthly forecasting models. For the month of May, "*five months of actuals, seven months forecast. We inflate a bit, but we're very ambitious. We have so many projects that some get dropped—like mentoring*" (Obs 102 – 01.10.2024). This discussion with a HR manager is held in the context of the finance department requesting a 5% budget reduction in forecasts compared to 2024. I am explained that "*you can shift budgets between items as long as you stay within your cost center*" (Obs 102 – 01.10.2024). This reflects a balance between flexibility and discipline in resource allocation.

At the beginning of the fieldwork, project performance management has emerged as a key dimension of how transformation is evaluated and steered at DIA. With the growing complexity of initiatives across business units and support functions, the organization has brought the intention of developing mechanisms to assess the relevance, progress, and impact of projects. Indeed, the challenge of prioritization that the transformation has brought is acute. One manager expresses frustration, *"everything is a priority—I don't understand why we can't delay some things by a few months. No one is waiting for this project"* (Obs 4 – 02.03.2022). This tension reflects the pressure to deliver across multiple fronts while maintaining strategic coherence.

To support this shift, the idea of a Project Management Office (PMO) has been floated, with the Transformation Office (TO) already engaging in project mapping and follow-up (Obs 15 – 09.11.2022). TO is also seen as responsible for transversal transformation projects, including ventures like Microlino, which are being integrated into the broader mobility strategy: "*The goal is to have standardized contracts to support mobility*" (Obs 22 – 21.12.2022). This team has introduced a methodology to validate and track projects across the organization, including both legacy activities like car sales and aftersales, and newer transformation efforts. Projects are assessed through the review meeting, where senior managers evaluate whether a project should be continued, improved, paused, or stopped. To formalize this, a four-gate model has been introduced, requiring each project to pass through successive evaluations of its business justification, strategic alignment, financial viability, and prioritization logic. This structure allows for both top-down oversight and bottom-up initiative: *"Projects can be proposed by any employee in the organization"* (Interview #4), launching a collective innovation practice.

This project management aspect has been supported by the CDDA with a plan to recruit around 30 project managers in 2024 (Obs 64 – 17.11.2023). This indicates a shift toward institutionalizing project management as a core mode of organizing. In HR, a dedicated HRTO structure has already been created in 2022 to oversee cross-functional projects, often staffed by external consultants. Its role is to *"keep an eye on projects, frame them from a governance perspective, and relieve internal teams"* (Obs 22 – 21.12.2022).

However, the need for performance indicators specific to project management is increasingly acknowledged. As one manager puts it, *"we need KPIs because we're operating in project mode now—that's the new way DIA works"* (Obs 99 – 11.07.2024). Because if strategic projects are closely followed by TO, smaller ones still lack clear guidelines. As one employee notes, *"TO is mainly in charge of large transformation projects, more than smaller ones"* (Obs 22 – 21.12.2022). This includes the use of steering committees (SteerCo) and structured evaluation frameworks to ensure that projects contribute meaningfully to strategic goals.

Lastly, individual performance evaluation is the main lever for aligning employees with organizational goals, particularly following retail performance. It is structured around a formal performance cycle, which links individual objectives to bonus allocation. As one HR representative explains, *"now we want something much more transparent. It's really the* *evaluation of performance against objectives that determines the bonus amount"* (Obs 25 – 25.01.2023).

This performance cycle includes continuous feedback in the form of mid-year reviews reinstated as mandatory checkpoints (Obs 17 – 23.11.2022; Obs 106 – 07.11.2023). Employees are expected to set annual objectives, and their completion is directly tied to performance outcomes: *"Performance means setting individual objectives and seeing if they're met by year-end"* (Obs 111 – 27.01.2025).

Bonus logic has also evolved. Previously, planners distributed bonuses based on a point system, but this has been replaced by a more direct link between objectives and reward: *"We revised the standards—now the bonus is directly tied to objectives, without going through planners"* (Obs 25 – 25.01.2023). Calibration exercises among management committees ensure consistency and fairness in evaluations, addressing past concerns about arbitrariness and imbalance. Collective performance is also recognized through mechanisms like long-term incentives for selected senior managers or the CCT 90[15], an organization-wide bonus taxed at a reduced rate: *"This year, it will be €4,000 per employee, taxed at only 13%"* (Obs 113 – 24.02.2025). This complements individual rewards and reinforces a shared sense of achievement as the bonus is collectively given if the organization achieves certain targets.

In parallel, talent identification has gained prominence. Annual talent reviews are conducted following the performance cycle, involving profiling by managers and HRBPs based on potential and readiness for future roles: *"Managers fill in data like potential, based on the HR framework. HRBPs then discuss with management committees to identify talents and plan actions"* (Obs 11 – 06.07.2022). Outputs from these reviews feed into targeted programs, such as D&I and leadership programs. For instance, the Mobia program offers intra-mobility programs for selected talents (Obs 11 – 06.07.2022). This shift is seen from at first a selection based on open application to HRBP-led nominations: *"HRBPs discuss with management committees, and the CDDA makes the final call"* (Obs 11 – 06.07.2022).

3.2.2 Sociomateriality

As seen in the previous section, KPIs at the organizational level have materialized and shaped the ongoing transformation in terms of performance. In terms of performance evaluation and from where I am situated in the organization, it mainly materializes at the employee level and mediates the different expectations put on them.

Individual performance evaluation is shaped by a range of individual metrics, which materialize expectations and priorities. KPIs exist for succession planning (Obs 7 – 11.05.2022), learning (e.g., "*develop a skill, lead a new team, take on a new topic, enrol in training*" (Obs 49 – 14.06.2023), and compliance (e.g., mandatory training tracked via a legal counter: *"The*

[15] The CCT 90 (Convention Collective de Travail n°90) in Belgium is a legal framework that allows employers to grant employees a non-recurring bonus linked to collective performance goals, with favorable tax and social security treatment.

objective becomes individual: three trainings per year" – Obs 87 – 15.04.2024). However, soft skills remain difficult to quantify: *"It's complicated to have soft KPIs—managers decide themselves how to measure them"* (Obs 49 – 14.06.2023).

SuccessFactors is the digital platform that materializes the 'performance cycle', where each employee is invited to set their annual objectives. In the culture and leadership team, frequent reminders are expressed to fill performance cycle and to improve the process: *"The HR team must fill in their personal objectives in SuccessFactors, as do the HRBPs"* (Obs 4 – 02.03.2022). This platform anchors the performance cycle, linking goal setting to bonus allocation, talent identification, and development plans.

Yet, frustrations persist on the connection between performance on SuccessFactors and reward: *"It's not because you perform well that you get something"* (Obs 63 – 16.11.2023). Therefore, there are ongoing discussions about the need for a more adaptive performance tool—one that reflects DIA's creative culture and integrates bonus logic more transparently: *"At DIA we're very creative, so we need a performance tool that's adaptive [...] one that accounts for the bonus"* (Obs 111 – 27.01.2025).

So, SuccessFactors supports the talent cycle, a mid- to long-term process focused on key roles. This feeds into the annual talent review, where managers and HRBPs profile employees based on potential and assess skill gaps (Obs 17 – 23.11.2022). Skills and competencies are individually monitored for talents, but all employees are expected to fill in an online Personal Development Plan (PDPs). These PDPs are associated with individual objectives especially for compliance-related training: *"We try to put mechanisms in place so managers can incentivize their teams and make participation mandatory when needed"* (Obs 16 – 16.11.2022). In some cases, incentives to fill these PDPs are set such as 15% of the manager's bonus tied to talent development, reinforcing the strategic importance of nurturing internal capabilities (Obs 97 – 11.07.2024).

Training is tracked digitally through another platform, MyAcademy, which includes a training counter showing individual history. This has led to questions about what counts as training and how many training days one employee should do as expressed in this discussion. An employee asks, *"is this [Get Together] a training?"*. The MyAcademy expert responds, *"no, it's information"*. The employee continues, *"what about onboarding a new colleague?"*. This time the expert explains, *"yes, that's training"* (Obs 87 – 15.04.2024).

To ensure awareness on key ESG topics such as D&I and CO_2 reduction, mandatory online training has been developed. Employees can access them through DIA's training platform, MyAcademy. Figure 32 shows the D'Ieteren Climate School roadmap and which training is technically mandatory or not. Although described as mandatory and participation digitally tracked by the system, practices of monitoring participation of such awareness training (on D&I, or environmental aspects) are not enforced (Obs 16 – 16.11.2022). This observation is strengthened by the fact that in 2023, "*only 7% of employees at DIA set learning objectives in SuccessFactors, 51 out of 800"* (Obs 49 – 14.06.2023).

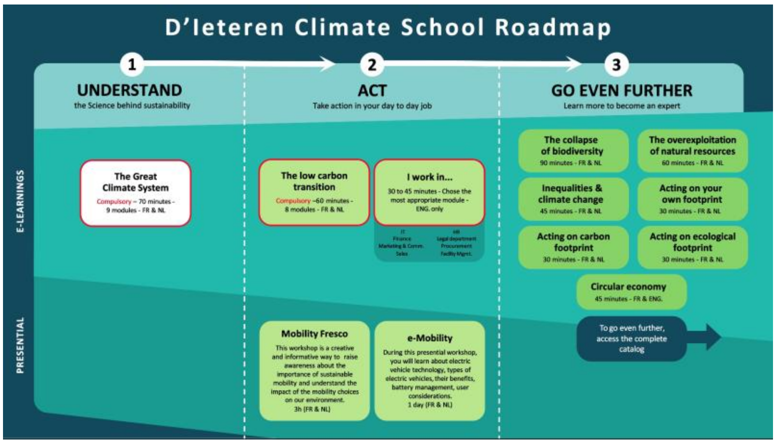


Figure 32 - D'leteren Climate School roadmap (Intranet entry, 2024)

Collective evaluation is also mediated by survey tools, such as the SENSOR questionnaire and the Employee Experience Survey (EES), which provide insights into employee well-being, engagement, and perceptions of hierarchy, strategy, and values. The CMRH (HR Management Committee) and the CDDA relies on these results to guide organizational decisions: *"They want to wait for the SENSOR analysis before launching the EES"* (Obs 7 – 11.05.2022). These surveys also create expectations amongst employees in terms of actions that need to be taken with regard to the results of those surveys.

Finally, materiality here emphasizes individual performance evaluation reflecting employees' capacity to perform their tasks as well as engaging in their continuous development. Although their assessment includes elements related to ESG KPIs and the organizational transformation, it seems that they are scarcely enforced. Moreover, sociomateriality of performing evaluation has provided no evidence of materialization of project management assessment in daily routines and operations. Similarly, strategic priorities seem to be enacted at the department or team level rather than the individual one.

4. New practices, same management rationale

As detailed in the analysis of situatedness and sociomateriality, the strategic ambition to build a fluid and sustainable ecosystem at DIA has catalysed the emergence of new practices, roles, and narratives. Across the nexuses of developing, governing, and performing activities, these initiatives signal movement, and visible changes have been illustrated. Yet, beneath this surface-level dynamism lies a persistent managerial perspective that resists change. The findings reveal a paradox: while transformation is visible in form, it remains largely symbolic in substance; where practice evolves, managing remains intact. This is particularly evident in how sustainability considerations, though central to the strategic narrative, are inconsistently embedded and often resisted in practice.

4.1 Developing

The vision of DIA as a 'conversational brand' and a mobility expert remains aspirational: *"DIA should become a conversational brand, a pillar of mobility, an expert… but we're not there yet"* (Obs 50 – 21.06.2023). While ecosystem-building is a recurring theme, the organization continues to reproduce siloed structures: *"We're reproducing the same siloed patterns, even though the project should reflect the culture we want to see"* (Obs 59 -26.10.2023). Transversality efforts, such as internal mobility, are limited and hold low expectations. *"If five people rotate in 2023, that's already good"* (Obs 25 – 15.01.2023). Internal mobility is described as *"internal warfare behind the scenes"* (Obs 101 – 24.07.2024), revealing how managerial interests hinder collaboration. Towards the end of fieldwork, an employee synthetizes the situation: *"Today, it's us working on the ecosystem—others don't care"* (Obs 90 – 15.05.2024).

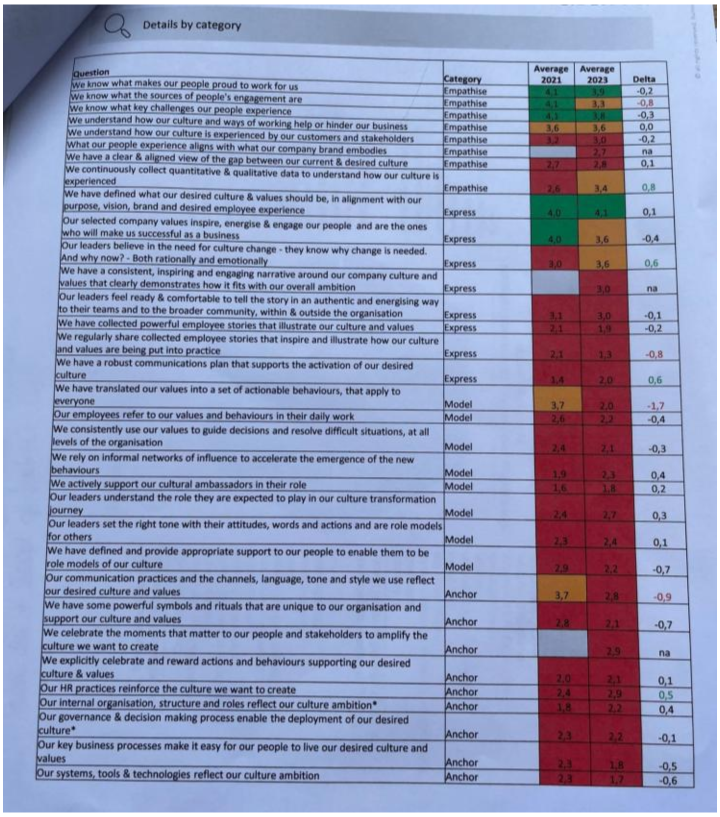
The disconnect between the ecosystem narrative and its operational reality is further highlighted by confusion across entities: *"We need to communicate the values, because no one knows what the ecosystem is"* (Obs 88 – 15.04.2024). In some entities, the transformation is perceived as superficial: *"It's window dressing—the ecosystem doesn't exist, and the values are the same"* (Obs 81 – 14.02.2024). On the field, the DIA vision is not totally shared by entities: *"For them, DIA is just a shareholder"* (Obs 81 – 14.02.2024).

Although management committees have been involved in the cultural transformation since 2018, employees see little change: *"Apparently since 2018, the management committees are in cultural transformation. But nothing moves in terms of new ways of working and values"* (Obs 17 – 23.11.2023). The culture and leadership team itself acknowledges the gap: *"From: culture 'on top of' → To: culture integrated in daily life"* (Obs 61 – 13.11.2023). As one employee notes: *"We don't live the mission, we live the daily practices"* (Obs 75 – 09.01.2024).

More than that, leadership development faces resistance. Managers often reject training: *"They think they're already at the top. They say it's their own managers who need to improve"* (Obs 46 – 25.05.2023). Despite more than a million-euro budget, uptake is low: *"We're only at €700,000 because no one is interested"* (Obs 49 – 14.06.2023). Complains about the lack of clarity are loud: *"There are 13 key competencies at DIA—but no one knows they exist, even me"* (Obs 57 – 23.10.2023) and promotions are perceived as subjective: *"If someone above you doesn't like you, you won't be promoted"* (Obs 57 – 23.10.2023). Results show that leadership development struggles to be structurally embedded in career progression, another marker of undermining transformative potential.

Furthermore, D&I initiatives are often reduced to gender metrics, with limited structural impact: *"Putting more women is seen as diversity—but sexist remarks are still common"* (Obs 101 – 24.07.2024). The mindset remains conventional: *"DIA is still very traditional in terms of D&I"* (Obs 63 – 16.11.2023), and *"we are still like pre-war times"* (Obs 88 – 15.04.2024). Even basic symbolic gestures, such as inclusive language, face resistance or are seen as excessive: *"It's a lot of programs, isn't it?"* (Obs 41 – 19.04.2023).

Finaly, a quantitative illustration of stagnation is made through a comparative survey (2021 vs. 2023) assessing the enactment of organizational value and behaviours (Figure 33). The results reveal the same trend: most items show a negative delta, indicating regression over the two-year period. The most significant decline is observed in the item *"We have translated our values into a set of actionable behaviours that apply to everyone".* Interestingly, while employees continue to express pride in working at DIA and acknowledge the definition of new values, both of which scored positively, the structural embedding of these values remains weak. Items such as *"Key business processes reflect our culture and values"* and *"Tools, systems, and technologies support our values"* received the lowest scores in 2023, highlighting a disconnect between cultural aspirations and material infrastructures.



Details by category

Question	Category	Average 2021	Average 2023	Delta
We know what makes our people proud to work for us	Empathise	4,1	3,9	-0,2
We know what the sources of people's engagement are	Empathise	4,1	3,3	-0,8
We know what key challenges our people experience	Empathise	4,1	3,8	-0,3
We understand how our culture and ways of working help or hinder our business	Empathise	3,6	3,6	0,0
We understand how our culture is experienced by our customers and stakeholders	Empathise	3,2	3,0	-0,2
What our people experience aligns with what our company brand embodies	Empathise		2,7	na
We have a clear & aligned view of the gap between our current & desired culture	Empathise	2,7	2,8	0,1
We continuously collect quantitative & qualitative data to understand how our culture is experienced	Empathise	2,6	3,4	0,8
We have defined what our desired culture & values should be, in alignment with our purpose, vision, brand and desired employee experience	Express	4,0	4,1	0,1
Our selected company values inspire, energise & engage our people and are the ones who will make us successful as a business	Express	4,0	3,6	-0,4
Our leaders believe in the need for culture change - they know why change is needed. And why now? - Both rationally and emotionally	Express	3,0	3,6	0,6
We have a consistent, inspiring and engaging narrative around our company culture and values that clearly demonstrates how it fits with our overall ambition	Express		3,0	na
Our leaders feel ready & comfortable to tell the story in an authentic and energising way to their teams and to the broader community, within & outside the organisation	Express	3,1	3,0	-0,1
We have collected powerful employee stories that illustrate our culture and values	Express	2,1	1,9	-0,2
We regularly share collected employee stories that inspire and illustrate how our culture and values are being put into practice	Express	2,1	1,3	-0,8
We have a robust communications plan that supports the activation of our desired culture	Express	1,4	2,0	0,6
We have translated our values into a set of actionable behaviours, that apply to everyone	Model	3,7	2,0	-1,7
Our employees refer to our values and behaviours in their daily work	Model	2,6	2,2	-0,4
We consistently use our values to guide decisions and resolve difficult situations, at all levels of the organisation	Model	2,4	2,1	-0,3
We rely on informal networks of influence to accelerate the emergence of the new behaviours	Model	1,9	2,3	0,4
We actively support our cultural ambassadors in their role	Model	1,6	1,8	0,2
Our leaders understand the role they are expected to play in our culture transformation journey	Model	2,4	2,7	0,3
Our leaders set the right tone with their attitudes, words and actions and are role models for others	Model	2,3	2,4	0,1
We have defined and provide appropriate support to our people to enable them to be role models of our culture	Model	2,9	2,2	-0,7
Our communication practices and the channels, language, tone and style we use reflect our desired culture and values	Anchor	3,7	2,8	-0,9
We have some powerful symbols and rituals that are unique to our organisation and support our culture and values	Anchor	2,8	2,1	-0,7
We celebrate the moments that matter to our people and stakeholders to amplify the culture we want to create	Anchor		2,9	na
We explicitly celebrate and reward actions and behaviours supporting our desired culture & values	Anchor	2,0	2,1	0,1
Our HR practices reinforce the culture we want to create	Anchor	2,4	2,9	0,5
Our internal organisation, structure and roles reflect our culture ambition*	Anchor	1,8	2,2	0,4
Our governance & decision making process enable the deployment of our desired culture*	Anchor	2,3	2,2	-0,1
Our key business processes make it easy for our people to live our desired culture and values	Anchor	2,3	1,8	-0,5
Our systems, tools & technologies reflect our culture ambition	Anchor	2,3	1,7	-0,6

Figure 33 - Internal survey on values & culture implementation (Internal document, 2023)

4.2 Governing

Governance practices at DIA continue to reflect a top-down logic, despite efforts to promote inclusivity and co-creation. The cascade of information is uneven, and decision-making remains centralized. "*There's this attitude of 'I'm the boss, so I decide, and I naively think it will cascade,' but they forget that others haven't gone through the same thinking process—and someone has to do the communication"* (Obs 62 – 15.11.2023). Participative mechanisms such as workshops often lack representativeness and are constrained by logistical pressures: *"I got feedback from four employees and then we stop—otherwise we'll never finish"* (Obs 91 – 27.05.2024).

As previously exemplified in this chapter, when symbolic openness is encouraged, implicit hierarchies persist. Directors retain privileges, such as priority access to meeting rooms, justified by their discomfort with losing private offices: *"They used to have a lounge, minibar, coffee machine, shower..."* (Obs 42 – 19.04.2024). These accommodations reflect a governance culture that privileges status over equity, undermining voice representation.

Also, some governance decisions directly contradict DIA's stated values, particularly around sustainability and inclusion considerations. For example, *"they removed [2 people] from the CDDA—people who were open to diversity, innovation and dared to challenge status quo"* (Obs 60 – 08.11.2023). D&I targets are consistently missed: *"Only 21.3% of women in management—target was 25%"* and *"Only 31% of CVs were from women—target was 50%"* (Obs 65 – 22.11.2023)—with little accountability: *"What happens if we don't meet the 25% goal in 2025? Is it just a tick in the box?"* (Obs 55 – 18.10.2023). When individuals push for change, like the introduction of inclusive writing, it is slow and oftentimes contested (Obs 37 – 16.03.2023). Same patterns can be noticed when efforts to implement participative governance tools like 360° feedback or employee experience surveys are set up: *"We thought about 360 feedback—but we're not ready yet"* (Obs 88 – 15.04.2024).

Similarly, it seems rather challenging to voice opinions or push innovative ideas as psychological safety seems to be lacking: *"What's missing today is psychological safety—feedback, behaviour, safety"* (Obs 109 – 11.12.2024). For instance, attempts to shift mindsets—like removing cars from meeting rooms or introducing unisex toilets—face cultural resistance: *"It's hard to think outside the box… we're used to having cars in the building"* (Obs 37 – 16.03.2023; Obs 42 – 19.04.2023). In the same perspective, personal development tools remain underused: *"Yesterday, only 7% had a personal development plan, despite the Leadership in practice initiative"* (Obs 81 – 07.02.2024). Face with this fact, they lower expectations on the matter: *"We need to develop everyone, but at the very least, talents should have a personal development plan… it's an infinitely small step forward, but it's something."* (Obs 81 – 14.02.2024).

Finally, an employee synthetizes the situation, *"there are no lessons learned, we let everything pass all the time"* (Obs 62 – 15.11.2023). Employees express scepticism about the sincerity of change efforts: *"There's a gap between what we say and what we do"* (Obs 41 – 19.04.2023). The comment of this manager perfectly illustrates this: "*As much as I am convinced by participative governance, we still need someone in charge*" (Obs 48 – 07.06.2023). As a consultant explains: *"We think the problem is communication, but there's a delta between what's really lived in the teams"* (Obs 62 – 15.11.2023).

4.3 Performing

Despite DIA's ambition to build a sustainable mobility ecosystem, performance continues to be valued through traditional automotive metrics. As one employee notes, *"80–90% of revenue still comes from car imports"* (Obs 64 – 17.11.2023), and *"the centre of gravity at DIA is still the car"* (Obs 79 – 02.02.2024). Strategic decisions remain anchored in an automotive perspective: *"We reinforce the auto pillar because that's what allows us to move forward"* (Obs 75 – 09.01.2024), going against the pursuit of broader mobility goals.

This reliance on historic activity streams undermines the strategic narrative of transformation and the long-term vision. At the Brussels Motor Show, *"each brand was in its own corner, people dressed differently, and DIA's logo was dimly lit in the middle… Microlino was much bigger than*

DIA" (Obs 30 – 15.02.2023). While this is seen as a first step, it also illustrates how brand fragmentation persists.

As financial metrics continue to dominate performing activities, contradiction is also happening at the reward-level: *"The reward is only on numbers, so that doesn't help"* (Obs 17 – 23.11.2023), but at the same time *"it's not because you perform well that you get a bonus"* (Obs 63 – 16.11.2023). Behavioural expectations are disconnected from performance systems: *"We need to influence people's mindset… but in practice, it's not so easy"* (Obs 86 – 11.04.2024).

Sustainability efforts often remain superficial: *"If we remove plastic cups, people will leave trash everywhere—so we don't do it"* (Obs 42 – 19.04.2023). D&I initiatives become calculations: *"Brand & Network added 10% more women—but only because 200 men were moved to another department"* (Obs 41 – 19.04.2023). Even when sustainability is discussed, it is formulated as a constraint: *"Will sustainability become an injunction for clients and employees?"* (Obs 43 – 24.04.2023). Calls for more radical action—such as reducing air travel—are rare and often dismissed: *"Actions put as examples need to be more confronting…* [Senior managers] *shouldn't fly to China for a conference"* (Obs 90 – 15.05.2024). As one employee reflects, *"people do it because their managers ask them to—it shows the culture at DIA"* (Obs 29 – 08.02.2023).

Regarding ESG KPIs and key financial figures, the performance of the servitization strategy can be summarized through the various annual reports (Figure 34). Between 2021 and 2024, the data consistently shows ongoing challenges in translating sustainability ambitions into tangible outcomes. While car sales (new vehicle delivered) and revenues (adjusted operating results) have shown a generally stable upward trend, the share of revenues generated by alternative, more environmentally friendly mobility services remain marginal within DIA's overall retail activity (around 3% in 2024). In parallel, employee engagement has declined slightly (from 88% in 2021 to 84.4% in 2024). Moreover, D&I indicators (the proportion of women in submitted CVs and in management committees) appear to have stagnated, indicating limited progress in this area.

	2021	2022	2023	2024	Objective for 2025
Building a seamless and sustainability mobility solutions					
Revenues from mobility activities	1,1%	n/a*	3%	3%	**25% of revenues from mobility alternatives**
Electrification of automotive park	7,40%	11,30%	19,60%	23,80%	**28% of electric vehicules in the car park**
Improving the life of our customers					
NPS for customers (sales - automotive	60	61,5	56,2	n/a*	**62 NPS score**
NPS for customers (after-sales - automotive)	53	51,2	50,5	n/a*	**54 NPS score**
Managing the environmental impact					
GHG emissions	-32%	-42,5%	-36%	n/a*	**50% reduction of GHG emissions vs. 2019**
Playing a determining role in the well being of our employees					
Employee Engagement rate	88%	84,50%	83%	84,90%	**75% score on the engagement rate survey**
Employee turnover	16,60%	16,20%	20%	14,50%	/
Increasing diversity and inclusion in our workplace					
Women in CVs presented to hiring managers	33%	31%	39%	n/a*	**50% of women CVs presented to hiring managers**
Women in management committees	23%	23%	23%	21%	**25% of women in management comitees**
Financial performance					
Adjusted operating result (in millions)	102,7	146,5	222,5	269,7	/
New vehicules delivered	92 732	89 469	124 929	119 832	/

*figures not available or calculation methods changed

Figure 34 - Main ESG and financial figures from DIA Group annual reports from 2021 to 2024

Finally, the lack of strategic advancement in this organizational transformation is also marked by the report of objectives and shifting timelines: *"The objectives were set until 2025, but 2025 is tomorrow—so now we're already revising them for 2030"* (Obs 66 – 29.11.2023). A few months later, it is made clear that the objectives "*will be the same, same mission and KPIs for 2030"* (Obs 75 – 09.01.2024). This redefinition of direction and objectives reinforces the idea that strategic change does not automatically translate into effective global performance: *"It's symptomatic at DIA—always redefining where we're going"* (Obs 61 – 13.11.2023).

4.4 The persistence of organizational routines

DIA's transformation is initially envisioned as *"a beautiful laboratory"* (Obs 59 – 16.10.2023), a space to experiment with new ways of working and collaborating. Yet, this analysis suggests that this transformation has not produced systemic change. A proliferation of new practices, frameworks, and narratives have emerged, but they remain disconnected from the organization's strategy. The ecosystem is not yet lived; transversality is not yet practiced; and performance remains anchored in financial metrics.

Across all three nexuses of activities, the transformation, there is a sense of stagnation: *"Nothing moves in terms of new ways of working and values"* (Obs 17 – 23.11.2023). As a manager summarizes, *"nothing really changes, just harmonized landscapes"* (Obs 64 – 17.11.2023). The organization continues to function through legacy know-how and car-selling logic: *"What keeps the company running? Brands & Network, and old ways of doing things"* (Obs 64 – 17.11.2023). Even external consultants find themselves absorbed into the inertia: *"Today, it's been five years since I started my four-month mission"* (Obs 27 – 01.02.2023). A sense of resignation also illustrates this stagnation. Employees stay not for the mission, but for the comfort: *"I stay because of the conditions and the salary—it's very comfortable"* (Obs 47 – 29.03.2023).

The analysis of situatedness and sociomateriality has expressed through different tensions how symbolic gestures often mask the lack of substantive (and tangible) change. New values, ways of working and initiatives frequently collide with entrenched routines. These deeply embedded routines and reflexes continue to shape everyday operations, exposing the limits of organizational transformation when not anchored in systemic, structural shifts. Hence, transformation efforts are repeatedly undermined by legacy routines and, symbolic gestures.

Persistence of organizational routines expresses this idea, that visible practices emerge but the underlying management rationale guiding organizational behaviours remains largely untouched. Seemingly micro decisions, small comments, insignificant routines form a larger pattern of invisible practices that reinforce and legitimize a dominant management perspective rather than challenging or transforming it. For instance, alongside formally designated 'sustainable' or 'participative' initiatives, everyday routines and micro-practices persist that undercut the enactment of a more responsible management. *"I've read the list of inappropriate behaviours—they're mostly present"* explains an employee preparing a workshop on turning the new values into behaviours (Obs 101 – 24.07.2024).

So, the transformation is characterized by the persistence of these organizational routines and the absence of paradigm shift. In this context, the notion of practice becomes central—not as a vehicle for change, but as a mirror reflecting the persistence of the business-as-usual. In this perspective, practices, both material and social, have been addressed as dynamic agencements of human and non-human elements emerging from the everyday actions and persist over time. This definition of practice – not as something static or universally defined - helps illuminate the subtle but powerful ways in which transformation is stalled, not by lack of intentions, but by the quiet persistence of the known and the comfortable.

To conclude, results reveal a paradox between visible change and organizational inertia. This inertia is explored, in the next chapter, by understanding the texture of practices, the invisible routines and practices shaping the management rationale. It aims to explain how change is made to adapt and legitimize the system, not to disrupt it.

Conclusion

Over a three-year span, this ethnography has permitted the longitudinal data collection and analysis of DIA's evolution in terms of practices. Through interviews, the initial analysis revealed three nexuses of activities namely developing, governing and performing. The lenses of situatedness and sociomateriality have capture in this chapter practices composing the enactment of a servitization strategy framed as sustainable. In that context, a wide range of identifiable initiatives, projects, and tools intertwine emerging in practices promoting cultural transformation, participative decision-making and the broadening of the performance framework.

Developing activities describe practices enacting the DIA's strategic shift toward servitization. The development of a mobility ecosystem made up of autonomous entities has triggered an organizational and cultural transformation. Innovation, sustainability, and cross-functional collaboration are increasingly embedded in daily practices through new ventures, pricing models, and initiatives like the Innovation Board. Centralized processes and harmonized cultures support transversality, seen as key to delivering seamless mobility solutions. Investments in greener options—bikes, carsharing, solar energy—signal DIA's move from automotive retail to mobility services. This transformation reflects the coexistence of two systems, each with distinct norms and cultures. DIA aims to bridge the gap between automotive and mobility through shared values, leadership behaviours, and a learning culture. While HR plays a central role, DIA sees the success of the transformation as depending on broader ownership, leadership commitment, and the ongoing effort to embed change into everyday life.

Governing activities reflect the procedural, cultural, and value-driven dimensions of decision-making. While a strong leadership culture and top-down governance remain dominant, the transformation has introduced participative practices—such as peer nominations, ambassador roles, employee surveys, and collective intelligence sessions— opening new spaces for dialogue. The organization is navigating a tension between entrenched hierarchies and emerging aspirations for inclusion of different and multiple stakeholders' voice. Top management continues to play a central role, with their authority actively leveraged to legitimize change. Decision-making is also shaped by moral and institutional values, often prioritized over objective criteria.

Lastly, performing at DIA is a multidimensional and evolving practice that integrates financial, social, environmental, and individual goals. It brings together strict financial targets, ESG requirements, and workplace realities through structured processes, indicators, and digital tools. While strategic intentions toward sustainability are clear, challenges remain, such as linking ESG goals to incentives and translating cultural objectives into measurable behaviours. Rather than a linear process, performance management practices are enacted in a continuous effort to balance diverse expectations and make strategic ambitions tangible for employees.

Furthermore, this analysis shows that the lenses of situatedness and sociomateriality have made it possible to highlight emerging practices and visible projects. These two concepts to think with offer a situated and material reading of management practices and reveal how a servitization strategy and sustainability framing is translated across the organization.

The notion of visibility is central here. This second phase of the analysis has been focused on what is visible. Visible refers, here, to what anyone entering the organization (around the time of the ethnography) could immediately perceive—buildings, annual reports, KPIs, D&I workshops, or training sessions from the D'Ieteren Climate School. In that perspective, the observations of what is visible include the sheer volume of projects, tools, time, resources, and people mobilized to carry out this transformation. Indeed, numerous new practices have emerged, pointing toward more responsible management such as the integration of environmental and social performance, a shift toward participative governance, and the prioritization of strategic goals such as building a mobility ecosystem.

Despite the scale and visibility of transformation efforts, many initiatives and KPI targets struggle to gain traction. In essence, little seems to fundamentally change. The organization repeatedly faces a gap between intention and impact, a disconnect that resonates internally, where there's a growing sentiment that progress remains elusive.

Henceforth, this second phase of the abductive process depicts a paradox between visible change and organizational inertia in the sense that visible change efforts increase while, beneath the surface, the management rationale stays untouched. It underscores the complexity of transformations, and the limits of strategies framed as sustainable on the emergence of responsible management. The transformation appears more as a series of gestures than as a paradigm shift towards more sustainable and responsible ways of organizing. DIA continues to rely on legacy metrics, hierarchical governance, and conventional norms. While top-down pressure exists, there is a noticeable absence of bottom-up momentum—few new ideas, little grassroots innovation in terms of managing. Ultimately, the organization may not be structurally equipped to achieve its ambitions without confronting the entrenched routines and management rationale that shape its everyday operations.

This raises two critical questions: How can an organization appear to change without truly changing? And how can emerging practices resist meaningful change? The next chapter explores the texture of developing, governing, and performing activities to show that, despite visible efforts and large resources allocation, there is an enactment of a continuous and invisible delegitimization of these efforts fuelling organizational inertia.

Chapter 7 – Texture of practices

Introduction

This third phase of the abductive process examines the texture of practice—that is, how practices inter-act, the agencies and dynamics they enact. Through this lens, the mapping of the entanglements of practices, the texture of practices, produce subtle yet persistent processes of delegitimation that characterizes the dynamics at play. These processes of delegitimation reveal how routines undermine organisational transformation efforts even when new practices are materially present and visible. Here, delegitimation denotes the ways in which the value, urgency, and strategic relevance of responsible management—centred on long-term goals, stakeholder inclusion, and global performance—are diminished, deflected, or absorbed into routinised practice.

Across the three nexuses of activity—developing, governing, and performing, the analysis identifies three distinct delegitimation processes: (1) delegitimation of organizational change; (2) delegitimation of voice representation; and (3) delegitimation of sustainability considerations. This chapter thus proposes that beneath the surface of a strategy framed as sustainable lie systemic dynamics that resist meaningful transformation.

Adopting a posthumanist perspective, which moves away from viewing humans as the sole source of agency, guided the analysis toward the entanglement of socioemotional and material elements. Rather than treating the social and the material as separate analytical dimensions, the analysis traces how they flow together in the making of practices. On the one hand, socioemotional dynamics—such as growing uncertainty or a pervasive fear of speaking up—shape how actors engage with transformation initiatives. On the other hand, material arrangements—expressed through varying degrees of materialization such as over-materialization, under-materialization, or dematerialization—structure what becomes visible, prioritized, or actionable in organizational life.

Attending to this material configurations proved as analytically structuring as attending to discourse or experience. Together, these human and non-human elements inter-act to form a texture of practice through which the underlying management rationale becomes visible. In this sense, delegitimation does not stem solely from actors' attitudes or intentions, but from the ongoing sociomaterial dynamics through which practices are enacted. The varying degrees of materialization observed across initiatives thus illuminate how the organization organizes its transformation efforts and how these agencements contribute to a processual loop of delegitimation that reinforces the limited performativity of responsible management practices.

The analysis offers a critical reading of these dynamics and addresses the central question: How do emerging management practices resist meaningful change? In other words, how can an organization change its management practices without changing its management rationale? Each process of delegitimation is described through four interconnected sequences. These sequences do not imply linear progression but rather illustrate circular dynamics that interact simultaneously. For clarity, the sequences are numbered, though their order does not reflect a specific starting or ending point.

1. Developing: Process of delegitimation of organizational change

The analysis of the texture of developing explains how the organization's responsibility for enacting transformation is progressively outsourced, fragmented, and internalized by individual employees. As a result, organizational change efforts are increasingly co-opted by business-as-usual and long-term strategic goals are deprioritized in favour of short-term operational objectives. In other words, it illustrates through subtle and entrenched routines, how efforts to surface innovation, transversality, and sustainability as long-term organizational priorities struggle to gain traction.

The findings show that servitization strategy is primarily embedded in external branding and legitimized through the integration of mobility solutions. Whereas DIA's cultural transformation is rooted in the belief that reshaping behaviours and capabilities is essential to building a sustainable, forward-looking and innovative mobility ecosystem. The delegitimation loop (Figure 35) unfolds through four interconnected sequences: (3.1) Externalization of the organizational transformation; (3.2) Dilution of the transformation coherence; (3.3) Individualization of the organizational transformation; and (3.4) Widening gap between strategic vision and operational reality.

