
Inconsistencies in managerial and employee perceptions of Veolia's culture

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INCONSISTENCIES IN MANAGERIAL AND EMPLOYEE PERCEPTIONS OF VEOLIA'S CULTURE

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List of abbreviations

BP= Business Partner

ESG= Environmental, Social, and Governance

HR= Human Resources

HRBP= Human Resources Business Partner

SDG= Sustainable Development Goals

VOR= Voice Of Resourcers

Chapter 1 - Introduction

Deloitte, known as one of the biggest consulting service provider in the world¹, made a survey² of 7,000 business and human resources leaders and found that 82 percent see culture as a potential competitive advantage, while only 28 percent believe they understand their culture well, and 19 percent believe their firm has the right culture. Beyond showing the beliefs of the responders, the approach of the researchers sheds light on their own interpretation of the subject under study. When Deloitte interpret the results by saying that organizational culture is made of observable behaviors and hidden shared believes that create behavior³, they assume there is just one single and unified culture. However, other authors suggest the existence of different cultures across a company (e.g. Hofstede 1998; Meyerson & Martin, 1987). In addition, Deloitte only interviewed leaders and not employees, meaning that they decided to ignore the perspectives of employees. In summary, this study represents a typical functionalist logic, which views culture as something that can be only managed by leadership. Yet again, many authors have defined culture as emerging from individuals' interpretations and creation of meanings, making it difficult to manage (e.g. Smircich, 1983; Meyerson & Martin, 1987; Martin 2002; Alvesson & Willmott, 2002). Considering this duality, this thesis aims to be more reflexive about functionalist assumptions and acknowledge different perceptions in the workplace.

Our qualitative study investigates how employees and managers make sense of their organization's culture, using Veolia as a case study. Veolia Environnement S.A., a major French multinational operating in water, waste, and energy services, has promoted Corporate Social Responsibility (CSR) initiatives as a core element of its organizational culture⁴. While CSR strategies are linked to corporate culture (Zammuto & Krakower, 1991), their understanding can vary significantly among individuals within the same firm (Hejjas et al., 2019). Through a study of the existing literature and interviews conducted within Veolia, we recognized the significance of asking this question; "How do managers and employees make sense of corporate culture?". To search this, we used qualitative and interpretive methods that allowed us to look into the way people give meaning to cultural concepts. Semi-structured interviews were used to study the perceptions of ten employees and ten managers across departments and hierarchical levels. This qualitative analysis allowed us to search how the workforce interpreted and made sense of their organization's culture. Our thesis employed a unique approach to studying corporate culture by separating the perspectives of managers and employees and by focusing on five cultural concepts: ecology, employee well-being, diversity and inclusion, shared values, and communication. While many studies have looked into corporate culture using qualitative and interpretive methodologies, most have either taken a general perspective or have concentrated on specific aspects like leadership or values (Ogbonna & Harris, 2014; Alvesson & Willmott, 2002). This methodological approach, which separates managers and employees and focuses on specific cultural concepts, is a unique contribution to the field. This allows for a nuanced understanding of how cultural concepts are perceived and interpreted within a company.

Our work challenges the functionalist view, assuming that organizational culture is one and coherent. Instead, we have presented culture as fragmented and contested within large companies. This nuance is more realistic and gives a practical understanding of organizational culture. There were contradictory perspectives, inconsistencies, and competing framings across the workforce. Interestingly, our findings reveal areas of cultural tension such as diversity that have been overlooked in previous research. Diversity comes out as a particular site of tension, with lack of consensus, which

¹ [*Deloitte Ranked No. 1 Consulting Service Provider Worldwide by Revenue According to Gartner® Market Share Report, 2022*](#)

² [*Deloitte. \(2016\). Global human capital trends 2016.*](#)

³ [*Catalyzing Organizational Culture Change, 2016*](#)

⁴ [*Veolia ESG Multifaceted Performance Progress Report 2023*](#)

we will analyze further. We provide theoretical implications with the contradictions between economic and humanistic framings of culture. The economic rationality that views culture as a means to increase productivity and competitive advantage, versus a more humanistic perspective valuing ethics and human well-being. Moreover, contrary to some prior research, we found no significant differences between managers' and employees' perceptions of the corporate culture. Both groups expressed diverse and often overlapping views. This provides practical implications for companies and further research to acknowledge and process the perspectives of both groups in the same manner when managing corporate culture strategies. Our research presents the inconsistencies that exist within organizations while acknowledging the effects of neo-normative control mechanisms. Employees and managers negotiate, resist, and interpret cultural initiatives in subjective ways. In a large company, there is always ambiguity, complexity and a lack of consensus amongst stakeholders. However, our findings show that normative control also plays a role in how managers and employees make sense of corporate culture. Normative control and cultural skepticism are not opposites but together they complexify the understanding of organizational culture. Our findings give voice to cultural skeptics (Gabriel, 1999; Alvesson, 2002; Martin, 2002; Alvesson & Willmott, 2002) and normative and neo-normative control theories (O'Reilly, 1989; Fleming & Sturdy, 2009; Costas 2012, Fleming, 2014; Müller, 2017; Petriglieri et al., 2018).

In the upcoming sections, we will examine the existing literature on corporate culture, exploring its origins. The literature review will cover the functionalist view, which defines culture as something to be managed by leadership, as well as the interpretivist perspective, which sees culture as emerging from the interactions of individuals. We will also examine criticisms of these perspectives, then the extreme version of the functionalist perspective which is the concept of normative control, then in reaction to this concept: the cultural skeptics, and the newest concept of neo-normative control. We will end this literature review with the interpretive methodology and the literature around the five cultural concepts used in our thesis. The methodology section will first provide background information on Veolia Belux which influenced our methodology. We then will describe the process of conducting semi-structured interviews with an overview of the question asked. This section will also explain the process used to analyze the interview transcripts. Furthermore, the results section will describe and analyze Veolia Belux's culture through the lens of neo-normative control. Then, we will make the identification of two competing framings of organizational culture: an economic rationality perspective and a more humanistic perspective. Additionally, we will identify inconsistencies in the perceptions of managers and employees around the five cultural concepts. After that, we will present the lack of major differences between how managers and employees perceive Veolia's culture. In the discussion section, our main findings will be summarized by responding to our research question "how do managers and employees make sense of corporate culture?". Responses to this question in a broader sense will be given, and compared with existing literature. After that we will present the strengths and limitations of our thesis, theoretical and practical implications, and recommendation for further research. In conclusion, we will summarize our research and will present what large companies should recognize when managing their corporate culture strategies.