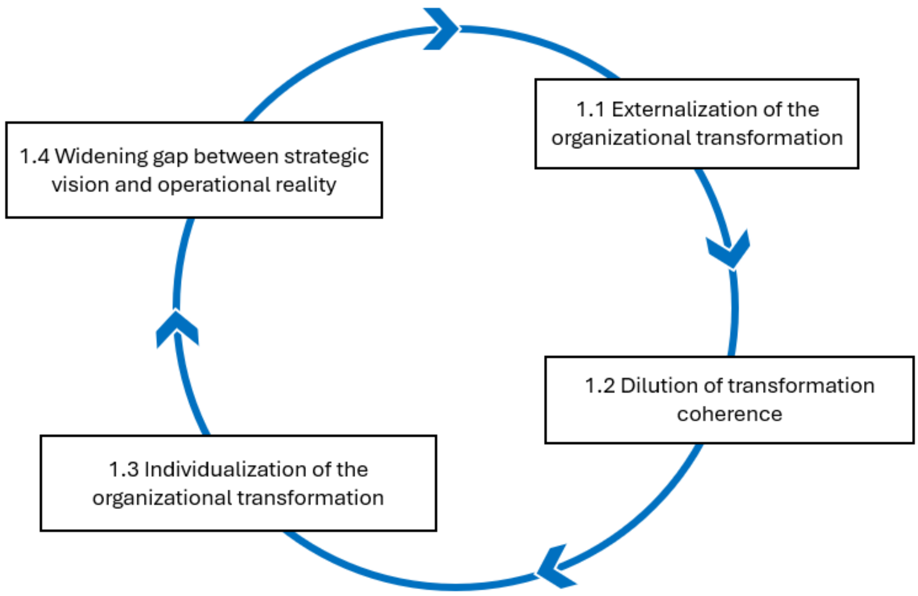


Figure 35 - Process of delegitimation of organizational change

1.1 Externalization of the organizational transformation

To begin with, results describe how the transformation has been mainly externalized to experts by hiring multiple external consultants and project managers (1.1.1). This practice illustrates DIA's uncertainties of executing the strategic vision and priorities (1.1.2).

1.1.1 Outsourcing change management processes

Over the years, DIA has increasingly outsourced its cultural transformation efforts to external consultants. This trend is particularly salient in initiatives related to leadership, values, diversity, and organizational design—core pillars of the organization's future vision. The reliance on external actors reflects internal uncertainty about how to execute these changes effectively.

The first example is the expectation put on this research when I arrived at DIA. It is phrased as "*understanding what other companies/industries do in terms of change*" (Obs 3 – 22.02.2022). This reliance on consultants to activate change already dates to 2018–2019:

> "*In 2018–19 a workshop program for all senior managers (i.e., N-1 of CDDA members) called 'Living Our Values', delivered by a British consultancy firm 'Mindset at Work', which ultimately failed to materialize into managerial actions. The British cultural tone also posed challenges for further implementation across the company*" (Obs 1 – 10.02.2022).

In a follow-up phase, two values trainers are hired and "*95% of DIA's 800 employees attended a one-day workshop*" (Obs 1 – 10.02.2022). Despite hiring trainers, internal capabilities have remained underdeveloped in terms of change, especially in organizational design. Therefore, another external consultancy firm is being brought in to help. I write that the culture and leadership team manager *"told me that currently everything related to organizational design is very underdeveloped at D'Ieteren, and they will hire a consultant specialized in organizational design to work on it*" (Obs 1 – 10.02.2022).

This pattern of externalization spans multiple strategic areas, D&I initiatives, communication, branding, IT, culture, leadership programs, etc., revealing a consistent reliance on external consultants to lead initiatives, central to DIA's transformation. In the area of talent management**,** for instance, external support has been hired to guide internal processes: *"Coach/trainer who comes to help with the talent review, she is an external"* (Obs 7 – 11.05.2022). Diversity and inclusion efforts have also been outsourced to a range of external providers. An employee explains: *"Accelerating diversity: 'Becoming Leaders', external firm that facilitates the network and coaching groups"* (Obs 7 – 11.05.2022). This is complemented by mandatory digital learning programs: *"Accelerating diversity for all: mandatory e-learning via an external provider"* (Obs 29 – 08.02.2023) and *"D&I e-learning: Jump (external firm) organizes and delivers the program"* (Obs 45 – 10.05.2023). Reflection on leadership development also requires a consultant's buy-in: *"A leadership project from two years ago (2020) on portfolio and priority management lacked project management. There is a reflection with TO and Tamara (external trainer, The Refueller)"* (Obs 21 – 12.12.2022).

Organizational culture and values—arguably the heart of DIA's cultural transformation—have also been handed over to external consultants. I note, *"Humind has just been hired as externals to lead the values project"* (Obs 40 – 17.04.2023) and later confirmed: *"Values: Humind will help deploy the new values, communication plan, etc."* (Obs 55 – 18.10.2023).

Internal communication is no exception and communication strategies have been shaped by external actors. As one observation describes: *"An external consultant from the Bliss agency conducted 6 interviews regarding communication and HR services to understand how HR should communicate better"* (Obs 12 – 12.10.2022). If the communication content is supported, visual communication can also be outsourced: "*Slide 4 remains very conceptual, okay for HR but too complex for the business.* [We will] *call an external firm. We need beautiful slides*" (Obs 75 – 09.01.2024). The same pattern is noticed in other parts of the organizations. For instance, in the IT department, the response is to bring in external help when an internal crisis occurs: *"There's apparently a lot of noise in IT about workload and well-being. The manager hired an external crisis communication firm"* (Obs 45 – 10.05.2023).

Finally, the most illustrative example is the DPark which is the largest transformation project in terms of resources. It is led by consultants, who are responsible for both architectural and change management aspects, under the supervision of the culture and leadership team. After a few years, an additional independent consultant is brought in to act as project manager: "[team member] *is replaced by an external. We don't need a coach but rather a project manager or change support"* (Obs 55 – 18.10.2023). A few days later, it is announced that:

> "*Today marks the beginning of the new organization in terms of culture and values with* [the consultant] *joining the project. So,* [she] *handles culture and values (plus logistical aspects of the DPark) and* [the culture and leadership team member] *the building part*" (Obs 59 – 26.10.2023).

Meanwhile, the process of selecting external trainers becomes itself a recurrent practice: *"Meeting with 3 providers to choose trainers (2 external consultants and one internal from procurement). Each gives their impression of the presentations"* (Obs 27 – 01.02.2022). The choice of leadership trainers is ongoing and a new consultant from another firm is hired.

This layering of external roles has not only increased complexity but also created tensions between stakeholders, including among the consultants themselves. Managing these interpersonal dynamics has become an additional burden for the internal team. The manager explains:

> "*DPark is almost at Go Live on March 12. But there are many tensions and delays due to* [the different consultants] *not getting along. They create a toxic dynamic and people are complaining. I get lots of emails saying it's not going well. Especially since they're both externals—it's crazy that externals are jeopardizing the project. Directors are asking: why are we paying them? But I cannot reduce my team anymore, I'll cry if there are even less*

people. I am asked to deliver but they don't do it, so I micro-manage and it still does not work, it is not normal" (Obs 113 – 24.02.2024).

The internal members of the culture and leadership team find themselves spending much time coordinating between external consultants: "*On 28/11, there's a meeting between external partners to find synergy points*" (Obs 61 – 13.11.2023). This fragmentation even raises questions about the purpose, direction of the project, and the transformation itself. As one internal stakeholder reflects: "*sometimes wonders what DPark is for. On paper, it's 'sharing is the norm'—why? Among other reasons: because* [the external consultant] *proposes the philosophy"* (Obs 37 – 16.03.2023).

1.1.2 Growing uncertainty of executing the strategic vision

So, these examples illustrate a recurring mechanism composing the texture of developing, the systematic outsourcing of change initiatives to external consultants, often with a different provider for each different project. This approach reflects a deep organizational uncertainty within the organization on how to internally lead and sustain transformation. Instead of investing in internal capabilities, the default response tends to be the search for external expertise.

Over time, the accumulation of fragmented interventions has resulted in equally fragmented ownership of the transformation. Key roles in change management remain undefined or are informally delegated to external partners. This dynamic is evident in a seemingly routine exchange: *"Have we planned support for this reorganization?"* Someone replies, *"McKinsey will help"* (Obs 81 – 14.02.2024). Such responses illustrate a deeply ingrained reflex: turning to consultants whenever uncertainty arises. This pattern underscores how thoroughly the externalization of transformation has become embedded in the organization's approach.

As this mechanism persists, it exposes a more structural issue in terms of internal accountability for driving change. The externalization and dispersion of change responsibilities have made it difficult to create a common story or identify a person in charge across the diverse transformation initiatives. An observation makes this gap explicit: *"We have no one responsible for change, we need someone responsible for change. Who at CDDA can play this role? An external partner is implied"* (Obs 62 – 15.11.2023). In this context, the reliance on consultants is not just a matter of support, it becomes a substitute for internal leadership, raising questions about long-term viability of the transformation and its strategic alignment.

1.2 Dilution of transformation coherence

Within DIA, the question of the ownership for key change processes is one of the most persistent topics in DIA's transformation journey (1.2.1). Coupled with a fragmented pattern of initiatives as well as the fluctuation and multiplication of slogans and appellations (1.2.2), this situation has led to a sense of confusion in enacting the transformation across the organization (1.2.3).

1.2.1 Under-coordination of the transformation

First, it becomes salient that the challenge of defining internal owners for the change projects at DIA poses serious risk to the success of major transformation programs: "*CROSS 3: Dealer Management System (DMC), a platform used by garages/dealerships, the platform changes. No one really knows who owns this project, and they don't have recurring meetings"* (Obs 46 – 25.05.2023). An employee expresses frustration insisting that the problem is about project management: "*There's no project management at DIA, no governance. TO should be evangelizing project management"* (Obs 48 – 07.06.2023). For the manager of the culture and leadership team, it is the dispersion of accountability:

> "*Everyone gets involved in everything. While I believe in collaboration, we need someone to be in charge. Today, we're not capable (at least in HR) of doing that. We're responsible for everything and nothing, and that creates a lot of stress for some people. When things don't move fast enough, we hand them off to someone else. Everyone does everything, and we no longer know what we're trying to achieve*" (Obs 48 – 07.06.2023).

The issue extends to tasks hand-over and leadership transitions. "*Since* [a culture and leadership team employee] *is leaving, who's going to take over what?"* I note their silent response: *"and then everyone just looks at each other*." (Obs 17 – 23.11.2022). Henceforth seemingly simple tasks fall into a grey zone: "*What about the posters in the offices with the new values? Who's going to put them up?* […] *That's part of the culture—no one is responsible, it's just improvisation*" (Obs 55 – 18.10.2023).

Second and beyond the challenge of clear ownership, the transformation struggles to build a unified internal narrative, a common thread that connects the various change initiatives. Instead of a coherent strategy, what emerges is a patchwork of disconnected efforts, each driven in isolation: "*there is something, but we all have puzzle pieces we need to put back together"* (Obs 8 – 18.05.2022). The HR department acknowledges this gap and is actively trying to address it: *"HR is currently working on building the common thread to highlight to the business"* (Obs 4 – 02.03.2022) and "*how can we move away from a 'patchwork' effect* […]*, where everyone works on their own projects? […] Today, everyone in the team writes their message in their own way"* (Obs 12 – 12.10.2022). Efforts to align messaging and storytelling are underway, but then they are critiqued to be overly rigid: *"The goal of HR storytelling is to be clearer—for toolkits, partners, intranet, emails, PowerPoints, etc. They want to tell the same story, but it feels like they're trying to impose a very rigid framework"* (Obs 12 – 12.10.2022).

Connecting the different pieces together towards a coherent picture seems a major preoccupation of the transformation but never seems to be fully achieved with the recurring assertion: "*We need to understand the link between the different projects"* (Obs 55 – 18.10.2023). On the topic of the learning culture: "*Today, they (DIA) don't see the whole picture and therefore don't understand the value—even though learning is a key topic for the organization"* (Obs 49 – 14.06.2023). On the topic of DPark: *"There's a lack of alignment between the program manager, ambassadors, and the culture team—not the same* *understanding of the project"* (Obs 59 – 16.10.2023). And finally, on the topic of values implementation: *"These new values seem to come out of nowhere—we don't understand why we have new ones or what the context is"* (Obs 59 – 16.10.2023).

At DIA, uncertainty about strategy seems recurrent: whereas the previous sequence concerned how to operationalise change, the present one concerns which strategic direction to pursue. Numerous examples point to this pattern: *"We never really know what the strategy is—whether it's for talent management or the diversity program"* (Obs 8 – 18.05.2022). Similarly, "*Strategic Leadership Development: What's the strategy behind talent development? Every time there's a new program, we have to revisit the strategy, the vision, and reconnect with the bigger picture. We don't do that today"* (Obs 12 – 12.10.2022). As a manager explains how they keep on reinventing process to, in the end, continue working as they always have done in the past: *"It's symptomatic at DIA—we're constantly redefining where we're going."* (Obs 61 – 13.11.2023). This sentiment is echoed by others: *"It feels like every department does what it wants. We don't have shared KPIs, objectives, or a common way of working"* (Obs 63 – 16.11.2023). In D&I, "*what's the direction we want to take with D&I, and what activities do we include? We need to define what we're trying to achieve"* (Obs 71 – 13.12.2023). Conversely when the goal is clear and concise like the Brussels Motor Show, people seem to be able to make it work: *"At DIA, there's really a culture of finger-pointing—comments like 'it's not me, it's the others.' But at the motor show, not at all. People were helping each other because, for her, the objective was truly shared and clear*" (Obs 111 – 27.01.2025).

To address the question of coordination across transformation topics, initiatives like Wall-E—an online wall—are launched to provide a clearer overview. An employee explains the reason for the initiative, "*there's no global view of what's happening; the CDDA wanted insight into team activities*" (Obs 24 – 18.01.2023). However, coordination issues persist. While the CDDA develops its 2030 strategy, questions arise about HR's involvement: "*Is HR supporting them?"* The answer: "*No, they're doing it freestyle"* (Obs 45 – 10.05.2023). A month later, the consequences are made salient:

> *"We're 2,600 people now at DIA, across all entities. We won't succeed if no one connects the dots between HR pillars. No one is full-time on employee branding. It's not normal that with 2,600 people, we have no one—especially with goals like 50% women in recruitment"* (Obs 48 – 07.06.2023).

In 2024, DIA fully integrates under its jurisdiction the entities and the question of naming the transformation and people working on projects related to it arises. The issue of the common thread resurfaces tenfold: *"We'll need a name eventually"* (Obs 89 – 06.05.2024). Someone responds *"Ecosystem".* Another interjects: *"It's going to be highly political to find a common name—it'll be complicated. But if we have to brand something, it's DIA"* (Obs 89 – 06.05.2024). To conclude on: *"Everything is unblocking at the same time—we need to be coherent, and that's the hardest part"* (Obs 89 – 06.05.2024).

1.2.2 Multiplication and constant reinvention of names and slogans

Another trend of the transformation at DIA is the constant reinvention of names, slogans, and frameworks. While change is expected in any organization in transformation, the sheer volume and inconsistency of naming—across projects, departments, values, and tools—has reinforced a fragmented narrative that makes it harder for employees to understand, follow, or align with the strategic direction.

The issue begins with overlapping or unclear project identities: *"The Domino project is seen as an EK project and not about the new ways of working. D'Ieteren Park = the Park building for EK. Moving People Forward = new ways of working"* (Obs 6 – 29.03.2022). Finally, the Domino name is dropped in favour of DPark to describe the project, the building, and the new ways of working. But 'Moving people forward' is also the slogan branding the HR department and HR-as-a-Service (HRaaS), the HR identity for the newly integrated entities: *"Internally, the vision is 'HR-as-a-service', and externally it's 'Moving People Forward"* (Obs 8 – 18.05.2022). If you feel lost reading these lines, imagine employees having to navigate these projects.

It continues. Other internal frameworks like the new ways of working (NWOW) are unclear as well. *"NWOW => linked to behaviours, how we use space, how we work. NWOM => managing = leadership in practice with various leadership projects like Accelerating Diversity"* (Obs 75 – 09.01.2024). Even foundational concepts like 'sharing is the norm' are inconsistently defined. *"We have lots of slides with theory on the philosophy, but we need examples. There are so many different definitions of 'sharing is the norm'—we might be surprised"* (Obs 91 – 27.05.2024). New initiatives continue to emerge under new names. For instance, leadership programs vary in appellations: *"Leading for the Future, 40 people, directors from Automotive and entities"* (Obs 19 – 09.12.2022). Then, *"there will also be a curriculum for D'Ieteren Academy: 'Leadership in Practice.'"* (Obs 35 – 08.03.2024). And finally, leadership expectations linked to values and *"leadership experience: define the behaviours"* (Obs 100 – 11.07.2024).

As the strategy is officially named 'building a fluid and sustainable mobility for all', new slogans and mottos are introduced frequently without clear anchoring in the broader transformation: *"We are all D'Ieteren, the new motto of the DIA organization."* (Obs 59 – 16.10.2023). Another time, *"we talked about the DIA manifesto, about being One DIA—but no one really knows who made it, where it is, or what it means"* (Obs 61 – 13.11.2023). In the last months on the field, a new recurring sentence is proliferating *'Back to basics'* which means here *"doing performance management intensely"* (Obs 109 – 11.12.2024).

Finally, organizational charts and department names also fluctuate:

> *"We looked at the org chart to see who would be part of DIA Park, and it was already outdated—department names had changed, some merged, etc. It seems to be changing a lot and not well communicated. People from those departments were the ones informing others on the spot"* (Obs 30 – 15.02.2023).

For instance, *"Sopadis will become D'Ieteren Mobility Company"* (Obs 19 – 09.12.2022). And *"Brand & Network becomes Sales & Networks + Wonder Auto"* (Obs 45 – 10.05.2023).

In short, the combination of shifting names, unclear ownership, and patchwork-like transformation efforts has led to a growing sense of confusion and disorientation across the organization.

1.2.3 Leading to a growing sense of confusion

This confusion is felt by the employees as they struggle to understand where the organization is heading and how it wants to operate: *"They still don't really know where they stand or where they want to go—between activity-based/project mode and traditional hierarchical structures"* (Obs 1 – 10.02.2022). Leading to a feeling of not moving forward: *"People complain that the status of all these projects isn't clear. They don't feel like they're making progress because everything is so vague. It's a real structural issue—not just in HR, but across the whole organization"* (Obs 4 – 02.03.2022).

In response, employees call for leadership to be more explicit about their expectations: *"There's a request from the ambassador group to 'ask* [the CDDA] *to be clearer'"* (Obs 21 – 19.12.2022). They are asking for more consistency and clarity in terms of transformation-linked intentions: *"I'd like* [the CDDA] *to be clearer and say: we're standardizing all processes for everyone"* (Obs 88 – 15.04.2024). This perceived lack of clarity also affects individual roles and priorities. For instance, the manager of the culture and leadership expresses how: "[She] *is quite resigned about the decision* [of not hiring someone for her team] *but criticizes the lack of clarity on what she can stop doing. As long as things aren't clear, she feels she can't set boundaries"* (Obs 94 – 25.06.2024). Communication delays and questions transparency further erode trust: *"DIA likes to reorganize every two years, but we need to explain why—with a presentation from the CDDA, on the intranet.* […] *We're not against it—we just want to understand"* (Obs 63 – 16.11.2023). Even the scope of transformation (who is concerned by it) is unclear across the organization: *"It's incomprehensible to people that culture is supposed to touch all entities—but not really, because they're not in the same UTE[16]"* (Obs 71 – 13.12.2023).

While tools like roadmaps exist, they seem not to be effectively integrated into the transformation story according to employees: *"We've had a roadmap for a while—how do we bring it back into our story? Because right now, we're still in the fog. We need something coherent"* (Obs 22 – 21.12.2022). This confusion extends to the physical and operational environment in terms of NWOW, specifically the flex desk policy: *"People came to work at central marketing. It was a bit chaotic—no one knew where to sit, where to eat, or where to hold*

[16] Unité Technique d'Exploitation (in French). In Belgium, a UTE (Technical Operating Unit) refers to a group of entities that function together under shared economic and social conditions, often used to define internal company structures for legal or organizational purposes.

meetings. The conclusion was that it needs to be a minimum organized" (Obs 37 – 16.03.2023). The great volume of simultaneous initiatives adds to the sense of overload and fragmentation:

> *"People are starting to say there are way too many things going on at once. With so many projects, we lose visibility. It creates very heated discussions at the CDDA, and then things just drop in without people understanding them"* (Obs 48 – 07.06.2023).

To conclude, this confusion reflects a broader organizational ambiguity, where questions about a unified narrative and clear ownership have led to a blurred and often contradictory transformation landscape. In this vacuum, the responsibility for change has been increasingly pushed onto individuals, reinforcing a model of personal accountability without collective alignment. This rationale makes salient a pattern of dilution of coherence of the transformation shared understanding or operational clarity: *"We have four points (activity-based, sharing is the norm, etc.) launched like injunctions, but they're not defined. We need to think about* [...] *how they want to implement them and reflect together"* (Obs 90 – 27.05.2024). In this context, transformation becomes less of a coordinated organizational effort and more of a matter of individual interpretation and initiative.

1.3 Individualization of the organizational transformation

As transformation coherence is diluting, change is internalized to individuals (1.3.1). In other words, change will happen under the conditions that employees take on the responsibility to transform their mindset and behaviours which leads to fatigue and declining enthusiasm for transformation-related initiatives (1.3.2).

1.3.1 Shifting towards individual responsibility to change

Here, a new dynamic emerges; transformation is no longer collectively driven but increasingly internalized. Rather than being steered through coordinated leadership and structured ownership, change is now expected to emerge from within individuals. The recurring message 'lead by example' has become a cornerstone of the transformation discourse, signalling that employees are not only expected to adapt but to personally embody the change in their everyday behaviours.

This shift marks a cultural departure from the DIA's historical top-down structure.

> *"The challenge of the transformation is to move away from a deeply rooted top-down model—linked to a traditionally masculine, hierarchical culture—toward a more empowering approach based on ownership and accountability. This requires a change in how decisions are made"* (Obs 1 – 10.02.2022).

The new model encourages employees to take charge of their own development, with HR positioned as an enabler rather than a driver: *"There's a belief that employees aren't ready to take ownership of their learning. The idea now is that employees are responsible for their development, managers are co-pilots, and HR provides tools—but they're just enablers"* (Obs 8 – 18.05.2022). This pattern extends to the workplace itself: *"With NWOW at DPark, it's the* *individual's responsibility to know where they should work—but it also gives them freedom"* (Obs 10 – 14.06.2022). Feedback on the project are going in that sense as well: *"Autonomy was the most appreciated aspect—it should be maintained and reinforced"* (Obs 15 – 09.11.2022).

However, this individualization of responsibility is not always matched by collective leadership. While the organization promotes the idea of 'leading by example', employees question whether senior leaders are truly modelling the expected behaviours. At the end of meeting with an HR team, an employee reflects on potential sponsors at the CDDA for the cultural transformation: *"The behaviour expected by top management isn't what they demonstrate themselves. She asked who in top management is a role model—no one answered"* (Obs 15 – 09.11.2022). A concrete example is given with the new flex desk policy:

> "[the CEO] *is the only one who really plays the game and works in the open space.* [Other CDDA members] *still take the same meeting room all day. Moving to a new building is supposed to break that habit—but we're back to the issue of fixed desks"* (Obs 30 – 15.02.2023).

And *"you can do all the communication you want, but if you don't walk the talk, it's pointless"* (Obs 45 – 10.05.2023).

Despite calls made by employees for leadership to show the example in terms of NWOW, expectations remain that individuals share this responsibility and take the lead: *"Everyone in HR is responsible for developing people. When an employee doesn't develop, they put themselves at risk"* (Obs 64 – 17.11.2023). *"Development plans are now the responsibility of the individual and their manager"* (Obs 81 – 14.02.2024). This pattern is reinforced in leadership programs and cultural initiatives: *"It starts with leadership—setting the right example"* (Obs 86 – 11.04.2024). And *"managers must show exemplary behaviour from July to December 2024. But if we wait for them to do it on their own, it won't happen"* (Obs 88 – 15.04.2024). Or: *"Let's make sure we include 'lead by example' in the expectations for managers"* (Obs 88 – 15.04.2024).

The 'leading by example' motto is thus intended to encourage behavioural alignment with the new values and ways of working: *"We should highlight that* [two of the CDDA members] *no longer have offices at the Mail—to show the example"* (Obs 92 – 12.06.2024). And to launch a snowballing effect - if people start acting a certain way, others should follow: "[An HR employee] *complained that only 45 people signed up".* Another answers: *"We need to show them examples—when they see others doing it, they'll feel pressure not to be left behind*" (Obs 104 – 23.10.2024).

Ultimately, the transformation narrative has shifted from collective ambition to personal accountability: *"We chose 'I' over 'we' to emphasize ownership and individual responsibility"* (Obs 90 – 15.05.2024) in discussions on behaviours during the implementation phase of the new values. But DIA finds itself caught between promoting individual ownership while failing to provide structure: *"We need to reinforce ownership—but we also need clearer* *frameworks"* (Obs 49 – 14.06.2023). *"The goal is to give employees the tools to be in the driver's seat of their careers"* (Obs 111 – 27.01.2025). But as one employee notes, this vision remains aspirational: *"No one is really the architect of their own success at DIA"* (Obs 90 – 15.05.2024).

This individualization of transformation is particularly visible in discussions about leadership expectations model, for instance, proposing a four-level structure—from self-leadership to enterprise leadership—placing the onus on individuals to understand and act on what is expected of them:

> "*Leadership expectations are based on values, strategic competencies, and key experiences. There are four audiences: 1) leadership self (individuals), 2) leading others (middle management), 3) leading business (senior management), 4) leading enterprise (CDDA). We need to be clearer about what's expected*" (Obs 29 – 08.02.2023).

In the DPark, a group of employees – called ambassadors – were originally intended to support the collective transformation. Quickly, it becomes clear that their task is to exemplify the right behaviours and spread energy on an individual level: "*What's the role of ambassadors? To spread positive energy around the values, define behaviours, and spread those behaviours*" (Obs 87 – 15.04.2024).

In essence, the organizational transformation has become the sum of individual transformations: "*It's about mindset—some people are naturally curious. You can put all the protocols in place, but that won't create leadership"* (Obs 49 – 14.06.2023). By the end of fieldwork, this message is made explicit in a presentation to senior manager (Figure 36): "*There is no change, if there is no behavioural change*" (Obs 104 – 23.10.2024).

Figure 36 - Online meeting about implementing values (Obs 104 – 23.10.2024)

1.3.2 Leading to growing transformation fatigue and declining enthusiasm

This shift has generated an overproduction of trainings and initiatives which bring tensions. Some managers resist leadership training, believing the problem lies above them (Obs 46 – 25.05.2024). The symptoms are resistance, fatigue, and disengagement from the transformation across the organization. As a matter of fact, the rhetoric of a learning culture contrasts sharply with the reality—where training is often resisted, dismissed or deprioritized: *"Today, it's managers who tell their teams not to attend trainings because they say their teams have better things to do. They sometimes call the workshops 'values and bullshit'"* (Obs 16 –

16.11.2022). *“Some managers cancelled 4, 5, even 6 times in a row for the LFTF* [Leading For The Future] *workshops”* (Obs 97 – 11.07.2024). Indeed, attendance is inconsistent, and last-minute cancellations are frequent. Here are some verbatims to illustrate: *“Workshop today—many people cancelled the same day (5 out of 13)”* (Obs 18 – 07.12.2022). Or: *“Expected participants: around 20. Four cancelled, so 16 confirmed. Only 11 showed up—five didn’t even notify”* (Obs 63 – 16.11.2023). And: *“Workshop: 8 participants confirmed. Out of 30 invited, the majority declined.”* (Obs 101 – 24.07.2024). Even well-received programs like Accelerating Diversity (a D&I initiative) face participation challenges. *“Women said the program was great—but they don’t have time to get involved”* (Obs 31 – 22.02.2023). A couple of months later: *“When it was suggested extending it to men, the reaction was: Isn’t that too many programs already?”* (Obs 41 – 19.04.2023).

Time constraint is the main argument for resistance: *“For the CDDA, asking people to step away from work for two days isn’t feasible”* (Obs 33 – 01.03.2023). With constant complains: *“Why do we need 2–3 days of workshops? We could’ve just received an email about leadership expectations”* (Obs 109 – 11.12.2024). The need to justify participation is telling. *“We have to spend 40–45 minutes explaining why people were chosen, why they’re not being punished by being in training, and why there’s yet another program. They say they’re too busy.”* (Obs 49 – 14.06.2023). Despite a sizable training budget, engagement remains low. *“Training costs DIA a lot. The budget is €1.2 million, but we’ve only spent €700,000—because no one is interested. Managers don’t care if their teams train. It’s not a cultural shift that will happen overnight”* (Obs 49 – 14.06.2023). The conclusion is straightforward and expressed by a culture and leadership team member: *“Training is the last thing on people’s minds. [...] It’s a symptom of something”* (Obs 49 – 14.06.2023).

Another symptom is broader fatigue with the transformation itself. A senior manager explains: *“There’s a certain fatigue from seeing all these transformation programs come and go. I always have to reset everything because things keep changing”* (Obs 104 – 19.11.2024). Some employees express open scepticism or detachment. *“I feel like they’re taking us for fools with all these changes—can I go tell them* [top management] *that?”* (Obs 63 – 16.11.2023). Others stay for pragmatic reasons, not out of belief in the transformation. *“When I joined, I was excited about the sustainable mobility project. But I quickly realized D’Ieteren wasn’t really trying to improve. I stayed because the salary and conditions are comfortable”* (Obs 47 – 29.05.2023).

In some of the recently added entities, the transformation is seen as irrelevant or superficial: *“DIA is just a shareholder. We’re stores bought by Lucien. This ecosystem thing doesn’t exist, and the values are just window dressing”* (Obs 81 – 14.02.2024). The result is a growing disconnect between the ambitions of cultural transformation and the reality on the ground. In a culture and leadership team meeting: *“We’re working on the ecosystem, but others don’t care”* (Obs 90 – 15.05.2024). *“People* [from the new entities] *don’t even know who* [the CEO of DIA] *is. We’re not yet collaborating across departments”* (Obs 90 – 15.05.2024). This disconnect is also reflected in the way the new common values are handled. The lead on the project questions: *"Some values don't appear in the competencies or in projects like DIA Park… Why 'enthusiasm,' which is supposed to be a core value, never comes up?"* (Obs 70 – 06.12.2023).

In short, the individualization of change, combined with training overload, unclear ownership, and a lack of perceived impact, has led to widespread fatigue of the transformation and resistance to individual change. As one employee puts it: *"When you talk to people at the coffee machine, you realize there's a lot of emotions—fear, negativity, doubt—around the* [transformation] *project"* (Obs 59 – 16.10.2023).

1.4 Widening gap between strategic vision and operational reality

Finally, texture of developing activities gradually reveals a process of delegitimation of organizational change in practice. The previous steps complemented with, here, the rejection of DIA's ecosystem identity (1.4.1) and the under-materialization of transformation for mobility solutions (1.4.2) has led to an increasing disconnection between strategic vision and operational priorities (1.4.3). Closing the loop (1.4.4), results show that faced with unconclusive results in the organizational transformation, more consultants are hired, and initiatives are renewed.

1.4.1 Rejection of DIA's ecosystem identity

Fatigue for the transformation mainly appears as a rejection of DIA's ecosystem identity amongst employees. A paradoxical dynamic is emerging; while change initiatives towards an ecosystem are multiplied, they are also reinforcing a deep sense of belonging to departments, brand identities, and broader pride in the automotive industry. As I have written, "*they are afraid of losing the unity that characterizes them today. The brands almost see each other as competitors, […] they don't understand the need to mix*" (Obs 21 – 19.12.2022).

First, brand pride is strong: "*You're proud to represent your brand. We're all competitors with the other brands*" (Obs 30 – 15.02.2022). And this pride is reinforced by visual cues—uniforms, logos, flags—"*like wearing a badge that represents what the brand stands for*" *[…] You wear a jersey, a badge—what the brand represents is your identity"* (Obs 30 – 15.02.2023). However, this creates a divide between mono-brand teams and multi-brand departments like HR or GMS, who feel less visible: "*It's different—you're a multi-brand team*" (Obs 30 – 15.02.2023). Attempts to unify under a shared identity, like DPark or DIA, face resistance: "*We don't even have a name to describe our group—it's strange*" (Obs 89 – 06.05.2024), a DPark ambassador explains. Even small gestures like branded ambassador sweaters spark debate: "*They don't want to wear pullovers with DPark on them*" (Obs 102 – 01.10.2024). As a result, the sweater envisioned for the ambassador group working on the value initiative is cancelled.

Second, pride to be part of the automotive industry is salient: *"We used to import cars—now we're diversifying,"* an employee complains (Obs 63 – 16.11.2023). Others express frustration at being excluded from iconic Belgian automotive events like Interclassic or Spa Classique: *"I'm passionate about cars—I came to work at DIA expecting to be part of that world"* (Obs 63 –

16.11.2023). Even practical matters like company cars become symbolic: *"We still import cars, but there's no fleet manager?"* (Obs 63 – 16.11.2023). The absence of such roles is perceived as a disconnect between the organization's automotive roots and its current direction.

In this context, transformation fatigue is more than just a symptom of ongoing change, it reveals what the organization deeply values and fears losing. The effort to build DIA's ecosystem is also ideological. On one side, traditional car brands strongly identify with the legacy and pride of the automotive industry. On another side, emerging mobility entities align themselves with sustainability and innovation values. This difference highlights a fundamental and ideological divide in identity and purpose within the organization.

A recurring question illustrates this ambiguity: *"Who actually belongs to Brands & Network? Lucien? EDI?"* One person insists, *"Lucien isn't part of LabBox,"* while another hesitantly replies, "*Yes, but still…"* (Obs 37 – 16.03.2023). These blurred boundaries reflect deeper uncertainties about affiliation and purpose. Efforts to centralize resources, such as shared supply rooms, are met with scepticism: *"We had that in the past—it didn't work"* (Obs 37 – 16.03.2023). Resistance to shared systems masks a deeper resistance to shared identity. For some, DIA is merely a shareholder. *"Lucien sees itself as a chain of stores acquired by DIA. The ecosystem? Just window dressing. The values? Same thing"* (Obs 81 – 14.02.2024). Others push back: *"Without DIA, Lucien wouldn't exist—they were developed by DIA people"* (Obs 89 – 06.05.2024). Yet Lucien continues to resist association: *"We brand the slides to fit Lucien—otherwise they won't use them"* (Obs 81 – 14.02.2024).

In terms of sustainability considerations, survey data accentuates this ideological gap: while sustainability ranks as a top value for entities like Lucien, EDI, and Microlino, it is only third for DIA and VDFIN (Obs 43 – 24.04.2023). This also signals a cultural rift—between those who see themselves as part of a new, sustainable mobility movement and those who remain rooted in the legacy of the automotive industry. Some feel that DIA is distancing itself from its core business: *"DIA claims to be eco-responsible, but we still sell cars. It's like we're ashamed of it"* (Obs 63 – 16.11.2023). This perceived contradiction fuels scepticism about the ecosystem's coherence. This ideological divide is perhaps best captured in a single remark: *"We're in mobility now, with clients who don't want to be linked to DIA, because DIA sells cars."* An employee responds ironically "*the devil*" to the previous remark, describing how entities feel towards DIA and car selling in terms of sustainability (Obs 89 – 06.05.2024).

Therefore, there is a growing awareness for a common branding strategy that respects existing identities while fostering a shared ecosystem: "*Are we working on the sense of belonging to DIA as an ecosystem?"* (Obs 30 – 15.02.2023). But for many, the answer is no. Teams still identify first with their brand—Lucien, Audi, etc.—rather than with DIA. "*Today, saying that the primary belonging is to DIA is inconceivable*" (Obs 30 – 15.02.2023). As the culture and leadership team manager reaffirms this: "*The ambition if to work all together, but the brands said it was crazy"* (Obs 104 – 23.10.2024). Symbolic frameworks meant to unify the organization—like the metaphor of 'the house' used on a PowerPoint presentation—are also contested: "*This is DIA's* *house—not the entities*," one leader claims, while others argue for a pluralistic view: "*The ecosystem will be made of different houses, each with its own values*" (Obs 80 – 07.02.2024). This reflects a deeper axiological tension between centralized identity and decentralized realities.

1.4.2 Under-materialization of the transformation for mobility solutions

These identity and ideological gaps between automotive departments and mobility entities are accentuated through the materialization of the transformation. Although strategic priorities are put on building a mobility ecosystem, it seems that transformation is not offered and experienced the same way across DIA. For historic activities (car, support teams, etc.), transformation is anchored into physical infrastructures, material tools whereas for mobility solutions, transformation is rather holistic and concentrated on cultural change.

In the automotive departments, transformation is tangible, visible, and deeply rooted in physical infrastructure. Projects like DPark exemplify this material focus: "*It's the biggest project at D'Ieteren, estimated at 30 million euros*" (Obs 3 – 22.02.2022). Regrouping all car retail departments (e.g. Audi, VW, Skoda, etc.) in one building, the centrality of cars is physically reinforced: "*clearly a building focused on cars"* (Obs 42 – 19.04.2023).

The NWOW are also implemented with a strong emphasis on ergonomics and presence rates, particularly in automotive teams: "*Brands & Network and marketing (465 people) and also VDFIN. Presence rate of 60%, ergonomic workspaces*" (Obs 6 – 29.03.2022). Surveys like the Employee Experience Survey and engagement rate survey are primarily directed at these departments, anchoring further the transformation in the automotive sphere.

Even green initiatives serve the car-first logic: "*50% of the park should be green, but the concrete must remain so cars can pass—it remains a logistics park*" (Obs 53 – 21.09.2023). Internal events and communications are centred around car symbolism, with most HR gatherings held at the D'Ieteren Gallery, a space that showcases decades of automotive history. Micro-mobility and solar panel solutions (for charging electric cars) are present, but non-car mobility services like bike services are notably absent: "*In the Gallery, there's no representation of bike services—only EDI and Microlino*" (Obs 103 – 14.10.2024).

The automotive focus is reaffirmed at the highest levels: "*Let's focus on selling cars because the order book is empty*" (Obs 102 – 01.10.2024). During the Brussels Motor Show, management even restricts intranet content to car-related topics: "*Only content about the show can be published*" (Obs 106 – 07.11.2024). This over-materialization of transformation for historic automotive departments reinforces the dominance of car brands and sidelines broader mobility ambitions.

In contrast, mobility entities experience transformation in a more holistic and cultural aspects. Efforts like sharing capabilities are ongoing—"*MyAcademy, Lucien, and Sopadis will be able to access certain services*" (Obs 13 – 12.10.2022), but the offer is still being finalized, and the website is ‘under construction’. Compared to cars, transformation for entities is not being supported by physical infrastructure and tangible progress is hard to perceive.

As a result, attempts to unify automotive departments and mobility entities through shared values face symbolic and logistical barriers: “*We want common values, but the competencies don’t apply to the entities*” (Obs 65 – 22.11.2023). Even basic communication tools are fragmented: “*Each entity has its own intranet*” and videos meant to promote shared culture can’t be opened: “*we tried to send the intramobility video, but they couldn’t open it*” (Obs 81 – 14.02.2024). Employees report confusion on communications like holiday announcements for example: “*DIA got a day off before Christmas—supposedly for the entities too, but it depended on each director*” (Obs 25 – 25.01.2023).

The lack of shared platforms and tools reinforces exclusion: “*We* [the entities outside DIA’s core automotive activities] *don’t have Outlook, SharePoint, or phones that work. We don’t have shared physical spaces*” (Obs 80 – 07.02.2024). Or: “*There is a group news page, but it’s all DYI. We don’t have the infrastructure* (Obs 80 – 07.02.2024). “*In LabBox, we were completely disconnected from what was happening at DIA”*. Another employee adds: *“We’re mega isolated—we don’t know what’s going on”* (Obs 80 – 07.02.2024). Talent management efforts—“*Right skills, right place, right moment*”—don’t reach all entities: “*LabBox isn’t ready—they don’t even have HR contacts”* (Obs 111 – 27.01.2025). Finally, data access is another barrier: “*We don’t have a list of people in the other entities. We’re not allowed to access their data*” (Obs 82 – 14.02.2024). This makes even seemingly usual initiatives—like ambassador surveys or internal campaigns—difficult to implement.