Chapter 2 - Literature review

This review will begin with the examination of the origins of corporate culture and the notion of a "shared culture" within organizations (Schein, 1983; Crémer, 1993; Van den Steen, 2010). We then will look into the two primary perspectives that have framed the debate and discussion on corporate culture. The functionalist view defines culture as something to be strategically managed and shaped by organizational leadership. In contrast, the interpretivist view sees culture as emerging from individuals' interactions, interpretations and creation of meanings (Smircich, 1983). Criticisms of these perspectives will also be analyzed. (Morgan, 1998; Martin and Siehl, 1983). In addition, other viewpoints and ideas will be considered to account for corporate culture's complexity. For instance the integration, differentiation, and fragmentation views, showing that multiple subcultures may coexist within an organization (Meyerson and Martin, 1987). Subcultures are distinct cultural groups that come out within different departments, teams, or hierarchical levels of the organization, they can deviate from and even contradict the stated corporate culture (Alvesson, 2002). Building on this, we will also identify the fact that these subcultures allow us to consider opposing views that may be underestimated and not often discussed (Martin, 2002). We will also examine the extreme version of the functionalist perspective which is the concept of normative control, then in reaction to this concept, the emergence of the cultural skeptics, and in reaction to the newest need in the market, the concept of neo-normative control. We will end this literature review with the interpretive methodology and a last section justifying the use of the five cultural concepts that will be used in our thesis, with some pertinent literature. While not exhaustive, this literature review aims to provide a deep understanding of the main concepts, methods and critics surrounding corporate culture.

2.1 Origin of corporate culture

During the 1980s, the field of management shifted from rationality to psychology. Traditional elements of management, such as Taylorism, were criticized for their ability to meet the growing demands of customers and the fast development of technologies (Ouchi, 1981). At that time, researchers were seeking more effective ways to manage organizations (Kiaos, 2022; Godelier 2009). One of the main concepts that came out was the recognition of the importance of organizational culture. Japanese companies had strong cohesion and shared values associated with success, which inspired American authors (Hofstede, 1998, Ouchi, 1981). These types of companies had a collective decision making, a good mix of modernity and tradition, respect for hierarchy, and were more innovative. There was also a shift in the way that top-down approaches were viewed and new approaches more centered on employees began to exist. Employees were not only seen as resources to be managed but as real actors of the company, and their engagement and commitment could greatly impact the company performance (Waterman and Peters, 1982). This new approach focused on long-term employment, concern for employees, and decision making based on consensus. Furthermore, the idea of hybrid management styles has also been introduced. This challenges the notion that one size fits all in management, and in contrast shows businesses that they can adapt their approach and consider different cultures for each context (Child, 1984). Organizational culture was beginning to be seen as more and more significant in business (Deal & Kennedy, 1983; Peters & Waterman, 1982). It was described as the characteristics that explain the behaviors of every individual. This idea was influenced by psychosociology: by examining how social influences affect individual behavior (Schein, 1985). In this context, management views culture as a tool that could be used to improve and correct the problems of traditional management tools (Ouchi, 1981). Corporate culture was seen as a new tool to improve employee motivation and performance (Deal & Kennedy, 1983; Ouchi, 1981). The idea was that a strong and cohesive culture could improve employee motivation, in the context of the restructurings of the 1970s (Peters & Waterman, 1982). This was a significant turning point in management, with culture being recognized as a critical factor in

organizational success. This is when it gained a lot of popularity in the fields of management and organizational studies (Smircich, 1983). Organizational culture has since become a central topic in numerous discourses, in part due to the extensive literature that has come out since the 1990s (Schein, 1992).

Corporate culture has been defined in various ways in literature. However, most definitions focus on the meaning of a 'shared culture' (Schein, 1983). It represents the shared beliefs and values within an organization (Crémer, 1993; Van den Steen, 2010). Specifically, organizational culture has been described as a combination of beliefs, values, and norms. These elements interact to create the personality of an organization. Symbols are a reflection of the organization's culture, and make it have a unique identity, they can be logos, office designs, dress codes, ceremonies, and stories or myths about the company's history (Hatch, 1993). Corporate culture provides a context in which actions and decisions are made. It influences how individuals behave and interact with each other and shape the dynamics of the organization (Morgan, 1998). Companies with a strong and coherent culture are characterized by shared values and assumptions that are widely accepted and consistently applied by the members of the organization (Godelier, 2009; Kiaos, 2022). With a strong culture, the values and norms are internalized and are a unifying force that guides the behavior of everybody. How people think, behave, and approach their work are aligned. This creates a sense of cohesion and stability within the organization (Godelier, 2009). These companies are viewed as having stability and success, from those with incoherent cultures (Godelier 2009).

Schein, a prominent figure in the study of functionalist organizational culture during the 1980s, proposed a framework that defines three different layers of culture within an organization, from the most observable to the least one: (1) Artifacts, (2) Espoused Values, and (3) Underlying Beliefs (Schein 1983). (1) Artifacts are the most visible layer of an organization's culture and they include elements like dress codes, office designs, logos, and ceremonies. The concept of artifact can be linked to the concept of symbol by other authors (Hatch, 1993). While these artifacts are observable, the information that they give about the reality of the culture is not straightforward, especially to members that are new in the organization or that are not used to this environment. (2) Espoused values are a layer deeper and refer to the stated values, norms, and expected behaviors promoted by the organization, and they are usually defined in mission statements. Schein argues that these espoused values do not fully capture the true culture, as there can be differences between what is stated and what is actually observed in practice. (3) The underlying beliefs, the deepest layer, are the beliefs that employees hold about the organization's functioning in reality. These assumptions are deeply internalized, and shape perceptions within the organization. According to the author, these underlying assumptions are the most accurate representation of the organization's culture, but are also the most difficult to identify and change (Schein 1983).

This perspective, while respected, has been subject to a lot of criticism. Functionalist studies often portray organizational culture as a unified and cohesive phenomenon. However, other authors argued that organizations are characterized by diverse perspectives, conflicts, and ambiguities, which were often overlooked in these studies (Martin and Siehl 1983; Morgan, 1998). Some researchers argue that the model oversimplifies the complexity of organizational culture (Alvesson, 1990; Morgan, 1998). They support that culture is complex and interacts with many elements, and dividing it into just three layers does not represent its complexity. Furthermore, the functionalists do not address the existence of subcultures within organizations, which are groups within the organization that have their own culture. Thus, it appears that the culture of companies cannot be reduced to a single model of culture as it is the result of complex and changing behaviors that can be significantly different (Alvesson, 1990; Morgan, 1998). Critics also point out the static nature of Schein's model as it does not take into account the time evolution of organizational cultures, which are subject to change due to factors such as leadership changes, mergers and acquisitions (Hatch, 1993). While this model identifies underlying beliefs as the most powerful levers for change, it also acknowledges that

they are the most difficult to influence, and this can raise questions about the possibility of changing an organization's culture (Kiaos, 2022). Lastly, the perspective presented by the functionalist has also been criticized for potential manipulation. Indeed, corporate culture is a potential control tool, as it can be used in management strategies to shape the behaviors of employees to align with what the organization expects (Martin and Siehl, 1983; Morgan, 1998). In 1980, corporate culture was centered around promoting managerial interests and few studies were taking into account employee's perspectives (Van Maanen and Barley, 1985). Organizational culture was studied from the viewpoint of management, thereby overlooking the perspectives of the employees, subcultures and other viewpoints (Alvesson, 1990).