Henceforth, the ecosystem’s mobility ambitions remain invisible to many: “*We need to communicate about the values, because no one knows what the ecosystem i*s” (Obs 88 – 15 .04.2024). The transformation, while conceptually inclusive, suffers from under-materialization to make it real for mobility entities.

1.4.3 Leading to an increasing disconnection between strategic goals and operational priorities

Despite DIA’s strategic ambitions to build a sustainable and integrated mobility ecosystem, a widening gap between vision and operational reality is undermining the legitimacy of organizational change. While the narrative promotes agility, evolving mindsets, and value-driven transformation, the implementation remains fragmented, inconsistent, and often misunderstood.

This disconnect is visible in both symbolic and structural dimensions. On one hand, the organization publicly champions sustainable mobility—“*DIA keeps hammering the message of sustainable mobility*” (Obs 60 – 08.11.2023). On their website, DIA has developed a page on sustainable mobility with their D’Ieteren Manifesto (Figure 37) and ESG Roadmap (Figure 38) explaining clearly how their strategic vision includes sustainable commitments and a unified ecosystem.

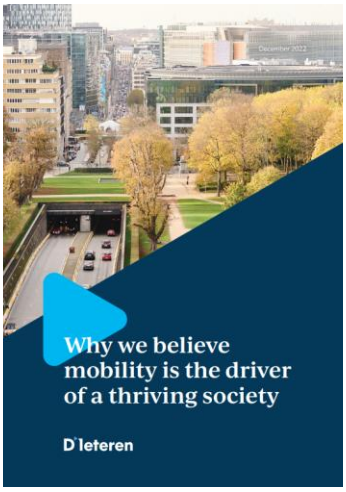


Figure 37 - D'Ieteren Manifesto (D'Ieteren, 2024)

Figure 38 - DIA's ESG Roadmap (D'Ieteren, 2024)

This gap further deepens due to the structural split between internal and external focuses in terms of transformation. While HR leads cultural transformation, TO is tasked with external strategy – acquiring new ventures, following market evolution, and operational efficiency (Obs 34 – 06.03.2023): "*Transformation is about culture and strategy internally, while TO handles external strategy and new business—but that's it*" (Obs 61 – 13.11.2023). Transformation efforts are dispersed across departments, with no clear ownership or coordination. I write back in 2023: "*Transformation is broken into small pieces—cultural transformation in HR, strategy in TO. They don't distinguish between BAU* [business as usual]*, projects, and initiatives*" (Obs 36 – 08.03.2023).

This fragmentation spreads across strategic and operational functions. Even though the CEO "*believes in the ecosystem—we need to function the same way, with shared culture, values, and behaviours*" (Obs 81 – 14.02.2024), he acknowledges that "*without a common foundation, it doesn't make sense*" (Obs 81 – 14.02.2024). Other examples demonstrate the struggles for the ecosystem dream to come true. While an employee can see improvements in that sense that for the first time at the Brussels Motor Show, all DIA brands and entities are gathered in the same space, another employee disputes it: "*Each brand had its own corner, even the people were dressed differently. All the logos were lit up—except DIA's*" (Obs 30 – 15.02.2022). Finally, an employee synthetizes his view on the organizational transformation, "*apart from the CDDA and this team, no one else is really working on forming the ecosystem*" (Obs 76 – 10.01.2024). And I note during another meeting about the blueprints of the DPark: *"The visible side of the site is being transformed to show innovation and mobility, but the car park and logistics buildings remain unchanged hidden from view"* (Obs 53 – 21.09.2023).

In summary, the strategic vision is ambitious, but its translation into practice seems to be on certain aspects aspirational or deprioritized. The disconnect between external messaging and internal execution not only weakens the credibility of transformation efforts but also contributes to a delegitimation of change in everyday practices. Without clearer ownership, consistent communication, and materiality supporting the strategic vision across the ecosystem, the texture of developing activities shows the invisible delegitimation of the transformation and organizational change.

1.4.4 Closing the loop

To close this process, those tasked with driving transformation—primarily the HR culture and leadership team— ironically find themselves caught right in the middle of an ever-widening gap between vision and execution. Lacking clear direction, they turn to more consultants, inspirational talks, and cultural initiatives, inadvertently restarting the cycle. The same message resurfaces: 'change is needed', but without the structural clarity or operational alignment to make it meaningful. Texture of developing activities shows how responsibility for the transformation is first outsourced to external experts, then diluted across scattered projects, and eventually pushed onto individuals. This progression fosters confusion, disengagement, and fatigue, ultimately deprioritizing transformation in practices and undermining the legitimacy of the strategy itself.

2. Governing: Process of delegitimation of voice representation

The analysis of the texture of governing reveals a recurring dynamic in which the voices of employees, diversity, and the Living (e.g., nature, biodiversity) are consistently marginalized or absent from strategic decision-making. This systematic delegitimation of voice representation contributes to the persistent dominance of market and top leadership perspectives within governance models. Despite the introduction of participative decision-making processes and inclusion practices, governance continues to operate predominantly through top-down mechanisms.

The findings illustrate how this delegitimation process is reinforced by what comes out of the analysis as a gradual deterioration of participatory conditions, which constrain certain voices to silence while legitimizing others. This imbalance perpetuates unequal representation and hinders efforts to foster more responsible decision-making models. The delegitimation loop (Figure 39) unfolds through four interconnected sequences: (3.1) Declining propensity to voice opinions; (3.2) Harmonization of organizational discourse; (3.3) Strategic disempowerment; and finally (3.4) Deterioration of participatory conditions.

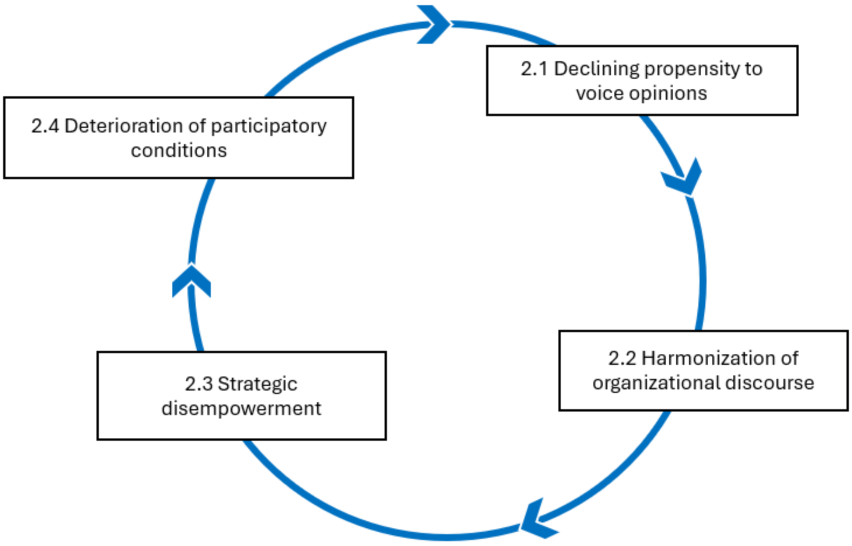


Figure 39 - Process of delegitimation of voice representation

2.1 Declining propensity to voice opinions

The process begins with observations indicating a pervasive fear of speaking up at DIA (2.1.1), a dynamic further reinforced by both symbolic and physical distance from top leadership (2.1.2). Although mechanisms have been implemented to encourage employees' feedback, the findings reveal a contrasting reality: feedback remains largely absent and unreciprocated, contributing to a culture of silence (2.1.3).

2.1.1 Pervasive fear of speaking up

As described in the analysis of situatedness and sociomateriality, DIA promotes learning and innovation culture practices. In that context, sentences such as *"dare to speak, dare to ask, dare to listen"* (Obs 25 – 25.01.2023) are expressions, repeated as affirmations to convey this ideal. Ideal because the reality on the ground reveals a contrasting discomfort with voicing opinions openly —particularly when it comes to speaking at or of leadership. As one participant puts it, *"unless you're assertive and confident, you won't dare speak to managers—DIA remains hierarchical and patriarchal"* (Obs 41 – 19.04.2023).

This tension is salient from the very start of participative initiatives. In one workshop, participants are invited to express how they feel using sticky notes, I note *"people did it in silence, without much interaction"* (Obs 10 – 14.06.2022), setting the tone and atmosphere for the event. This palpable unease extends to everyday situations. An employee shares, *"I reserved a desk, but when I arrived, someone else was using it... I didn't really dare ask them to move. It* *wasn't a pleasant feeling"* (Obs 25 – 25.01.2023). This hesitation to assert oneself—even in minor logistical matters—mirrors broader anxieties about visibility and confrontation.

The fear of being 'reported' to management is also present. This sentiment is echoed during a feedback session where a participant approached the organizers privately, saying that *"she didn't feel comfortable giving feedback since Monday's announcement"* (Obs 63 – 16.11.2023), referring to a major leadership change. Concerns about *"data confidentiality"* (Obs 31 – 22.02.2023) and *"fear of being watched"* (Obs 86 – 11.04.2024) further reinforce a climate of caution. For example, an employee has asked me during a workshop, *"what are the notes you are taking?"*, a question answered by another participant "*she is directly connected to the CEO*" (Obs 86 – 11.04.2024) revealing anxiety about proximity to leadership and the potential for surveillance.

2.1.2 Continuous distance put between leadership and employees

Fear of speaking up is noticeable in the physical and symbolic distance between C-level executives (CDDA) and other employees. Even when leadership spaces are made available, they remain largely untouched. For instance, an employee recalls; *"a C-level's office—a private office turned into a meeting room—was open to everyone,"* but then he adds, *"no one dares to use the offices of former C-level managers"* (Obs 9 – 09.06.2022).

This distance is not only spatial but also social and psychological. In meetings, the presence of directors often inhibits open dialogue. An employee shares, *"it's good that the directors aren't here—people don't dare speak"* (Obs 30 – 15.02.2023). Another adds, *"when different levels are mixed in meetings, people don't feel comfortable speaking because there are members of the management committee. That's why they chose hierarchical information cascades"* (Obs 104 – 23.10.2024).

This discomfort is, for instance, reflected in leadership development programs, where the separation between hierarchical levels is institutionalized. During a culture and leadership team meeting, the idea of training CDDA members separately is discussed:

> *"Team member 1: Should the CDDA have a separate training? The general opinion is to keep them apart 'given their personalities.'*
>
> *Team member 2: We should ask the CDDA what they want.*
>
> *Team member 3: I'm afraid it's the managers who would feel uncomfortable.*
>
> *Team member 1: The goal is for CDDA members to be part of management committees, but we're not mature enough yet. Last year, in groups where CDDA members were included, it didn't go well, even though managers claimed there were no issues.*
>
> *Team member 2: Isn't the goal of the training to overcome that? (the speaker is new and external to DIA). They suggest mixing both populations.*

> *Team members 1 and 3 (who have been at DIA a long time) are not really in favor*" (Obs 27 – 01.02.2023).

This logic is carried into the structure of the leadership program itself. I write after a meeting in my fieldnotes: *"The leadership program is divided between 'talents' and CDDA members. For HR, it seems unthinkable to put them together—people don't dare speak, they feel uncomfortable"* (Obs 37 – 16.03.2023). The same goes for internal communication where a clear desire for more proximity between employees and leadership is felt but the reality is one of limited visibility and scripted messaging. As one HR manager explains, *"people want to be close to the CDDA. The reorganization sent a message—there was a four-page script."* A team member responds, *"we never see them, except in videos on the intranet or the 2–3 CDDA updates"* (Obs 67 – 29.11.2023).

At DIA, the distance between leadership and employees appears rooted less in individual personalities than the power and influence leadership positions represent. In one HR meeting, an employee asks which member of top management embodies the desired leadership behaviours, but "*she never got a response*" (Obs 15 – 09.11.2022). Later, the same concern surfaces more bluntly: "*the behaviour expected from the top isn't what they themselves demonstrate*" (Obs 104 – 23.10.2024). This view resonates in broader employee feedback: "*I feel my department lacks inspiring management*" (Obs 18 – 07.12.2022). Meanwhile, the head of car retail, a key CDDA figure, is described as someone who *"doesn't want to upset his brand directors, but at the same they're themselves heavily influenced by him. So, they say yes to the project but end up doing something else"* (Obs 21 – 19.12.2022). Together, these accounts suggest a role-model gap and symbolic compliance (formal assent followed by divergent practice). The combination reinforces hierarchical distance: power concentrates at the top, signals are ambiguous or inconsistent, and employees perceive a lack of inspiring, accountable leadership.

In sum, the weight of hierarchy remains a powerful undercurrent, shaping not only organizational structures but also interpersonal dynamics. The persistent physical and symbolic separation between leadership and employee fosters a culture of silence, especially in the presence of senior figures. Whether in meetings, training programs, or informal interactions, employees often self-censor, hesitate, or defer—"*not because they lack ideas or initiative, but because the environment subtly discourages dissent and openness"* (Obs 63 – 16.11.2023).

2.1.3 Leading to the erosion of feedback

In that environment, feedback struggles to emerge. Participants admit in a participative workshop: "I*t's hard to get feedback—there's no feedback culture at DIA"* (Obs 49 – 14.06.2023). Others confirm, *"feedback at DIA is quite complex. Asking for it is hard"* (Obs 64 – 17.11.2023), and *"there's no continuous feedback at DIA"* (Obs 67 – 29.11.2023).

As a result, innovation is diluted. The call to *"dare to think outside the box"* clashes with an *"old-school atmosphere"* where *"people like the existing culture and don't want to change"* (Obs 86

– 11.04.2024). One ambassador reflects on the DPark project: *"We've been talking about it for five years. We tried NWOW, but when I changed seats, people made comments"* (Obs 30 – 15.02.2023). Even when specifically asked for opinions and feedback, employees hesitate. During a workshop, the consultant in the DPark project asks, *"on a scale of 1 to 10, where are you? Is there anything that makes you roll your eyes?"*—but *"no one responded or asked a question"* (Obs 92 – 12.06.2024). The lack of response speaks volumes about the culture of restraint. Aware of the challenge, participants are asked format they prefer to give their opinion. It is met with interrogations: *"Are they* [leadership] *really open enough?"* One participant added bluntly, *"I feel like we're being taken for fools with these changes—can I go tell them that?"* (Obs 63 – 16.11.2023).

Overtime, fatalism toward getting feedback is setting in. A consultant proposes a half-day workshop per value to encourage employees to challenge ideas, but the idea is rejected by the culture and leadership team: *"We already struggle to get them to express themselves—asking them to challenge corporate would be too much"* (Obs 83 – 20.02.2024). Even with multiple channels available—*"managers, HRBPs, trusted persons"*—ventilation remains underutilized (Obs 87 – 15.04.2024). In essence, employees do talk but not about problems.

2.2 Harmonization of organizational discourse

Silence is particularly salient when it comes to addressing problems or uncomfortable topics, fostering a culture of consensus (2.2.1). In contrast, celebrations are loud and culturally embedded within DIA's organizational life (2.2.2). While some topics are avoided in formal settings, informal communication channels emerge as alternative spaces for expression, which the organization leverages as mechanisms for action (2.2.3).

2.2.1 Development of a consensus culture

Avoiding addressing sensitive topics is not explicit at first sight. It manifests in underlying ways, through avoidance, redirection, or symbolic gestures that conceal rather than confront.

This is evident in how visibility is managed. A culture and leadership team member questions, "*how can we make the team's work visible? But I don't want to make something visible that no one wants to see*" (Obs 62 – 15.11.2023). The hesitation to expose what might be perceived as problematic or controversial is echoed in physical arrangements on the DPark building. There is a debate on putting more cabinets because it goes against the modern look and feel of the new offices: "*We won't put a visible cabinet in the office—we'll create a 'back office' instead, a kind of hidden archive for what's left. We'll even make a rule about what can go in there*" (Obs 37 – 16.03.2023). Literally, let's hide what we don't want to see.

This logic of concealment extends to branding and internal communication. For instance, an employee guesses: *"Lucien and D'Ieteren are strongly associated—much more than Poppy, maybe to avoid association in case Poppy fails*" (Obs 43 – 24.04.2023). During a reorganization announcement, I witness how the atmosphere turns silent as a new organigram is revealed: "*There wasn't a sound in the room*". The head of department explains, "*nothing is really* *changing, just harmonizing landscapes*" (Obs 64 – 17.11.2023), downplaying the significance of the transformation—even though, several hundred employees are about to change direct supervisors, either at N+1 or N+2 levels. Another example of concealment is during discussions on values where there is reluctance to acknowledge what is being left behind. An ambassador asks: "*What do we do with the old values?"*. The lead on the project replies uncomfortably, "*we can find them in the new ones*" (Obs 59 – 26.10.2023).

This culture of avoidance also shapes how people decline invitations or monitor compliance: "*When I mark 'tentative' on a meeting invite, it's my polite way of saying no*" (Obs 101 – 24.07.2024). In another case, "*the gentle way to monitor whether someone did something with their team was to ask them to take a photo*" (Obs 104 – 23.10.2024), avoiding direct confrontation. A last illustration is that performance metrics are sometimes manipulated to avoid acknowledging failure: "*They're [collective bonus] almost always tied to contract levels. One year, we tried to link it to reducing fuel use, but it was diverted because we couldn't meet the target. I remember we talked about fuel reduction just to get the bonus*" (Obs 113 – 24.02.2025).

Therefore, instances of opacity start to become increasingly evident across multiple levels. For example, confusion around selection processes for D&I initiatives has led to frustration: "*Feedback from the CDDA: misunderstanding about the selection process for participants (they were selected based on their talent review). CDDA asked, why was this person chosen?"* (Obs 29 – 08.02.2023). Similarly, changes in project leadership are not always clearly communicated: "[A new external consultant] *is taking over the project from* [the former one], *who is pregnant (apparently, she's not coming back to the project, but we don't know why)"* (Obs 30 – 15.02.2023). The issue extends to access to strategic tools and frameworks: *"[She] wanted to see the OKR/BKR* [objectives] *of HR managers for the talent review and could access for everyone—except the one for the CRHO*" (Obs 46 – 25.05.2024). In another case, it is revealed that "*CDDA has a charter to guide their behaviour, but it's explicitly not to be shared*" (Obs 62 – 15.11.2023). Such practices reinforce information sharing as an enactment of selective transparency practice.

Employees frequently express a desire for more open communication: "*Communication between departments and services should be more open—there's a lack of transparency, especially in HR processes and promotions*" (Obs 43 – 24.02.2023). Yet, in practice, updates are often delayed or fragmented: "*If we didn't have the Get Together, we wouldn't get any business updates*" (Obs 67 – 29.11.2023), one employee remarks. Another describes how "*it took CDDA three weeks to communicate* [the organizational change]. *For LabBox, [the CEO] ended up writing the message himself, validating each part with CDDA members, but the result looked like a patchwork*" (Obs 71 – 13.12.2023).

This opacity is not limited to top-down communication. Sensitive topics are often avoided or shrouded in ambiguity: "*People don't always understand why budgets need to be cut*" (Obs 102 – 01.10.2024). Beyond the general discomfort with confrontation or delicate matters, some central organizational topics at DIA have become virtually untouchable, not just avoided but treated as taboo. Strategic areas such as organizational design, salary, or employee dismissal are raising questions left unanswered, discussions are shut down, and silence becomes the default response.

One such topic is organizational design. Despite ongoing structural changes, there is little transparency or open dialogue. When GMS is set to expand its scope to integrate new products, one participant asks how this would be organized and is met with a shrug: *"How it will work in terms of org design—we don't know"* (Obs 60 – 08.11.2023). A consultant later confirms my observation: *"Humind reached the same conclusion as I did—strategy doesn't take governance into account. Organizational design: "We talk about it, but we don't want to go there. There's no real reflection. It has to come from the business"* (Obs 76 – 10.01.2024).

Perhaps the most striking example of taboo is the 'agency model' - a major shift in the automotive industry which implies the removal of intermediaries and selling cars directly to consumers. At the beginning of fieldwork, it is a major topic, but two years later, it has been quietly shelved: *"It's been put aside—we don't talk about it anymore."* When asked why, a consultant responds, *"it's a mega-taboo topic. It stinks for a lot of people".* The HR manager adds, *"DIA has deep pockets, so there's no incentive to be the first to move"* (Obs 104 – 23.10.2024). Even though the industry is evolving - *"Tesla sells directly to consumers, changing the whole model"*—the conversation at DIA has stopped: *"It's become a non-topic,"* the same external consultant concludes (Obs 104 – 23.10.2024).

Remuneration is another highly sensitive subject. The upcoming European salary transparency law has sparked quiet concerns. A consultant notes that *"Gen Z sees job offers without salary info as a red flag,"* to which an HR manager replies, *"then they won't come to DIA"* (Obs 104 – 23.10.2024). The conversation reveals how *"we don't show salary ranges because there are negotiations,"* and *"it's not visible at DIA, but I'm curious to see how they'll handle it"* (Obs 104 – 23.10.2024). As one HR leader puts it bluntly: *"It's a very touchy law"* (Obs 106 – 07.11.2024).

Also, when someone points out that there would be no bonuses this year, an employee responds, *"so I stopped looking at my objectives".* An HR management acknowledges: *"It's a touchy subject,"* and when asked if anything would change, she replies, *"At our level, it's hard to impact the salary grid"* (Obs 63 – 16.11.2023). A year later, the same discussion comes up and the same manager just responds: *"We chose not to work on the bonus process this year"* (Obs 104 – 23.10.2024). Similarly, when the idea of adjusting bonuses is again raised, a manager responds that *"it would be cool, but it's highly unfeasible"* (Obs 88 – 15.04.2024). Finally, when someone asks whether ambassadors would receive a bonus for their work, I note; "*the question received no answer*" (Obs 52 – 29.08.2023), suggesting discomfort with addressing expectations or compensation openly.

Finally, people-related issues—such as poor performance, dismissals, or offboarding—are rarely addressed openly. In a discussion about exit interviews, an HR employee mentions those leaving for retirement, but her manager clarifies: *"It's not just them—it's also people who* *leave."* Another HR employee adds, *"In management committees, people don't like talking about those who leave. It's been hard […] in the entities"* (Obs 88 – 15.04.2024). There are no exit interviews yet, though efforts are underway to introduce them.

2.2.2 Celebratory reinterpretation of organizational challenges: Panem et circenses

In contrast to the silence surrounding delicate matters, DIA has developed a strong culture of celebration—one that seeks to highlight achievements, create moments of joy, and foster a sense of belonging. When problems are hard to name and tensions remain unspoken, celebration becomes a way to maintain cohesion and morale. Promotions and departures from DIA also reflect this selective visibility. At an HR Get together meeting, I write, "*a promotion was celebrated, but no one mentioned that* [the manager of the cultural and leadership team], *who was part of the HR management committee, had been fired*" (Obs 87 – 15.04.2024). When a member of our team changes department, a farewell lunch is organized— "*the first time we've done that*", I note. "*For others who left—whether external, fired, or leaving DIA—we never did anything. It's strange. At lunch, no one talked about work. It felt like a huge relief for everyone*" (Obs 96 – 04.07.2024).

This celebratory culture is perceptible in both symbolic and material ways. From the outset, the organization has invested in creating environments that feel good. A good example is the DPark, one leader explains: *"The look and feel matters—we need to feel good in the spaces we work in. We're going to make it beautiful, so people feel good"* (Obs 10 – 14.06.2022). To build this new space, older buildings are demolished, the organization plans a *"demolition party to help people grieve the end of COVID and the clean-up day"* (Obs 37 – 16.03.2023). A manager expresses concerns about *"creating negative nostalgia,"* so the event is reformulated as *"a festive clean-up"* (Obs 42 – 19.04.2023). "*DPark Breakfast Sessions"—"luxury breakfasts open to all"*—are designed to attract participation with a wink: *"We know how to get people to come to DIA"* (Obs 92 – 12.06.2024).

Therefore, celebration is also embedded in routines across the organization. At the end of the year, teams are encouraged to *"share their achievements so we can celebrate them during the final get-together"* (Obs 16 – 16.11.2022). An employee testifies that in the finance department: *"they really do it—they have celebration milestones in their calendars, even breakfast events"* (Obs 62 – 15.11.2023). Events like afterworks, drinks, and rituals are regularly proposed to *"immerse people in the culture"* (Obs 30 – 15.02.2023). But celebration is not just encouraged, it's expected. As one participant puts it: *"D'Ieteren is really good at celebrating, throwing parties, and making everything explode. They'll sell waffles, find sponsors, whatever it takes to make the party grand. A smaller, modest event? That's not part of DIA's culture"* (Obs 59 – 26.10.2023).

2.2.3 Leading to the emergence of informal channels of communication

Even though there is a culture of consensus and silence on certain topics, employees find other ways to stay informed. For example, organizational design changes are here discussed informally. An employee notes:

> "*We looked at the organizational chart to see who would be part of DIA Park, and it was already outdated because names had changed, departments had merged, etc. It seems like things are moving a lot and not being communicated well. People from those departments were the ones informing others on the spot*" (Obs 30 – 15.02.2023).

Despite formal efforts to structure communication and clarify roles, governance at DIA appears to also rely on informal knowledge distribution channels. While material tools such as intranet pages, charters, and organizational charts are intended to provide clarity and transparency, they are often bypassed or made ineffective by a pervasive reliance on unofficial, interpersonal networks. This information black market has not only emerged as a workaround but has, over time, become a legitimate and widely used mechanism for navigating the organization.

The informal network is so entrenched that it is often more trusted than official channels: "*Things are decided in meetings but discussed in the hallways*" (Obs 62 – 15.11.2023), and "*what thrives at DIA are the rumours*" (Obs 63 – 16.11.2023). Employees wait for formal communication that often arrives too late: "*We're not against it, we just want to understand. It's always hallway talk, then intranet, and it comes too late*" (Obs 63 – 16.11.2023). Even senior leaders are affected: *"[A director] was fed up with hallway gossips and people not coming to him directly"* (Obs 67 – 29.11.2023).

In some cases, these hallways talk leads to confusion and anxiety:

> "*There are rumours about the move to D'Ieteren House—some say May 2025, but it's actually March 12. Others think we can hold events there from March 12, but it's just the move-in date. [the consultant on the project] is panicking about these hallway rumours*" (Obs 104 – 23.10.2023).

The need for clarity is repeated: "*To be sure it's not gossip but actual information, can we know how many electric charging stations will be available on the 17th?"* (Obs 111 – 27.01.2025).

Over time, what began as a workaround to compensate for gaps in formal communication has evolved into a recognized—if unofficial—channel of governance. The hallway rumours at DIA, once seen as a symptom of poor information flow, is now paradoxically both relied upon and disavowed. In some cases, gossip has even become a lever for action. For example, a rumour that the Microlino vehicle would be displayed in the Lucien showroom had sparked widespread discontent among staff. In response, the store manager sets up a suggestion box: "*Out of 19 employees, all wrote 'not Microlino',*" and the manager "*took the team's opinion to the executive committee and won the case*" (Obs 86 – 11.04.2024). Here, informal chatter catalysed a formal feedback mechanism, demonstrating how governance can be enacted through the very channels it often seeks, here, to suppress.

In other cases, it supports the efforts of 'breaking myths'—a term used internally to describe the process of addressing widespread misconceptions circulating informally. In the DPark project, these myths are used by ambassadors to reduce worry of the changes ahead such as: "*I'll have to move around all day,*" "*shared spaces will be noisy and crowded*," or "*there won't be enough ergonomic workstations for everyone*" (Obs 92 – 12.06.2024). These concerns, often born in the corridors, are now being 'used' and addressed through structured communication efforts and PowerPoints.

Even the management of sensitive information reflects this ambivalence. During a presentation about the new DPark offices, the external consultant in charge of the project share photos of the interior while saying it is a secret and that "*they* [people present in the meeting] *weren't supposed to say they had seen them*." Yet, in the very next slide, she explains that it was a joke and shows a slide with the information that they can share: "*the moving timeline—March 12 for residents, the week of March 17 for others who want to visit*" (Obs 111 – 27.01.2025). This moment captures how gossip is used and seen as constitutive of organizational discourse. Here, the boundary between what is confidential and what is shareable is constantly negotiated, often in real time.

So, this environment has fostered a strong gossip culture, where rumours often fill the gaps left by formal communication. Here, ambassadors of the DPark share to the rest of the group what they have heard: "*There are talks in hallways that during the meeting with directors, the ambassadors got roasted*" (Obs 30 – 15.02.2023). Or: "*A lot of rumours circulate in departments. For example, that directors have meetings with architects and know 'other things'*" (Obs 37 – 16.03.2023). Ambassadors themselves recognize the issue: "*What can be shared with colleagues? So, there are no secrets*" (Obs 53 – 21.09.2023), and "*don't hesitate to ask questions,*" the culture and leadership team manager urges, "*say it here, not in the hallway*" (Obs 59 – 16.10.2023).

In this context, gossip is no longer merely a byproduct of flawed communication, it has become a functional component of how governance is enacted. It fills gaps, surfaces dissent and even prompts organizational responses. Rather than being eradicated, it is increasingly instrumentalized—a shadow system running parallel to formal structures, shaping how decisions are made, contested, and communicated.

2.3 Strategic disempowerment

In this environment, participative initiatives related to organizational transformation are largely confined to consensual or non-strategic matters. The findings reveal an under-materialization of strategic empowerment within these initiatives, as employees are excluded from meaningful decision-making processes. Those involved in transformation-related projects often face overwhelming operational workloads, further limiting their capacity to engage strategically

(2.3.1). This mechanism underscores how strategic power remains concentrated within a small circle of top managers (2.3.2). Ultimately, the presence—or absence—of certain individuals or issues in meetings signals what is considered important and to whom (2.4.3).

2.3.1 Under-materialization of strategic power in participative initiatives

Ambassadors play a key role in this transformation. They are volunteering employees to reflect on the transformation implementation but more than that, they are to spread the word (NWOW, values, etc.) and energy throughout their respective department. Efforts to install participative efforts have been part of the transformation process such as ambassadors to define values, behaviours and rituals, surveys like the Employee Experience Survey etc. Hence, employees are regularly invited to contribute, provide feedback, and participate in shaping the organization.

However, this participation is largely limited to operational or material aspects, while strategic or conceptual decisions remain out of reach. The texture of governance reveals a clear boundary between what employees can influence and what remains the domain of leadership. Participation often takes the form of input on cafeteria menus, parking layouts, or office furniture—decisions that are visible but peripheral: "*D'Ieteren wants to change the food offer. HR intervened to ensure steak-frites stays affordable*" (Obs 2 – 17.02.2022). While such gestures may signal inclusion, they also underscore the narrow scope of employee agency in the broader transformation process.

The best example of a participative process I got to follow for several years is the ambassador program for the DPark that started three years before the construction of the building. Ambassadors, in theory, have the power to shape the future of the workplace. In practice, they spend much of their time on minor logistical details: "*They talk a lot about lockers, non-digital processes, and who pays for what—like if someone wants a Seat-branded pen, which budget does that come from?*" (Obs 21 – 19.12.2022). Parking and charging stations are also hot topics: "*There won't be enough chargers if everyone switches to electric cars by 2026. Ambassadors asked how we'll manage rotation during the day*" (Obs 30 – 15.02.2023). I observe at the time: "*They're supposed to represent employees and influence directors, but they end up debating coffee machines*" (Obs 37 – 16.03.2023). Indeed, coffee became a major participative topic: "*There was a big debate about coffee quality. A tasting panel was organized. Ambassadors did a blind test to choose the new coffee*" (Obs 42 – 19.04.2023). Similarly, furniture becomes the highlight of decision-making time, "*70 people voted on the style and colour of chairs and sofas for the new buildings*" (Obs 52 – 29.08.2023). A meeting later: "*We ended up not voting on the terrace layout because we got sidetracked*" (Obs 53 – 21.09.2023). This shows how little importance they actually give to the matter.

I conclude in my notes after a dozen meetings: "*The more time I spend with ambassadors, the more I see how limited their decision-making scope is*. *[...]* "*We give ambassadors the chance to vote on tangible things like furniture, but not on strategic or conceptual matters*" (Obs 53 – 21.09.2023). Let's note that people participating in those meetings are mainly employees detached from their team and jobs to represent employees in major changes at DIA. This operational focus extends to other participative processes. Meetings often involve large groups for relatively minor topics: "*We had a meeting with all the global address leads. It was a lot of people for a small issue, but otherwise, those concerned wouldn't get the information*" (Obs 75 – 09.01.2024).

This pattern is also salient in the daily responsibilities of team managers, who are often overwhelmed by operational tasks. The culture and leadership team manager shares: "*I'm supposed to delegate, but no one replaced me. I end up doing very operational things—leading workshops myself*" (Obs 102 – 01.10.2024). An HR manager admits: "*I'll have even more operational work now that another team member is leaving*," despite being told to focus more on strategy (Obs 105 – 28.10.2024). Other HR roles reflect this operational bias. "*HRBPs should be talent guardians*", one leader says, "*but they stay stuck in operational tasks like access requests—and they want to stay there*" (Obs 49 – 14.06.2023). Communication style reflects this operational level: it is expected to be direct and task-oriented: "*People want very short messages—straight to the point. Just tell me what I need to do*" (Obs 44 – 26.04.2023).

This erosion of strategic focus continues as work overload becomes a structural reality, particularly for managers who are constantly navigating between strategic expectations and operational demands. What begins as a transformation initiative often ends up buried under layers of execution, leaving little space for reflection or leadership. The Sensor Survey confirms what many already experience daily—"*Too much workload*" emerges as one of the most prominent findings (Obs 46 – 25.05.2024). But the issue goes beyond volume, it's about fragmentation and the inability to focus. As one participant puts it, "*we need to have far fewer meetings—we're becoming robots going from one meeting to another without thinking*" (Obs 10 – 14.06.2022).

Managers, in particular, are overwhelmed: "*At DIA, managers like* [the culture and leadership team manager] *are in meetings most of the time and end up working late at night—probably the only moment they can actually focus on substance*" (Obs 36 – 08.03.2023). The pressure continues to mount: "*It's becoming urgent to address project management because people are increasingly complaining about the workload*" (Obs 22 – 21.12.2022). Or *"Everyone does things 'on top of' their role, and those with real passion don't have the time"* (Obs 41 – 19.04.2023).

This operational burden leaves little room for leadership: "*The average manager at DIA is a specialist, not a manager. The pressure is high, and they don't have time for their teams because they're too deep in operations*" (Obs 63 – 16.11.2023). One manager even comes forward with a list of projects and tasks, asking: "*Can we really do all this?*" (Obs 41 – 19.04.2023). In this context, speed becomes a survival mechanism: "*When things aren't moving fast enough, they're handed off to someone else"* (Obs 48 – 07.06.2023), reinforcing a culture of urgency over strategic depth.

At DIA, while participation is encouraged, it often remains confined to low-stakes and operational matters. Employees may be invited to choose the colour of chairs or weigh in on cafeteria menus, yet they are rarely involved in shaping the strategic direction of the organization.

This creates a sense of involvement without influence—participation without strategic power. At the same time, transformation initiatives increasingly shift into the realm of operational overload, further diluting their strategic intent. Managers are expected to lead, strategize, and support their teams, yet they are consumed by execution.

2.3.2 Leading to concentration of decision power at the top

In contrast, strategic decisions remain tightly held by a small circle of senior leaders. Despite the language of inclusion and co-construction, the reality is that key choices—those that shape the future of the organization—are made by a select few. Someone expresses: "*In the end, aren't collective decisions already made in advance?"* (Obs 88 – 15.04.2024). For example, decisions, like the definition of common values, are not as inclusive as they appear. While the values are presented as the result of broad consultation, the reality I observe is that: *"the directors chose three values, then the CDDA added two more and even changed one of the original three."* (Obs 59 – 26.10.2023).

When strategic or tactical decisions do emerge during participative sessions, the outcome is often the same: approval from top leadership is required before anything can move forward. As one example illustrates, *"six interviews [were conducted] about communication and HR services to understand how HR should communicate better. But apparently,* [a CDDA member] *has to validate it first"* (Obs 12 – 12.10.2022). This shows how even exploratory or diagnostic work is filtered through senior managers' approval before it can be acted upon. The role of senior figures in shaping priorities is also formalized through alignment mechanisms. "[She*] is expected to ensure alignment between* [the CDDA]*'s priorities and those decided by the team*" (Obs 20 – 16.12.2022), and "*there was a request from the ambassadors group to ask* [the CDDA] *to be clearer*" (Obs 21 – 19.12.2022). These examples show how even middle management is tasked with translating and aligning with top-level directives, rather than co-creating them.

Another example is in participative initiatives such as DPark ambassadors. Here, directors start to feel excluded from decisions and push back on ambassadors' progress implementing NWOW. Therefore, it is decided that *"three brand directors were added to the ambassador group to help things go more smoothly—they became 'director-ambassadors"* (Obs 44 – 26.04.2023). Similarly, *"we're piloting the clean environment* [clean desk policy] *initiative with the Academy because it's clearly a problem at DIA. We also have director-ambassadors,"* a consultant explains, prompting a positive reaction from the room—*"So much for flat decision-making,"* someone remarks (Obs 92 – 12.06.2024).

This centralization of power also affects resource allocation. Employees are often left confused about budget cuts or hiring freezes. A manager notes: *"We don't always understand why budgets are being reduced. For recruitment, everything has to go through* [the CEO] *now because of a new directive that says we can't hire anymore"* (Obs 102 – 01.10.2024). Finally, there's concern that strategic priorities are chosen based on trends rather than employee input. One person expresses fear that *"the CDDA will choose D&I just because it's a hot topic right now, even if it's not what employees actually care about"* (Obs 55 – 18.10.2023).

2.3.3 Prioritization through presence or absence

The presence—or absence—of key figures or certain topics in meetings, projects, or teams serves as a subtle yet powerful indicator of what is considered strategic, valuable, or worth investing in. Over time, this dynamic has quietly relegated many transformation initiatives into the realm of operational overload, diluting their strategic intent.

In some teams, efforts are made to ensure collective presence, which becomes a measure of topic relevance for DIA. For example, TO in charge of skimming the market, deciding on which new entity to integrate and prepares the CDDA's agenda, *"the TO team meets every 2–3 weeks, but some meetings are cancelled if most of the team can't attend"* (Obs 34 – 06.03.2023). This suggests that full participation is seen as essential for legitimacy.

In contrast, the culture & leadership team offers a striking example of how presence—or its erosion—reflects shifting priorities. Once a robust team of nine with weekly meetings, it gradually shrank due to departures, dismissals, and restructuring. By the end of 2024, the team is down to three people including me, and *"most meetings were cancelled because they didn't suit anyone's schedule"* (Obs 110 – 08.01.2025). I realize during the Summer 2024 that in the team, *"I went from being the newest to the most senior in 2.5 years"* (Obs 99 – 11.07.2024).