From these observations, a new approach appeared as opposed to the managerial approach. The literature on corporate culture separated into two perspectives: the functionalist and the interpretivist (Smircich, 1983). The functionalist perspective views corporate culture as something an organization 'has'. It is seen as a tool that can be manipulated to improve organizational performance. Functionalists focus on how culture can be aligned with organizational goals, and how it can be manipulated and managed to enhance productivity. This perspective has a top-down approach, where senior management plays an important role in shaping culture (Schein, 1985). On the other hand, the interpretivist perspective views corporate culture as something an organization 'is', as it is the representation of an organization. It sees culture as emerging from the interactions and shared meanings of individuals. Interpretivists argue that culture cannot be easily manipulated, as it is in the daily practices and narratives of each member. This perspective points up the importance of understanding the subjective experiences and interpretations of individuals. Both perspectives offer valuable insights, but they also have their limitations. The functionalist perspective can overlook the complexity of culture, while the interpretivist perspective can ignore the role of strategic management in shaping culture (Smircich, 1983). In the following we will present in detail both methodologies, starting from the functionalist methodology.

2.2 Functionalist methodology

One of the most influential works in the functionalist literature is Schein's "Organizational Culture and Leadership." (Schein, 1985). In this work, Schein analyzes how corporate cultures are formed, maintained, and evolve over time. The role of leadership is important in shaping corporate culture and leaders are very important in establishing and guiding the values, norms, and behaviors that define an organization's culture. After this work, other authors have looked into typologies of corporate culture, which is a way of dividing things into types. One example is the influential typology of four types of corporate culture: the (1) Tough-Guy Macho Culture, (2) the Work Hard/Play Hard Culture, (3) the Bet-Your-Company Culture, and (4) the Process Culture (Deal & Kennedy, 1983). (1) The Tough-Guy Macho Culture is characterized by a highly competitive, risk-taking environment where success is prized and failure is not tolerated while (2) The Work Hard/Play Hard Culture promotes a demanding work environment balanced with opportunities to recharge through celebrations. (3) The Bet-Your-Company Culture involves high-risk, high-potential-payoff initiatives that could make or break the company's future. Finally, (4) the Process Culture emphasizes following processes, policies, to achieve predictability. The authors showed how these culture types are reinforced through shared values and rituals that can transmit the culture to new members (Deal & Kennedy, 1983).

A recurring theme in the functionalist literature is the notion that a strong culture can have a significant impact on success and performance. In the 1980's, great companies appeared to have a strong corporate culture, with a strong customer focus, entrepreneurship, and value-driven management, among others (Peters and Waterman, 1982). Numerous authors have argued that a strong corporate culture can improve employee engagement, commitment, and loyalty (Deal &

Kennedy, 1983; Schein, 1985, Chatman, 1991; Parker, 2000). It is also assumed that it increases efficiency, productivity, and reduces the need for direct supervision (Ouchi, 1979). At that time, IBM, Mcdo and Disney were examples of such companies, (Deal & Kennedy, 1982; Peters & Waterman, 1982), as their corporate culture represented a competitive advantage. Companies with strong positive cultures can also better attract and retain employees who fit the culture (Chatman, 1991). In brief, this recognition represents a real success story for functionalists since they think that all these advantages are in the hand of leadership and managers which are able to shape culture to achieve success (Parker, 2000). Because corporate culture was recognized as an important parameter for the success of companies, several authors have proposed methodologies for diagnosing organizational cultures and better managing them. One of these examples is the four types in which companies can be categorized: (1) Clan, (2) Adhocracy, (3) Market, and (4) Hierarchy. These categories allowed for tailored strategies for each type (Cameron and Quinn, 2011). (1) The Clan culture emphasizes teamwork, employee involvement, and corporate commitment to employees, creating a family-like environment. (2) The Adhocracy culture values innovation, creativity, and promotes a changing environment. (3) The Market culture is focusing on competitiveness, productivity, with an emphasis on market share. Finally, (4) the Hierarchy culture is structured, formalized, and focused on efficiency, control and stability (Cameron and Quinn, 2011).

More recent literature has continued to reinforce the significance of corporate culture and its impact on organizational outcomes. Authors have documented the positive effects of corporate culture on employee attitudes, performance and productivity, which can influence organizational resilience, innovation, and competitive advantage (Chatman et al., 2016; Cherian et al., 2021; Graham et al. 2016, 2023). Organizations with effective human resource practices and a strong corporate culture experienced increased returns on income and improved performance (Taher, 2023). Others demonstrated that companies with strong corporate cultures had superior performance and stability during crises like the 2008 financial crisis (Fang et al., 2023). Besides the impact of corporate culture on organizational outcomes, other studies show evidence of its advantages for employees. A strong culture is positively associated with job satisfaction and organizational commitment (Lund, 2003) and motivation (Shahzad et al., 2012). A cross-national study also showed that a supportive organizational culture that encourages work-life balance was positively related to employees' satisfaction (Haar, et al., 2019). Employees who perceived a good fit between their work and personal life (when employees feel that their job requirements are compatible with their personal interests outside of work.), and a balance between their work and personal lives, reported more life satisfaction, job satisfaction, and well-being (Haar et al., 2019).

The functionalist perspective is a compelling perspective, portraying corporate culture as a powerful tool that can shape organizational behavior, increase employee engagement and productivity, and increase organizational success. Despite the extensive literature on this subject, some authors still state that corporate culture remains the most under-researched factor that executives believe influence firm performance (Graham et al., 2022). Because it is still not well defined and measured, the mechanisms between culture and performance, for instance innovation, are not well researched and how culture changes and evolves over time is still not well understood (Graham et al., 2022).

2.3 Control through corporate culture

Researchers have also analyzed the use of corporate culture as a control and regulation tool. Functionalist perspective can be used in extreme situations as a control tool through corporate culture or normative control. The concept of normative control corresponds to the use of cultural indoctrination and socialization processed in order to shape employee's values and to attain self-discipline and conformity (Kunda, 1995; Willmott 1993). From this perspective, organizational culture ensures that individuals are aware of the norms, values, and expectations of the company to control their actions just like a control system. It provides a sense of direction and cohesion, making

employees do what the leadership wants and alerting them when they deviate from it. Control systems rely on attentive individuals to monitor actions closely, just like organizational culture that relies on shared beliefs and norms to regulate behavior and keep up with organizational goals (O'Reilly et al., 2008). Normative control is how organizations shape employee behaviors so that they match to organizational objectives. Etzioni (1961) connected normative control to cultural control, where an organization's culture is translated into social norms that guide employees' behaviors. The fact that a corporate culture is translated into norms and values is made with several mechanisms. O'Reilly (1989) proposed a model that describes three levels of internalization of an organization's values and norms by employees. They represent different degrees of commitment to the organization, from the lowest level of commitment to the highest. At the (1) compliance level, meaning just respecting the rules, employees simply accept the organization's values and norms to gain rewards or avoid punishments, without really adopting them. (2) The next level involves employees respecting the organization's values and norms, and maintaining a self-defining relationship with the company, meaning that their sense of self is linked to the company. (3) The deepest internalization stage is where true commitment exists and employees internalize and integrate the company's values as their own because they find meaning in those values. This last stage represents the strongest form of attachment (O'Reilly, 1989). According to these authors, strong cultures can exercise control not just through explicit rules, but by shaping the underlying perceptions of individuals in a more subtle way. Cultural control uses mechanisms like surveillance (Foucault et al., 2006), peer pressure (Schein, 2010) and the internalization of norms (O'Reilly, 1989). Surveillance practices monitor behaviors to align them with desired ways of making things (Foucault et al., 2006). The process of shaping employee behaviors to organizational norms is known as "behavioral socialization" and is the way new employees learn and adapt to the norms, values, and expected behaviors within an organization to be well integrated (Child, 1954; Schein, 1990). This process has various mechanisms, such as training programs, mentorship, observation, and reinforcement, that facilitate the internalization of organizational culture. For example, mentors guide newly hired employees through the socialization process and serve as role models. Reinforcement is made by performance evaluations, recognition programs, and rewards. Peer pressure is also a mechanism of cultural control and it is to the fact that individuals conform to the norms and behaviors of social groups, because they search for acceptance and belonging (Schein, 2010). This behavioral socialization is considered important to achieve a feeling of cohesion among employees, so that their behavior contributes to the efficiency of the company (Child, 1954; Schein, 1990). There are many concepts linked to normative control, all of which explain what kind of control companies may have over employees. We will define some of them in the following paragraph.

Similarly to peer pressure, the concept of "concertive control," suggests that corporate culture can create a form of self-discipline and peer pressure among employees (Barker, 1993). It is a process by which employees internalize organizational values and norms, and then engage in self-monitoring and peer monitoring to ensure compliance with these values. This form of control is possible because employees identify with the values and enforce these norms upon themselves and their colleagues (Barker, 1993). Then, the concept of "identity regulation," which is that corporate culture can be used to shape employees' identities to align with organizational interests (Alvesson & Willmott, 2002). According to the authors, organizations control employees' sense of self, values, and beliefs through cultural mechanisms, encouraging the internalization of organizational norms and values. This form of control influences how employees perceive their roles and identities within the organization (Alvesson & Willmott, 2002). Similarly, "culture engineering" is a concept that came out in the late 1980s that states that organizations deliberately impose cultural norms to control employees' thoughts and behaviors (Kunda, 1995).

In brief, normative control refers to the use of corporate culture as a mechanism to shape employee values, beliefs, and behavior in alignment with organizational goals. It operates through processes like socialization, peer pressure, and internalization of cultural norms and values. However, this practice

has been criticized for several reasons. One reason is the fact that imposing a homogeneous and idealized organizational culture on employees, can lead to the fact that there are no more individual differences and alternative perspectives (Kunda, 1995).

2.4 Culture critics

These concepts surrounding corporate culture have faced criticism from cultural critics in the 1990s. Indeed, some authors judged corporate culture as a tool of totalitarian control for commercial purposes (Alvesson & Willmott, 2002; Barker, 1993; Knights & Willmott, 1987; Kunda, 1995; Willmott, 1993). These authors view normative control as a potentially manipulative tool, and even a form of tyranny (Kunda, 1995). Indeed, normative control influences employees' subjective experiences to be aligned with alignment with the organization's ideology and values. Eventually, this phenomenon can lead to a homogenization of employee experiences, which suppresses identities and perspective in favor of conformity. This can potentially lead to a lack of creativity, critical thinking, and diversity in the company. (Kunda, 1995).

Other authors criticized the use of corporate culture as a way of gaining control over employees, and a tool for compliance (Knights and Willmott, 1987). Corporate culture is often presented as a tool for improving employee commitment, motivation, and alignment with organizational values and goals. However, this description hides the underlying objective of using corporate culture as a mechanism to gain control of employees and make them comply with organizational norms. The socialization processes associated with it, such as training programs, mentorship, and reinforcement mechanisms, can be viewed as subtle forms of control, aimed at shaping employees' subjective experiences, beliefs, and behaviors to conform to the organization. Corporate culture could become a tool for compliance, where employees are expected to internalize and adhere to the organization's values, even if those values do not align with their beliefs. However, employees are forced to comply because there could be negative consequences on their professional life, such as social exclusion or lack of opportunities (Knights and Willmott, 1987). Corporate culturism refers to the fact that organizations create a homogeneous and idealized culture that employees are expected to internalize and adhere to, with the right way of doing things (Willmott, 1993). However, corporate culturism can be problematic because it suppresses diversity, and it can be manipulative and this idealized culture may lead to resistance and disengagement among employees who feel that their individual identities are not represented within the organization (Willmott, 1993).

These critical perspectives challenged the belief that corporate culture was a benign, empowering force that could create a sense of belonging. Instead, they portrayed it as a way of control, suppressing disagreements, and promoting conformity (Alvesson & Willmott, 2002; Knights & Willmott, 1987; Kunda, 1995; Willmott, 1993). It is important to note that these critics often presented a single viewpoint, as they only address the negative side of corporate culture. Additionally, the authors that are in favor of normative control may have exaggerated the degree of which organizations can control the workforce, and tend to ignore the autonomy and resistance that employees can show (Fleming & Spicer, 2003). Some cultural critics were in search of a more nuanced understanding of corporate culture (Alvesson, 1990). They identified the need for a more critical and reflexive approach and the potential for both positive and negative consequences associated with the concept. These authors recognize its ambiguities, contradictions, and the fact that it can not be easily imposed (Alvesson, 1990). Nonetheless, these critical perspectives had a valuable role in drawing attention to the potential for corporate culture to be used as a tool for control. They encouraged a more critical examination of potential negative consequences associated with the implementation of corporate cultures.

2.5 Culture skeptics

In the early 2000s, in reaction to these cultural critics, some authors questioned the real implications of corporate culture on productivity and control. They put in doubt the fact that normative control is associated with more productivity. Instead, they show that normative control has limited reach and employees can resist these attempts to control what they think and do (Collinson, 2003; Kunda, 1995; Willmott, 1993). A central theme among cultural skeptics is the concept of micro-emancipation: how employees resist organizational control. They looked into the way employees find creative ways to have autonomy within their companies (Gabriel, 1999; Parker, 2000; Rosenthal, 2004, Welch & Welch, 2006; Alvesson & Willmott, 2002). These scholars argued that employees are not victims of organizational culture but instead, they are actively reinterpreting, negotiating and resisting cultural control. Through these micro-emancipations, employees are able to show self-expression, autonomy, and resistance. The existence of subculture and counterculture are a form of such resistance across employee groups (Alvesson, 2002). Subcultures have their own rituals, jargon and assumptions that are separated from the official ones. Beyond subcultures, there are even countercultures which are subgroups within the organization that actively resist and reject cultural values and norms promoted by management (Alvesson, 2002; Martin, 2002). From this perspective, there is always ambiguity, complexity and a lack of consensus amongst stakeholders.