Also, the absence of leadership is often interpreted as disinterest. A member of the culture and leadership team expresses: *"it's a miracle the CDDA even looked at the EES results,"* adding, *"we've never really talked about culture at the CDDA"* (Obs 55 – 18.10.2023). Similarly, when trying to organize a session on values before the end of 2023, an HR employee explains: *"The problem is finding a date for people who don't prioritize values. In the end, we just have to go ahead without everyone to meet the deadline"* (Obs 58 – 25.10.2023). And this de-prioritization is also reflected in top executive meetings where HR-led transformation topics are set aside:

> "*Today, it's the business that influences HR. We don't assert ourselves enough in management committees or at the CDDA. HR points are shortened or removed. It was asked to include a 'people point' at every CDDA, but he* [a CDDA member] *seemed uncomfortable announcing it, fearing it wouldn't be respected or would be dropped 'due to lack of time'*" (Obs 48 – 07.06.2023).

This pattern repeats: "[she] *was supposed to speak at the CDDA about diversity, but her point was postponed to January because there was too much to discuss*," explains a culture and leadership team member. It goes on: "*We can follow up, but it's clearly not a priority for CDDA members*" (Obs 71 – 13.12.2023).

Sometimes, absence is more than symbolic, it reshapes the organization. When two leaders known for openness and diversity, are removed from the CDDA, an employee expresses: *"They want to push D&I, but they're removing the people who actually brought that perspective"* (Obs 60 – 08.11.2023). Meanwhile, promotions and structural changes often reflect production metrics more than strategic vision: *"The brand that produces the most gets its deputy director promoted to lead the new Group Sales Steering department"* (Obs 60 – 08.11.2023).

In this context, presence becomes a proxy for power, priority, and permanence. When leaders show up, it signals endorsement. When they don't, it often signals that the topic—or the team—is no longer strategic. As result and despite participative governance initiatives, an imbalance of voice representation is becoming noticeable.

2.4 Deterioration of participatory conditions

Throughout the observations, a range of stakeholders have emerged, yet voice representation reveals a clear imbalance (2.4.1). The texture of governance reflects a process of delegitimizing voices representation across the organization. This dynamic is sustained by a fragile psychological environment, characterized by sudden dismissals and demotions that reinforce a climate of uncertainty (2.4.2). This cycle closes the loop (2.4.3), as the lack of meaningful inclusion discourages employees from speaking up, perpetuating silence and reinforcing the initial imbalance.

2.4.1 Marginalization of stakeholder voice

While participative practices appear, on the surface, to be inclusive—embracing diversity, sustainability considerations, and employees' input—their underlying rationale is predominantly shaped by top leadership and the market/client:

a. Voice of top leadership

The enactment of a top-down decision-making practice and participative governance is defined by the level of decisions at hand (operational or strategic) which leads to unbalanced voice representation. As previously described, the voice of top leadership is highly present and influential in shaping the direction of transformation projects.

Here is an example where a participative process failed to prevail in favour of top leadership voice. In the DPark ambassador group, directors have been absent from participative roles leading to their frustrations: *"Directors feel unheard,"* according to the project lead, *"and we're going in circles"* (Obs 18 – 07.12.2022). According to the directors, *"there was a perception that directors couldn't be ambassadors, so they were removed from the process—even though they agreed with the principles but felt the space plan wouldn't work"* (Obs 45 – 10.05.2023). This situation leads to include them as director-ambassadors which reshaped the group and process of the participative endeavour: *"We can't ask a director to be available for half a day,"* someone notes, *"so we need to find a more efficient way to work"* (Obs 59 – 26.10.2023). This decision is justified by the fact that "*if the top isn't onboard, it never works"*, and *"leaders from brands, network, and marketing need to be onboard—even if NWOW is meant for everyone"* (Obs 30 – 15.02.2022).

b. Voice of the market

Another voice that is often mentioned in strategic decisions is the depersonalized client and market stakeholder. The shift from a historically top-down, masculine, and hierarchical culture toward a more empowering model of ownership and accountability is not only a cultural ambition but a response to changing market realities. Transformation efforts are described as responses to external pressures: "*The challenge is to move away from a top-down model [...] because the market is changing and we have to move with it*" (Obs 1 – 10.02.2022).

This orientation is reflected in the creation of roles like account managers to treat internal entities as clients, signalling a shift toward a service mindset. As a participant asks, "*how can we be better on the market in terms of value, price, and service?*" (Obs 1 – 10.02.2022) in terms of the HR offerings (HRaaS) to internal clients (entities). The organization adapts to evolving demand—offering flexible vehicle options, expanding electric offerings, and responding to high interest in affordable models: "*there's high demand for small vehicles priced around €15,000"* (Obs 13 – 12.10.2022).

Commercial performance is closely tracked: "*Client results are monitored like milk on the stove*," says the CRHO (Obs 13 – 12.10.2022). Strategic moves, like creating a luxury hub, are justified by market trends: "*More and more people want and can afford luxury cars*" (Obs 13 – 12.10.2022). Even cultural transformation is shaped by customer feedback. In internal surveys, clients prioritize "*reliability, expertise, quality of service, and performance",* while values like sustainability and ethics rank lower (Obs 43 – 24.04.2023). Internally, employees echo this focus: "*Clients and collaboration were tied as the most important values*" (Obs 43 – 24.04.2023).

This market-centric logic extends to physical spaces like DPark and the Academy, where cars are displayed in meeting rooms "*to show clients—it's normal, we're used to it*" (Obs 42 – 19.04.2023). Customer-centricity extends into reflections on employee's behaviours in car dealerships: *"It's important that clients feel at home, whether in the garage or outside. Say hello, thank them for coming, for bringing money"* (Obs 86 – 11.04.2024). An HR manager emphasizes that *"the client is at the centre of the strategy, so they must be present"* (Obs 101 – 24.07.2024). Sustainability, too, is driven by client and investor expectations: "*There's no choice but to act—pressure is coming from all sides*" (Obs 108 – 02.12.2024). Yet, some remain cautious that not all clients are in favour of sustainability efforts: "*Isn't this going to turn into an obligation for clients or employees?*" (Obs 43 – 24.04.2023).

c. Voice of the Living

Despite mounting pressure from the market and investors to address environmental concerns, the voice of the Living—nature, ecosystems, and long-term responsibility for future generations—remains strikingly underrepresented in DIA's internal practices and discourse. In 2023, the D'Ieteren Group mandated a 42% CO_2 reduction in emissions and set a target for 75% of vehicle sales to be electric by 2030. While this directive is closely monitored by the CDDA, the approach remains top-down: "*Everyone is convinced,*" one employee notes, *"but it's expected to percolate through the organization*" (Obs 108 – 02.12.2024).

Yet, this strategic push lacks depth in engagement. The disconnect is especially visible in physical projects. When asked about the environmental performance of new buildings, responses are evasive: "*The consultant mentioned solar panels and geothermal heat pumps but didn't seem well-informed*" (Obs 42 – 19.04.2023). Nature is included in a controlled, utilitarian way: "*We're placing trees in a way that still allows cars to park*" (Obs 53 – 21.09.2023). Fundamental questions—like the CO_2 absorption capacity of planted trees—go unanswered. "*Has anyone calculated it?"* — '*No.*'" (Obs 53 – 21.09.2023). Meanwhile, contradictions persist: "*Can we really promote ESG while importing cars from China by boat*?" (Obs 43 – 24.04.2023).

In participative workshops, environmental topics are rarely addressed, and when they are, the treatment is superficial. One presenter gives a brief explanation of ESG "*without elaboration*" (Obs 10 – 14.06.2022) and mentions of sustainability often feel symbolic—such as the "*recycling of old buildings*," which proved to be unfeasible (Obs 30 – 15.02.2023). Even updates like DPark include some gestures: "*We want to reuse as much as possible in a circular mode*" (Obs 32 – 27.02.2023), but such efforts remain scarce.

Internally, sustainability is perceived as marginal. A manager at Lucien expresses concern: "*Sustainability is supposedly a core choice for DIA, especially with Lucien and EDI added, but it's barely present—it worries me that it didn't make the top five values*". Another responds, "*it's not that surprising*" (Obs 43 – 24.04.2023). In another workshop, when participants are asked to select personal and professional values, no one chose 'responsibility'—not even as a personal value (Obs 80 – 07.02.2024). The value of 'responsibility' itself is under strain: "*DIA claims to be eco-responsible, but we still sell cars—it feels like we're ashamed of it*" (Obs 63 – 16.11.2023). Small gestures, like carpooling to dealerships, are presented as proof of responsibility: "*They put that under the 'responsibility' value on the slide*" (Obs 64 – 17.11.2023). Yet even this value is being questioned: "*It's the only value that doesn't align well with competencies,"* one participant notes (Obs 76 – 10.01.2024). Others warn against greenwashing: "*We need to be careful. People don't even understand what responsibility means—my responsibility, my organization, my actions*" (Obs 76 – 10.01.2024).

Operational realities often contradict the sustainability narrative: "*Microlinos are produced in Turin, but even those destined for the South of France pass through EK*" (Obs 73 – 13.12.2023). Workshops reveal a lack of clarity and action: "*We don't have an ESG action plan. That part of the house isn't activated"* (Obs 80 – 07.02.2024). While grassroots efforts like voluntary clean-ups exist, they are isolated and driven by individual initiative rather than organizational commitment. Even though ESG workshops with top leadership have begun (Obs 48 – 07.06.2023) and online training like the Climate School has been introduced, environmental responsibility remains more acknowledged than truly embedded. Even in leadership sessions, sustainability is often absent: "*She talked so fast and so vaguely that no one could ask a* *question. She didn't mention transformation, culture, D&I, ESG, or the ecosystem at all"* (Obs 111 – 27.01.2025).

Sustainability, along with broader concerns for nature, wellbeing, and responsible operations, has been largely symbolic, fragmented, or absent. Despite being promoted as a core value (responsibility), it struggles to find tangible expressions within DIA's evolving identity.

d. Voice of women and minorities

Participative initiatives are meant to broaden organizational voice representation. Moreover, DIA has set the ambition a more inclusive and diverse workplace is clearly stated in ESG policies, with targets such as having *"25% of management committees composed of women by 2025"* (Obs 7 – 11.05.2022). However, the lived experience within the organization reveals a different reality—one where the voices of women and minorities are still marginal, and gender inequalities remain deeply embedded.

Participation in leadership programs, for instance, reflects a persistent imbalance: *"Since 2019, only 20% of participants in leadership programs have been women, even though women make up 30% of the workforce"* (Obs 8 – 18.05.2022). In a participative workshop, the gender gap is visible: *"Three-quarters of participants were men"* (Obs 10 – 14.06.2022), and in a session of DPark ambassadors, I note, *"only 6 out of 24 participants were women, but only four of whom were ambassadors"* (Obs 30 – 15.02.2023). These numbers point to a systemic underrepresentation of women in spaces where influence and visibility are shaped.

Beyond representation, cultural norms and language also reflect a lack of inclusion: *"We're not yet at the stage of using inclusive writing at D'Ieteren,"* one participant notes (Obs 11 – 06.07.2022). In discussions about administrative roles, *"people only referred to personal assistants as women, without questioning gender or diversity"* (Obs 37 – 16.03.2023). Even the idea of *"unisex toilets"* is met with discomfort and laughter (Obs 37 – 16.03.2023), revealing how far the organization still has to go in normalizing inclusive practices.

There are also signs of resistance or discomfort with deeper inclusion. When discussing whether to add 'inclusion and equity' to the diversity agenda, one participant remarks: *"D'Ieteren is a white company. They say, 'we must,' but they're not ready to accept it. For example, the headscarf isn't allowed"* (Obs 11 – 06.07.2022). Another adds, *"people say, 'bring us some color too.' But if we go beyond gender, the most exposed are in the dealerships. At DIA, there are almost no other nationalities"* (Obs 55 – 18.10.2023).

The 'Accelerating Diversity' program includes training on unconscious bias, confidence-building, and feedback for women. A track for men is also introduced, *"because they also have things to learn"* (Obs 29 – 08.02.2023). However, it is offered on a voluntary basis. As one employee explains why, she says sarcastically, *"there are just too many talented men"* (Obs 41 – 19.04.2023). Meanwhile, I write that in a meeting, *"men systematically interrupt.* [A female employee] *started speaking at the same time as* [a male manager]*, but she stopped—he kept going"* (Obs 80 – 07.02.2024). As a culture and leadership team member puts it, *"at DIA, adding* *diversity means adding more women. If we could at least stop treating men and women differently, that would be a start. There are still a lot of sexist remarks here"* (Obs 101 – 24.07.2024).

For a few moments, like here in the constitution of groups in a leadership training session, the question of gender diversity is spontaneously brought up by participants: *"With all the group changes, people finally asked why there was only one woman—and for once, that question came from the group itself"* (Obs 41 – 19.04.2023). Yet, when HR is asked to consider more inclusive definitions of family for a DIA event, the response is: *"We can't do that for everyone,"* which is commented on by the employee who formulated the question: *"Don't say we're not trying to include diversity"* (Obs 63 – 16.11.2023).

e. Voice of employees

Lastly, a crucial stakeholder in any change management endeavour is the employees. During fieldwork, I have encountered many employees that frequently express frustration over the lack of transparency and inclusion in decision-making processes. Decisions are often communicated too late, leaving teams scrambling to catch up. As one employee says, *"we're warned too late about major decisions—typically from the CDDA. They move too fast sometimes, and we're expected to implement everything right away"* (Obs 15 – 09.11.2022). This sentiment is echoed in other instances, such as when an organizational change is announced on a Monday afternoon at Sales & Network, but *"there was no official communication on the intranet—just an unofficial slide deck created by the CDDA"* (Obs 60 – 08.11.2023).

Employees also feel sidelined during key moments. During the inauguration of DIA Park, ambassadors are disappointed to learn that *"they weren't invited to the morning event with top management and the mayor",* while the afternoon event, meant for them, is cancelled due to a fire: *"There was a communication mishap,"* one notes, *"but no one explained what the morning event was about"* (Obs 59 – 26.10.2023). This experience aligns with a broader perception expressed by an employee about people working at the Mail office: *"The closer you are to the sun, the higher your employee NPS."* (Obs 63 – 16.11.2023). Other examples, for instance with the DPark project, illustrate the employees' wishes for their voice to be heard: *"The project starts in two years, and many people already feel like their concerns aren't being listened to"* (Obs 21 – 19.11.2022). While some believe the issue lies in poor communication, others argue that *"communication is happening, but there's a gap between what's said and what's actually experienced in the teams"* (Obs 62 – 15.11.2023).

There are moments when employees try to reclaim their voice. In one case, *"ambassadors decided to bring forward different proposals and ask those affected by the locker changes for their input"* (Obs 37 – 16.03.2023). But these efforts are often overshadowed by a sense of invisibility: *"In logistics, we feel like we don't exist. We're not part of the culture. The CDDA never visits us—they don't understand our work,"* one participant shares. *"We see the brands* *celebrating on social media, but we never get that. Even Saint Nicholas Day was scheduled during a major migration, so logistics was forgotten again"* (Obs 63 – 16.11.2023).

This disconnect is especially stark for frontline workers: *"People in logistics think NWOW is cool, but it doesn't apply to them—they're not allowed to work remotely"* (Obs 67 – 29.11.2023). With *"30% of DIA's workforce being blue-collar"* (Obs 43 – 24.04.2023), and *"40–50% being mechanics* [at Lucien] *who don't have computers and have probably never heard of HR, culture, or coaching"* (Obs 80 – 07.02.2024), the gap between strategic initiatives and daily realities is wide.

Practical barriers also limit participation: *"No one will want to join if it's every week,"* an HR says. A manager at Lucien adds, *"We have 19 stores, and ambassadors don't have company cars".* A manager in logistics points out that *"not everyone has a car, a computer, or speaks French or Dutch. And some managers don't even allow their workers to attend—that's a real problem"* (Obs 80 – 07.02.2024). Some employees try to bridge the gap with local initiatives: *"Lunch and learns with a food truck for mechanics,"* so they could see new vehicles—something usually reserved for sales and managers. *"They were completely invisible before,"* the employee-organizer explains (Obs 86 – 11.04.2024). Others emphasize the importance of *"having a feel for what's happening—visiting stores and dealerships, meeting people face-to-face"* (Obs 86 – 11.04.2024).

Employees often feel that decisions are made for them, not with them: *"We think things through without asking them. We assume it'll be great for them, but they don't want it,"* an HR manager admits, citing the example of a job site *"imagined and imposed by DIA on the entities. They weren't involved—they're just discovering the values now"* (Obs 81 – 14.02.2024).

This raises questions about representation: *"Can a workshop with a few people really define behaviours? Is that representative?"* another HR asks (Obs 83 – 20.02.2024). Even in large-scale surveys, like the one with *"600 participants at DMC,"* the results are skewed because representation does not include all stakeholders such as blue-collars: *"There were too many employees and not enough blue-collar workers"* (Obs 83 – 20.02.2024). In participative initiatives, some have begun to question the disproportionate influence of leadership: *"Are we giving too much importance to directors?"* (Obs 37 – 16.03.2023) one group asks, while another participant remarks, *"directors shouldn't speak for employees"* (Obs 29 – 08.02.2023). These reflections highlight a growing awareness of the imbalance in whose voices are heard—and whose are not.

These examples show that while employees are not entirely voiceless, their ability to influence decisions remains limited. This imbalance in voice representation contributes to fragile psychological environment where employees or nature have their insights or interests often overlooked, their realities misunderstood, and their participation constrained by structural and cultural barriers. Although practices have emerged fostering a more humane organization, texture of governing has revealed a voice representation imbalance leading to gradual fragilization of DIA's psychological environment.

2.4.2 Leading to fragilization of the psychological environment

Over the past few years, there has been a growing awareness of the importance of psychological safety in the workplace. In early 2022, efforts are deployed to *"work with team leaders to create a safe environment"* (Obs 1 – 10.02.2022), and workshops are organized for 95% of the 800 employees, allowing them to voice concerns such as *"work overload, fatigue, and layoffs"* (Obs 1 – 10.02.2022). This is particularly significant for DIA, as a HR manager notes, DIA's culture has traditionally discouraged *"showing weakness"* (Obs 1 – 10.02.2022). Another example of this shift can be found in the well-being programs, which includes *"training on stress management, digital tools, and burnout prevention"* (Obs 19 – 09.12.2022). A strong and shared belief emerges that *"well-being is necessary and must continue"* (Obs 12 – 12.10.2022). Some are quite sceptical about those initiatives. A consultant comments on a corporate slogan that would go on DPark sweaters for ambassadors: *"work life better"*. She says it feels like *"greenwashing from the employer,"* and adds, *"we can create harmony, but we can't do work-life balance with DPark"* (Obs 91 – 27.05.2024).

Despite this awareness of psychological safety, small actions and routine comments denounce signs of fragility. In one workshop, participants are asked to physically place themselves on a scale from 1 to 10 to show their conviction in a project. When one person stands at 5, they are publicly asked to justify their position—an act that undermines the very safety the session was meant to foster (Obs 10 – 14.06.2022). Even basic respect appears to be lacking in some areas. Employees repeatedly mention that *"my manager doesn't say hello when crossing the floor"* (Obs 101 – 24.07.2024), and communication norms are inconsistent—*"at DIA, you won't always get a reply to your email, you have to call"* (Obs 102 – 01.10.2024). While some leaders joke about greeting rituals, others recognize the value in *"checking the temperature"* of the team (Obs 107 – 19.11.2024). Additional frustrations include *"lack of responsiveness," "no replies to emails,"* and *"disrespectful behaviour"* (Obs 44 – 26.04.2024). It creates an environment where it is normalized that: *"Just because they accepted the invitation doesn't mean they'll come"* (Obs 100 – 11.07.2024).

Also, the delegitimation of certain stakeholders' voices within the organization accentuates a feeling of injustice in terms of information access, promotion and opportunities. This is especially evident in how career progression is understood. When asked whether training and skill development lead to promotion, an HR manager responds candidly: *"No. DIA believes in those skills, but just because someone acquires them doesn't mean they'll be promoted."* When pressed on what does lead to promotion, she adds: *"It's about opportunities and how people perceive you. If someone above you does not like you, you won't be promoted"* (Obs 57 – 23.10.2023). Job opportunities are also biased: *"We post job openings on the intranet, but often the job is already taken, or the director already has someone in mind"* (Obs 63 – 16.11.2023). This undermines trust in internal recruitment and reinforces the idea that decisions are made behind closed doors.

The challenge of establishing clear rules around roles and recognition further complicates perceptions of fairness: *"Only management committee [MC] members are considered strategic. Each CDDA member decides for their own MC who's included. It's not always, but often, linked to compensation"* (Obs 104 – 23.10.2024). A consultant on the team notes: *There are no rules—it's a question of ego"* (Obs 104 – 23.10.2024). Questions about talent identification also start to arise: *"DIA doesn't want to be transparent about who the talents are,"* an HRBP notes. *"We'll never say someone is at the bottom of the 9-grid".* Personal development plans are required for talents, but *"if you're a talent, you're not told—you only find out if your manager needs to complete their objective to get their bonus"* (Obs 109 – 11.12.2024). These situations translate issues of arbitrariness and organizational justice.

So, the gap between institutionalized practices and action becomes increasingly evident. As one external crisis communication consultant states: *"You can communicate all you want, but if you don't walk the talk, it's pointless"* (Obs 45 – 10.05.2023). This disconnect is felt by employees. HR starts to receive critiques for *"promoting learning but not practicing it themselves"* (Obs 49 – 14.06.2023). Some describe staying in the organization as being in a *"golden cage,"* citing colleagues and brand loyalty as reasons to remain despite the strain (Obs 46 – 25.05.2023). Others highlight structural issues, such as placing people in managerial roles *"for their skills, not their ability to be human and caring"* (Obs 48 – 07.06.2023), raising questions about leadership's role in fostering psychological safety. This sentiment echoes a manager's frustration: *"What we're missing today is a psychologically safe climate—feedback, behavior, psychological safety"* (Obs 109 – 11.12.2024).

The emotional toll is increasingly visible and this fragile psychological climate within DIA is further strained by frequent layoffs, reorganizations, and unexpected departures.

The deployment of cultural and wellbeing initiatives is paused in 2020 due to *"many departures in HR and COVID"* (Obs 1 – 10.02.2022). That same year, a major restructuring takes place: *"a social plan at the parent company led to 200 people being laid off",* followed by another wave in the entities in 2021 (Obs 1 – 10.02.2022). As an HRBP explains: *"We laid off 200 people in December 2020, only to rehire 100 in December 2021"* (Obs 8 – 18.05.2022). The restructuring of the concessions networks also has emotional consequences. Before 2018, there were nearly 300 concessions, but DIA has pushed for consolidation into 12 Leader Market Areas (LMAs). This involves *"revising sales contracts, closing some concessions, and removing unprofitable centres from DIA Auto,"* which has led to further layoffs and emotional strain (Obs 104 – 23.10.2024).

Layoffs have not been limited to large-scale plans, they've also occurred at the individual level, often unexpectedly. "[Legal employee] *was laid off last Wednesday. She didn't see it coming,"* shares an employee. The dismissal is explained as *"strategic disagreements and management style,"* prompting to the question: *"If you disagree, do you get kicked out?"* (Obs 23 – 11.01.2023). Similarly, *"an HRBP, was fired by the* [manager] *without much questioning of the reasons,"* which are vaguely attributed to *"transformation, misfit, and leadership change"* (Obs

65 – 22.11.2023). In some cases, dismissals are attributed to performance mismatches: *"*[She was let] *go today because she couldn't do the job. She lasted 7 months"* (Obs 105 – 28.10.2024). Others are terminated for ethical reasons, such as "[He] *was fired for sharing sensitive information"* (Obs 109 – 11.12.2024).

In 2024, the turnover continues with this time the manager in the leadership and culture team. *"*[She] *was let go in February"* (Obs 77 – 24.01.2024). In that context of transformation, an employee synthetizes the situation occurring in a particular entity: *"It's complicated. We can't talk about potential or long-term goals when people are being laid off"* (Obs 81 – 14.02.2024). Another adds that *"people feel like they're constantly under scrutiny,"* reinforcing the perception of a precarious environment (Obs 81 – 14.02.2024). This fragile climate brings others to leave, sometimes in key positions such as the high-potential employees: *"This year, 10 of the 100 talents driving strategy have left"* (Obs 102 – 01.10.2024), says a talent management employee, highlighting the challenge of talent retention.

In summary, participative governance initiatives are present, but different voices than the market or top leadership seem to be constantly delegitimized through a fear of speaking up, a consensus culture, a concentration of strategic decision at the top and a fragile psychological environment. Employees' voices are relegated to operational and superficial matters, and the voice of sustainability stakeholders (environment, etc.) remains absent. Texture of governing describes a generalized silence and transformation into white noise hindering visible efforts to make everyone (and everything) heard.

2.4.3 Closing the loop

To close the loop, the frequent—and at times abrupt—departures contribute to a climate of uncertainty and fear. Employees are left questioning whether disagreement or underperformance might result in dismissal. Such instability and silence erode psychological safety, making it increasingly difficult for employees to voice concerns, take risks, or feel secure in their roles—ultimately paving the way for deeper disengagement and mistrust.

Returning to the steps of fear and consensus, the voices of the market and leadership at DIA remain dominant in strategic decision-making, overshadowing other stakeholders. This influence not only shapes decisions but also determines who belongs and who advances. As one employee observes, "*you only become a brand director if you've followed a certain path at DIA. We never hire directors externally*" (Obs 30 – 15.02.2023), reinforcing a closed leadership circle. Yet, selecting only internal candidates and aligning with a market driven by profit does little to foster sustainable innovation or governance policies that include a plurality of voices.

3. Performing: Process of delegitimation of sustainability considerations

The analysis of the texture of performing reveals a recurring loop in which ESG concerns remain rhetorically central but practically marginal, frequently invoked, yet rarely enacted. This process of delegitimation of sustainability considerations explains the persistence of a dominant financial management rationale that is continuously reinforced over time. Despite a major strategic pivot—from selling cars to offering 'greener' mobility services—day-to-day performance practices converge toward the instrumentalization of sustainability.

Sustainability is thus legitimized through financial performance, reducing its scope to what can be monetized or measured. As a result, it becomes delegitimized under the broader framework of responsible management, the enactment of a global performance. Even practices explicitly designed to advance environmental and social dimensions of performance are shaped and constrained by a persistent focus on financial returns. This limits the potential shift in management rationale—from financialized to responsible. The delegitimation loop (Figure 40) unfolds through four interconnected sequences: (3.1) Making the intangible visible; (3.2) Fragmentation of performance; (3.3) Promotion of a competitive mindset; and (3.4) Financialization of sustainability considerations.

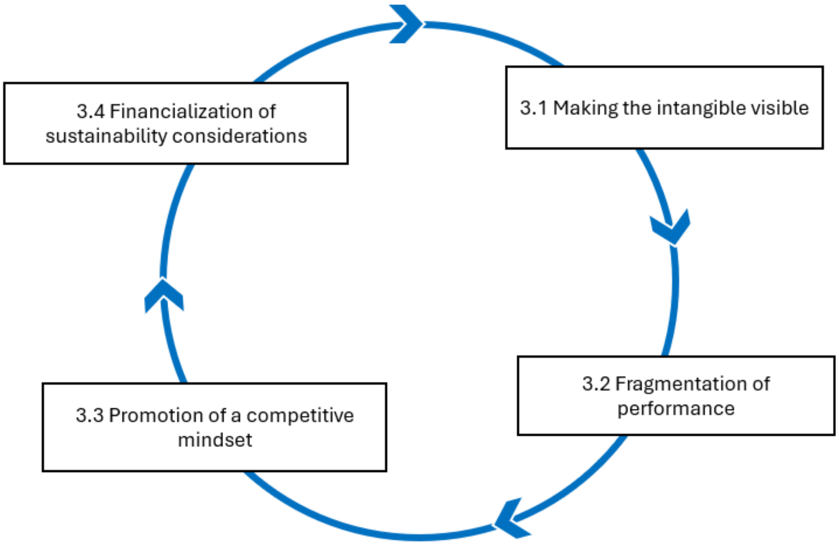


Figure 40 - Process of delegitimation of sustainability considerations

3.1 Making the intangible visible

This first step of the delegitimation process describes the reflex of making what is intangible visible to avoid perceptions of underperformance (3.1.1). This fear also materializes through persistent efforts to demonstrate progress. As a result, quantification becomes standard practice. To palliate this issue, everything is turned into KPIs (3.1.2) and materially, results show an omnipresence of financial figures (3.1.3).

3.1.1 Tangible framing of intangible value

Amid a deep cultural transformation, a dynamic at play is the subtle but powerful belief that if something is not visible, measurable, or documented—it might as well not exist. At DIA, this mindset shapes how people perceive value, progress, and even belonging.

The reflex of making tangible to make it real extends to values: *"Values are seen as fluffy, so we create one-pagers with deadlines and project framing* [...] *the solution is to make it concrete,* *and visible"* (Obs 76 – 10.01.2024). To ensure that values are taken seriously, they are turned into tools or processes: *"We introduce a tool: a booklet with each value, each behaviour. It's basically a one-pager with values, definitions, and actions. Then they reflect on it with their teams to make it tangible"* (Obs 104 – 23.10.2024). Or: *"We need to design processes so that the business integrates objectives into their practices—so that values become anchored"* (Obs 61 – 13.11.2023). For example, team cohesion is only acknowledged when it takes physical form: *"They see team cohesion as a goal in itself, but only through concrete actions like trips or team-building—not as an atmosphere or feeling"* (Obs 30 – 15.02.2023). Here, the intangible is invisible unless it's turned into an event.

Also, the online performance management platform has become the arbiter of reality. Continuous feedback or behaviours are questioned as it is not present in the system: *"There's no continuous feedback at DIA. Just because it's not in SuccessFactors doesn't mean it doesn't exist"* replies an HR employee (Obs 67 – 29.11.2023). Without KPIs, even culture change struggles to gain traction: *"Nothing moves in terms of new ways of working or values—because rewards are only based on numbers. Should we set objectives on behaviours?"* (Obs 17 – 23.11.2022).

When performance is not formalized, it's seen as non-existent: *"DMC has no performance—well, they have emails and Excel sheets, so there's urgency"* (Obs 111 - 27.01.2025). Therefore, being performant – as the ability to be concrete and tangible - is critical at DIA. For example, *"the leadership program itself isn't questioned—it's more about how we explain it to the CDDA* [executive committee]. *They didn't find it concrete enough"* (Obs 22 – 21.12.2022). It is also expressed by a participant at a values workshop, relieved after a delicate topic brought about the transformation: *"We're happy with how we got along—it feels more concrete, like we're making progress"* (Obs 21 – 19.12.2022).

Tools like 'line-up' exercises—where team members physically position themselves on a scale to express how they feel about a certain situation, topic or idea—are introduced to *"make things tangible"* (Obs 25 – 25.01.2023). A project participant in a shared values implementation meeting synthetizes the situation well: *"We have ambitious leaders, and they'll want results"* (Obs 80 – 07.02.2024). A consultant on the DPark project reaffirms the focus on tangibility: *"The actions are concrete, but it's hard to see where we're putting them into action and how we measure them. Is there an implementation plan?"* (Obs 91 – 27.05.2024).

The fear of not being performant is present as well as the feeling of being out of touch, which is echoed in conversations about innovation and communication. A culture and leadership team member stresses the importance of staying grounded for transformation projects being accepted by the rest of the organization: "*We must not appear disconnected from reality with overly innovative ideas. If we come across as being on another planet, they won't listen to us*." (Obs 91 – 27.05.2024). This environment has also influenced how employees perceive their roles and contributions. A suggestion to reduce meeting attendance by citing a lack of input is met with concern: "*If you say you're not needed, they'll think you're useless*" (Obs 109 –

11.12.2024). This sentiment, shared by several team members, reflects a broader anxiety about job security and the constant need to demonstrate value through physical presence.

Indeed, the fear of underperformance sparks a sense of urgency to demonstrate advancement and avoid the perception of stagnation. Internal discussions have brought to light a growing concern regarding the visibility of progress and the delivery of concrete results within projects linked to transformation. As one team member suggests: "*We could organize a meeting with the CEO to present the current state of progress and highlight what has changed over the past two years"* (Obs 78 – 24.01.2024).

This need for demonstrable outcomes is particularly emphasized by the lead for projects on cultural transformation (values, D&I programs and the DPark) who is advocating for accelerated timelines. She proposes moving key workshops with clear concern: "*By the end of December, what will we have achieved? We'll have launched the project, introduced ambassadors, and defined behaviours—but then what*?" (Obs 88 – 15.04.2024). After a few months in the field, I gradually understands that workshops are often reduced to logistics and I note, *"we spend a lot of time talking about the logistics of workshops and very little on the content. The goal is to make a deliverable"* (Obs 100 – 11.07.2024).

There is a perception that this push stems from a larger context, to avoid the fate of a former colleague: "*It seems that she is determined to have tangible results to show* [her N+1]*, fearing she might end up like her former manager, who was seen as too disconnected and ultimately failed to deliver*" (Obs 88 – 15.04.2024). The pressure is further intensified by significant resource constraints. She is expected to maintain performance levels despite a drastic reduction in team capacity and no possibility of recruitment for the next 18 months: "*She is under pressure, especially after she* [the previous manager] *was dismissed for not delivering. She's been asked to do the same job with less than half the team and no hiring options for 1.5 years"* (Obs 94 – 25.06.2024).

3.1.2 Leading to a quantification through KPIs

With time, this fear is translated into a routine of pushing 'intangible' projects (usually linked with cultural transformation) into monitoring devices provoking (lengthy) debates on metrics. For example, when presenting an improved online platform for training and formations, the first question is: *"What's the KPI to evaluate impact?"* The answer: *"We're still thinking about it, but we're trying to find a tangible target—which isn't easy"* (Obs 111 – 27.01.2025).

An HR employee voices the dilemma clearly: *"Do we want to create KPIs or change the culture?"* (Obs 55 – 18.10.2023). And yet, the organizational logic pushes back: *"We need to objectify. What are you measuring at DIA?"* (Obs 61 – 13.11.2023). The reality is depicted by a senior manager in one of the new entities of the ecosystem: *"What's the KPI, the target for the end of the year? How do we measure awareness? It shouldn't be complicated, but do we have a check-the-box?"* (Obs 80 – 07.02.2024). Values are not spared either: *"In 2024, the goal is for everyone to know 3 out of 5 values. But top management wanted 5 out of 5 for everyone"* (Obs

99 – 11.07.2024). A few months later, a workshop is held which ends with an online poll: *"How do you think each value lives at DIA?"* The scores are precise: "*Collaboration 3.5, Responsibility 3.2, Care 3.2, Enthusiasm 3.5, Pioneer 2.7*" (Obs 107 – 19.11.2024), and mindset becomes a metric. Even participation must be tracked: *"It's not because they accepted the invitation that they'll come. We need to be able to measure how many actually attend"* (Obs 100 – 11.07.2024).

When discussing the five-year strategy with TO team member, the same pattern emerges: *"The goal is to translate the plan into objectives—to reduce emissions, maintain shareholder value, and instil the right mindset. For now, they're thinking of a quantitative model for* CO_2 *emissions"* (Obs 34 – 06.03.2023).

Indicators are everywhere—even when the goal is to foster connection, not just efficiency. This tension is perhaps best captured in a reflection on performance management: *"Typical BAU* [business as usual] *performance: here's your bonus or not. But the real goal is about aspirations and strategy. It's about taking time to give feedback on strengths and weaknesses"* (Obs 24 – 18.01.2023). The system rewards what is measurable, culture, values and behaviours are not.

3.1.3 Omnipresence of financial numbers

Therefore, this injunction of KPIs leads to the omnipresence of numbers that structures performance evaluation but also shapes the perceived legitimacy of other strategic priorities, including sustainability.

Focus on numbers, specifically financial ones, is reinforced through routine practices. Weekly sales figures dominate reporting cycles: "*Right now, we're only focused on sales numbers—every week we present the figures. We don't even look at the NPS, for example*" (Obs 30 – 15.02.2023). Especially in top management, financial visibility is prioritized in transformation projects: "*The* [financial department] *wants a financial snapshot at every SteerCo* [Steering committee]*"* (Obs 59 – 16.10.2023). This focus extends beyond commercial departments. In IT, project prioritization is driven by financial goals: "*We start with the financial objective—even in IT. Then it's up to the business to say what's needed*" (Obs 107 – 19.11.2024). Even HR is expected to align with business logic: "*We're in an HR department, but sometimes we also have to talk about the business"* (Obs 79 – 02.02.2024). This alignment is institutionalized in HR routines. The head of department opens monthly HR Get Together with business updates: "*It's important to stay in a business mindset to understand the challenges*" (Obs 87 – 15.04.2024).

The financial numbers also dominate internal communications. Updates on entities focus on forecasts, profitability, and integration challenges, with little to no mention of social or environmental impact (Obs 87 – 15.04.2024). Internal spaces are being shaped to reflect this logic, with a "*proposal to install a screen projecting achievement figure—number of sales, parts delivered, etc.*" (Obs 30 – 15.02.2023). This saturation of financial data affects how sustainability is perceived. While sustainability updates are technically shared, they are often reduced to dry financial slides: "*Everyone could be interested in the CDDA update, but it's just dry slides with financial figures"* (Obs 104 – 23.10.2024).

Despite aspirations for a more 'humane' organization, financial KPIs prevail: "*What came out of the workshops is that we say we want a human company, but in the end, we only set financial objectives"* (Obs 16 – 16.11.2022).

3.2 Fragmentation of performance

The multiplication of KPIs and financial figures also demonstrates a complex environment where several types of performances co-exist. To capture this complexity, performances are dispersed across DIA (3.2.1). Moreover, performance is systematically individualized to each department, brand, and entity due to the need to grasp the different co-existing realities (3.2.2). Ultimately, shared organizational objectives become secondary to individual objectives of departments, entity, and brands.

3.2.1 Horizontal dispersion of performance

Quantifying everything into indicators is quite comforting in an unstable context. Indeed, as early as late 2022, the outlook for 2023 is marked by uncertainty: "*2023 may be a complicated year—it's a challenging moment overall, and D'Ieteren is launching many new initiatives. Our market share remains strong, but the overall volume is shrinking*" (Obs 13 – 12.10.2022). This climate of caution is echoed by the financial department a few months later: "*We're in transformation, so we need to watch costs*" (Obs 35 – 08.03.2023). The apprehension spreads across the organization: "*Apparently, there was a meeting suggesting that the 2024 figures might not be as strong as expected*" (Obs 66 – 29.11.2023).

This fear of not meeting financial targets has led in response to a dispersion of performance driven by the need to understand the different realities across the organization. Indeed, to keep a sense of control, performance has been systematically fragmented and simplified. Rather than being approached as a unified, collective effort, performance is structurally, spatially, and temporally dispersed.

Structurally, the organization exhibits a segmented approach to performance, with distinct domain environmental, social, and financial assigned to separate departments and leadership roles. Environmental performance is overseen by the ESG department, which is formally established in 2023. A dedicated ESG manager is appointed and reports directly to the CEO, reflecting a strategic emphasis on sustainability at the highest level of governance (Obs 31 – 22.02.2023). Social performance, encompassing cultural transformation, D&I, and employee wellbeing, is primarily managed by the HR cultural and leadership department under the supervision of the CHRO. Financial performance is directly driven by the CFO who sits on the CDDA. So, there is only the head of the financial department that has a place and direct access to the executive committee which illustrates the relative prioritization of environmental and social performances in DIA's governance.

Spatially, this siloed configuration may limit the organization's ability to align strategic, cultural, and operational goals under a cohesive performance framework. While HR departments are spread across the head office (Mail) and the semi-industrial site (EK), TO and the financial department remain concentrated in the head office in Brussels, and the ESG manager remotely works form Australia: "*She [the ESG manager] lives in Australia so it is complicated with time zones"* (Obs 108 – 02.12.2024). This spatial arrangement depicts a compartmentalized view of performance, where each domain is managed in relative isolation. As an employee notes, "*TO, ESG, and HR leadership work like free electrons. TO doesn't communicate at all. No one knows what they're doing*" (Obs 48 – 07.06.2023). For example, the name of the CTO came up in a conversation, and someone asked who that was (Obs 67 – 29.11.2023). Such fragmentation hinders cross-functional coordination and dilutes accountability, particularly in areas like transformation projects, which seek to span multiple performance dimensions.

This fragmentation is also temporal. Different types of performance are tracked on different timelines. On the one hand, financial performance is monitored through a monthly forecast system (3+9, 4+8, 1+11, etc.). Commercial performance is followed short-term with weekly sales figures and customers' NPS supplemented with quarterly business reviews: "*the BRM: Business Review Meeting. Each department within Brands & Network* [retail departments] *presents their figures once a month at the BRM*" (Obs 34 – 06.03.2023). There is also a difference of perspectives between commercial and financial performances. I have been attending meetings where a CDDA member explains that the commercial and long-term situation is difficult: "*Back to basics—let's make sure we're selling cars, because the order book is empty*" (Obs 102 – 01.10.2024). And simultaneously, another CDDA member says that the financial and current (short-term) situation is fine: "*Everything is going great—this is a top year financially*" (Obs 102 – 01.10.2024).

On the other hand, social and environmental performances are assessed annually. What is called ESG performance, meaning the reduction of CO_2 emissions, is reviewed through external auditors once a year and is externally communicated through annual reports of DIA Group. The same timeline is set for social performance where EES, engagement surveys or D&I KPIs are taken annually. These varying rhythms and structural configuration make it difficult to align efforts or gain a holistic view of organizational performance. As one manager puts it: "*We were focused on mobility and ecosystems, but now the commercial situation is tough. We need to make sure dealers are equipped to sell cars and cross-sell"* (Obs 102 – 01.10.2024).

3.2.2 Leading to a vertical segregation of performance

More than fragmented, performance is enacted as a set of individualized objectives and metrics, tailored to each brand, department, or entity. This pattern of segregation of performance is deeply embedded in both operational practices and cultural perceptions.

The result is a landscape where each team, brand, or department operates with its own objectives, often disconnected from broader organizational goals: *"DIA, the brands, and teams all have different objectives" (Obs 30 – 15.02.2023). "I feel like each department does what it* *wants. We don't have shared KPIs, objectives, or standardized ways of working"* (Obs 63 – 16.11.2023). This segregation of performance has been constant during the three years that I have been on the field with recurrent comments such as: "*Success criteria need to be defined differently for each entity—but what are we trying to achieve in one year?"* (Obs 80 – 07.02.2024). Or: "*If you set a goal that's too broad, people feel less involved"* (Obs 107 – 19.11.2024).

This pattern manifests not only at organizational level but also in day-to-day operations. Even when initiatives are designed to be group-wide—such as ESG—participation and ownership often vary significantly across entities. A CDDA member explains: "*You're involved because ESG is a group initiative, so you contribute. These are the contradictions we live with—Lucien* [bike retailer] *contributes, but luxury* [car retail] *doesn't at all*" (Obs 80 – 07.02.2024). And seemingly minor operational decisions, such as employee perks, reflect this individualized performance through budget allowance. Here, it concerns getting a new coffee supplier for the DPark project:

> "*Each brand has its own budget and operates as it sees fit. For example, with the barista coffee service, the idea was to allocate a certain consumption per employee per brand. But this creates problems for cross-brand teams that don't have such budgets, and highlights disparities between brands*" (Obs 30 – 15.02.2023).

However, this segregation is useful for DIA and is a direct symptom to the complexity of the organization. The need to understand the diverse realities across departments and entities has led to a more granular approach to performance. To effectively support decision-making and tailor actions, the CDDA has expressed a clear interest in capturing the specific dynamics within each team. This demand is salient in several internal practices and feedback loops. For instance, during a presentation of the EES results to the CDDA: "*They appreciated the 935 verbatims, which made things very concrete for them. However, they wanted to see the results broken down by teams. For example, the Academy scored lower overall than the rest of HR*" (Obs 12 – 12.10.2022).

This desire for detailed insights is not limited to survey data. It also emerges during feedback on organizational values workshops after two years on the project: "*What have we heard across the organization? The CDDA wanted to know in which specific teams the issues were occurring"* (Obs 22 – 21.12.2022). While assisting with the analysis of the 2023 EES verbatims, the importance of departmental separation becomes even more evident. As I write at the time:

> "*While working remotely to analyse the 2023 EES verbatims for the HR team, I looked for the full results and realized they didn't exist—neither for quantitative data nor for verbatims. When I asked* [the person in charge of the project], *she said it's easier to analyse them this way, keeping them separated by department*" (Obs 56 – 20.10.2023).

Another example of the need for differentiated results amongst the organization appears in operational discussions. For example, here is a conversation about installing hardware devices for employees to give feedback by pressing a yes or a no button:

“*One team member: ‘Can we differentiate by site or entity when it comes to hardware?’ The manager added: Could we also split by channel teams?*
The salesperson for the device responded: The goal is to have a single voice—that of the organization.
The manager insisted: At DIA, there’s DIA and then there are the entities. I want to be able to split things to see where they actually live” (Obs 90 – 15.05.2024).

These examples highlight how breaking down data by department is not only a practical necessity but also a strategic approach to ensure that top management can grasp the nuanced performance realities across the organization.

3.3 Promotion of a competitive mindset

The individualization of performance has fostered a pervasive sense of competition, which is increasingly leveraged as a motivational tool (3.3.1). In this step, it is not performance itself that is individualized, but rather the evaluative focus—reinforcing competitive dynamics and cultivating an individualistic mindset among DIA employees (3.3.2). This environment contributes to a deep emotional attachment to financial compensation.

3.3.1 Leveraging on competition

Within the organization, competition is strategically employed as a tool to foster engagement and drive performance. This approach is particularly evident in internal initiatives such as the Employee Engagement Survey (EES), where departments are encouraged to outperform one another in participation rates. As an employee tells: “*An email from the CDDA was sent to put departments in competition to respond to the questionnaire — and it works, with over 70% participation*” (Obs 31 – 22.02.2023). This competitive dynamic taps into individual and team pride, as highlighted by another comment: “*Put departments in competition because ‘no one wants to be last’ — it plays on ego*” (Obs 45 – 10.05.2023). Results speak for themselves. Recognition of team performance reinforces this motivation: *“We’re the second most effective department with a 73% response rate”* (Obs 64 – 17.11.2023). Figure 41 shows the response rate per department on the intranet for completing the online training on the new ethical chart.

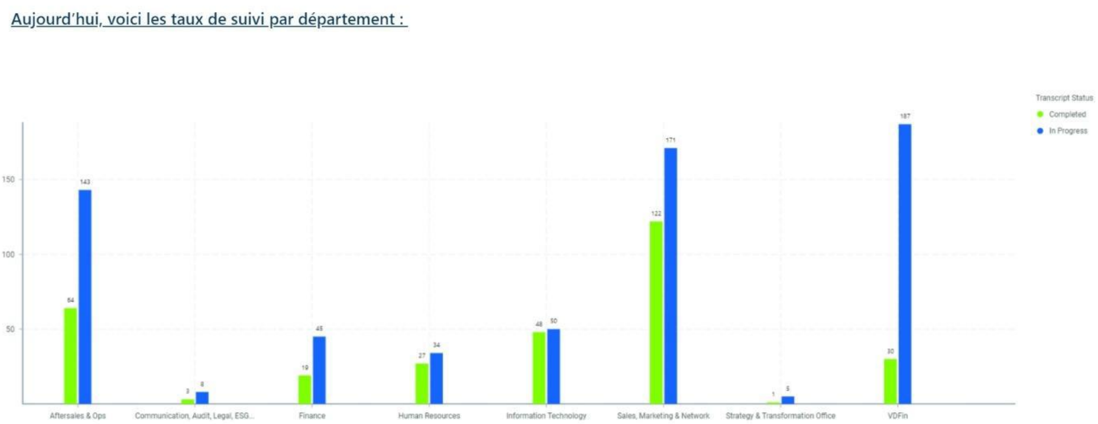


Figure 41 - Response rate per department for the internal ethical chart (D’Ieteren‘s Intranet entry, 2024)

Altogether, these insights collectively point to a deeply embedded culture of performance individualization, where brands and departments operate with distinct goals, metrics, and resources. This approach to performance also shapes how cohesion and collaboration are understood. Team identity is often tied to brand or departmental goals, rather than shared organizational purpose: "*What does team cohesion mean? Same objective, living together—team building. But some struggle to understand whether it refers to their immediate team, their brand, or their department—it's very linked to objectives*" (Obs 30 – 15.02.2023). This siloed logic extends to strategic initiatives and cross-functional collaboration. One manager explains: "*I struggle with this collaboration because I feel like we're at the root of the problem—each team has its own objectives. It feels unhealthy; we can't seem to create shared, interconnected goals*" (Obs 107 – 19.11.2024).

The segregation of performance at DIA has fostered a competitive dynamic between brands and departments driven by KPIs that are tracked and presented separately. This structure positions brands more as rivals than collaborators, reinforcing internal silos and limiting cross-functional cohesion. As one employee note: "*Today, brands are seen as competing with each other—partly because KPIs are defined by brand. As long as that doesn't change, things won't move forward*" (Obs 21 – 19.12.2022).

This competitive mindset extends beyond metrics to identity and pride. Employees often express a strong sense of belonging to their brand, which can overshadow broader organizational cohesion: "*You're proud to represent your brand—we're all in competition with the other brands"* (Obs 30 – 15.02.2023). Others feel excluded because they don't identify with only one brand: "*It feels like we are the enemy of the car dealerships, I feel that because we are multi-brands"* (Obs 86 – 11.04.2024). It is a paradoxical message, they aspire in transversal collaboration, but each brand or department must have a tangible identity—logo, color, etc. Indeed, visual and symbolic markers—such as branded clothing or flags—reinforce this brand-based identity: "*How do you identify a brand? Colors, clothing (sweaters, jackets), flags on desks. We should put all the flags in front of the building, like at NATO*" (Obs 30 – 15.02.2023).

Overtime, this competitive atmosphere leaves tangible marks. Internal mobility is described as a "*internal warfare behind the scenes"* (Obs 107 – 19.11.2024), and even collaborative projects can trigger resentment: "*If we make a deal with one brand or service, others complain that it's unfair. We forget that not all departments share the same collaborative mindset*" (Obs 107 – 19.11.2024). And it starts to permeate departmental interactions and cross-functional initiatives. As an employee observes: *"Departments at DIA work in silos, focusing on their own interests and priorities, which are sometimes misaligned with others*." (Obs 46 – 25.05.2023).

In response, some leaders have attempted to break down these barriers by organizing regular interdepartmental meetings: "*Departments were siloed, with similar functions not speaking to each other. I organized meetings twice a year to share information and break down walls."* (Obs 86 – 11.04.2024). Yet, the underlying tension remains, especially in a context of commercial pressure: "*The biggest challenge is collaboration at a time when the commercial situation is tense between departments*" (Obs 107 – 19.11.2024).

3.3.2 Individualization through performance

DIA's individualized approach to performance—has also fostered a competitive atmosphere that undermines collaboration, alignment, and shared purpose. This environment cultivates an individualistic mindset, where performance is not only measured separately but also experienced as a personal or team-based pursuit, rather than a collective endeavour. Paradoxically, it stands in contrast to DIA's call for collaboration—one of its five core corporate values.

Individualization is reinforced through individual performance management systems that prioritize personal objectives, individual assessments, differentiated incentives. Within departments, performance evaluation is largely driven by individual objectives tracked through platforms like SuccessFactors. While performance reviews apply to everyone in the organizations, certain managerial functions have specific bonus linked to specific objectives: "*Shouldn't we set development objectives for managers and tie their bonuses to them?*" (Obs 16 – 16.11.2022).

DIA reinforces individualization not only through performance assessments but also by identifying and managing 'talent' as a distinct employee category: "*The talent cycle is for medium/long-term support of key roles—mainly a discussion between HRBPs and managers. We identify the talents we want to follow and support, and the skills they lack*" (Obs 19 – 09.12.2022). Talent is defined through a structured annual review process, where employees are assessed on their "[individual] *performance over 1 to 3 years. Then placed in a 9-box grid—some are labelled 'talents' and receive special training*" (Obs 5 – 09.03.2022). The talent pool includes around 400 employees, but only a subset is considered "high potential" and receives focused support (Obs 25 – 25.01.2023). While there is recognition that career development should be available to all, the emphasis remains on ensuring that at least identified talents receive structured support: "*We should develop everyone, but at a minimum, talents must have a personal development plan. It's a small step, but it's something*" (Obs 81 – 14.02.2024).

In terms of bonuses, they had been previously distributed by planners based on evaluations: "*The whole question was agreeing on when to assign 'high expectations,' etc. Calibration now helps produce more balanced scores that reflect reality and what's feasible to award*" (Obs 25 – 25.01.2023). Now, they are directly tied to the achievement of individual objectives: "*We want something much more transparent. Now, it's really the evaluation of performance against objectives that determines the bonus amount*" (Obs 25 – 25.01.2023). This shift has introduced new layers of complexity, including long-term incentive plans for top management tied to business outcomes and ESG targets: "*On the 100% of the long-term incentive plan, 10% is dedicated to ESG—including 50% of CVs and 25% women in the management committee. It concerns the CDDA and 40 key roles for the future*" (Obs 58 – 25.10.2023).

Ultimately, performance is widely understood as the achievement of individual goals: "*We know what performance means—setting individual objectives and checking at year-end if they've been met"* (Obs 111 – 27.01.2025). This system, while promoting accountability and clarity, also deepens the culture of individualization as noted by an IT employee: "*There has been a great evolution in collaboration within IT, but I don't see how to move forwards with individual objectives"* (Obs 107 – 19.11.2024). Another employee in car retail emphasizes on the need to "*measure behaviours through evaluation*" (Obs 80 – 07.02.2024), not just outcomes.

Individual performance and reward systems have made compensation a highly sensitive and emotionally charged issue. As an HR employee notes, "*the debate around the performance cycle is quite emotional for people at DIA—especially because it's linked to bonuses. There's a lot of frustration*" (Obs 15 – 09.11.2022). Differences in benefit packages across entities remain unresolved, contributing to perceptions of unfairness: "*The process has been clarified, but not everything is standardized because it wouldn't align with the market*" (Obs 39 – 22.03.2023). Employees frequently express frustration over unclear criteria for receiving bonuses and feel misled when financial constraints are cited—especially when contrasted with visible investments: "*Some people got 100% on their objectives but no bonus because 'DIA has no money.' But then you hear DIA is buying GoSolar. People feel fooled*" (Obs 63 – 16.11.2023). These reactions underscore how financial rewards have come to dominate employee expectations, often overshadowing strategic and collective goals.

This emotional response reveals a deeper issue: the centrality of individual financial rewards in how employees relate to performance, often at the expense of broader strategic or collective goals. Despite internal communication efforts, such as webinars and intranet updates, employees remain primarily focused on the reward component: "*People are generally only interested in the reward part*" (Obs 15 – 09.11.2022). As another expresses, "*the only intranet page people visit is the one for the company car*" (Obs 55 – 18.10.2023). This disconnect reflects a tension between the organization's strategic intentions—such as promoting collaboration and sustainability—and the reality of a reward system still largely driven by individual financial outcomes. "*I'm frustrated—it's not because you perform well that you get a bonus"* (Obs 63 – 16.11.2023). Even the alignment between values and rewards is questioned: "*If performance is one of our values, then a bonus makes sense. But if collaboration is the value, does it still make sense?"* (Obs 104 – 23.10.2024). Strategic KPIs, such as those related to diversity and inclusion, are inconsistently integrated into reward structures, enhancing this tension: "*We just realized one D&I KPI isn't included in the internal PWC audit, so it doesn't count toward the long-term incentive. It's supposed to be audited—it's a disaster*" (Obs 58 – 25.10.2023).

Finally, the emotional intensity surrounding compensation reflects how financial incentives have come to dominate the way individuals and the organization define success. As one employee notes, "*the problem is that people aren't aware of 'what's in it for me'* [talking about the transformation]. *At DIA, we skip straight to knowledge without building awareness or desire*" (Obs 49 – 14.06.2023).

3.4 Financialization of sustainability considerations

The delegitimization of sustainability considerations is progressively revealed through the entrenchment of a financial incentive system (3.4.1). This shift contributes to the marginalization of meaningful performance indicators related to ESG metrics, ultimately leading to the instrumentalization of sustainability (3.4.2). Finally, the findings illustrate how this process loops back on itself, reinforcing the cycle of delegitimation (3.4.3).

3.4.1 Entrenchment of a financial incentive system

The competitive mindset underscores how the reward system, while intended to motivate, reinforces a transactional culture where personal financial gain outweighs engagement with broader strategic, collective, or sustainability considerations. But the individual focus on financial reward does not exist in isolation, it mirrors and reinforces a broader organizational pattern increasingly shaped by financial targets. The tension between short-term financial imperatives and long-term strategic goals is not merely rhetorical but materially embedded in decision-making. In 2024, this uncertainty and fear of not meeting financial targets becomes more pronounced. As a result, the CDAA's directive is unequivocal: "*Back to basics—let's make sure we're selling cars, because the order book is empty*" (Obs 102 – 01.10.2024). While it is simultaneously claimed that "*everything is going great—this is a top year financially*" (Obs 102 – 01.10.2024), the underlying message is clear: commercial performance must be prioritized to ensure short-term financial performance. This duality—financial optimism paired with operational urgency—creates a paradoxical environment where strategic ambitions are subordinated to short-term financial imperatives.

Therefore, the organization turns to the market to strategically invest to optimize revenues generation. The creation of a centralized luxury car hub is emblematic. A CDDA member explains: "*Strategic development of the luxury market. Why? There's a growing population that wants and can afford luxury cars... DIA is already well positioned*" (Obs 13 – 12.10.2022). The management rationale is explicitly economic: high margins, brand synergies, and projected market growth. Conversely, the innovation lab, 'LabBox', supporting start-ups developing alternative (and greener) mobility services, is dismantled: "*LabBox won't exist anymore—its activities will either be integrated into DIA or sold off*" (Obs 60 – 08.11.2023). As a manager notes, "*LabBox was created to generate ideas, [...], they've struggled commercially... so we're transitioning them internally*" (Obs 64 – 17.11.2023).

This financial logic also shapes internal hierarchies and decision-making power. Functions and individuals associated with higher financial returns are granted greater influence: "*Audi brings in 50% of the EBIT, so its director is more important than others. At the Brussels Motor Show, DIA's central space is allocated proportionally to EBIT contribution*" (Obs 30 – 15.02.2023). This logic extends to symbolic and material privileges—office space, parking, and even access to meeting rooms—reinforcing a system where financial contribution equates rewards (Obs 42 – 19.04.2024).

If influence is concentrated among those who generate revenues, their validation is made indispensable: "*We can't do anything if the car brands and sales directors aren't on board… apart from the CEO, no one can force him*" (Obs 65 – 22.11.2023). Or, their behaviours untouchable:

> "*There's a* [car brand] *director—we know things aren't going well* [in terms of ethical behaviours]*, but no one does anything because he delivers, so we let it slide. We also need to reward people who dare to speak up"* (Obs 109 – 11.12.2024).

Even operational logistics teams understand it and use this logic at their advantage– here asking for more filing cabinets in the DPark building: "*Without registration papers, there's no sale, and no revenue—so it's important*" (Obs 92 – 12.06.2024).

In sum, an incentive organizational system that rewards economic performance is reinforced by a fragmented and individualized performance. Strategic initiatives, including ESG, are tolerated insofar as they do not disrupt commercial operations. This creates a structurally conservative environment where innovation, sustainability, and transformation are continually subordinated to the imperative of financial reassurance.

3.4.2 Leading to the instrumentalization of sustainability concerns

This dynamic that rewards economic performance permeates nearly every layer of organizational discourse and practice. Through that process, sustainability considerations are delegitimized and instrumentalized, valued only insofar as it supports financial growth. At DIA, texture of performing shows how sustainability considerations are approached. The dominance of economic rationale delegitimizes broader sustainability ambitions, reducing them to secondary concerns rather than strategic imperatives. What starts as a desire to drive meaningful change quickly becomes a matter of dashboards, audits, and compliance.

First, it is interesting how employees perceive sustainability withing DIA. At one of the entities distributing solar panels, for instance, *"We buy solar panels from China—so ESG? Nothing at all. How do I build a strategy and respect ESG while staying true to our values?"* (Obs 80 – 07.02.2024). It illustrates how they do not use the term 'sustainability' or environmental/social performance. They simply refer to all those considerations as 'ESG', meaning the indicators to be met. The metric has replaced the vision of sustainability leading to a 'check-the-box' mentality and attitudes.

Take the diversity program, for example. One initiative, Accelerating Diversity*,* is launched with externals to facilitate women network and coaching groups. A discussion starts within the culture and leadership team on the justification of why employees should attend: "We *believe it is the right thing to do"* (Obs 7 – 11.05.2022). But the focus quickly narrows: *"This year it was based on gender because it's linked to KPIs"* (Obs 7 – 11.05.2022). What could be measured becomes the starting and finishing point to the ambition of the program. Similarly, when designing a broader D&I program, question is automatically raised about metrics: *"We need KPIs with a dashboard on D&I topics"* (Obs 12 – 12.10.2022). The tool becomes the goal, hence pushing topics that could check the box of ESG requirements. It goes further. During a conversation with an HR team about the results concerning D&I KPIs, it is explained that a CDDA member is frustrated by the lack of impact: "*He was struck that women were less satisfied, he then said, why bother hiring women?*" (Obs 67 - 29.11.2023). Another employee also detects the loss of sense chasing indicator: "*In 2025, what happens if we don't meet the 25%* [of women in management committees]? *Is it just a tick in the box? Are we really making a difference?"* (Obs 55 – 18.10.2023).

Second, this ESG checklist also limits the scope of sustainability considerations. Wellbeing initiatives for employees struggles to find its place: *"Wellbeing isn't a clearly defined pillar,* [...]. *Everything related to wellbeing contributes to culture and transformation"* (Obs 70 – 06.12.2023). Yet without structure or recognition, it is thrown as a secondary concern within another better defined and measured project. Another example is of an employee talking inclusion of physical disabilities in the design of the new building DPark: "*What about people with backpain? Disabilities?"* (Obs 37 – 16.03.2023). Since it was not part of the ESG scope, it is discarded to an external stakeholder, here the occupational physician: *"To be discussed with the occupational physician, no specific overall measures*" (Obs 37 – 16.03.2023). The same pattern is found when the question of new types of families (different than a mother, a father and kids) arise for attending a DIA's event: "*These people do not feel included in the schema DIA imposes",* the discussion is stopped arguing that "*we cannot do that for everyone"* (Obs 63 – 16.11.2023). Simply, if the item does not appear on the ESG checklist, it is not part of the organization's project or 'the right thing to do'. One employee complains about that pattern: *"It* [sustainability] *should mean more than just CO_2 footprint"* (Obs 43 – 24.04.2023).

Third, this dynamic of draining meaning from sustainability also brings unethical behaviours. An anecdote is shared with me on at least two occasions and vividly illustrates how 'ESG' as a checklist can lead to questionable practices. In this example, HR employees enter a discussion with their manager on the topic of D&I KPIs – specifically the 50% of CVs presented to hiring managers which should be women:

> *"- Team member 1: "One team needed to recruit. No women had applied, so women were asked in the team to apply just to have female candidates, telling them, 'You definitely won't be selected.' They had to go through the interviews, and the recruiters didn't know it was staged. The women did it because their managers asked them to".*
> *- Team manager: It's unfortunate because the percentage of women in CVs end up being assessed at the organizational level not per department".*
> *- Team member 1: "I can understand why people go along with it—because it's their managers asking".*
> *- Team member 2: "It really shows the kind of culture that still exists at DIA"* (Obs 29 – 08.02.2023).

Fourth, reputational capital and revamping of DIA's image are part of the strategic ESG plan as well. Events are chosen for their ESG alignment and visibility: *"In June 2024, we'll sponsor an existing eco-responsible festival—because it aligns with our ESG strategy. It's fun, inspiring, and* *about sharing"* (Obs 41 – 19.04.2023). It is less about transformation and more about optics. Therefore, sustainability is used to shape external perception. I observe visiting the construction site of the DPark building: *"The project covers the visible face of the site—from the road. The car park and logistics building remain unchanged. It's a clear example: showing a nice image of mobility and innovation, while hiding the old cars behind"* (Obs 53 – 21.09.2023).

Fifth, this instrumental approach is also evident in the evolution of roles. The newly appointed ESG manager, once responsible for the CEO's communication, is now in charge of ESG. But her new role is less about vision and more about compliance. An external consultant working for years at DIA puts it bluntly: *"Clearly, the role of ESG manager is for the banks. DIA loses thousands or millions in loans if they don't meet ESG KPIs—otherwise their interest rates skyrocket"* (Obs 47 - 29.05.2023). Sustainability becomes a financial safeguard, not an organizational commitment. And as a workshop participant echoes this statement, *"we need to dare to make decisions using a different lens. ESG shouldn't be the tenth priority—it should be the first"* (Obs 86 – 11.04.2024).

In essence, sustainability is present in practices - in discourse, embedded in strategy, and visible in initiatives. Yet, as-practice, invisibly sewed into the texture, sustainability is treated less as a transformative value and more as a tool—instrumentalized to serve economic, reputational, or compliance-driven goals.

3.4.3 Closing the loop

Closing the loop, the financial safeguard is also what keeps the process of delegitimation going. Indeed, the pressure from stakeholders is mounting: *"In January 2023, the environment became a pressing topic—carbon footprint in focus. We have no choice anymore; clients, banks, everyone is demanding it. The pressure is coming from all sides"* (Obs 108 – 02.12.2024). D'Ieteren Group which owns DIA also incentives for ESG audits including reports on D&I and CO_2 emissions. It pushes for the continuation of ESG initiatives (workshops, online training, etc.) but not without discomfort. *"You're framing a choice as 'profitable,' and that bothers me—it makes it sound like it's only about money. We need to redefine what 'profitable' means, especially in ESG discussions"* (Obs 86 – 11.04.2024).

Despite these calls and pressures for change, the cycle restarts: top management renews its discourse on the strategic importance of sustainability, launches fresh initiatives, etc. However, these efforts are quickly met with scepticism or sidelined by financial priorities and rationalization of ESG initiatives leading to their delegitimation and dilution of the critical weight.

Conclusion

This chapter is built on results showing that, beneath the visible layer of strategic prioritization, participative processes, and sustainability initiatives, practices can enact a form of change without change. Through an analysis of texture of the interwoven practices of developing, governing, and performing, three delegitimation processes are identified, each illustrating how systemic dynamics can undermine the very goals they claim to support.

- In developing, the delegitimation of organizational change exposes a widening gap between strategic vision and operational reality. Long-term goals are deprioritized, and innovation is sidelined in favour of short-term, business-as-usual demands.
- In governing, the delegitimation of voice representation shows how surface-level inclusion efforts fail to address deeper inequalities. Participative mechanisms often reinforce conformity and market-centric decision-making, rather than fostering genuine pluralism of voices and interests.
- In performing, the delegitimation of sustainability considerations reveals how performance metrics instrumentalize sustainability, reducing it to quantifiable outputs that constrain broader ecological and social values.

These delegitimation processes emerge from an analysis showing how socioemotional dynamics and material configurations converge in practice, often reinforcing the same orientation of action. While the organization promotes a strategic discourse centred on building a fluid and sustainable mobility ecosystem, this discourse is repeatedly undermined through everyday practices. On the one hand, socioemotional dynamics encourage actors to conform to established ways of managing. On the other hand, the under-materialization of the organizational transformation towards mobility, combined with the selective materialization of short-term business priorities, stabilizes the dominance of the existing automotive and financially oriented logic. Through their ongoing inter-acting, these human and non-human elements produce a texture of practices that subtly but persistently delegitimizes the strategic sustainability narrative. The results therefore offer not only an explanation of organizational inertia but also a posthumanist reading of delegitimation, where the non-emergence of responsible management is made clear from sociomaterial dynamics rather than solely from discursive constructions.

Together, the findings demonstrate that responsible management cannot be reduced to the mere implementation of best practices. The presence of new initiatives, governance mechanisms, or sustainability tools does not guarantee their transformative potential. Examining the texture of practices reveals how the inter-acting of social and material elements stabilizes existing ways of organizing. Organizational inertia emerges not only through shared interpretations or norms, but also through material arrangements—such as metrics, infrastructures, priorities, and the varying degrees of materialization given to initiatives—that sustain and reinforce a dominant, financially oriented management rationale. In this sense, delegitimation does not stem from individual resistance or purely discursive processes. Rather, it unfolds through sociomaterial dynamics in which routines, artefacts, emotions, and organizational arrangements collectively dilute, redirect, or absorb the critical weight of transformation efforts.

This chapter thus offers a critical lens on the limits of visible change towards responsible management in the context of strategies framed as sustainable. It shows how organizations like DIA can invest significant resources, time, and energy into transformation initiatives, yet sustaining the same management rationale. In a society that values productivity, efficiency, and optimization, a contradiction emerges: in trying to do more, organizations may end up doing less, or nothing at all in terms of responsible management.

The next chapter builds on these insights to analyse transversally these processes of delegitimation. It explores further how visible change fails to alter the texture of practices, ultimately the management rationale by reframing the problem of sustainability within its daily practices.

Chapter 8 - Transversal perspective across the delegitimation cycles

Introduction

This chapter adopts a transversal perspective across the three delegitimation processes—organizational change, voice representation, and sustainability considerations—and introduces a framework that explains how sustainability becomes problematized within organizations. It identifies four interrelated practices that emerge from the analysis and illustrate the organizational response to this problem – attributing roles and responsibilities, simplifying the problem, individualizing challenges, and reframing the problem. The first section conceptualizes sustainability as a problem; the second analyses the four organizational steps (practices) taken to address it, and the third proposes a framework that reveals the subtle reinforcement and legitimation of a financialized management rationale underlying these practices.

The transversal perspective concludes the analysis of the thesis that has outlines in Chapter 5 the strategic intentions behind DIA's servitization strategy and sustainability framing. Chapters 6 and 7 have revealed the existence of a significant dissonance between intentions and actual practices of change management, governance, and performance management. This gap is marked by visible sustainability initiatives, but persistent routines leading to organizational inertia (Chapter 6) explained through a gradual delegitimation of a potential space for the emergence of a responsible management rationale (Chapter 7).

1. Solving the problem of corporate sustainability

By interrogating the performativity of strategies framed as sustainable, a central concern guiding this research has been: How can organizations change in ways that are genuinely transformative in terms of sustainability? This chapter reflects on the abductive research process. The transversal reading of the results shows that, while DIA frames its strategy as sustainable, sustainability is enacted as a problem to manage—a strategic risk—rather than a means to embed social and environmental responsibility in operations.

From the outset of this research, sustainability has been considered as a managerial challenge to be addressed at DIA. This conceptualization is evident in the Innoviris funding dossier[17] co-authored with DIA in 2021, prior to the ethnographic fieldwork. The document repeatedly positions sustainability as a challenge requiring translation into managerial terms. For example, it states: "*One of the organization's major concerns lies in translating this servitization into*

[17] The Innoviris funding dossier refers to the application for an Applied PhD, that is, this research addressed to Region of Brussels-Capital in April 2021.

performance management practices, particularly in light of its new sustainability objectives" (Innoviris dossier, 2021, p. 10).

My reflexive journal contains several entries that illustrate how sustainability is not perceived as a paradigm shift, but as a technical challenge to be managed through existing performance systems. For instance: "*It feels like a two-step transformation: (1) change the offering at full speed, (2) realize the internal processes don't follow and build processes to meet KPIs"* (Journal entry 10 – 12.05.2022). This language reflects a problem-solving orientation, where sustainability is treated not as a new way of managing, another management rationale, but as a strategic complexity to be operationalized.

In 2024, the first sponsor[18] of my thesis at DIA is dismissed because *"[She] struggles to move from concept to implementation. I translate: the manager of the leadership and culture team could not make culture tangible and quantifiable*" (Journal entry 33 – 26.02.2024). Already in 2021, the Innoviris dossier emphasized DIA's motivation to host the research for "*concrete solutions directly applicable"* (p. 19). The initial project was presented as an inquiry into "*how this sustainability perspective, decided at the strategic level, is translated into managerial practices at all levels of the organization*" (pp. 20–21). Yet during my immersion, I quickly realized that managerial practices are not top leadership's main concern:

> *"I'm halfway through the interviews with the CDDA members, and I'm wondering if my thesis topic is really aligned with what they want to do. I'm trying to talk about the employees, management practices, the transformation, but they only talk to me about customer needs, ecosystems, and being the first on the market to offer such a wide range of mobility services"* (Journal entry 9 – 22.04.2022).

Leadership's expectations were put on the research to "*measure the results of the thesis*" (Interview #8) or to provide "*answers*" (Journal entry 9 – 22.04.2022), reflecting uncertainty about what it means to change practices: "*changes to which they don't seem to really believe in, they are pushed to change towards environmental improvements*" (Journal entry 31 – 10.01.2024).

Therefore, these observations propose a specific perspective on sustainability framings—viewing corporate sustainability not as a solution to societal and environmental problems or as an ethical imperative, but as a problem that organizations have to manage internally. From this angle, the challenge lies less in addressing societal and environmental issues directly, and more in navigating the complexity sustainability introduces into the organization. But and as literature suggests, management research tends not to embrace the paradoxical perspective of sustainability (Hahn et al., 2018) but instead, seek to solve or sidestep the tensions and the complexity that these competing demands bring.

[18] In the design of the Applied PhD, the thesis is supported by two sponsors working at DIA

This resonates with literature on wicked problems (Rittel & Webber, 1973; Grewatsch, Kennedy & Bansal, (2021), which describes challenges that are complex, ambiguous, and resistant to definitive solutions. Corporate sustainability or enlarging the scope of an organization's responsibility (to society and the environment), in this light, becomes 'another' problem added to an already strained system—one characterized by macroeconomic instability, deteriorating employement quality, and growing evolutions of jobs, etc. These conditions intensify the paradox of sustainability, making it harder for organizations to reconcile long-term societal and environmental goals with short-term operational and commercial imperatives.

2. A Four-step repackaging of the problem in practice

The organizational response to the sustainability problem—translating strategic ambitions into managerial practice—is best understood through a transversal analysis of the findings. By examining the three delegitimation processes in conjunction—as an integrated whole, DIA's approach to the sustainability problem unfolds in four sequential steps (Figure 42): Roles and responsibilities in solving the problem are attributed to market-driven actors (2.1); the complexity of embedding sustainability considerations (competing demands) into operations is simplified into tangible, measurable objectives (2.2); individuals (employees) are expected to take ownership of the problem at their level (2.3). This finally leads to a reframing of the problem into the dominant management rationale (2.4). Across the delegitimation loops, the sustainability problem is hence addressed as any other strategic problems to be contained and/or turned into an opportunity foregrounding a financialized management rationale and failing to anchor an alternative and responsible management rationale.

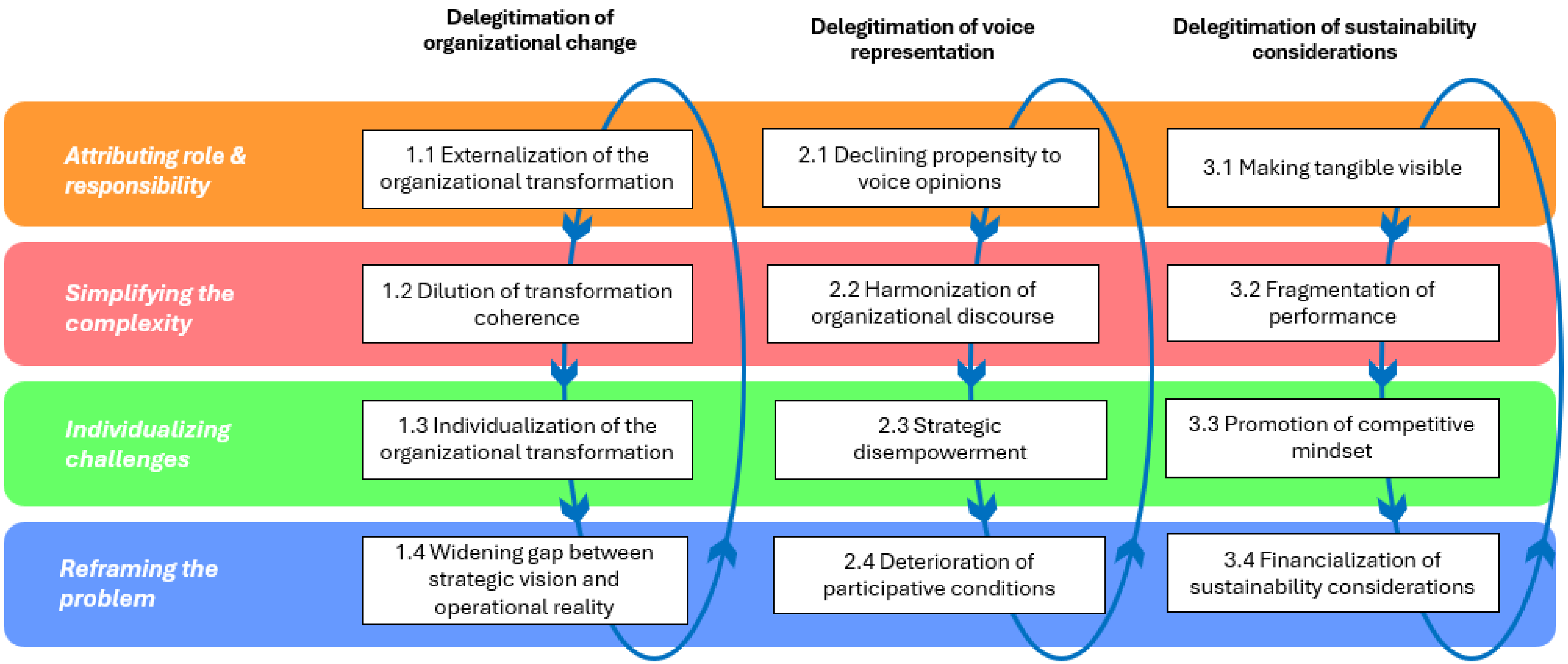


Figure 42 – Transversal perspective of delegitimation processes

2.1 Attributing roles and responsibility

In this longitudinal analysis, the findings reveal that throughout the processes of delegitimation, roles and responsibilities linked to the transformation and sustainability considerations at DIA have been shaped by and attributed to market-driven actors. This step in the process involves the organization to define:

- What drives the organizational transformation?
- Which interests are included in decision-making?
- What defines and counts as performance?

This initial phase of problem resolution reflects an effort to optimize existing resources and identify perceived gaps, rather than fundamentally rethinking organizational structures or values. It marks a strategic attribution of responsibility—one that externalizes the sustainability challenge and embeds it within a market perspective and tools.