Employees can engage in various forms of micro-emancipation to resist organizational control. For instance, they can participate in informal communication networks to share opinions that are against the real organizational narratives (Mumby, 2015). Informal communication networks are the unofficial channels of communication that are outside of the formal hierarchical channels of communications. These networks operate parallel to the official communication channels and allow employees to share information and opinions that can differ from the organizational policies (Mumby, 2015). Similarly, the use of humor and irony can be a subtle way to criticize management decisions (Collinson, 2003). Employees can also develop informal work practices that differ from formal procedures. Workers can deliberately work slowly or even pretend to work (Edwards, 1979). For instance, employees may engage in collective actions, such as work slowdowns, also known as "go-slows" or "work-to-rule" actions (Ackroyd, & Thompson, 2022). These actions involve employees collectively and aim at reducing their work pace or doing no more than their work rules without fully committing to their work. By doing work slowdowns, employees disturb the organization and draw attention to their demands, the same as a strike (Ackroyd, & Thompson, 2022). Similarly, selective compliance is when employees choose to follow or ignore certain rules, which can be a form of micro-emancipation because they gain a little bit of autonomy in their work (Welch & Welch, 2006). Moreover, Employees can selectively choose which rules they want to follow or ignore within the workplace (Parker, 2000). Wearing certain clothing or accessories, can also express resistance against norms, for instance employees can wear a t-shirt with a slogan that supports a cause that goes against the organization's culture. This practice allows them to subtly show their disagreement without violating any official rule. And in some cases, whistle-blowing, which is when an employee reports wrongdoing to someone in authority, can be seen as a form of micro-emancipation, by revealing unethical practices (Alvesson & Willmott, 1997).

Cultural skeptics also questioned the efficacy of normative control strategies. They bring attention to the complexity in managing organizational culture, and in measuring the effects of cultural control (Alvesson, 2002; Martin, 2002; Welch and Welch, 2006). Cultural skeptics argue that the implementation of such strategies cost a lot of resources and the consequences can not be predicted. For instance, language and discourse are used to create corporate cultures, but the fact of using language and discourse is unpredictable and employees can resist these mechanisms (Welch and Welch, 2006). This perspective aligns with political perspectives, which view organizational culture as a site of political negotiation between groups with different interests and power relations (Frost et al., 1991). This means that instead of being unified or cohesive, organizational culture is a contested

place where various groups within are in competition to define the dominant cultural narratives and practices. From this viewpoint, organizational culture is closely related to power dynamics by various stakeholders. Groups with more power, such as top management, may attempt to impose their preferred cultural norms, influenced by their interests. However, employees or unions can resist these cultural narratives, leading to contested perspectives (Frost et al., 1991). In contrast to this political perspective, other authors argue that resistance is much more complex and nuanced (Gabriel, 1999). Employees can show resistance unintentionally, and in some cases they have multiple and fragmented identities that act against organizational control. (Gabriel, 1999). By emphasizing employee resistance, questioning the efficacy of normative control strategies, and recognizing organizational culture as a site of struggle, these scholars offered a more nuanced understanding of the limitations of cultural control mechanisms.

2.6 Neo-normative control and neo-critics

In the 2010s, the concept of neo-normative control came out in reaction to new needs of the market for innovation and creativity (Fleming & Sturdy, 2009). Neo-normative authors argued that organizations were adopting more subtle forms of control that aimed to shape employees' identities in alignment with organizational goals. Neo-normative control goes further than traditional methods of control that rely on rules, monitoring, and incentives. Instead, neo-normative control uses more subtle and pervasive ways to influence employees' perceptions of what is appropriate (Fleming & Sturdy, 2009). Other authors investigated how some corporate cultures can stimulate creativity and innovation. It aims at using the employees' full potential to increase organizational growth and to find a balance between promoting shared values and improving self-expression (Müller, 2017). Authors also examined the role of a strong corporate culture in helping organizations survive through time and adapt to change (Mirvis, 2012). With values such as flexibility and adaptability, corporate culture can make employees more able to respond to crises or to changing environments (Mirvis, 2012). In the perspective of neo-normative control, culture-linked mechanisms are used as a tool to shape behaviors. A non-exhaustive list of practices following this strategy is presented.

In order to share specific values and norms to the workforce, corporate culture programs are often used (Costas, 2012). Onboarding programs introducing new employees to the company's values, leadership development programs that train managers on how to promote culture are examples of such a practice (Costas, 2012). Other practices are diversity and inclusion trainings as well as ethics and compliance trainings, communication of cultural messages through intranet, newsletters or halls and storytelling campaigns sharing the stories of employees that show the desired cultural values, and reward programs celebrating employees who exemplify the organization's cultural values (Costas, 2012). Other examples that can contribute to employees' overall sense of self-actualization and personal fulfillment are team-building activities, mentorship and career development opportunities and wellness programs. By offering these self-actualization initiatives that make employees realize their full potential, organizations aim at creating a culture where employees feel supported in their personal development, creating better alignment between their individual aspirations and the organization's goals (Fleming and Sturdy, 2009).

Personal branding initiatives is also a neo-normative mechanism that encourages employees to create their own professional identities, skills, and expertise, while still aligning with the organization's values (Petriglieri et al., 2018). For instance, companies may offer social media training to help employees use LinkedIn to build their personal brands (Stein, 2017). By doing so, companies can influence how employees present themselves professionally and extend the organization's influence beyond the traditional workplace boundaries, eventually attracting and retaining better talents (McDonald & Thompson, 2016). Additionally, organizations can provide opportunities for employees to present a conference in front of an audience or to contribute to industry publications, in order to make employees experts in their fields (Fleming and Sturdy, 2009). By encouraging

employees to actively manage their personal brands, companies can shape employees' perceptions of their professional selves, even in contexts that may not be directly linked to their work (Fleming and Sturdy, 2009; McDonald & Thompson, 2016). For instance the use of social media can blur the boundaries between employees' professional and personal lives (McDonald & Thompson, 2016). That is why personal branding initiatives also require balance and the choice to have their own identity besides their professional one should always be left to the employees (Petriglieri et al., 2018). In today's job market, employees are required to move across different organizations and roles, and they construct their identity through different job functions, they construct a "portable self" (Petriglieri et al., 2018). For every job, individuals create "portable selves" with a singular identity that make them keep a coherence across different roles. They create their "identity work", and separate their personal and professional life (Petriglieri et al., 2018).

The concept of affective control, refers to the ways in which organizations can regulate and shape employees' emotions, feelings, and affective experiences (Resch et al., 2021). One example is the implementation of emotional display rules, which are guidelines about how employees should express or suppress certain emotions in the workplace (Hochschild, 2012). For instance, service workers may be expected to display positive emotions and suppress the negative ones when interacting with customers, as this is perceived to enhance the customer experience and align with the organization's desired image (Hochschild, 2012). Organizations may also provide emotional labor training programs to teach employees how to regulate their emotions (Grandey, 2000). These programs give strategies to employees for dealing with difficult customers, stressful situations, and keeping a professional attitude in any situation (Grandey, 2000). In the context of neo-normative control, "biopower" (Foucault et al., 2006) is a mechanism that regulates employees' physical and psychological experiences through several practices. Some practices are related to the body (dress codes, posture, physical movements, and even how employees are expected to utilize the workspace), related to their lifestyle (wellness programs, challenges, diet plans, or work-life balance policies and self-care), mindsets (mindfulness training), and self-perceptions (self-improvement programs) (Fleming, 2014).

Other mechanisms include brand-centered control mechanisms that use corporate branding strategies to shape employee identities and behaviors, by promoting strong alignment between the corporate brand's values, image, and the ways in which employees perceive themselves (Müller, 2017). Through initiatives like employer branding, internal marketing campaigns, and brand culture programs, organizations have a workforce that strongly matches the branded identity. Lululemon is a multinational athletic apparel retailer and their Lululemon's ambassador program is one example of this (Ludmir, 2023). Their ambassadors receive free products and training in exchange for promoting the brand's image and connecting with local communities. This program extends the brand's influence by incorporating the brand's values in local communities, beyond its physical stores (Ludmir, 2023). Brand-centered control blurs the boundaries between employees' professional roles and personal identities, as they are expected to "live the brand" both inside and outside the workplace. This results in employees becoming autonomous brand ambassadors who reinforce the organization's branded image, extending the reach of organizational control into their personal lives and self-conceptions (Müller, 2017). These brand-centered control mechanisms can also be used to promote ecological values and sustainability practices within organizations (Harris and Crane, 2002). Companies can influence their corporate branding strategies to have a workforce that identify with environmental consciousness, resource preservation, and sustainable living. By aligning their brand identity with these values, organizations can encourage employees to demonstrate these values in their personal and professional lives (Harris and Crane, 2002).

While organizations use various strategies to promote certain cultural values and shape employees' identities, the outcomes of these cultural control mechanisms are often unpredictable and subject to resistance, and negotiation. Neo-critics have emphasized the fact that it is difficult to measure the

real efficacy of such mechanisms (Fleming and Sturdy, 2009). Indeed, while organizations may implement neo-normative mechanisms, the effects of these mechanisms are difficult to measure due to the complex nature of organizational culture and individual subjectivities (Alvesson and Willmott, 2002). Employees may interpret and respond to these initiatives in diverse ways, leading to different results than the organization's goals. Furthermore, neo-critics argue that cultural control mechanisms simplify the concept of organizational culture and do not take into account the changing and contested nature of culture (Alvesson and Willmott, 2002). Additionally, employees can also show resistance to these new ways of controlling them. For instance, the use of cynicism and humor can be a way for employees to get back their emotional autonomy when organizations try to gain affective control on them (Resch et al., 2021). These critics offer a more critical perspective on the limits of such managerial tactics. In parallel to these criticisms and reactions to the ever-changing definition of corporate culture, interpretivism stands as an alternative approach to studying organizational culture. Interpretivists reject the functionalist view of culture as a unitary and manageable entity, as they focus on the subjective and socially constructed nature of culture (Smircich, 1983).

2.7 Interpretative methodology

Interpretativism is a methodology influenced by anthropology and sociology and encourages researchers to adopt a more nuanced approach that takes more into account the context for understanding cultural phenomena. Authors defending this approach interpret cultural meanings, symbols, and contexts to have a deeper understanding of human behavior and social interactions. From this view, culture is a socially constructed phenomenon and should be studied as a complex system of meanings and interpretations (Geertz, 1973). This approach is a valuable lens to study the complexity of corporate culture and examine the subjective experiences and interpretations of individuals (Smircich, 1983). It offers a nuanced understanding of corporate culture, by recognizing its complexity, fluidity, and cultural contexts (Schein, 2004). This complexity is recognized through the concept of "Cognitive Culture" (Thévenet, 2010), which suggests that corporate culture impacts the unconscious of individuals. Indeed, employees make sense of the official culture through their own personal lenses, influenced by their backgrounds and beliefs. These unconscious ways of making sense of things can lead to reactions that are hard to predict (Gabriel, 1999; Thévenet, 2010). Moreover, the interpretive approach acknowledges that corporate culture is not only a top-down strategy but a complex reality that is constantly evolving through the interactions and power dynamics within the company. For instance, official corporate stories can be criticized by subcultures via their own counter-narratives and practices (Martin, 2002). This gives importance to the political factors that influence the interpretation of cultural elements through defining what interpretations are seen as acceptable or unacceptable, valid or not by leadership. There is a negotiation over whose interpretations get privileged or not. Power relations based on hierarchies, expertise, gender, ethnicity for instance, can give some advantage to some groups over others. The dominant narratives are the perspectives of those holding power, while marginalized voices may develop alternative meanings. This means that culture is a site of conflict where meaning systems are opposed (Alvesson, 2002). This challenges the notion of an a universally shared culture as it introduces the idea that culture can be divided into three different states: (1) The Integration Perspective, portraying corporate culture as consistent with a strong consensus, (2) The Differentiation Perspective, with subcultures, and (3) The Fragmentation Perspective, emphasizing ambiguity and multiplicity of interpretations within the workplace. These three concepts are not mutually exclusive but can exist simultaneously within a company. The authors defending this approach argue that changing culture is difficult because the management only has an integrationist view. Thus, it is suggested that a successful cultural change requires working with all three perspectives simultaneously (Meyerson & Martin, 1987). Part of the interpretative methodology, sensemaking is the ongoing process of constructing meaning in situations of ambiguity (Weick, 1995). It is the fact that people try to understand things happening around them by observing their environment to create a coherent

explanation. Sensemaking is a continuous process influenced by social interactions to guide their behavior. Individuals pay attention to certain events or not from their environment to make sense of what is happening around them (Weick, 1995).

While enriching our understanding, the interpretive approach has faced criticism. Indeed, some authors argue that it tends to focus primarily on the symbolic and interpretive aspects of organizational culture, such as rituals and stories, which eventually fail to look at the influence of broader structural factors and power relations and minimizing the influence of leadership (Schein, 1992). Some authors raised concerns about the limitations of qualitative methods that are used in interpretive culture studies. For instance, some authors criticized some methodologies such as (1) ethnography, which corresponds to an immersion of the researcher for an long period in the cultural setting and (2) participant observation which corresponds to being involved in the activities of the group while simultaneously observing and documenting their experiences (Van Maanen, 1988). Indeed, generalizing findings from interpretive culture studies can be difficult due to their context-specific nature. These approaches are time and labor intensive, requiring researchers to immerse themselves in the cultural setting, restricting the number of organizations that can be studied in-depth. Furthermore, the involvement of the investigator for a long time raises concerns about objectivity. Another issue is the absence of quantification and the inability to deductively test hypotheses against hard data, as these methods primarily rely on inductive analysis of the researchers' observations and experiences within the organization (Schein, 2010). Some authors also challenge the difficulties of translating interpretive culture studies into practical organizational change initiatives (Smircich, 1983)

In response to these critiques, researchers have recognized the need for a more balanced and nuanced understanding of normative control (Colling & Ceulemans, 2023). This includes acknowledging the potential for both positive and negative aspects, as well as the interaction between organizational interests, employee autonomy, and the negotiation of cultural meanings (Alvesson, 2002; Martin, 2002). In other words: accounting for the priorities of organizations, the autonomy and influence of employees, and the process by which cultural norms and values are shaped and contested.