First, responsibility for organizational change is outsourced to external consultants and change experts as expressed in Chapter 7. These actors, operating within a solution-oriented and commercially driven frameworks, bring standardized models and 'best practices' shaped by market expectations. Their expertise reflects dominant narratives of efficiency, scalability, and investor satisfaction. Consultants thus become intermediaries of market rationality, reinforcing external norms rather than fostering internal reflection. This outsourcing effectively shifts the burden of transformation away from the organization, positioning the market as both the source of the problem and the provider of its solution.

A second dynamic shaping organizational practice is the erosion of internal voice and feedback mechanisms. Delegitimation emerges through a pervasive reluctance to speak up, driven by fear and reinforced by a widening gap between top leadership and employees. In this context, strategic decisions increasingly reflect the perspectives of senior executives, while dissenting or alternative viewpoints become difficult to emerge (Sundaramurthy & Lewis, 2003). This narrowing of participation resembles democratic systems where abstention consolidates dominant power structures and entrenches the status quo.

As Chiapello (2017) notes, managerial agents often act as stewards of shareholder interests, translating investor logic into organizational priorities. In DIA's case—particularly as part of a group with publicly traded shares—CDDA members assume default responsibility for defining sustainability, not through inclusive dialogue but through a strategy aligned with shareholder expectations. The organization thus attributes responsibility for defining the integration of sustainability considerations internally to those already in positions of authority, sidelining broader stakeholder engagement. While this observation seems common, it illustrates how organizational responses in integrating sustainability considerations would need novel ways in defining the sustainability problem.

The third mechanism is the over-reliance on quantification through KPIs, which introduces what De Gaulejac (2011) calls the "*tyranny of numbers*" (p.10). In this regime, performance is increasingly defined by what can be measured, often at the expense of intangible dimensions such as values, culture, or well-being. Rather than challenging this mechanism, DIA attempts to quantify the unquantifiable—translating social and environmental concerns into ESG indicators aligned with the metrics presented in the DIA Group's annual reports.

As Hiss (2013) explains in her study of 'the politics of financialization of sustainability', this phase involves contestation over which indicators are included and who gets to define them. The framing of sustainability through KPIs reflects a political process: actors prioritize certain issues (e.g., water usage, biodiversity, working conditions) based on their interests and strategic positioning. At DIA, ESG KPIs serve as proxies for environmental and social performance, effectively transferring responsibility to the tools and metrics themselves. This abstraction simplifies complexity but also obscures deeper systemic issues.

In this first step of solving the problem of sustainability, the practice of attributing roles and responsibilities explains how the organizational transformation is mediated by consultants and their market perspective, decision-making (on sustainability) includes only organizational members who are able—or willing—to speak up, and sustainability considerations (e.g. CO_2 emissions, D&I, or employee engagement) are shaped through the calculations of ESG KPIs. Rather than questioning foundational assumptions, the organization appears to adapt its framing of sustainability to fit within existing structures and narratives, co-constructed by actors driven by a market and investor perspective.

2.2 Simplifying the complexity

The second step unfolds which is translating grand ambitions into actions spreadable across the organization. Across the delegitimation cycles, the findings reveal that this step is achieved through consistent efforts to simplify the complexity made salient by the competing demands of translating sustainability considerations into daily practices. This second step of the process is characterized by a strategic simplification—achieved through sequencing of transformation initiatives, downplaying or dismissing difficulties, and fragmenting performance into siloed domains and departments.

In developing transformation initiatives, the observations have highlighted a patchwork of disconnected efforts: leadership training, climate awareness programs, ambassador schemes, operational efficiency measures, project management methodologies, etc. The overarching mechanism is to deconstruct the challenge of transforming DIA into smaller, manageable puzzle pieces. However, the whole does not live up to the sum of its parts. The under-coordination of these initiatives coupled with the constant reinvention of names, slogans, and departmental shifts, reflects ambiguities in change management coherence—resulting in confusion and, paradoxically, more complexity.

Similarly, performance is distributed across the organization in a fragmented manner. The complexity of the enlarged performance framework is address through its division into distinct dimensions: environmental (ESG team), social (HR department), and economic (finance department), further segmented by brand or business unit. These fragmented measures are later aggregated into consolidated annual reports. While this approach reduces the perceived complexity of the problem, it also obscures the tensions and trade-offs inherent in balancing competing demands – tensions that are either overlooked or entirely absent from the narrative (Smith & Lewis, 2011).

Moreover, financial performance is turned into short-term objectives—such as monthly and quarterly revenue and profitability—and long-term ESG targets – annual assessments. This temporal lay-out in measurement reveals the dominance of financial goals, as short-term results as more visible, urgent, and directly tied to market expectations and shareholder value. Consequently, organizational attention gravitates toward immediate financial returns, relegating sustainability objectives to distant commitments.

Perhaps the most salient mechanism of reducing complexity is the avoidance or downplaying of difficulties. By fostering a culture of consensus where certain topics become taboo and organizational challenges are reformulated as positive experiences, tensions are denied—even as they become more salient. This creates a context in which complexity is not truly addressed but rather masked by a veneer of harmony. This situation generates an organization that falls into self-reinforcing cycles of silence and organizational myopia (Cunha & Tsoukas, 2015).

Ultimately, DIA's approach to simplifying complexity within its transformation process reveals a systematic sequentialization of the sustainability challenge into discrete, manageable tasks. This decomposition, while operationally convenient, obscures the inherent interdependencies and tensions that define sustainability as a systemic problem. By reducing complexity to a series of fragmented performance objectives, the organization implicitly downplays that meaningful transformation requires to confront contradictions and to negotiate trade-offs.

DIA's systematic simplification of complexity reflects a preference for control and short-term predictability over complexity of interconnected competing demands. Yet, sustainability is fundamentally a paradoxical question in organizations, where progress depends on engaging with tensions rather than neutralizing them. Identifying these tensions (e.g. efficiency and resilience, growth and regeneration, compliance and innovation) and creating spaces for their articulation could be critical. Such engagement would move the organization beyond incremental adjustments toward a more reflexive and adaptive mode of transforming and managing.

2.3 Individualizing challenges

Smaller problems are easier to understand and communicate. The third step in DIA's approach to translating sustainability considerations into daily practices involves internalizing and individualizing those smaller problems into challenges to overcome. At this point, the problem of sustainability is not tackled as a unified challenge but rather dispersed across the organization, with individuals becoming responsible for interpreting and addressing a portion of it within their own role, influence, scope, and function. This fragmentation makes the problem ‘manageable’ but also dilutes its collective nature.

As explored in the process of delegitimation of organizational change, the responsibility for transformation is gradually transferred to individuals. Employees are expected to adapt their behaviours to align with new values, reflect on emerging rituals within their teams, and act as ambassadors to promote change with enthusiasm. New routines and habits—such as those introduced through NWOW—are designed to locally address fragmented aspects of the broader transformation (and problem). This localization of practices reflects the dynamics identified by Wright and Nyberg (2017), who show that sustainability initiatives are localized at team-level, and they become pragmatic responses to immediate organizational concerns rather than systemic change.

While individuals are tasked with enacting change at their level, the imbalance of voice representation materializes through the absence of strategic decision-making in participative initiatives. Limiting employees’ influence (or other voices) on crucial decisions, processes, and practices keeps them from shaping the direction or purpose of transformation. Employees are held accountable for implementing change, but they have little to no power over how the problem is defined or how organizational priorities are structured. In effect, change is enacted as individual adaptations within boundaries set by the organization, reinforcing compliance rather than enabling reflexivity or dialogue.

Moreover, this internalization is reflected in how performance is assessed. Findings show that sustainability performance is strategically fragmented yet individually evaluated, leveraging internal competition among DIA members. Individual financial incentives and rewards remain common practice, reinforcing an individualistic mindset where transformation is interpreted through a ‘what’s in it for me’ lens. As a result, collective strategic goals lose significance, while personal financial gains become paramount. This pattern obscures the original sustainability problem at the operational level, recasting transformation as a matter of individual compliance and short-term achievement rather than collective and long-term change.

Individualizing challenges represents the third step in how DIA manages the integration of its sustainability mission into everyday practices. While this approach simplifies complexity and enables localized action, it also contributes to a loss of collective meaning and strategic coherence. The transformation becomes a series of isolated efforts, disconnected from the broader purpose. Reintegrating a collective mindset and dynamic by embracing a systemic view could help reconnect individual actions to their wider consequences and re-anchor the organization’s sustainability mission in shared understanding and purpose.

2.4 Reframing the problem

The final step of solving the problem of sustainability is the reframing of the problem itself. As the smaller problems have been addressed at the operational level, the customed and localized solutions are aggregated to the broader mission of the organization. In this last step, the aggregated solutions are assessed in light of and by the actors made in charge of the problem during the initial step of the process. As a result, this problem-solving four-step process has produced a business solution to societal and environmental issues. But more than that, this reframing also undermines DIA's ultimate ambition of building an ecosystem. Indeed, responses to these smaller problems remain confined to individuals reinforcing departmental pride, belonging and competition rather than fostering collective mobilization towards common goals.

Through this strategic shift and organizational transformation, historic automotive activities have developed distinct practices and rituals to address sustainability, collaboration, and transversality. Aggregated together these new practices emerging from the transformation reveal a critical a gap with new entities that have joined the ecosystem. In other words, mobility services have been excluded from these practices. The reason is that these efforts aim less at creating an ecosystem than at driving sales—whether cars or mobility services. The mission of building a mobility ecosystem thus becomes a strategy for generating new revenue streams rather than shifting consumer or employee mobility habits.

On the side of mobility services (entities), DIA promotes economic viability by sharing historic activities' resources (HR, marketing), simulating transversality. Still, these entities experience an under-materialization of transformation that is explained by the fact that their operations already aligned with sustainability ideals (e.g., bikes, solar panels, taxi services). Therefore, they are not scrutinized for internal practices but more so pressured to adapt to DIA's processes and deliver financial performance. Their contribution to the sustainability mission is measured by revenue growth and number of sales.

So, the tension between transversality (building an ecosystem) and competition (siloed organization) converges towards a temporary answer to sustain both: (cross-)selling more products and services with minimal resources. Sustainability is thus 'resolved' through a reframing that privileges operational efficiency and cross-selling, sustaining the illusion of an integrated ecosystem while leaving the underlying system intact.

The problem is also displaced in decision-making. At DIA, practices such as leadership training and behavioural workshops linked to new values have emerged to foster feedback and a learning culture. Yet the absence of decision power beyond top leadership becomes evident through an imbalance in voice representation and is explained by a gradual erosion of the psychological environment. In practice, these initiatives primarily address a reframed problem: employees are perceived as lacking ownership. Therefore, they must acquire soft skills and adapt more quickly to be able to tackle challenges thrown at them in the name of the organizational and cultural transformation.

Rather than broadening participation or integrating diverse stakeholder interests, these practices aim to accelerate employee alignment with the requirements of the mobility ecosystem. Empowerment is institutionalized as individual adaptation, not collective inclusion, reinforcing a top-down logic. This reframing reflects a deeper structural dynamic: fear of speaking up and the erosion of feedback mechanisms consolidate decision-making at the top.

As a result, sustainability becomes a managerial mandate aligned with investor expectations, sidelining plural voices.

Finally, performance has been expanded to include social and environmental dimensions previously absent from DIA's strategy. ESG indicators and other non-financial metrics now accompany financial objectives, enabling top managers and shareholders to monitor DIA's progress. Through this quantification, intangible aspects—such as well-being or pollution—are converted into calculable value and integrated into performance assessments (Chiapello, 2017; Hiss, 2013). In other words, quantification legitimizes investments in sustainability (and mobility) by placing them on par with financial indicators (Chiapello, 2015).

However, this shift reveals a deeper reframing: sustainability becomes an exercise in metric completion. The entrenchment of financial incentive systems and the instrumentalization of sustainability considerations reduce sustainability to filling dashboards and signalling progress to shareholders—particularly DIA Group—which hinders the pursuit of genuine ecological or social transformation.

What occurs here is a profound and overall reframing: the initial problem of integrating sustainability considerations is transformed into business problems—generating sales, accelerating employee adaptation to new infrastructures and strategy, and meeting KPIs. This fourth step obscures alternative purposes that management practices could serve, ultimately constraining the emergence of a responsible management rationale. By reducing sustainability to operational targets, the process creates a general invisibilization of (potential) broader finalities of management and a lack of reflexivity on what managing could/should achieve. Designing practices that foster critical reflection on these finalities becomes essential to avoid sustainability being instrumentalized as mere compliance.

3. A framework to understand the problem of sustainability in organizations

Initially, servitization is a strategy set to offer more sustainable options—used cars, mobility solutions, and electric vehicles. And internally, long-term goals are articulated to promote sustainability through innovation, collaboration, environmental awareness, and diversity and inclusion. These aspirations aim to enact responsibility and ethical practices at DIA.

Yet, when examining how this sustainability framing of the strategy is operationalized within DIA, a different picture emerges. The research findings reveal what unfolds once a strategy framed as sustainable meets the reality of organizational practices. What appears to be a sustainability strategy and transformation resemble more a conventional strategic change, with sustainability as a narrative layer, not as shift in paradigm. Results highlight the coexistence of two realities: one aspirational, signalling responsibility, sustainability, and ethics, and another practical, shaped by external pressures such as market and shareholder expectations.

The transversal analysis shows this framing does not internally enact a responsible management rationale. Instead, it is reframed through a process of four interconnected practices: attributing roles and responsibilities, simplifying complexity, individualizing challenges, and reframing the initial problem. Table 16 synthesizes this framework, illustrating how sustainability is co-opted into managerial routines that prioritize operational efficiency, short-term results, and financial performance, thereby constraining the emergence of responsible management.

Solving the problem of sustainability in organizations	**Delegitimation of organizational change**	**Delegitimation of voice representation**	**Delegitimation of sustainability considerations**
1. Attributing role & responsibility	Transformation driven by the market	Decisions driven by top leadership (by default)	Performance driven by quantification (tools/KPIs)
2. Simplifying the complexity	Sequentialization of transformation initiatives	Avoidance/downplay of difficulties	Fragmentation of performance
3. Individualizing challenges	Internalization of transformation	Limiting local influence on decisions, processes and practices	Fostering an individualistic mindset
4. Reframing the problem	Generating more revenues	Accelerating employees' acceptation and adaptation to change	Filling metrics and reaching KPIs

Table 16 – Solving the problem of sustainability framework

This reframing progressively aligns the integration of sustainability with prevailing norms, tools, and ways of managing, producing an instrumental view that bears little resemblance to a genuine commitment to society or environmental preservation. Filtered through a financial lens, it reinforces a financialised management rationale while creating the illusion of change.

The framework reveals an insidious reinforcement of the status quo; a management rationale rooted in financialization:

1. *Attributing roles and responsibilities*: The sustainability problem is defined and driven by market logic, shareholder agents, and quantification processes, introducing an investor perspective into issues originally unrelated to finance (e.g., well-being, working conditions, pollution, ecosystem degradation) (Chiapello, 2017).

2. *Simplifying complexity*: Breaking down sustainability into measurable components makes comparison easier and provides leadership with manageable challenges to decide on. "*Applying KPIs to transform the qualitative and complex phenomenon of sustainability into a signal that financial actors can use in decision-making*" (Hiss, 2013,

p.9). This simplification also prioritizes short-term financial results over long-term non-financial goals, marking a clear hierarchy of objectives.

3. *Individualizing challenges*: Employees are then made accountable for the transformation through ownership injunctions and driven by financial incentives, reinforcing competitive mindsets and individualistic interpretations of change. This atmosphere positions employees as 'investors' of their time and energy, strategically allocating efforts to maximize personal financial returns through rewards and bonus schemes tied mainly to the economic performance of the organization (Guéry, 2016).

4. *Reframing the problem:* Sustainability intentions have evolved from addressing societal and ecological concerns to solving a business problem; generating revenue, maximizing returns on human capital, and demonstrating progress to investors through KPI completion.

This way, 'change without change' becomes an effective organizational response. The problem of sustainability may not be fully 'resolved' in a single iteration, but it is dealt with and made actionable by reframing the problem into the existing management rationale. The organization can thus claim progress, even as the dominant management rationale is silently reproduced. This process is not only depicting business-as-usual or dilution of sustainability ambitions, but it also shows a deepening financialization of the organization. This trend is also reflected by the larger context of DIA and the evolution of the role of the family owning the organization.

This dynamic must also be understood in relation to the broader macro-institutional context in which the organization is embedded. Beyond the boundaries of DIA and the D'Ieteren Group, a dominant market/financial logic permeates contemporary organizational fields, carried and reinforced through institutional discourses that valorise shareholder value, efficiency, competitiveness, and growth as primary indicators of success (Thornton, Ocasio, & Lounsbury, 2012). These discourses circulate through financial markets, governance modes, management education, and consulting practices, shaping what is considered legitimate, rational, and responsible managerial action. From this perspective, the management rationale observed within the organization does not emerge in isolation but reflects the local enactment of these broader institutional logics. In other words, institutional logics provide the macro-level framing of legitimate ends and evaluative criteria, while the management rationale captures how these are translated, enacted, and reproduced in situated organizational practices. This helps explain why sustainability initiatives are recurrently reframed in financial terms: such translations align them with the dominant institutional logic, thereby ensuring their legitimacy while simultaneously reinforcing the underlying financialized rationale.

Zooming out, DIA is owned by the D'Ieteren Group and ultimately by the D'Ieteren family. The family's role as majority shareholders has been instrumental in driving the financialization of the organization. Observations and interviews throughout the research reveal how this financial perspective has been reinforced through, for instance, injunctions for operational efficiency, portfolio management of activities, and an increasing distance between the family and employees. Once a family business rooted in a passion for automotive operations, the D'Ieteren family has gradually shifted from car retailing to asset management. Key milestones—such as the carve-out between D'Ieteren Group and DIA, the partial stock market listing of D'Ieteren Group, and substantial bonuses tied to financial targets for DIA's top leadership—signal a structural transition toward finance-driven governance rather than a mobility- or sustainability-oriented family enterprise.

While sustainability strategies are designed as an effort to create value for society and the environment, these ideals are, in this transversal analysis, undermined by the financialized management rationale that dominates organizational decision-making, performance practices and routines and habits of daily operations. Here, reframing sustainability as a business problem shifts the focus from outward responsibility (to society and the environment) to inward responsibility (to shareholders and financial growth of the organization). In contrast, RM promotes a broader view of responsibility, one that includes ethical considerations, multi-stakeholder interests, global performance, and long-term accountability and thinking.

In this chapter, I use 'reframing' to name my critique of the performativity of strategies framed as sustainable. It designates the process by which sustainability—initially mobilised as a normative, society- and planet-facing horizon—is repositioned as a managerial problem and its content transformed into business risks to be controlled and monetised. Through operationalisation, sustainability is submitted to mainstream economic rationality: reduced to compliance checklists, efficiency drives, and revenue opportunities. Its status shifts from a critical, transformative claim to an instrumental object of management. In this translation, the complexity and paradoxes inherent in sustainability are treated not as openings for transformation but as risks or inefficiencies to be resolved or avoided. The practices that follow are shaped by a management rationale that prioritises short-term metrics and shareholder value over RM principles. The transversal analysis shows a double movement: outside acceptance of the sustainable label (symbolic alignment) coupled with inside transformation of its content (dilution of its critical weight).

This is even more obvious as the results show that materiality is central to how servitization makes a sustainability framing convincing. There is a clear shift in the lexical field—from automotive (cars, wheels, engines) to mobility (bikes, car-sharing, solar panels, charging points, platforms, data centres, apps)—and from product to service. This discursive move performs sustainability by making the strategy appear greener and more forward-looking. Yet the analysis demonstrates that servitization does not dematerialise so much as it re-materialises. Materiality is transformed, not reduced, as practices mobilise new devices, infrastructures, and digital substrates. And when this framing is translated into managerial practice, the resulting material flows do not enact RM. Instead, they align with a financialised management rationale—optimising utilisation, monetisation, and short-term returns. In other words, at DIA the material turn to 'mobility' produces a sustainability narrative but performs profitability and optimisation.

This finding is non-obvious precisely because mobility/servitization is commonly presumed to advance sustainability, whereas here the reconfigured materialities are governed by investor expectations, KPIs, and risk containment rather than by a transformative socio-ecological horizon.

Read through a posthumanist lens, operationalisation of this servitization recentres the organization and a narrow set of human stakeholders, marginalising broader human and other-than-human concerns and thereby narrowing sustainability's transformative reach. In effect, the performativity at play is one of containment: sustainability is absorbed into existing routines, KPIs, and financial imperatives, reappearing as a solvable business problem in the service of profitability and capital accumulation. The promise of sustainability is thus neutralised—not for lack of strategic intent but by the dominance of a financialised perspective that precludes the emergence of RM as a guiding set of principles for managerial practice.

This reframing of sustainability invites a critical examination of its problematization within organizational contexts. It raises fundamental questions: What problems are organizations attempting to solve? Are these efforts directed toward fulfilling market imperatives, or do they aim to advance societal and ecological well-being? Moreover, within what boundaries is financial development considered sustainable, fair, and good?

In the case of DIA, the organization appears more focused on solving predefined problems than on interrogating the assumptions that shape those problems. This tendency reflects a technocratic orientation—prioritizing solutions over reflection—which reinforces existing paradigms rather than challenging them. As the quote often attributed to Albert Einstein suggests, problem formulation is critical in producing meaningful solutions: *"If I had an hour to solve a problem, I'd spend 55 minutes thinking about the problem and 5 minutes thinking about solutions*". By emphasizing solutions, organizations can navigate competing demands without confronting the management rationale that underpins their operations. This dynamic is particularly insidious: the problem is often defined by actors who are themselves embedded in the structures that produced it. Consequently, organizational responses tend to reproduce an anthropocentric and instrumental conception of sustainability—one that generates a sense of achievement and maintains market competitiveness while failing to catalyse transformative change.

This approach reflects a broader epistemological issue in sustainability discourse (Ergene et al., 2021; Labatut, 2023). When sustainability is treated as a technical or operational challenge, its complexity is reduced to a set of manageable risks or inefficiencies. This not only limits the scope of potential interventions but also obscures other dimensions of sustainability—such as justice, intergenerational equity, and ecological integrity. In doing so, organizations risk perpetuating the very conditions they claim to address.

Conclusion

This chapter has transversally analysed the delegitimation processes and shows how sustainability, rather than being enacted as a transformative response to societal and environmental challenges, is reframed within DIA as a strategic and organizational problem to be managed. The analysis reveals a four-step framework—attributing responsibility, denying complexity, individualizing challenges, and reframing sustainability as a business issue—that illustrates DIA's integration of sustainability considerations into its practices without shifting its underlying management rationale.

Across these steps, the findings point to an unintentional yet systematic reinforcement of a financialized management rationale, where sustainability is instrumentalized to serve short-term goals, shareholder interests, and performance metrics. Tools, structures, rules, and actors do not catalyse a transition toward a responsible management rationale. Instead, they reproduce a pattern that simplifies complexity, neutralizes tensions, and quantifies social and environmental concerns in pursuit of financial growth.

This reframing reveals a deeper structural shift within the organization. The evolution of the D'Ieteren family's role, moving toward a financially oriented governance model. But mainly, DIA's transformation is shaped by the influence of external consultants, the pressures of shareholder expectations, and the embedding of calculative tools such as ESG KPIs. In this context, the promise of sustainability is not abandoned, but rather repurposed—not due to a lack of strategic intent, but because it is subsumed under a dominant management rationale that values control, and capital accumulation.

Furthermore, the transversal analysis of delegitimation processes reveals how sustainability initiatives lose their transformative potential when disconnected from collective meaning and systemic purpose. Instead of challenging the foundational assumptions that gave rise to the sustainability problem, the organization recasts it to fit within existing market and managerial narratives. This calls for a deeper reflection on what it truly means to be a responsible organization in today's complex and interconnected world—one that goes beyond compliance and performance metrics to embrace ethical accountability, stakeholder engagement, and long-term societal and environmental value.

In sum, DIA offers the illusion of change—where sustainability is visible in discourse and structure, but invisible in transformative intent. The challenge ahead lies in designing organizational practices that foster critical reflection, embrace paradoxes, and reconnect individual actions to collective purpose. Only then can sustainability evolve from a compliance task into a catalyst for sustainable transformation.

Chapter 9 – Discussion

Introduction

This chapter brings together the insights generated throughout the research and situates them within broader theoretical debates in the management field. The first section begins by discussing the main results and highlighting the contributions of the thesis to the study of servitization, sustainability, and responsible management. These contributions are articulated across theoretical, empirical, and methodological dimensions, emphasizing how the findings advance existing knowledge and open new avenues for inquiry.

The second part offers a reflexive account of the research process, focusing on the methodological choices and the lived experience of conducting a three-year ethnographic immersion within DIA. This reflexivity addresses both the epistemological implications of the posthumanist stance and the personal dimension of navigating proximity, distance, and emotional engagement in the field.

Building on these insights, the third section formulates managerial implications for organizations and public policy. These recommendations derive from the empirical findings and aim to support decision-makers in addressing the tensions between sustainability commitments and organizational practices.

Finally, the last two sections acknowledge the limitations of this thesis and outline future research perspectives and questions, before the general conclusion of the thesis is presented. This closing section reflects on the research journey and its overall contributions to management theory and practice.

1. Discussion of findings and contributions

To structure the discussion, this section synthesizes the core contributions of the thesis and situates them within relevant scholarly debates. It moves from methodological insights to theoretical advancements and empirical contributions, highlighting how the research challenges dominant assumptions and offers new conceptual tools for understanding responsible management and organizational transformation.

First, this thesis illustrates the need for abductive and longitudinal processes for studying the enactment of RM and organizational change. Through the practice-based approach, the research contributes to clarifying the distinction between RM in-practices and RM-as-practice research. By iteratively refining the research question, the study moves beyond prescriptive lists of discrete 'responsible' or 'irresponsible' practices to explore what concretely happens when a strategy is framed as sustainable. Moreover, the RMAP framework offers a conceptual tool to study management rationale as an agencement of practices, enriching the understanding of management in action beyond normative models. Finally, the thesis illustrates empirically how organizational ethnography combined with a practice-based perspective can explain large-scale organizational phenomena by retracing patterns of micro-actions and routines. This approach bridges macro-level strategy and micro-level organizing, reinforcing the importance of practical rationality in understanding transformations.

Second, theorizing organizational transformation as situated and sociomaterial activities explains the coexistence of visible change and invisible organizational inertia through the persistence of entrenched routines. Amidst DIA's sustainability-driven servitization, highly promoted and visible initiatives—ESG dashboards, participative governance, climate programs—emerged while underneath legacy routines persist, fostering inertia. It introduces visibility as a mechanism of organizational inertia, deepening insights into routine dynamics, and calls for interrogating the performativity of change rather than its formal adoption. These insights challenge the assumption that selling sustainable services leads to RM practices or that strategic shifts and new business models suffice for RM to emerge unconstrained. In other words, the research advances servitization and sustainability literature by challenging the assumption that shifting from products to services inherently drives systemic change with an organizational transformation.

Third, the research introduces delegitimation as a processual and systemic mechanism operating alongside legitimation, rather than as its binary opposite. It advances organizational theory by showing how sustainability initiatives, performance metrics and participative governance practices legitimize transformation narratives while micro-actions and routines simultaneously delegitimize them. Findings illustrate how the transformative weight of visible initiatives is neutralized through everyday routines, forming a quiet infrastructure of delegitimation of organizational change, voice representation and sustainability considerations. This insight offers a granular view of how organizations reproduce instrumental perspective of sustainability despite strong strategic commitments.

Empirically, the research develops texture as an analytical lens to capture the socio-emotional and material dimensions of practice. By theorizing texture as a revelatory mechanism of the management rationale, it shows how material artifacts and embodied routines co-constitute them. This approach underscores the importance of processual and systemic perspectives in studying organizational change.

Fourth, the research introduces a four-stage framework that reframes corporate sustainability as a business problem, theorizing how sustainable and strategic intents are translated into practices guided by a financialized management rationale. Building on Wright and Nyberg's (2017) work, the study shifts focus from managerial sensemaking to the micro-foundations of practice, uncovering how sustainability commitments are enacted through routines. This perspective explains why sustainability initiatives often reinforce rather than displace dominant rationale. The research explains the sociomaterial dynamics of financialization, showing how dashboards, KPIs, and spatial arrangements normalize financial imperatives, languages, and actions. By adopting a posthumanist as-practice lens, it bridges institutional theory approaches, offering management rationale as a dynamic and processual account of how financialization adapts to sustainability pressures.

More than that, it advances RM literature by challenging two core assumptions: that change in paradigm stems from individual mindset transformation, and that ethics or sustainability practices (discursive or tangible) alone suffice to enact RM. By foregrounding the resilience of financialization (Boltanski & Chiapello, 1999) as a deeply embedded management rationale, this research emphasizes the need for emancipation as a prerequisite for any genuine paradigm shift. It introduces the concept of responsibility-building as a deliberate, collective process aimed at reconfiguring organizational reasoning through three emancipatory steps: embracing complexity, recognizing interconnectedness, and pluralizing valorization frameworks. In doing so, this work presents RM not as a set of practices to be added to existing logics but as a transformative endeavor requiring reflexivity and resistance to dominant rationales—an angle largely absent from current literature.

This section develops these contributions by discussing them with relevant literature.

1.1 From RM in-practices to RM-as-practice: Evolution in research questions

The initial research question—what management practices does a strategy framed as sustainable? —was shaped by an early assumption that strategic change would generate identifiable practices aligned with RM. However, through an abductive and ethnographic inquiry, this question evolved significantly. Rather than producing a list of 'good' or 'bad' practices, the study revealed the limitations of such a normative and instrumental approach.

Compiling a list of (ir)responsible management practices can enable quick action. Yet, without understanding the relationality of practices, such lists often reproduce existing patterns instead of challenging them (Feldman & Worline, 2016). This echoes the work of Laasch et al. (2024) that questions the contingency approach of RM as a choice between a control-based versus a freedom-based application of RM. In a contingency approach, organisations tailor their actions to prevailing environmental conditions (Schad & Lewis, 2014). Practically, this means identifying the conditions under which responsible management (RM) is most likely to emerge.

What this ethnography reveals early into the immersion that although a new strategy and organization was put in place at DIA, RM as the managerial translation of a change in paradigm in terms of sustainability, ethics and responsibility is not evident. In other words, there is no paradigm shift. While prior work documents a business-oriented approach to sustainability within for-profit organisations (Ergene et al., 2021), there remains a critical gap: the performativity of corporate sustainability intentions—what they do in managerial practice—is seldom examined, a limitation that a list of discrete practices cannot overcome (Demastus

& Landrum, 2024). It does not answer as well why a change in paradigm has not been happening with corporate sustainability over the last three decades (Ergene et al., 2021; Labatut, 2023).

The evolution of the research question is interesting in itself as it demonstrates how the shift towards a processual approach of RM (Laasch et al., 2024; Langley et al., 2013) and practice rationality perspective (Feldman & Worline, 2016; Sandberg & & Tsoukas, 2011) looks beyond a contingency approach. Hence, how it looks beyond a normative take on RM and instrumental perspective of sustainability in research outcomes. Here, the research explores the link between selling more sustainable offerings and managing more responsibly, that is, the concrete happenings of an organization changing its strategy in favour of sustainability without encapsulating management into pre-existing categories (Korica et al., 2017). Instead, the question of the performativity of a sustainability strategy is approached through the inductive study of practices and its management rationale as an outcome of an agencement of practices.

Moreover, RM has been empirically studied as processual (Langley et al., 2013), a distributed process of becoming (Gherardi & Laasch, 2021; Laasch et al., 2024). This concretely means that the focus is not on responsibility as a characteristic to practices (e.g. Shove, Watson & Spurling, 2012) or organizations (e.g. Carroll et al., 2020) but rather on managing (de Souza Bispo, 2022; Price et al., 2020) leaving the door open to see something else than RM principles in action. The move from descriptive-empirical to practicing, process and time in organizations reveals a profound anchorage in a processual ontology of RM. In that perspective, the question switched from exploring DIA as a site of (ir)responsible pre-existing entities to understanding how practices continuously re/produce processual (responsible) management accomplishments (de Souza Bispo, 2022; Laasch et al., 2024; Price et al., 2020).

The evolution of the research question has brought the concept of management rationale into light through this switch from in-practice perspective to as-practice approach. Understanding RM as a change of management rationale (RM-as-practice) and not as a list of actions and practices to set in motion (RM in-practices) illustrates the work of Sandberg and Tsoukas (2011) on practical rationality. They explain how practices have been studied under the lens of scientific rationality, that is, focusing on discrete entities with pregiven properties and generic statements excluding the relational, situational and timing of the actors enacting the practices (Sandberg & Tsoukas, 2011). Practical rationality distinguishes from the in-practice perspective by exploring "*how organizational practices are constituted and enacted by actors, capture essential aspects of the logic of practice*", embracing a relational ontology (Sandberg & Tsoukas, 2011, p.339).

By focusing on management-as-practice, this research has reinforced a practice perspective in studying organizational transformation shaped by a specific strategy. This posture contributes to bridge the gap between macro planning of strategy and micro-operations in action, a question left open in the SAP field (Rouleau & Cloutier, 2022). As the field of SAP has been focusing on what constitutes strategies and the role of strategists (Rouleau & Cloutier, 2022), the management-as-practice perspective, in this thesis, proposed a strong focus on practice while studying the implementation of a new strategy in depth. Beyond observable activities that constitutes managing at DIA, the research question has lastly evolved towards answering the why an organization that changes its strategy towards a more sustainable framing does not support the emergence of responsible managing? Here, the thesis has been interested through the concept of management rationale in terms of "*the ongoing practical and reflexive reasonings that underpin the mundane and everyday actions"* (Rouleau & Cloutier, 2022, p.8) which can be tied to the concept of knowledgeable doings.

Through the conceptual framework of RMAP, the concept of management rationale also contributes to empirically distinguish research anchored in-practice and as-practice approaches. This research provides management rationale as the agencement emerging from the texture of practices. In other words, the thesis contributes with a methodological tool that enables the exploration of the processual and relational outcome produced by the agencement of interconnected human and non-human elements and to theorize the underlying practical knowledge mobilized to enact a strategy framed as sustainable.

Finally, the evolution of the research question is a testimonial on the strength of abductive approach that has generated a deep reflection and iteratively negotiated the types of outcomes practice-based research can produce. The thesis demonstrates how the depth of the application of practice-based theories (from identifying a list of prescriptive items to underpinning a management rationale guiding actions) depends on the commitment in defining what a practice is in terms of its object to study (managing), level of analysis (practices) and ontological positioning (relational and processual perspective).

1.2 Visible change and persistence of routines

This ethnographic study of DIA's transformation over three years offers a compelling lens into a paradox of organizational change: the coexistence of visible transformation efforts with the persistence of entrenched routines. Drawing on the lenses of situatedness and sociomateriality, the analysis reveals how practices emerge and are enacted within a servitization strategy framed as sustainable. Yet, despite the proliferation of new initiatives, underlying organizational inertia dilutes the transformative potential of sustainable strategic objectives.

The concept of situatedness (Suchman, 2007; Gherardi & Laasch, 2021) emphasizes that practices are not abstract or universal but emerge from specific contexts and interactions. At DIA, practices such as participative governance, ESG integration, and ecosystem-building are situated within a broader strategic narrative and automotive industry. However, these practices often remain surface-level, disconnected from systemic shifts. This echoes Orlikowski's (2002) notion of practice-based theorizing, where change is not merely about new structures but about how actors enact and sustain routines in everyday work.

In addition, the lens of sociomateriality (Barad, 2003; Orlikowski & Scott, 2008) helps illuminate how material artifacts (tools, dashboards, reports) and social dynamics (leadership, norms, routines) co-constitute organizational life. At DIA, the materialization of sustainability through digital tools and ESG indicators does not disrupt the dominant pursuit of financial performance and hierarchical governance. Instead, these tools are absorbed into existing and new routines, reinforcing the status quo.

These findings contribute to this literature by showing how visible practices—training programs, KPIs, workshops—serve more as symbolic gestures than as vehicles for deep transformation. While new routines are ostensively introduced (e.g., climate school, ambassador roles), their performative enactment remains tethered to legacy logics. This reflects the work of Feldman & Pentland's (2003) who make the distinction between ostensive and performative aspects of routines. It also aligns with Meyer & Rowan's (1977) theory of institutional isomorphism, where organizations adopt formal structures to signal legitimacy without altering core operations. Ultimately, this research extends this by showing how micro-decisions and invisible routines subtly resist change, forming a quiet infrastructure of managerial persistence.

The notion of visibility brought at the end of the analysis of situatedness and sociomateriality is particularly insightful. Visibility is not just about what is seen, but about what is made to be seen (Gabriel, 2008). At DIA, visibility is curated—through reports, workshops, and architectural spaces—to signal transformation. Yet, this curated visibility masks a deeper organizational inertia, where routines persist and change is illusive. This paradox challenges the assumption that visibility equates to impact and invites a more critical examination of how change is performed rather than installed (Gond, Cabantous, Harding & Learmonth, 2016). This resonates with Spicer, Alvesson & Kärreman's (2009) concept of decoupling, where organizations symbolically adopt progressive practices while maintaining traditional power structures. The results contribute to showing how visibility operates as both a mechanism of legitimation and a barrier to transformation under the guise of innovation and sustainability.

Servitization literature typically assumes that the move from products to services necessitates a reconfiguration of organizational structures, cultures, and routines (Baines et al., 2009; Vandermerwe & Rada, 1988). However, at DIA, the shift toward mobility services appears additive rather than transformative. New offerings are introduced, but they are layered onto existing infrastructures and managerial routines rather than replacing or reconfiguring them. This reflects a form of strategic layering (Oliver, 1992), where new initiatives coexist with legacy systems, often without integration.

Moreover, when servitization is framed through the lens of sustainability, it is often theorized as a pathway toward more responsible and regenerative business models (Reim, Parida & Sjödin, 2016; Baines et al., 2009). Recent work on Strongly Sustainable Product-Service Systems (SSPSS) further emphasizes that for servitization to contribute meaningfully to sustainability, it must be anchored in systemic dematerialization, sufficiency, and territorial embedding (Roman, Thiry, Muylaert, Ruwet & Maréchal, 2023). The findings at DIA contribute to this literature by showing that even if conditions for a more sustainable business models are fulfilled, the internal practices - ESG dashboards, climate school programs, and KPIs— produce extractivist modes of managing. Organizational transformation is not challenged by a change of business models in terms of performance management, organizational design and governance structures. In other words, strategic shifts in offerings do not automatically translate into systemic change internally. To understand why this translation falters, I now foreground materiality.

Viewed through a material lens, the DIA case confirms the same pattern—which is notable, given that servitization is widely presented as more sustainable (Mont, 2002; Zhang, Qi, Wang & Lyu, 2022). Turning to services does not mean that materiality disappears in servitization; it shifts and reassembles in ways that matter for how sustainability is framed and enacted. At DIA, servitization is presented as a 'greener' move because it appears to dematerialize consumption and reorient the lexicon from automotive (cars, wheels, engines) to mobility (bikes, car sharing, solar panels, charging points, platforms, data centres, apps). This lexical and commercial shift—from selling products to offering services—performs sustainability by making individual transport seem more fluid, accessible, shared, and environmentally friendly. Yet the shift is partial: DIA continues to sell cars alongside new services, so the dematerialization narrative rests on addition rather than substitution. The key question, then, is not whether the narrative sounds greener, but what these reconfigured materialities do once mobilized in practice—and here they align with the same internal logics identified above, rather than catalysing systemic change.