In recognition of these challenges, we aim at adopting a nuanced approach by incorporating both interpretivist and functionalist perspectives on organizational culture. The interpretivist perspective looks into the subjective, socially constructed, nature of corporate culture. Simultaneously, the functionalist perspective views organizational culture as a tool supervised by management that can shape organizational behavior and improve employee engagement. By integrating these perspectives, we strive for a full understanding of corporate culture as a complex concept shaped by various interpretations of employees while also acknowledging the role of management. Interpretive and qualitative approaches have been widely employed in studying organizational culture, as they allow researchers to analyze the rich narratives, symbolic representations, and meaning-making processes that shape an organization's culture (Schein, 2010; Smircich, 1983). For instance, Ogbonna and Harris (2014) used semi-structured interviews and observations to look into how organizational culture is perpetuated in an English Premier League football club. Their interpretive study revealed the complex interaction between cultural artifacts, rituals, and stories in reinforcing the club's cultural identity. Similarly, Alvesson and Willmott (2002) employed an interpretive approach, including interviews and observations, to understand how organizational culture and identity regulation processes shape employee behaviors. However, their study did not explicitly separate the perspectives of managers and employees and did not focus on predefined cultural concepts. Based on this literature review, we concluded that corporate culture is broad and finding a proper definition for corporate culture is challenging. Therefore, we decided to analyze the perception of corporate culture using a unique methodology that separates the perspectives of managers and employees through five concepts that will make this research more focused and precise. The interviews utilized open-ended questions

centered around five main concepts identified as representative of corporate culture: environmental responsibility, employee well-being, diversity, shared values, and communication.

2.8 Environmental responsibility, well-being, diversity, values and communication

We conclude this literature review by justifying our focus on five elements that appeared to be pertinent in the case of Veolia, that is our case study for this thesis. The selection of environmental responsibility, employee well-being, diversity, shared values, and communication as concepts for assessing corporate culture is based on the literature, observation and interviews within Veolia. These concepts represent manifestations of an organization's cultural beliefs and values, as emphasized by prominent scholars in the field. Values are a fundamental component of corporate culture, guiding behavior, decision-making, and interactions within the organization (Schein, 2004; Hofstede, 1998). By examining Veolia's stated values and how they are perceived by employees and managers, this research can gain insights into the underlying beliefs and assumptions shaping Veolia's culture. Values are concrete manifestations of corporate culture because they can be seen as rules that are being spread, and used as a guideline for employee's own behavior. Analyzing values is crucial when researching corporate culture (Schein, 1985). Employee well-being is closely linked to organizational culture, as it reflects the organization's practices related to employee care and support (Wright & Cropanzano, 2000). Analyzing perceptions of well-being initiatives can reveal how the organization's culture prioritizes and promotes the welfare of its workforce. An organization's approach to diversity and inclusion is a manifestation of its cultural values and beliefs regarding fairness, equity, and respect for individual differences (Cox et al., 1991). The choice of presenting environmentally responsible and implementing ecology practices for a company is a core value and a defining aspect of the corporate culture of these organizations (Harris and Crane, 2002). Finally, communication practices are fundamental to organizational culture, as they reflect the underlying assumptions, power dynamics, and decision-making processes within the organization (Trice & Beyer, 1993). Analyzing communication can provide insights into the organization's cultural norms, values, and beliefs regarding collaboration and information sharing (Trice & Beyer, 1993). By using these five concepts as indicators, we were able to capture a full understanding of Veolia's corporate culture. These concepts represent the organization's culture, allowing for a comparison of managers' and employees' perceptions and the identification of potential trends emerging from our analysis.

Chapter 3 - Methodology

This methodology section begins by providing background information on the fieldwork setting at Veolia. Establishing this context is crucial in qualitative research (Creswell and Poth, 2018). We will detail Veolia's history and operations to better understand the environment that shaped the methodology and findings. This section will then outline the qualitative research approach employed to explore how employees and managers make sense of Veolia's culture. It will describe the sample selection process, which involved interviewing ten managers and ten employees within Veolia Belux and the data collection methods, including semi-structured interviews conducted over a 3-month period at the company's head office. The section will also explain the thematic analysis process used to analyze the interview transcripts and identify relevant themes.

Veolia, founded in 1853, is a leading French multinational in water, waste and energy management. Water solutions are water plants and supply systems and wastewater systems, among others. Waste solutions include waste collection services on behalf of local authorities, management of specialist sorting centers and platforms, etc. Energy solutions offer power generation and related services, such as consulting and plant design⁵. In 2023, Veolia had nearly 218,000 employees worldwide⁶. In the same year, its revenue was estimated at €45,351 billion⁷. With a global presence, it has been named the top environmental firm in the world for the third year in a row⁸. Veolia is the number one worldwide for offering solutions in the fields of water and waste and it is the number one in Europe for the energy sector⁹ accessible to a diverse clientele, including both public and private sectors. The company is committed to facilitating access to essential services and natural resources while preserving, using and recycling them effectively. Improving the environmental footprint, both its own and its clients, is at the heart of its mission and its economic model. In continuation of this study, our attention will be focused on one of its subsidiaries, Veolia Belux, which operates in Belgium and Luxembourg. The history of Veolia Belux is linked to that of its French parent company, Veolia. Indeed, in 1853, the Compagnie Générale des Eaux was created to distribute drinking water in French cities. In Belgium and Luxembourg, the history of Veolia begins in 1863 with the creation of the Société Générale des Eaux de Belgique. This company played a crucial role in the development of hydraulic infrastructure and sanitation of Belgian cities¹⁰. One of the key moments of Veolia Belux was the merger in 2001 with the Intercommunal Company of Brussels Waters (CIBE). This merger allowed Veolia to consolidate its number one position in the Belgian water sector and increased its expertise in the field of water. By the end of 2020, Veolia had accumulated a 29.9% stake in its major competitor Suez, through purchasing smaller subsidiaries and stakes over time. Then in 2021, Veolia negotiated to acquire the 29.9% stake in Suez owned by the company Engie. Engie's board voted to sell most of its Suez stake to Veolia for 3.4 billion euros, despite opposition from the French state¹¹. Thanks to this multi-step process of first gradually building up a minority stake in 2020, and then purchasing another major stake from Engie in 2021, Veolia was able to rapidly accumulate a controlling interest in its rival Suez. This positioned Veolia to fully acquire or merge with Suez in order to become the intended world leader in ecological transformation services.

The case of Veolia is worthy of attention because its culture is in every aspect of the organization, influencing strategic initiatives, operational decisions, and employee's behavior. The Board of Directors of Veolia has been actively promoting Corporate Social Responsibility (CSR) actions.

⁵ [VIE.PA - | Stock Price & Latest News | Reuters](#), n.d.

⁶ [Veolia](#), 2024

⁷ [2023 ANNUAL RESULTS](#), 2024

⁸ [ENR 2023](#), [ENR 2022](#)

⁹ [Euronext](#), 2024

¹⁰ [Veolia](#), 2024

¹¹ [Nouvelle. L. \(2020, October 9\). Suez: Engie accepte l'offre de Veolia contre l'avis de l'Etat](#).

Corporate Social Responsibility is defined by the United Nations Industrial Development Organization as “a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders”¹². These CSR action are aligned with the Sustainable Development Goals (SDGs) which are 17 worldwide objectives set by the United Nations to improve the economic, societal and environmental state in the world¹³. The SDGs are a part of Veolia’s corporate culture, because they are included in its “multifaceted performance” initiative¹⁴, with ongoing projects on environmental sustainability, social responsibility, and ethical business practices. These objectives are measured and audited by independent organizations and used to calculate the variable remuneration of senior managers¹⁵. The strategic objectives linked to the SDGs are defined at the highest levels of the company’s corporate management structure. As part of its strategy, Veolia has implemented a specific policy for top management remuneration with a bonus where 50% is determined by financial measures, while the remaining 50% is linked to diversity, inclusion, and sustainability. While CSR strategies are linked to corporate culture (Zammuto & Krakower, 1991), their understanding can vary significantly among individuals within the same firm (Hejjas et al., 2019).