Deepening this material perspective through a posthumanist lens clarifies how these re-materialised assemblages are enacted in practice. What looks like dematerialisation in narrative is, empirically, a re-materialisation into bikes, batteries, charging points, digital platforms, etc. In this sense, mobility's 'green' materialities are highly visible and valuable for image and investor narratives. However, they do not transform managerial practice internally; if anything, they pull the organisation back toward optimisation patterns. Specifically, findings have shown that material clues inside DIA point this way: an over-materialisation of legacy automotive units (e.g., investment in a new flagship office and visible resourcing), the dilution or absorption of the mobility start-up incubator into existing structures, and the emergence of transformation initiatives and projects supporting traditional business lines over mobility experimentation. These concrete arrangements stabilise the legacy management rationale and keep legitimising established power centres. Dematerialisation, here, is not a vector of sustainable change because servitization re-materialises 'greener' objects but under the rationale of financial metrics, not socio-ecological commitments.

This disconnects between strategy and organizational enactment underscores the need to critically assess the depth and coherence of servitization efforts. It suggests that without confronting entrenched routines and power structures, servitization may serve more as a commercial extension—a way to generate new revenue streams—than as a genuine transition toward sustainable and responsible managing. This aligns with critiques from Banerjee (2011) and Wright & Nyberg (2017), who argue that sustainability in corporate contexts often serves to legitimize existing power structures rather than challenge them. The research contributes to this critical literature by showing how sustainability is enacted through symbolic practices, which are insufficient to generate systemic change without confronting the management rationale.

The embodied nature of practice (Sandberg & Tsoukas, 2011) explains why transformations are so difficult to achieve. Practices are explained to be hard to change as they are usually taken for granted (Nicolini, 2012) and enacted through absorbed coping (Dreyfus, 1995). Absorbed coping is a mode in which individuals are unaware of their participation in practices and routines because they are deeply habituated. This unconscious enactment means that change only becomes possible when a breakdown occurs—when the routine is disrupted and reflection is triggered (Heidegger, 1996). At DIA, such breakdowns appear rare; the organization continues to function through legacy know-how, and the absence of grassroots innovation suggests that employees remain in a mode of absorbed coping, reproducing familiar patterns without questioning them.

To conclude, the results from situatedness and sociomateriality highlight the paradox of visible change and (invisible) organizational inertia which foregrounds the embodied, situated, and often unconscious nature of organizational practices. As Grasser (2021) argues, practices resist intentionality; they are not simply the result of deliberate, rational planning but emerge from historically sedimented ways of doing. At DIA, despite the visible proliferation of sustainability initiatives, innovations towards building a mobility ecosystem and participative governance mechanisms, the enactment of these practices remains tethered to the automotive industry. The transformation, therefore, appears as a reconfiguration that leaves the management rationale untouched.

1.3 Delegitimation processes

Now, the analysis of the texture of practices offers a critical interpretation of organizational transformation by revealing how everyday enactments—across developing, governing, and performing—participate in circular processes of delegitimation. The study shows how micro-actions and routines reproduce the dominant management rationale, even as organizations try to adopt and legitimize progressive narratives around sustainability, participation, and innovation.

In MOS, Suchman (1995) identifies legitimacy as a resource organization strategically manage through pragmatic, moral, and cognitive dimensions. Here, the findings show how legitimacy can also be undermined from within, even as organizations actively pursue it (regardless of the dimensions mobilized). Critical management scholars (Alvesson & Willmott, 1992; Fournier & Grey, 2000) emphasize that legitimation is not merely a process of gaining acceptance but a political and ideological act that sustains dominant management rationales.

The concept of delegitimation, though underexplored, offers a critical lens to understand how symbolic practices legitimize transformation narratives while simultaneously undermining their substance. Rather than viewing legitimation and delegitimation as opposites, this study theorizes them as intertwined practices. The introduction of sustainability initiatives and participative governance mechanisms serves to legitimize and push the transformation narrative while routinized behaviours, infrastructural constraints, and micro-decisions gradually delegitimize these same efforts. It explains why visible changes and organizational inertia can co-exist without being challenged.

This is evident in DIA's case, where long-term sustainability goals are slowly deprioritized (developing), participative mechanisms reinforce conformity and silence (governing), and social and environmental values are reduced to performance metrics (performing). These patterns extend further the comprehension of the performative paradox (Gond et al., 2016), where practices enact change symbolically while materially reproducing the status quo. It also aligns with Van der Byl & Slawinski (2015) and Hahn et al. (2018) on the need to address the interdependences of competing demands as a paradox in sustainability research.

In the context of RM, this paradox is particularly salient. The texture of practices shows on the one hand, the persistence through delegitimation processes of an instrumental, profit-centric perspective of sustainability (Ergene et al., 2021). On the other hand, the iterative reinforcement of visible changes and organizational inertia paradox is a circular process that gradually contorts corporate level to continue investing in these initiatives. At DIA, the delegitimation of organizational change, voice representation, and sustainability considerations illustrates how well-intentioned practices can reinforce exclusion, short-termism, and narrow conceptions of value.

Ultimately, this study contributes to CMS and MOS by theorizing delegitimation as a systemic and processual mechanism through which organizations maintain continuity under the guise of transformation. It challenges the assumption that the presence of progressive practices guarantees meaningful change and calls for deeper engagement with the texture of practices—the invisible routines and reflexes that action the enactment of a management rationale. RM, in this view, requires not only new strategies but a reconfiguration of the everyday.

1.4 From work of financialization to work of responsibility-building

The findings indicate that DIA's strategic shift toward servitization has successfully transformed the range of services offered to Belgian citizens. However, this evolution has not been accompanied by a transition to a responsible management rationale. Although several internal initiatives have emerged to promote collaboration, diversity and inclusion, innovation, and environmental responsibility, their initial strength, critical weight, and commitment gradually weaken as these efforts are reframed to prioritize financial growth.

The transversal analysis of delegitimation processes reveals four interconnected practices—role attribution, simplification, individualization, and reframing—used to address the challenge of integrating sustainability into management practices. While the problem is strategically framed as an ambition to deliver social and environmental value, in practice, it is enacted as a business issue aimed at generating revenue, making financially sound decisions, and accelerating employee adaptation to new models such as servitization.

This process of solving the problem of corporate sustainability resonates with Wright and Nyberg's (2017) work, which—based on a decade-long, inductive multi-case study—develops a grounded, three-phase model showing how firms translate grand challenges back into business as usual: framing to localizing to normalizing. Rather than treating DIA's servitization as inherently 'sustainable', the strategy is framed as sustainable, which challenges the presumed normativity of sustainability in corporate strategy. In this view, framing is managerial sensemaking that constructs an organisationally defensible narrative by privileging certain meanings and bracketing others. Seen this way, DIA's mission to 'build a fluid and sustainable mobility ecosystem' and its strategic shift function as a sustainability frame: they associate mobility with greener futures while backgrounding elements less compatible with commercial priorities. Accordingly, the exploratory phase relied on interviews and document analysis to trace how DIA actors made sense of this framing.

In Wright and Nyberg's model (2017), framing involves senior managers privileging certain understandings (association) and excluding undesirable features (dissociation) to construct an organisational discourse. During the localizing stage, that discourse is operationalised through new services, products, roles, and capabilities (incorporation), the creation of standardised metrics (commensuration), and advocacy inside and outside the organisation (proselytization). Finally, normalizing realigns these initiatives with dominant organisational logics via renewed emphasis on internal narratives (purification) or by broadening the agenda to include other priorities (dilution). In this way, Wright and Nyberg (2017) show how grand challenges are ultimately translated into business as usual—a dynamic that helps explain how a strategy framed as sustainable can, in enactment, be absorbed into prevailing managerial rationales.

This thesis extends their insights by unpacking the micro-actions and routines that shape local discourse during the localizing stage. Rather than focusing solely on managerial sensemaking, it examines how sustainability commitments are enacted in situ across organizational levels. By opening the black box of management practices, the research reveals how visible initiatives coexist with organizational inertia, but also why organizations manage to sustain this paradox. Furthermore, it broadens the scope beyond environmental concerns to include social and societal commitments, showing that these receive similar treatment—a note-worthy contribution to the corporate sustainability literature.

While Wright and Nyberg (2017) emphasize a longitudinal and historical trajectory driven by external market pressures, this thesis looks at the internal practices of an organization. This research advances that dynamic interdependencies of practices within an organization are able, on their own, to continuously reproduce the same management rationale. The reframing of sustainability remains contained within organizational boundaries and is maintained through delegitimation processes embedded in change management, governance, and performance activities and routines. The findings demonstrate that local translations of corporate-level commitments—here are exemplified by a servitization strategy—are self-sufficient to dilute meaningful change. This occurs through simplifying complex demands, individualizing challenges, and fostering competitive behaviours that redirect efforts toward financially rewarding actions and routines while corporate-level sustainability commitments are reiterated. Sustainability thus becomes business-as-usual.

Furthermore, the reframing of the sustainability problem into financialized goals (Baud, Chiapello & Hamilton, 2015) points towards the reinforcement of a financialization management rationale. What the thesis has been showing along this ethnographic journey is the financialization of management within a contemporary organization, its strengths and its resilience by highlighting organizational processes that make it efficient and persistent in time. Through the triple delegitimation processes, this thesis examines not only the tools and narratives of financialization but also its underlying mechanisms—what keeps it alive despite the presence of institutional narratives that contradict its foundations, such as sustainability.

This three-year ethnography at DIA reveals how the dominant management rationale is enacted through a texture of situated and sociomaterial practices rather than merely imposed as an abstract logic. Following Chiapello's (2017, p.23) definition of financialization: a "*process of transformation of the world through practices, theories and instruments born in the financial sector and now used to reshape questions that are a priori very disparate*", this study shows how financialization materializes in everyday organizational life. It is translated into management norms (KPIs, rules, organigrams), tools (dashboards, PowerPoint presentations), spatial configurations (buildings), and temporal orientations that harmonize organizational activities (developing, governing, and performing). In Foucauldian terms, financialization operates as a regime of truth—a system of knowledge and power that defines what is considered rational, legitimate, and desirable. It is shaped through normalization, prescribing standards of performance and success that the organization internalizes and reproduces. More than identifying its legitimacy, the findings uncover its systemic and dynamic mechanisms—the inner workings through which financialization is continuously reproduced and stabilized.

Adopting a posthumanist as-practice lens allows this thesis to foreground the performativity and materiality of financialization. However, mobilizing the concept of management rationale further refines this analysis by making visible how certain practices come to be seen as legitimate, necessary, or even inevitable, while others are marginalized or rendered impractical. Rather than treating financialization solely as an institutional logic operating at a macro level (Thornton, Ocasio & Lounsbury, 2012), the notion of management rationale captures how such logics are translated into situated judgments about appropriate action—what should be done, with which tools, and toward which ends. In this sense, management rationale operates at the intersection of institutional logics and practice rationality: it connects the macro-level framing of legitimacy with the micro-level accomplishment of practice (Sandberg & Tsoukas, 2011). This perspective enables the analysis to show how financialized practices—such as KPI-driven decision-making, efficiency-oriented routines, or financially framed sustainability initiatives—are continuously legitimized, while alternative ways of enacting responsibility are implicitly or explicitly delegitimized through everyday organizational processes.

This approach differs from traditional institutional theory, which tends to encapsulate financialization as a cultural-cognitive template shaping organizational sensemaking. Within that perspective, concepts such as decoupling (Meyer & Rowan, 1977; Cepêda et al., 2025) help explain how sustainability discourses may coexist with practices that reinforce economic priorities, while institutional complexity highlights how competing logics are negotiated, often resulting in hybrid arrangements that still privilege financial imperatives (Greenwood, Jennings & Hinings, 2015). While these approaches provide valuable insights into the coexistence and persistence of logics, the notion of management rationale—combined with a posthumanist as-practice lens—makes it possible to go further by showing how these logics are enacted, stabilized, and made durable through sociomaterial practices and at organization-level. It thus complements institutional perspectives by specifying the mechanisms through which legitimacy is practically accomplished, and by highlighting the role of material arrangements, routines, and actors in sustaining a dominant, financialized way of managing. In this sense, management rationale can be understood as an intermediate analytical construct—akin to an organizational logic (Taskin & Dietrich, 2020)—that specifies how broader institutional logics are rendered actionable, legitimate, and durable within situated organizational practice.

By contrast to institutional theories, this thesis contributes to the literature by revealing the micro-foundations and sociomaterial dynamics of financialization. It shows how dashboards, KPIs, and spatial arrangements do not merely reflect institutional norms but actively perform and stabilize them, producing a regime of truth that aligns sustainability initiatives with financial imperatives. In doing so, the study complements institutional theory by offering a practice-based account of how logics are enacted and maintained, while challenging its tendency to privilege symbolic and discursive dimensions over material ones. It also shows the role of not only decision-makers of sustainability (here the top leadership) but also employees, infrastructures, documents, etc. in enacting sustainability commitments. This contribution opens avenues for bridging institutional and posthumanist as-practice perspectives, suggesting that understanding sustainability transformations requires attention to both macro-cultural logics and the sociomaterial practices through which they are reproduced.

Also, the processual and longitudinal study of DIA reveals management rationale as dynamic and systemic, rather than static or monolithic (cfr. 1.1 in this chapter) making financialization highly resilient and adaptive to sustainability narratives. This observation resonates with Chiapello's (2017) notion of the "*work of financialization*" (p. 23), understood as the multiple operations that together reorient actions and decisions towards a financial perspective. While work of financialization has been studied in public sector reforms and policy domains (e.g. Chiapello, 2017) and in citizens' everyday lives (e.g. Erturk et al., 2007), its manifestations in private organizations (e.g. Guéry, 2016) remain central for understanding contemporary management practices and the enactment of ethics, responsibility, and sustainability.

Langley (2008) defines financialization in private organizations as "*the tendency for financial disciplines to come to dominate in corporate management and governance, the shaping and* *performance of corporate management subjects and strategies in the name of delivering 'shareholder value'*" (p. 134). This dominance is reflected in corporate restructuring practices increasingly legitimated by financial metrics. As Dore (2008, p.1103) observes, top management has become primarily concerned with applying financial criteria internally, cutting loss-making divisions, expanding profitable ones, and pursuing strategic acquisitions and divestments. Similarly, van der Zwan (2014) identifies the growing importance of shareholder value as one of the core approaches to financialization in organizational governance. In the French context, Rébérioux (2003) offers a restrictive yet insightful definition: "*a process of penetration of stock market opinion inside the productive organization*" (p. 26), highlighting the evolving relationship between productive and financial worlds. Initially conceived as a service provider enabling corporate development, the financial sector has progressively assumed the role of a prescriptive authority over organizations.

However, the objective of this thesis is not to add another study to the extensive literature on financialization (Mader, Mertens & Van der Zwan, 2020), but rather to make salient the non-emergence of RM as an alternative paradigm. Results demonstrate that strategically and discursively integrating ethics, responsibility, and sustainability is insufficient to displace financialization as the dominant rationale. Nor can RM be understood as a constellation of discrete practices, as the initial research question might have suggested (cfr. 1.1 in this chapter). Hence, integrating sustainability considerations that look like RM does not automatically produce a shift in management rationale. Indeed, the four-step framework shows how organizations embrace the narrative of RM while simultaneously creating a texture of practices that feeds the work of financialization by responding to the problem of financial survival and growth.

In that perspective, two main assumptions in RM literature are challenged; first, the anthropocentric view that change stems from individual mindset transformation (Audebrand, 2018), and second, the abstract proposition that ethics, sustainability, and responsibility in action suffice to enact RM (Price et al., 2020). The present study contests these assumptions by revealing that before such transformation can occur, there is a need to understand the inner workings and stickiness of the dominant management rationale currently at play. In other words, emancipation from financialization is a prerequisite for any genuine paradigm shift.

Practices anchor, enact, and reproduce the financialization management rationale, making it remarkably resilient. This resilience is deeply embedded in the sociomaterial texture of organizational life, shaping norms, behaviours, and subjectivities. Against this backdrop, the question of emancipation becomes critical. For Foucault (1982), emancipation is not a universal liberation from power but a situated practice of resistance—a deliberate effort to question and transform the norms that govern our conduct and constitute our subjectivity. Emancipation requires making these norms visible, understanding their historical contingency, and creating spaces for alternative ways of thinking and acting (Lettow, 2016). In the context of financialization, this means recognizing how management tools, metrics, and discourses do not simply organize work but actively shape who and what we are as organizational subjects—what we value (performing), how we decide (governing), and what futures we imagine (developing).

Critical scholars have long demonstrated how dominant management rationales absorb emergent ones (Wright & Nyberg, 2017), and this research reinforces that insight: sustainability cannot simply be declared; it requires entering a 'work of emancipation' from the 'work of financialization'. Chiapello (2015) aptly describes the latter as a process of "*colonization of situations by specific financialized techniques and calculation methods*, [...] *ingraining of the financialized metrics and reasoning in spaces and situations where they were previously absent*" (p.15).

Building on this metaphor, this thesis invites the consideration of RM as a 'work of responsibility-building'—a conscious and collective process of colonizing organizational situations with emancipatory reasonings that seek the creation of lasting value for the Living (society, nature, etc.). This perspective shifts the focus from conditions for the emergence of RM (e.g. Schuessler et al., 2024) to the emancipatory steps required to detach from financialization. Henceforth, I propose to engage with responsibility-building, that is, embracing (1) complexity, (2) interconnectedness, and (3) engaging with alternative valorisation perspectives.

First, engaging with complexity means confronting the paradoxical nature of competing demands inherent in sustainability (Hahn et al., 2018). These tensions cannot be resolved through negation, simplification, or reframing that sidesteps the problem into the dominant management rationale. Instead, responsibility-building requires organizations to treat paradoxes as productive spaces for innovation and ethical deliberation, acknowledging that sustainability involves contradictory pressures that must be navigated rather than eliminated (Luo, Tang, Chan, Li & Luo, 2020; Van der Byl & Slawinski, 2015). For instance, Pradies et al. (2021) illustrate how defensive responses to paradoxical tensions can trap organizations in vicious cycles of paralysis, whereas embracing paradox enables transitions toward virtuous cycles of learning and change. The recent work of Westover (2025) focuses on the organizational resources for dealing with paradoxical tensions and offers practical insights on integration mechanisms.

Second, organizations are called to recognize their interconnectedness with others—nature, society, governments, common goods, etc.—rather than positioning themselves in opposition. This means shifting from a competitive stance to a collaborative one, where organizations are not compact units fighting for their own interests, but entities deeply entangled in the world (Simpson et al., 2021). Responsibility, therefore, must be understood through a posthuman lens or through an Earth-centric perspective (Wright et al., 2018); not as stewardship of shareholder value, but as acknowledgment of participation in a web of relations where humans and non-humans co-constitute organizational realities. These actors are equally present and active in shaping the evolution of the world. RM enactment challenges market-centric definitions of responsibility that historically framed it around corporate survival and growth, reducing sustainability to a competitive advantage. Responsibility-building calls organizations to see themselves as integral to the lands they occupy, the habitats they affect, and the communities they engage with—shifting from extractivist logics to relational ontologies (Ergene et al., 2021).

Third, responsibility-building involves reconfiguring evaluative frameworks through alternative and plural valorisation perspectives. Drawing on Boltanski and Thévenot's (1991) concept of 'orders of worth', Schaefer (2023) explains that order refers to a set of principles guiding the relations between humans (and here, non-humans as well). It serves as justification and legitimation for actions. The notion of worth assigns value to subjects and objects, which can be understood as evaluation processes. Orders of worth remind us that worth is not intrinsic, it is constructed through practices of justification of interactions and assigning value (Lamont, 2012). Responsibility-building involves reconfiguring evaluative frameworks beyond the market order of worth, which privileges monetary calculations and positions consumers and shareholders as the 'worthy subjects' (Schaefer, 2023). Thus, organizations should creatively explore plural modes of evaluation where, for example, craftsmanship, ecological harmony, care, employment quality, and community building become legitimate criteria of worth. This pluralization of valorisation systems is essential for emancipating organizational reasoning from financialization and fostering sustainable futures.

This research argues that the 'work of responsibility-building' has been an angle mort—an unthought dimension—hindering the realization of sustainability strategies. It calls for a critical reflection on the popular notion of 'sustainable transition,' which has focused on what is sustainable rather than on what is required for a transition to occur. The wording suggests choice or intention, as if collectively moving from one management rationale to another were possible by mere declaration or by adding new 'responsible' practices or a greener offering. What this study shows is not a lack of good intentions but the impossibility of changing management rationale without genuine emancipation and reflexivity on the dominant logic in place. Otherwise, delegitimation processes will render ineffective any attempt to manage 'differently.'

Ultimately, this interpretation positions RM as a political and philosophical project rather than a technical solution. It demands ongoing critique of the power relations embedded in management tools and routines, and the development of practices that enable organizations to imagine and enact different futures. In doing so, the thesis contributes to a broader understanding of sustainability and responsibility in organizations—not as static goals, but as dynamic processes of emancipation within sticky regimes of truth.

2. Reflexivity

Ethnography has been presented as a research strategy that encompasses fieldwork, headwork and textwork (Van Maanen, 2011). Those works calls for a high degree of reflexivity towards the case understudied but also towards my own stance on the field. This section on reflexivity aims to highlight lessons learned and contributions brought by a posthumanist practice-based ethnography.

Therefore, I develop this reflexivity section across two main threads that have been common across the PhD journey. First, the posthumanist posture as a human performing an ethnography in an urban-situated organization. Second, the notion of distance that continuously shifted in meanings and postures between mind and bodily proximity/detachment.

2.1 Reflexive accounts of the experience of a posthumanist ethnography

Adopting a posthumanist perspective in ethnography required a profound rethinking of my ontological assumptions—what counts as 'social', what counts as 'human', and ultimately, what counts as agency. As Braidotti (2013) reminds us:

> "*The posthuman predicament enforces the necessity to think again and to think harder about the status of the human, the importance of recasting subjectivity accordingly, and the need to invent forms of ethical relations, norms and values worthy of the complexity of times*" (p.187).

This was not a purely intellectual exercise; it also demanded a critical self-examination of the anthropocentric worldview deeply ingrained through my upbringing and education. These biases do not vanish overnight. They shape how I perceive the field, what I consider relevant, and how I interpret practices. My gendered experience—having occasionally faced remarks or subtle forms of discrimination—has offered glimpses into the constructed nature of social hierarchies. Yet, this does not equate to the experiences of marginalized groups or non-human entities critiqued by the posthumanist stance. Recognizing this gap is important: decentring the human as the origin of action begins with decentring myself as an ethnographer. More than acknowledging bias, it is about questioning the ontological position that places the "Man"—what Braidotti (2013) calls the alleged measure of all things human—at the centre of knowledge and practice.

As a posthumanist ethnographer at DIA, I was part of the apparatus through which the field becomes knowable. My positionality—a young, white, female researcher trained in the human and social sciences, working inside a for-profit automotive organisation largely composed of white men—intra-acts with methods, people, devices, spaces, and timings to produce particular cuts of reality (what strategy, sustainability, or mobility can become in practice). In Barad's (2007) agential realism, knowledge is not a mirror of a pre-given world but a material–discursive accomplishment emerging through intra-actions that configure space–time–matter; my interviews, observations, access, and recording tools therefore helped enact the very phenomena I describe. Rather than treating fieldnotes as windows onto fixed intentions, they are traces of entanglements—how my demographic markers shaped access and rapport, how my vocabulary and questions rendered some materialities legible while bracketing others, and how organisational settings (meeting rooms, dashboards, charging hubs) afforded specific enactments of sustainability.

While interviews provided valuable insights, they remained anchored in discourse and human narratives. To capture the entanglement of humans and non-humans, I prioritized observations through my embodied presence within the organizational environment. Observation allowed me to access dimensions beyond language: the materiality of tools, the affective atmospheres, and the situatedness of routines. Documents, though useful, represent static and often aspirational realities, whereas observation revealed transformation as an ongoing practice. So, the posthumanist stance profoundly challenged my understanding of what counts as data. It was no longer limited to verbal accounts but extended to technological mediations, sensory experiences, and material traces. In this perspective, non-human elements actively spread practices (Schatzki, 2001). This shift pushed me to de-focus my gaze from human centrality (Gherardi & Laasch, 2021) and embrace the idea that humans are always connected to others—human and non-human—and always in a state of becoming.

Yet, translating this ontological stance into ethnographic writing proved challenging. While acknowledging the presence and impact of non-humans was methodologically feasible and adopting a processual outlook manageable, prioritizing assemblages of practices over individuals in interpretation was far more complex. Ethnography, by design, situates the researcher in relation to others in data collection, but the thesis remains a text authored by a human researcher, for human readers, about humans and non-humans. This creates a persistent tension: how to construct a narrative that is both intelligible to human audiences and faithful to posthumanist positioning?

My aim was to craft an account that could help organizations reflect on their role in the world and their capacity to connect with others—through the lens of corporate sustainability and responsible management. However, I acknowledge that this endeavour was not without methodological awkwardness. At times, I found myself contemplating questions such as how the plants in the hallway at DIA were 'becoming,' or interpreting the alignment of trees (by humans) to facilitate car circulation on DPark's blueprint. These reflections may sound naïve, even foolish, yet they underscore the need for creativity and openness when rethinking human–nature relations. Despite these intentions to decentre the human, the act of writing inevitably re-centres human concerns—a contradiction that warrants further reflection.

The posthumanist as-practice framework, and specifically the RMAP approach, have been instrumental in integrating critiques of anthropocentrism and the Anthropocene in MOS, and in this thesis, corporate sustainability. Theoretically, such critique is urgently needed given the accelerating degradation of biodiversity and social inequalities. Empirically, however, a gap remains. Investigating human interconnections with other beings can be disheartening when the research context (in this case, DIA) is profoundly disconnected from nature, animals, plants etc. Here, non-human entities primarily consist of buildings, cars, concrete, urban infrastructures, and digital tools—in other words, non-living components. This raises significant methodological questions about applying such frameworks and epistemologies in environments where individuals are increasingly physically and emotionally detached from living beings, surrounding themselves instead with non-living artifacts.

Ethically, this perspective also demands a broader sense of care, extending beyond human participants to material and ecological systems implicated in research. As Braidotti (2013) argues, *"a sustainable ethics for non-unitary subjects rests on an enlarged sense of interconnection between self and others, including the non-human or 'earth' others, by removing the obstacle of self-centred individualism"* (p.190). This does not mean indifference to human concerns or dehumanization of research. Rather, it calls for an ethic that includes the well-being of an expanded community of actors. It also invites a visionary dimension—creating possible futures through affirmative practices of interconnection. In this sense, reflexivity becomes not only a methodological necessity but an ethical imperative: to recognize the limits of my own perspective while striving to imagine and enact more inclusive forms of knowledge.

Adding a posthumanist lens to research in an urban and semi-industrial setting such as the automotive/mobility industry has been both fascinating and challenging. It required methodological creativity, ontological humility, and ethical imagination. This reflexive journey has, to the best of my evolving understanding of posthumanism, transformed my ethnography from a study of human practices to an exploration of assemblages, where agency is distributed, relationality is foregrounded, and knowledge production becomes a situated, entangled process.

Ultimately, as-practice theory provided a valuable starting point for exploring posthumanism empirically because it already decenters individuals and highlights sociomaterial entanglements. However, Gherardi (2024) notes that it is not sufficient to fully embrace the posthumanist challenge. Ethnographers need methodological tools that go beyond representation, capable of tracing assemblages, affective atmospheres, and intra-actions (Barad, 2007). Approaches such as Posthumanist Institutional Ethnography (Taylor & Fairchild, 2020) or multispecies ethnography (Kirksey & Helmreich, 2010) could be promising directions for future research. These methods invite us to rethink further what counts as data and how knowledge is produced, moving toward an ethics of care that actively includes human and non-human actors alike.

2.2 Ethnographic distance: an entanglement of body and mind

The ethnographic posture adopted has oscillated between participant and non-participant observation, allowing for both immersion and analytical distance. If the researcher's body seems to play a part, their mind plays an active role in this process as well. Observation is guided by the cognitive lens that shapes what is seen and recorded (Van Maanen, 2011). Abductive reasoning foregrounds this dimension, as the evolving conceptual lens influences which data are collected and how they are interpreted. While a theoretically informed approach is essential for ethnographic projects, it also risks constraining the researcher within predefined analytical categories.

The RMAP framework, with its intentionally open definition of practice, fosters this analytical openness but has created methodological challenges in terms of ethnographic posture onto the field. Upon entering the field, I set out to trace the emergence and evolution of practices. However, given that practices are shaped by situated and dynamic interactions between human and non-human elements, the risk of dispersion and over-interpretation was significant. Stepping out of the field and/or emotionally detaching myself from the organization revealed to be powerful mechanisms to understand DIA as much as the immersion.

Beyond methodological considerations, the organizational ethnography required constant balancing in contrasting postures. The longitudinal immersion at DIA exposed both the risk of normalization and the opportunity to uncover subtle, often invisible organizational dynamics, demanding ongoing negotiation between proximity and distance. This negotiation that is both embodied and cognitive. My physical presence and emotional stance shape both the production of data and its interpretation (Alvesson & Sköldberg, 2017; Law, 2004). Hence, my thesis was shaped by a dynamic interplay of physical presence, emotional engagement, and reflexive detachment. To make this dynamic explicit, I conceptualize reflexivity through two intersecting dualisms: bodily proximity versus distance and emotional involvement versus detachment. They generated four distinct yet interrelated states which structure my experience, my position in the field and give coherence to my research outcomes.

2.2.1 Full immersion: Bodily proximity and emotional involvement

This state reflects full immersion in the field, where physical presence and emotional engagement converge. Being seen as a contributing element influenced interactions, and ultimately data collection.

At DIA, my stance alternated between participant and non-participant observation (Hammersley & Atkinson, 2019), yet the performance-driven culture made a purely observational role untenable; demonstrating value—sometimes simply by offering informed opinions—was necessary to maintain access and invitations to projects. This proximity fostered integration, trust, and informal exchanges that opened tacit knowledge rarely accessible through scripted interviews. As detailed in Chapter 4, it also led me to play a more active role than anticipated in shaping DIA's new value framework. Declining to contribute would likely have hindered future opportunities for observation and continued access. In such moments, physical presence and emotional involvement were indispensable.

Beyond access, immersion allowed me to embody organizational routines and situate micro-practices within broader historical and relational contexts. Longitudinal observation resembled peeling an onion where each layer revealing new dimensions of DIA. Emotional exposure through value conflicts, vulnerability, and alliances provided insights into power relations and social hierarchies. In other words, being present in body and mind enabled genuine interaction with both humans (to fit in by acting as one of them) and non-humans (e.g., working alongside cars and digital tools).

However, acknowledging this first posture made an opposing dynamic surfaced. While prolonged physical immersion was vital in understanding the organization in depth, it also led to normalization. Close engagement facilitated detection of invisible dynamics shaping everyday actions. But spending one to three days per week at DIA over several years led to internalizing organizational norms. Over time, surprising happenings diminished, and my acculturation turned me into an insider, an expert of DIA. As a matter of fact, I became, after 2,5 years at DIA, the most senior member in the culture and leadership team (after the team manager). This status positioned me as a source of insights for newcomers into the team, further blurring the lines between researcher and participant.

The posture of full immersion is useful when onboarding the organization and to get an in-depth comprehension of the different stakes at play. However, it can also lead to embody roles and take tasks to ensure continued access that diverge from the initial objectives of the ethnographic inquiry.

2.2.2 Reflexive immersion: Bodily proximity and emotional detachment

While full immersion is essential for ethnographers to understand the intricacies of the field, it also demands moments of analytical distance and self-awareness while still being physically immersed.

Adopting a practice-based perspective implies that the researcher actively participates in the very practices they study, experiencing a state of full immersion. While emotions are crucial in understanding ourselves and others on the field (Gilmore & Kenny, 2015), maintaining some emotional detachment meant taking a more observant stance toward my own actions, feelings, and positionality. This dual stance of bodily proximity and emotional detachment resonates with Heidegger's notion of 'involved thematic deliberation', which Sandberg and Tsoukas (2011) describe as a mode of engagement that combines participation with reflection. As they argue, "*revealing the entwinement logic of practice requires something in between: a state of 'involved thematic deliberation'—namely, a mode of engagement that involves both immersion in practice and deliberation on how it is carried out*" (Sandberg & Tsoukas, 2011, p. 344).

Indeed, the extended timeframe of the ethnography, combined with theoretical-empirical oscillations produced a subtle inclination to align observations with emerging theoretical constructs and a normalization of my surroundings, to the point of sometimes losing critical distance. While I remained on the field, I needed to detach myself cognitively, heightening my awareness of the routines and the system I was embedded in. In concrete terms, this involved making deliberate choices—selecting certain observation sites while renouncing others, recognizing data saturation, and resisting the temptation to over-interpret, a tendency that occurred during my prolonged stay at DIA. This temporary reflexive detachment is noticeable in the way I recorded data for example. Holding that posture, I spent more time describing the environment (the office, the people composing the meeting, etc.) and started to differentiate, with a pictogram in my fieldnotes, interpretations of what I was observing.

Another example was when I decided to step back from spending more time in DIA's logistics department. This was a challenge because the environment was unfamiliar to me—a semi-industrial site, a Dutch-speaking environment[19], with almost only men working on cars that did not really understand what I was doing there. I invested significant effort trying to integrate and understand their operations, only to realize months later that my perseverance to fit in was obscuring the fact that the department had remained mostly untouched by the organizational transformation. Stepping away was not about failing to integrate (though it felt that way at the time), but rather about gaining perspective: seeing this as a results in itself, insights about DIA's culture and the limited depth of the transformation.

Consciously adopting a posture of reflexive immersion was therefore critical to avoid 'going native' (Hammersley & Atkinson, 2019; Van Maanen, 2011) and stepping out of my role as ethnographer. This posture enabled me to refine decisions about which threads to pursue, what practices to observe, and how to record them meaningfully. Ultimately, my posture in the field fluctuated between full and reflexive immersion during the three-year ethnography.

2.2.3 Distant engagement: Bodily distance and emotional involvement

Physical absence from the field does not imply disengagement. On the contrary, stepping away from the field enabled dialogue with other perspectives—through discussions with thesis directors, colleagues, and peers at conferences—and to record my thoughts via journaling. These exchanges enriched interpretation by introducing alternative viewpoints and situating my observations within broader academic debates.

While ethnography often evokes images of solitary immersion (see Skade, 2024), a thesis is never only achieved by the PhD student alone. This research experience was deeply shaped by a collective dimension that extended beyond the physical boundaries of the field. The collective dimension here refers to the role of the academic sphere in sustaining ethnographic practice (Brannan, 2011). Engaging with scholarly communities provided intellectual emulations and methodological reassurance, anchoring my reflections within broader debates on organizational ethnography. Taking the time to attend workshops, meet-ups and other academic gatherings helped me alleviate some of my doubts about being able to deliver a 'successful' ethnography (Gilmore & Kenny, 2015).

Often enough, I found myself questioning the relevance of what I was experiencing and observing. Self-doubts started to set in, and I have been constantly questioning myself and my abilities to perform an ethnography, to observe 'something interesting'. The impostor syndrome kept on settling. Opening up about my fear, my anxiety, and doubts to my thesis directors and peers helped greatly. Unloading and relating my good and less good experiences on the field

[19] My Dutch being a bit rusty

made me feel less isolated. Participating in conferences and sharing ethnographic experiences with other PhD students and researchers felt like we were alone together, which encouraged me to understand my emotions as part of the process and as signals that 'something' was worth investigating.

Another aspect of this collective dimension of ethnography emerged through confrontation and dialogue with my thesis directors and fellow researchers. Regular discussions pointed out interesting phenomena that I had totally normalized and others that I had totally overinterpreted due to my emotional involvement. These exchanges enabled me to reformulate field accounts and challenge taken-for-granted assumptions, fostering the denaturalization of phenomena (Terlinden, 2023). It resonates with Gilmore and Kenny's (2015) notion of 'reflexive pair interviews', which facilitate deeper reflection on the research process and my interactions with the organization. These discussions were instrumental in surfacing tensions between organizational expectations and my research focus.

For instance, the initial aim of the thesis was to identify responsible management practices, to understand how DIA's sustainability mission translated into concrete actions. Although there were clear signs that I was searching for something absent, I kept convincing myself that I was simply not observing 'well enough'. I assumed that managerial innovation or managing differently would be emerging from the field. Emotionally invested and cognitively convinced, I wanted to believe that my research purpose aligned with DIA's mission and practices. Several (many) meetings later with my thesis directors, I began to recognize how my impostor syndrome and 'good student' attitude were pushing me into (and failing at) filling analytical categories of responsible management, even though my field experience and feelings suggested otherwise. Frequent discussions about my emotions and experiences, challenged, for example, my tendency to normalize when the organization was setting aside sustainability when sales declined or to overinterpret ambassador programs as granting strategic weight to employees. Ultimately, I had to invert the problem—treat my discomfort with the field as evidence of a deeper tension. The gap between my initial assumptions and the field became a source of meaningful insights.

The importance of this collective dimension aligns with recent calls for team-based ethnographies, particularly in research carried out by early career scholars and when addressing complex and sensitive issues. As Skade (2024, p. 4) argues, "*diverse teams comprising researchers with varied disciplinary backgrounds, career stages, and identities—including marginalized voices—offer multiple perspectives that help navigate the emotional impact of research contexts*". While this project benefited from a support system, team-based ethnographies could mitigate further a sense of isolation and enrich interpretations.

Finally, bodily distance while sustaining emotional ties to the field became a space for collaborative sense-making of my DIA experience which also served as a crucial support system. Discussing my emotions (that I would not totally understand myself) with benevolent others (that I greatly thanks) helped me see the times I had to physically distance myself from the field. During three years of field work, I have thus alternated between months of physical immersion and breaks to come back to theory but also to 'rest' from the emotional tornado that the field was stirring up in me.

2.2.4 Complete distance: Bodily distance and emotional detachment

Lastly, complete distance—both physical and emotional—was essential for theory-building and reflexivity. This posture enabled me to identify patterns in the data, connect empirical insights to conceptual frameworks, and reflect on how my presence and methodological choices shaped research outcomes. By denaturalizing my role in the field, I could interrogate how knowledge was co-produced through interactions and infrastructures (Law, 2004). Such detachment supported abstraction beyond immediate experience and ultimately advanced the evolution of my conceptual lens.

As explained in the other postures, proximity of body and/or mind put the focus on specific events. While analytically valuable, it can obscure the broader picture—reducing inquiry into micro-actions to coding exercises rather than interpretive synthesis. This raises two central questions: What degree of distance enables analysis that leads to theorization? And when does ethnographic fieldwork end? Is it marked by physical departure from the organization, the last email received, or the emotional and cognitive distance required to discern patterns within a vast accumulation of data? In my case, most analysis occurred retrospectively after several months had passed—the time needed to interpret the data holistically. The explanatory power of abductive logic only fully revealed itself in the later stages of the thesis, enabling a complete analysis. Here, physical and emotional distance were both required. If leaving the field physically can be swift, emotional detachment took months of intellectual fog, outlining a hidden cost of years-long ethnographies: a liminal space between immersion and theorization.

By distancing myself—the author of the analysis—from myself—the ethnographer at DIA—I could finally reinterpret my fieldwork experience. It actually reflects DIA's organizational response to a researcher challenging its management practices, rather than the product of my behaviours, competencies, or integration efforts alone. I had tried so hard to fit in—dress like them, talk like them, participate in their activities—that I was blind to the fact that, regardless how much I was trying to make myself valuable to them, the organization did not consider me or my thesis legitimate. Small happenings accumulated, but it took emotional detachment and stepping outside the field to see the pattern. A few examples illustrate this: I was given a student badge to access to DIA, classifying me as an intern despite a planned four-year collaboration; meetings to discuss my research were frequently cancelled at the last minute or unattended; I was invited and then disinvited to meetings and projects due to doubts about the appropriateness of my presence; or the fact that I never gained access to the strategy team I was supposed to join—even though its manager co-sponsored the PhD—which became an inside joke within the culture and leadership team.

After months—sometimes years—of assuming I had failed to integrate the organization, emotional distance enabled me to reinterpret these seemingly minor incidents as manifestations of a broader dynamic: the systematic delegitimation of anything perceived as challenging profit-making imperatives, short-term fixes, and KPI-driven priorities. Complete detachment enabled me to see my presence for what it was: disruptive to DIA's management rationale—not me personally, but my role and questions regarding their management practices. In this sense, the experience coheres with the research results. Had I pursued a PhD in entrepreneurship or marketing on their servitization model, I might have received a very different welcome and attention. The delegitimizing events and comments directed at my research guided the analysis toward showing how the financialization management rationale is reproduced through the delegitimation of alternative ways of thinking and managing.

Through these four states, this reflexive perspective operationalizes the interplay between embodiment and emotions in fieldwork in organizational ethnographies. It demonstrates how bodily and cognitive positioning influence access, interpretation, and theorization, aligning with debates on immersion versus detachment (Alvesson & Sköldberg, 2017; Sandberg & Tsoukas, 2011) and the performativity of research practices (Law, 2004). These variations in postures enabled but also shaped the research process and its outcomes. And by making these dynamics explicit, I aim to show that reflexivity is not a static posture but a situated, oscillating process that underpins ethnographic knowledge production. This reflexive journey underscores the value of ethnography not only as a method of inquiry but as a mode of thinking—about self and others—one that embraces complexity, ambiguity, and the evolving nature of knowledge production.

3. Managerial implications

Translating sustainability ambitions into lived organizational practices remains a critical challenge for organizations. This section aims to bridge the gap between intention and action by mapping the activities that constitute the internal fabric of daily practices in the context of strategies framed as sustainable. As Wright and Nyberg (2017, p. 1634) note, *"understanding the process of translating grand challenges into practice is critical, as this may guide the establishment of new forms of organization, governance arrangements and insight for the design of public policies that help address social and environmental concerns".* This is particularly relevant for long-term, complex challenges such as climate change, where organizations face evolving and often conflicting pressures from diverse stakeholders.

This section on managerial implications serves two purposes. First, they offer actionable insights for DIA—the partner organization for this Applied PhD—alongside other organizations seeking to operationalize sustainability commitments. Second, managerial implications of this thesis provide insights for public entities, notably the Region Brussels-Capital (RBC), which funded this research through Innoviris, to inform policy design and governance frameworks that foster systemic change.

3.1 Implications for organizations

Building on the four-step framework, four managerial contributions emerge—each corresponding to one step: attributing roles and responsibilities, simplifying complexity, individualizing challenges, and reframing the problem. As discussed in Section 1.4, the findings highlight the need to enter a work of emancipation from financialization. Therefore, these implications show a concrete application of RM as a work of responsibility-building:

(1) The unconscious performing of organizational routines and habits, which calls for reflexivity and contextualization to make hidden assumptions visible and question entrenched practices.
(2) The paradoxical nature of sustainability in organizations, which requires adopting a paradox mindset and creating spaces where tensions can be openly discussed rather than neutralized or ignored.
(3) The collective mobilization needed to tackle Grand Challenges, which demands moving beyond competitive practices toward collaboration and fostering deeper connections with Life (nature, society, and communities).
(4) The need to move beyond financial metrics, which involves challenging the finalities of management practices and creatively rethinking evaluation systems through plural modes of valorization.

Accordingly, the recommendations formulated in this section aim to operationalize these implications by providing actionable pathways for organizations.

First, the initial managerial implication highlights the critical role of reflexivity in uncovering hidden assumptions and challenging entrenched routines in organizations. Routines and management rationales are deeply embedded in organizations due to the embodied nature of practices, which makes them difficult to question. Practices form a familiar relational whole that actors rarely scrutinize. In other words, individuals performing a practice are often unaware of the full range of actions, knowledge, and materials it entails. This immersion means that managerial decisions—such as assigning roles and responsibilities in transformation or framing sustainability—tend to reproduce existing structures without critical examination.

Reflexivity acts as a powerful lever for introducing deliberate pauses in ongoing actions. It enables managers to make their practices visible and open to scrutiny, creating a conscious break in the continuous flow of unexamined routines. By cultivating reflexivity proactively, organizations can:

- Surface hidden assumptions behind role attribution and sustainability framing.
- Recognize how financialization slowly permeates daily practices and influences decisions and priorities.
- Create space for alternative narratives that challenge market-driven legitimacy.

Managers should embed reflexive practices early in strategic planning. This involves dedicating time to question not only 'who does what' (in terms of capabilities) but also why roles are constructed in certain ways and whose interests these constructions serve. Reflexivity is not merely emancipatory regarding financialization, it is a broader capability to situate actions within their systemic impact.

Second, another managerial implication lies in the need to recognize sustainability as inherently paradoxical, seeing it as competing demands that cannot be simplified or neutralized. As observed in this research, organizations often respond to sustainability challenges by simplifying complexity—seeking control and short-term predictability. This tendency, however, denies the paradoxical nature of sustainability, which involves navigating tensions such as efficiency vs. resilience, growth vs. regeneration, and compliance vs. innovation. Neutralizing these tensions leads to paralysis and reinforces existing patterns, preventing transformative change.

Scholars (Hahn et al., 2018; Luo et al., 2020; Van der Byl & Slawinski, 2015) demonstrates that sustainability progress depends on the capacity to embrace paradoxes as productive spaces for innovation and ethical deliberation. Adopting a paradox mindset (Miron-Spektor, Ingram, Keller, Smith & Lewis, 2018), for example, enables managers to see contradictions not as problems to eliminate but as opportunities for creative solutions. Practical actions could include:

- Dedicate time to map and articulate tensions present in sustainability initiatives. Avoid oversimplification—acknowledge complexity and competing demands.
- Create spaces for dialogue where tensions can be openly discussed, ensuring multiple perspectives coexist. This also requires establishing conditions that make different stakeholders feel safe and empowered to voice their opinions.
- Avoid 'one-size-fits-all' best practices by recognizing that each organization is marked by different routines and macro socio-economic contexts that produce local and unique outcomes. Instead of applying external and universal models, adapt solutions to local realities.

By engaging with paradoxical tensions rather than denying them, organizations can move beyond incremental adjustments toward a reflexive and adaptive mode of transformation, better equipped to handle the complexity of sustainability considerations.

Third, the need to embrace the interconnectedness and collective nature of Grand Challenges constitutes another important insight for organizations. Issues such as climate change, biodiversity loss, and social inequality are deeply entangled, requiring organizations to move away from an individualistic stance toward a systemic and relational perspective. Responsibility-building, in this sense, means acknowledging that organizational existence and success depend on connections with others (nature, society, and biodiversity). These interdependencies are often taken for granted, yet they form the foundation of (organizational) life.

Today, this interconnectedness is becoming increasingly abstract. Urbanization and digitalization have distanced us from the ecosystems we rely on. Many people no longer know where their food comes from or how resources are extracted to make cars, for example. Technology shelters us, weakening our connection not only to nature but also to other humans. Societal and cultural norms reinforce this disconnection by promoting individualism—through personal development narratives and self-promotion on social media—which fosters an inward-looking mindset rather than openness and collaboration.

However, grand challenges and their consequences are shared issues that demand collective mobilization and systemic responses. Financialization amplifies individualization by encouraging competitive behaviours and short-term results. As observed in this research, responses to sustainability often involve a step of individualizing challenges, which both shape and are shaped by competitive practices. This not only fragments sustainability efforts but also erodes collective meaning and strategic coherence. Transformation risks becoming a patchwork of isolated projects disconnected from the broader purpose, leading to a loss of sensemaking around sustainability. During field observations, many individuals expressed goodwill toward sustainability but also a sense of powerlessness, which ultimately diminished their engagement.

Here are some practical actions that could redirect efforts towards collaboration and shared purpose but also fostering connections with others:

- Bring back practices that mobilize collective action and collaboration, but also critically reflect on how certain practices (and their materiality) foster individualism and competition (e.g., individual bonuses, interdepartmental competition on results, cafeteria plans[20], etc.).
- Encourage practices that make environmental/societal dependencies and relations with the organization visible—especially in urban contexts where nature is hidden or domesticated. This could involve activities that physically bring employees closer to ecosystems and communities with, for example, nature-based workshops, partnerships with local artisanal workshops, etc.
- Adopt systemic thinking by mapping interdependencies between organizational actions and broader socio-ecological systems and by recognizing that sustainability outcomes depend on these connections.

By embracing interconnectedness and collective responsibility, organizations can move beyond fragmented efforts toward strategic coherence and transformative sustainability, grounded in collaboration and systemic awareness.

Finally, a fourth managerial implication concerns the need to rethink the finalities of management practices by pluralizing evaluation systems. One of the defining features of financialization is the translation of diverse, non-financial matters—such as nature, well-being,

[20] Flexible compensation systems where employees can choose a combination of fringe benefits—such as additional vacation days, hospitalization insurance, or a mobility budget—in exchange for part of their gross salary or certain bonuses."

or art—into metrics and monetary flux that align with investor decision-making (Chiapello, 2015). Following this investor perspective, organizations reduce sustainability to metrics translated into operational targets, which obscures the broader purposes of management and creates an invisibility of its finalities. This instrumentalization turns sustainability into mere compliance, eroding reflexivity and limiting the potential of management to address contemporary challenges. To counter this, organizations could design practices that foster critical reflection on their ultimate purposes and explore alternative evaluative frameworks.

Global performance should not mean automatically calculating and assessing metrics for environmental and social value creation. Instead, it requires revisiting what is evaluated, how it is evaluated, and by whom. Responsibility-building calls for opening evaluative systems to plural modes of valorization, as a step toward emancipation from financialized calculations. This involves creativity and openness to assign value to other voices (nature, employees, communities, animals) and other objects (well-being, ecological regeneration, aesthetics). It also means considering alternative evaluative processes, such as, for instance, the concept of robustness, the ability of a system to maintain stable functioning in the face of fluctuations and disturbances (Hamant, Charbonnier & Enlart, 2025).

Reflecting alternative evaluation systems could be done as to:

- Avoid over-reliance on visible indicators (e.g., dashboards, KPIs)
- Introduce evaluative frameworks that go beyond financial metrics and explore initiatives and ideas that legitimize diverse types of values/contributions (care work, environmental stewardship, community engagement).
- Broaden perspectives by drawing inspiration from other cultures and alternative modes of organizing.
- Create spaces for managers and teams to question: What is the ultimate purpose of our practices? Encourage dialogue on values beyond compliance and profitability.

By pluralizing evaluation systems and reframing sustainability beyond operational targets, organizations can open the discussion for alternative finalities of performing, governing, and developing activities and foster managerial innovation.

In conclusion, addressing sustainability within organizations cannot be reduced to technical fixes or compliance-driven metrics. It demands a profound transformation in how management is conceived and practiced—one that questions entrenched routines, embraces paradoxes, mobilizes collective action, and redefines what counts as value. By engaging with these four managerial contributions, organizations can move beyond symbolic adjustments and enter a genuine process of responsibility-building, paving the way toward strategic coherence and meaningful corporate sustainability.

3.2 Implications for public policies

This thesis provides valuable insights into how organizations translate sustainability considerations into operational practices, insights that can also inform public entities such as the Region of Brussels-Capital in their reflection on macro-level strategies and policy design.

There is a temporal disconnect between temporalities of business and sustainability issues. Organizational practices are deeply focused on short-term horizons (quarterly, yearly results) into decision-making (Bansal & Desjardines, 2014). This timeframe contrasts sharply with the decades-long horizon required to address Grand Challenges such as climate change, rendering corporations structurally ill-suited to deal with these issues (Wright & Nyberg, 2017). Recognizing this structural constraint is essential for public entities to understand the limited roles organizations are able to play in these circumstances when designing policies that aim to foster long-term transitions.

There is also a question about the false sense of standardization created by ESG reporting. While ESG frameworks suggest comparability and uniform integration of sustainability into corporate operations, this thesis shows that sustainability is not incorporated in a linear or standardized way. Instead, it is redefined and adapted to fit existing structures, routines, and managerial rationales. Commitments are constructed at the corporate level in alignment with business interests. For example, at DIA, sustainability is framed around prolonging vehicle life cycles (by selling used cars), reducing CO_2 emissions (through greener mobility services and fleet electrification), and increasing gender diversity. These choices reflect selective interpretations of sustainability rather than comprehensive integration. Boiral (2016) has shown how organizations use many different strategies to demonstrate their accountability for biodiversity for example.

This insight matters for public entities because CSR or ESG reporting can create an illusion of comparability across organizations, masking the diversity of underlying rationale and practices. Comparing firms based solely on ESG KPIs risks overlooking how sustainability is framed and operationalized internally. As scholars note, ESG reporting often functions as a legitimizing mechanism rather than a transformative one (Christensen et al., 2021; Boiral, 2016). For policymakers, this means that relying exclusively on ESG metrics for decision-making may lead to partial or misleading assessments of corporate sustainability performance. Understanding the organizational processes behind these indicators—how sustainability is negotiated, prioritized, and enacted—provides a more nuanced basis for designing policies that address systemic challenges rather than rewarding symbolic compliance.

The case of mobility illustrates the complexity of sustainability transitions. Moving toward greener mobility does not automatically mean reducing the number of cars on the road; rather, it often involves adding new modes of transportation—electric vehicles, shared cars, bikes, and scooters—into already congested urban spaces like Brussels. In addition, it requires significant infrastructure investments: charging stations, parking areas for shared vehicles, and dedicated spaces for micro-mobility. Seemingly sustainable strategies, such as shifting from automotive to mobility services, only deliver environmental benefits if they replace rather than add to existing car usage. This insight underscores the need for systemic and interdisciplinary thinking in public policy design, where infrastructure planning aligns with behavioural and organizational change.

Organizations remain complicit in the very problems they seek to solve—environmental degradation and social inequalities—because they operate within extractivist and growth-oriented paradigms (Wright & Nyberg, 2017). The financialization of management in for-profit organizations is therefore unsurprising, given their purpose is inherently tied to shareholder value and market performance. However, what deserves attention is the gradual extension of similar financialized logics into public policies (Chiapello, 2015). Public entities, whose core mission is to safeguard common goods and long-term societal interests, increasingly rely on financialized calculations and managerial practices to address social and environmental challenges (Chiapello, 2017). This shift tends to translate public responsibilities into investment-like projects, assessed through cost-benefit analyses and short-term performance indicators, rather than systemic and intergenerational considerations.

When public organizations adopt paradigms similar to those of private corporations—such as short-termism, KPI-driven logic, and investor-oriented perspectives—they risk diluting their distinctive role as guardians of collective goods. Instead of counterbalancing market imperatives, they may inadvertently reinforce them. As Lazarus (2008, p.1153) warns, *"to be successful over the long term, climate change legislation will need to include institutional design features that insulate programmatic implementation to a significant extent from powerful political and economic interests propelled by short-term concerns*."

Finally, while recent literature on corporate sustainability and responsibility has been focusing on greenwashing (Feghali, Najem & Matcalfe, 2025; Forliano, et al., 2025; Zervoudi et al., 2025), this thesis reveals that many organizational actors genuinely care about sustainability within their strategic constraints. A purely cynical approach risks overlooking these efforts and alienating potential allies in systemic transitions. Public authorities should therefore interpret ESG/CSR disclosures critically but constructively, recognizing both their limitations and their potential as entry points for dialogue and collaboration with organizations.

In conclusions, these insights offer a deeper understanding of the organizational realities that shape sustainability integration. For public entities, such knowledge is critical for designing policies that are sensitive to organizational constraints, systemic interdependencies, and the socio-economic context in which sustainability transitions unfold.

4. Limitations & futures perspectives

This research offers important insights into how organizations enact sustainability, yet several limitations can be addressed as they present opportunities for future perspectives.

The study primarily examined operational and tactical practices within a single organizational context. While the as-practice perspective offers rich insights into the micro-dynamics of integrating sustainability considerations, it leaves open questions about strategic framing at the corporate level. Servitization—often portrayed as a pathway toward more sustainable business models—served as a contextual anchor, yet its broader implications warrant deeper exploration. Future research could investigate how servitization strategies are articulated across industries, the common practices they generate and how macro-level forces (sectoral norms, regulatory pressures, global trends) shape corporate framings and interpretations of sustainability.

This research has also raised underlying questions about what it truly means for an organization to 'be sustainable.' Entire research programs could trace the term's etymological roots or explore its philosophical dimensions. From a strategic standpoint, however, it is critical to examine the ethical responsibilities embedded in sustainability claims and the contradictions they may conceal. For instance, is it sustainable to promote greener transportation options hence shifting the burden of choice onto consumers, making sustainability an individual responsibility? Does building a more sustainable mobility ecosystem justify the relentless pursuit of capital growth in terms of internal practices? In short, can organizations, under the banner of sustainability, enact practices that are themselves unsustainable?

Methodologically, this thesis attempted to offer an empirical illustration of research grounded in a posthumanist as-practice epistemology. Sustaining this stance over a three-year organisational ethnography proved challenging. At times, fieldwork re-centred humans and their exchanges with non-humans, rather than fully tracing the agencements that bring practices into being. This is a clear limitation of this research. While the research draws primarily on observations and human accounts, these narratives are not read as expressions of individual intention but as windows into the ordering of practices and the effects they produce. Within these windows, material arrangements—documents, governance mechanisms, tools, infrastructures—appear in the data as constitutive elements that shape the texture of managing practices. Future research or thesis that more fully embraces a posthumanist posture should pursue a systematic analysis of material agency.

To further deepen the posthumanist perspective, future work should shift from interaction to Barad's notion of intra-action (2007)—the idea that phenomena emerge through entangled configurations of space–time–matter—and design studies that follow how humans, non-humans, temporality, and spatiality co-constitute organisational life. This implies moving to an ontology of entanglements and material–discursive practices and adopting diffractive rather than merely reflective methods (e.g., comparing how different apparatuses cut realities differently.

Relatedly, studies can pursue flows and correspondences—rather than fixed 'things'—through Ingold's (2011, 2015) work on lines, meshworks, and the weather-world, tracing how materials, bodies, spaces, and atmospheres move together and take form along paths rather than points. In parallel, Latour's call to 'reassemble the social' invites us to follow heterogeneous actants (devices, spaces, metrics, species) and the associations that compose service ecosystems—an approach well-suited to servitization (Latour, 2005).

Future studies should also connect with animal studies and multispecies ethnography, which bring non-human lives and agencies from the margins to the foreground. For example, Kirksey & Helmreich's (2010) multispecies ethnography offers conceptual and methodological resources to examine how animals, microbes, and ecologies are entangled with corporate service models and urban infrastructures – thereby extending sustainability research beyond anthropocentrism.

Moreover, it is particularly critical for sustainability research to embrace the growing call for biosocial perspectives (Labatut, 2023) and Earth-centric approaches (Wright et al., 2018). Future studies should invest in developing methodological apparatuses that sustain a posthumanist perspective within MOS—especially in contexts historically detached from nature, biodiversity, and non-human life. Such approaches must create space for non-human actors and ecological interdependencies, enabling scholars to empirically investigate sustainability beyond anthropocentric lenses and to capture the relational complexity of urban and industrial ecosystems.

Furthermore, financialization emerged as a central theme in the findings, yet its scope extends far beyond organizational routines. As Mader et al. (2020) argue, financialization connects a vast network of actors—from global finance institutions to municipal authorities and philanthropic organizations—through a branching web of financial claims. Future studies should examine how sustainability is co-opted and reshaped within these broader financialized systems, and how competing demands brought by sustainability manifest in public organizations, which are by design oriented toward common goods.

Finally, this thesis highlights the need to engage with responsibility-building in organizations—understood as the processes, practices, and postures that enable emancipation from financialized reasoning. Future research could explore pathways for breaking the vicious cycles reinforced by organizational inertia and delegitimation to examine how responsibility-building can 'disturb' the ongoing reinforcement of dominant management rationale.

While responsible management has gained traction as a normative ideal, its operationalization remains elusive in the research field. Building on Gümüsay and Reinecke's (2022, p.236) question: *"Do we actually need to wait until something exists before we can build theories about it?",* RM, conceptualized here as a management rationale, could itself become the object of further theorization and prospective inquiry (De Jouvenel & Fish, 2004). A current limit of the thesis is that the notion remains largely a theoretical intuition, mobilized to make sense of emerging organizational phenomena but not yet formalized as a standalone construct. Advancing RM as a fully articulated management rationale would require a deeper conceptualization effort, potentially involving the design of alternative systems of valorisation and evaluation, the integration of paradox mindsets, and the development of governance models that prioritize ethical and ecological forms of responsibility beyond economic growth.

Conclusion of the thesis

My thesis set out to explore the question: What management practices does a strategy framed as sustainable produce? Drawing on practice theories, corporate sustainability and responsible management debates, as well as servitization strategy literature, this practice-based ethnography of responsible managing examined the translation of sustainability ambitions into management practice in the context of the automotive industry. Specifically, it investigated whether selling a more sustainable offering to consumers translates into managing an organization more responsibly.

I have closely followed the DIA's strategic project to build a fluid and sustainable mobility for all. As the largest car retailer in Belgium, DIA's new mission has been at the heart of the organization for several years expanding their offering with novel mobility services and products. From selling cars, the organization has strived to propose to its consumers alternative means of transportation ranging from electric vehicles to bikes, car-sharing services, or mobility management platforms. This change in strategy has been acknowledged as servitization (Vandermerwe & Rada, 1988), a situated practice marking a shift from a product to a service logic. Servitization has also been apprehended in literature as aligning with sustainability intentions due its dematerialization of goods (Mont, 2002) and goals to prolong the life cycle of products (Gaiardelli et al., 2014). While servitization outlines a change in offering (Baines et al., 2017) and business models (Martin-Rios & Erhardt, 2019), the research has been studying how sustainability intentions and objectives unfold and are shaped by DIA's management practices.

In our era of Anthropocene, corporate sustainability has been criticized for its instrumentalization for financial growth and anthropocentrism (Labatut, 2023; Ergene et al., 2021). However, questioning the role of management in enacting sustainability strategic intentions in organizations has been relatively scared in literature, specifically in a responsible management perspective. Therefore, this thesis has taken responsible managing (Price et al., 2020) as a lens to understand how sustainability, responsibility and ethics are enacted in practices. Grounded in a posthumanist as-practice perspective (Gherardi 2021), the research has hence approached sustainability as emergent from an agencement of human and non-human actors, of social and material components. It investigates the management rationale produced by practices, their mode of ordering and relational effects in terms of sustainability (Price et al., 2020).

Methodologically, I have witnessed and documented for three years the unfolding of the organizational transformation stemming from DIA's strategic project. In other words, I have sought to uncover, through an organizational ethnography, what concretely happens in term of sustainability at the level of management practices. Practices have been understood as situated and sociomaterial forming a texture and analysed through the responsible management-as-practice conceptual framework (Gherardi & Laasch, 2021). The immersion on the field produced observations alongside documents, interviews and complemented with a reflexive journal. Data collection sets place across different locations in the organization from team meetings to organization-wide events. But mostly, it took place in a human resource department of DIA in charge of the cultural transformation and leadership development as well as in several project teams linked to the organizational transformation. The prolonged immersion allowed for iterations between theory and empirical inquiries characteristic of the abductive approach of the thesis (Figure 43). The research question has evolved several times which is reflected throughout the analysis and this evolution enabled theorization of the results. The thematical analysis produced a processual account of events which is described through the succession of an explorative, an immersive and a theorization phase in the ethnography.

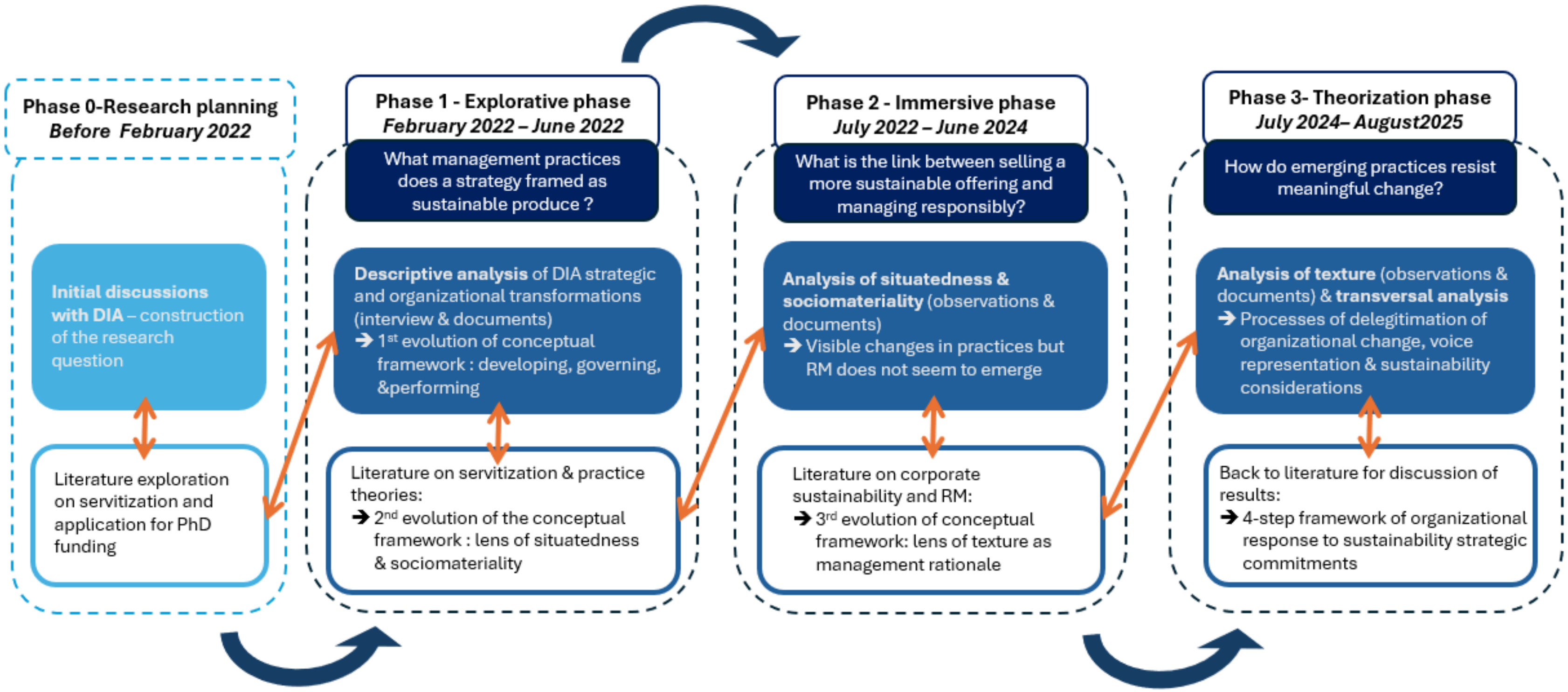


Figure 43 - Abductive approach of the thesis

An initial analysis of data focused on the servitization projects at DIA. By understanding its history, DIA's servitization project is situated within its broader context, the automotive industry and the familial roots of the organization. The inception of DIA's strategy is clarified as well as its sustainability framing. Building a mobility ecosystem is thus a necessary transformation to face the evolution of society, address the environmental urgency, and market expectations. Integrating multiple dematerialized services and decarbonized solutions to its offering, the strategy has then been framed as sustainable (Wright & Nyberg, 2017) through the addition of alternative mobility services (bikes, car-sharing, micromobility, mobility management platforms, etc), the electrification of cars (charging station, electric vehicles, solar panel, etc.) and the extension of the life cycle of cars (second-hand car dealership network). As the servitization is unfolding, new organizational and managerial challenges arise prompting DIA to an organizational transformation. The results of the thesis highlight an evolution of core operations and a change in practices. These insights converge into three interrelated nexuses of activities (Resch & Steyaert, 2020); governing, performing, and developing, which structures the study of responsible managing.

With the strategy framed as sustainable and the change in practices, the research question is refined towards the investigation of the link between offering more sustainable mobility options to Belgian consumers and the emergence of responsible management practices within the organization. While practices emerge from the strategy shift in terms of developing, governing and performing, the investigation pushes the exploration further on the concrete effects they produce as they are enacted by the organization. Situatedness and sociomateriality of practices are analysed and result in the constatation that practice reflects responsible management principles (global performance, multi-stakeholder perspective, and long-term vision) in design but not in action. In other words, findings foreground a widening gap between sustainability intentions and impact. Despite significant investments of time, resources, and people into sustainability initiatives, the micro-actions and routines composing managing remain remarkably persistent. Rather than enabling responsible management, these practices reproduce another pattern: financialization of management (Chiapello, 2017). This financialized management rationale constrains the emergence of responsible managing, even as sustainability narratives are prominently promoted and institutionalized across the organization. The coexistence of these two contradictory yet persistent realities highlight a paradox (Smith & Lewis, 2011) between visible change and organizational inertia through the persistence of entrenched routines.

The emergence in results of a performative paradox (Gond et al., 2016) has pushed towards a third iteration of the problematization. The research question evolves one last time to interrogate the persistence of entrenched routines: how does emerging practices resist meaningful change? Organizational inertia is investigated to understand how change in practices can be so visible while reproducing and even reinforcing the existing management rationale. The lens of texture of practices provides an analysis that explains the processes by which practices that look like responsible management are constantly delegitimized by its enactment through routines and habits. Delegitimation processes of organizational change, voice representation and sustainability considerations illustrate this pervasive yet neutralizing power of the dominant management rationale. The continuous reproduction of a financialized management rationale (organizational inertia) is actually maintained and fuelled by the renewal of practices and sustainability strategic ambitions (visible change). In other words, legitimation maintains the production of sustainability initiatives and discourses while concomitantly delegitimation dilutes the critical and transformative weight in their enactment. Ultimately, findings depict legitimation and delegitimation not as opposite end of a spectrum but as intertwined practices.

These findings are theorized in a transversal analysis. Put together, the delegitimation processes outlines a four-step framework structuring the organizational response for solving the problem of corporate sustainability. The framework shows how sustainability, initially framed as a societal and environmental concern, is progressively reshaped into a business problem. Through four steps – attributing roles and responsibility, simplifying complexity, individualizing challenges and reframing the problem, an organizational response emerges and creates an illusion of change towards responsible management practices while reinforcing a financialized management rationale. In the attributing roles and responsibility step, the sustainability problem is attributed to actors driven by a market logic (consultants, shareholder agents, etc.) and quantification processes are introduced to issues unrelated to finance (CO_2 emissions, employee's well-being, etc). The second step requires simplifying complexity; sustainability concerns are broken down into measurable KPIs and manageable challenges enabling comparison and decision-making but prioritizing short-term financial gains over long-term ecological or social goals. The third step consists in individualizing challenges; employees are made accountable for those smaller challenges through ownership injunctions but also financial incentives, fostering a competitive mindset and individualistic behaviour. Finally, the last step emerges, the reframing of the initial problem; sustainability intentions have been operationalized and shaped into 'solutions', practices that intertwined to generate revenue, maximizing return on human capital and demonstrating progress through KPI completion. This process demonstrates the dilution of sustainability ambitions to business-as-usual operations as well as the insidious deepening financialization of managing.

This framework is a key finding to understand why responsible management has not emerged into a management rationale that aligns with sustainability concerns and RM principles. In financialized management rationale, sustainability shifts from responsibility towards Society and Earth to responsibility to shareholders. Competing demands brought by sustainability are treated as risks to eliminate or strategic advantage to gain, not opportunities for transformation, resulting in a management rationale that mirrors it. Thus, the four-step framework outlines the need to focus on defining problems rather than finding solutions. Failing to do so, the foundational rationale guiding an organization's operations is never confronted. This dynamic is insidious as problems are often defined by actors embedded in the very structures that created them, leading organizations to reproduce an anthropocentric, instrumental view of sustainability. As the thesis demonstrated, changing strategy is insufficient to shift management rationale. It calls for reframing the problem of the (non-)emergence of responsible managing by entering the work of responsibility-building. Responsibility-building is defined as a conscious and collective process of colonizing organizational situations with emancipatory reasonings that seek the creation of lasting value for the Living. In other words, sustainability cannot simply rely on good intentions or narratives, it requires an active work of emancipation from financialization which involves embracing complexity, recognizing our interconnectedness and engaging with alternative valorisation perspectives.

Building on these findings, the thesis extends its contributions to multiple scholarly communities and audiences. The results not only illuminate how the operationalization of sustainability strategies is co-opted by financialized management rationale but also provide a foundation for rethinking management as a dynamic, practice-based phenomenon. By linking these insights to ongoing debates in practice theory, posthumanism, servitization, CMS, and responsible management, the research bridges empirical observations with theoretical advancements, while offering actionable implications for policymakers and practitioners seeking to foster sustainability transformation beyond business-as-usual.

Practice theories have undergone a significant turn since the early 2000s, generating a diverse body of work that foregrounds practices as the locus of organizing. This thesis contributes to that conversation by clarifying the conceptual distinction between in-practice—discrete, prescriptive activities—and as-practice, which considers management as an ongoing, emergent accomplishment. By situating management within a web of intersecting practices, the research advances a processual understanding of organizing that emphasizes dynamic enactment over static and discrete entities. Methodologically, it offers a relational lens for tracing how practices interact to produce a management rationale, the texture of practices, thereby enriching practice-based theorizing with tools to capture complexity and fluidity in management practices.

For the posthumanism community in MOS, the thesis provides a concrete illustration of a posthumanist stance in the context of sustainability. It moves beyond instrumental or solutionist approaches by decentring humans as the sole agents of change and situating them within broader eco-social assemblages that include non-human actors and material agencies. This perspective underscores the necessity of distributed agency for addressing sustainability challenges and reflects on the methodological implications of embodying posthumanism in ethnographic research, calling for further inquiry into how such a stance can be enacted without re-centring human intentionality.

Within the strategy and servitization literatures, this research challenges the prevailing assumption that transitioning from products to services inherently reconfigures organizational structures, cultures, and routines (Baines et al., 2009; Vandermerwe & Rada, 1988). Empirical findings reveal that the shift toward a service logic (Lenka et al., 2018) was approached as an additive strategic exercise rather than a transformative one, renewing the offering without fundamentally altering governance, performance systems, or operational routines. This insight contests the notion that servitization framed as sustainable automatically produces responsible or regenerative modes of organizing (Reim et al., 2016; Baines et al., 2009). The thesis contributes to strategic management research by demonstrating that a strategic shift cannot remain confined to the level of the offering, particularly when sustainability integration is at stake. Even when conditions for sustainable strategies or business models are met, internal practices may remain rooted in extractivist logics. Organizational transformation, therefore, is not achieved through changes in strategy or business models alone; it requires deep reconfiguration of performance management, organizational design, and governance structures. Regarding the emergence of responsible management, the findings show that strategically and discursively integrating ethics, responsibility, and sustainability remains insufficient to displace financialization as the dominant managerial rationale.

At its core, the thesis contributes to critical perspectives on sustainability by questioning the dominant assumption that capitalism can be greened through innovation or market mechanisms. Rather than treating sustainability as a discrete organizational domain or as broadening the scope of management research (Nyberg & Wright, 2022), it argues for its transversal enactment within everyday management practices and foster an alternative management rationale—responsible management. Empirically, the research opens the black box of translating sustainability strategies into operational realities, revealing that visible sustainability efforts at DIA fuels in practice organizational inertia. Through processes of delegitimation, entrenched routines exhibit persistence that gradually dilutes the transformative and critical potential of sustainability ambitions. The four-step framework advances this understanding by theorizing the process through which organizations turn a sustainability problem into a business one.

For the responsible management community, the thesis reconceptualizes RM as a dynamic, situated phenomenon rather than a normative ideal or discursive commitment. Through the responsible-management-as-practice framework, it demonstrates how responsibility emerges through the interplay of heterogeneous practices and socio-material arrangements, rather than being imposed as a strategy or policy. This perspective moves beyond anthropocentric and abstract conceptualizations, foregrounding RM as an evolving constellation of practices embedded in organizational routines and apprehended as management rationale. By exposing the micro-processes through which ethics, sustainability, and responsibility are translated—or diluted—the research provides a theoretical foundation and empirical illustration for studying RM as a lived, relational accomplishment, opening pathways for alternative management rationales in contexts dominated by financialization.

Beyond academic circles, the findings have implications for policy and public agendas, particularly in the Brussels Region, where sustainability has been politically prioritized. The research demonstrates that understanding how organizations internally translate responses to grand challenges is critical for designing governance and performance systems. Failing to do so risks reinforcing the very problems society seeks to address. Without such rethinking, sustainability ambitions are likely to be co-opted and instrumentalized as business imperatives, ultimately absorbed into business-as-usual operations. The study also calls for a reassessment of structural and temporal constraints that pressure organizations in their sustainability efforts, questioning whether these frameworks enable genuine transformation or perpetuate superficial compliance.

For practitioners, the thesis introduces responsibility-building as prerequisite work for any paradigm shift and offers a concrete application of responsible management. It calls for emancipation from dominant managerial rationales through reflexivity on the assumptions embedded in management practices and decisions, the adoption of a paradoxical perspective on sustainability, the mobilization of collective approaches to grand challenges, and the expansion of evaluative systems beyond narrow financial metrics. In doing so, the thesis reinforces the call of Nyberg and Wright (2022) for both management scholars and practitioners to pursue societal and environmental betterment without relying on economic growth as primary pathway.

Finally, several pathways for future research have emerged throughout the thesis. By focusing on micro-practices within a single case in the automotive industry, the study leaves open to explore the broader implications of servitization and sustainability framing across sectors. Future studies should look how macro-level forces and financialized systems shape sustainability interpretations, as well as interrogate the ethical contradictions embedded in sustainability claims. Methodologically, the thesis underscores the need for tools but also empirical illustrations that sustain posthumanist perspectives, enabling further inclusion of non-human elements and ecological interdependencies. It also calls for examining potential emancipation from financialization in light of the work of responsibility-building as a lever to legitimize alternative management rationale. Advancing sustainability and management research requires more work that embrace complexity, distributed agency, and reflect on alternative valorisation systems distancing from anthropocentric stance and mainstream management perspectives. Ultimately, prospective research offers a promising route for imagining desirable futures and responsible management enactment, one that it is not titled sustainability talk, business walk. Yet, if history is any guide, the walk may remain stubbornly business-as-usual, no matter how eloquent the talk.

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