Through an analysis of employees’ and managers’ perceptions, this thesis aims to better understand how Veolia’s culture is interpreted. After a comprehensive study of the relevant literature and grasping insights on Veolia’s culture through interviews conducted within the company, the importance of studying this phenomenon at Veolia Belux appeared clearly: How do managers and employees make sense of corporate culture? In order to properly answer the research question, it is important to start by defining each word that is stated in it. First, we define managers as workers that have the word “manager” in their job function title and “employees” as every other worker. We defined corporate culture in the literature review as a broad context and this is the reason why we used five aspects that represent the corporate culture: environmental responsibility, employee well-being, diversity, shared values, and communication. Then, “make sense of” means to interpret, understand, or find meaning in something. So this question guided our research by asking how the managers and employees interpret, understand, find meaning in, and integrate their experiences related to the corporate culture. We looked into the way employees and managers make sense of the stated culture.

To address this question, we first observed Veolia Belux and analyzed its culture thanks to documents that we acquired. We used Veolia’s LinkedIn, Instagram page and intranet to do more research on its corporate culture. The relevant screenshots used to do our analysis is in the appendix. Then, a qualitative, interpretative approach was employed to gain an in-depth understanding of the different lived experiences and perceptions of Veolia’s culture among employees and managers. Semi-structured interviews were conducted with a sample of 10 managers and 10 employees, to have an equal representation of each group, from various departments and hierarchical levels at Veolia. Through in-depth interviews, the narratives and symbolic representations that are in an organization’s culture were found (Van Maanen, 1979; Trice & Beyer, 1984). By exploring how employees and managers make sense of environmental responsibility, employee well-being, diversity, shared values, and communication, we give insights into how corporate culture is perceived and understood by different stakeholders.

A qualitative research approach was chosen because it is an approach that facilitates an in-depth study of subjective experiences, attitudes, and behaviors (Creswell & Poth, 2018). Considering the complexity of corporate culture, qualitative research allowed to grasp the nuances of the context and offered a holistic view of the cultural dynamics and subcultures (Schein, 2004). Furthermore,

¹² [What is CSR? | UNIDO. \(n.d.\).](#)

¹³ [Sustainable development goals. \(n.d.\).](#)

¹⁴ [Veolia ESG multifaced Performance Progress Report 2023](#)

¹⁵ [Veolia ESG multifaced Performance Progress Report 2023](#)

qualitative methods bring flexibility to data collection (Trice & Beyer, 1993), since participants are invited to articulate their perspectives freely and allow the researcher to ask spontaneous questions. This study is based on an inductive approach and allowed us to generate new conceptual frameworks from the data, rather than testing existing theories (Glaser & Strauss, 1999). By adopting an inductive approach, this study developed new insights on corporate culture perceptions, such as the economic and humanist perspective of culture, without being constrained by existing theoretical frameworks.

Based on the literature review, we concluded that corporate culture is broad and difficult to define and study. Therefore, we decided to and decided to analyze corporate culture through five concepts that allowed this research to be more focused and precise. The interviews had open-ended questions centered around five main concepts identified as representative of corporate culture: environmental responsibility, employee well-being, diversity, shared values, and communication. The main following questions were used as starting points, and were followed with sub-questions to gain deeper insights into the participants' perceptions based on their responses. These phrasing of questions allowed the interviewees to not feel like the main subject of the survey, and combined with the fact that they were assured anonymity; they were able to give their opinion without feeling judged. Questions like "What do you think of Veolia's culture?" were avoided because the focus was on the five concepts listed above. This allowed this thesis to be more precise and to do some comparisons to be more precise and allow comparisons. The goal was to capture precise subjects that could be compared between managers and employees. These questions helped grasp an interesting fragment of the perception of the workforce at Veolia. The main questions included:

- In your opinion,
 - Why does Veolia show its commitment to environmental responsibility?
 - Why does Veolia show that it cares for the well-being of its employees?
 - Why do you think Veolia engages in a program of diversity and inclusion?
 - Why, in your opinion, does Veolia share a list of values?
 - How should we explain these concepts to employees, blue-collar workers, and management?

The data collection was carried out over 3 months between February and April at the head office of Veolia Belux. The sample consisted of 10 managers and 10 employees from various hierarchical levels, mainly inside the HR & Communication department. They were more available and more concerned by corporate culture because they are in charge of making new employees and managers aware of the company's culture. They are also more confronted with corporate culture through onboardings that they manage, and internal communication about the culture. Similarly, the technicians that were interviewed are union members because they were easily accessible. Convenience sampling was used for selecting participants due to the accessibility and availability of subjects. To better understand the findings presented in the next section, a brief explanation of the targeted functions is given for clarity: "Site Managers" are blue collar managers that are in charge of a team of ten technicians. "Project Managers" are classified as managers because they lead projects and team members to the achievement of projects. In summary, managers have the word "Manager" in their function title.

Interview table			
Nbr.	Date	Function and department of the interviewee	Employee or manager
1	04/03	Junior HRBP, HR & Communication	Employee
2	05/03	HRBP, HR & Communication	Employee

3	11/03	HRBP, HR & Communication	Employee
4	15/03	HR Manager, HR & Communication	Manager
5	15/03	Talent and Development Manager, HR & Communication	Manager
6	15/03	Project Manager, HR & Communication	Manager
7	18/03	HRBP, HR & Communication	Employee
8	21/03	Communication BP, HR & Communication	Employee
9	25/03	Communication Director Manager Belux, HR & Communication	Manager
10	27/03	Payroll Coordinator, HR & Communication	Employee
11	28/03	Technician and member of unions, Building Energy Services	Employee
12	02/04	Technician and member of a union, Building Energy Services	Employee
13	2/04	Site Manager and member of a union, Building Energy Services	Manager
14	02/04	Project Manager Officer, HR & Communication	Manager
15	05/04	Maintenance Technician and member of an union, Building Energy Services	Employee
16	05/04	Site Manager and member of an union, Building Energy Services	Manager
17	08/04	HR Manager, HR & Communication	Manager
18	10/04	Site Manager and member of an union, Building Energy Services	Manager
19	16/04	HR Business Analyst, HR & Communication	Employee
20	25/04	Diversity Manager, HR & Communication	Manager

The participants included 7 men and 13 women between 28- and 59-years old ranging from technician to Communication Director. We invited 17 individuals by mail, 4 in person in the office and 20 accepted to participate in our research. No compensation was provided. Interviews were face-to-face or online. All participants were told that the interview concerned their perception of Veolia's culture, and they were assured confidentiality. The interviews were held for 25 to 55 minutes. The questions were open-ended and centered about the perceptions of the interviewees.

The data analysis process involved several steps to identify relevant themes and patterns across the interview transcripts. First, the interviews were recorded and transcribed into text format for each participant. The transcripts were then reviewed to identify preliminary themes related to the five cultural concepts. The interviews were held in French, therefore we translated the texts from French to English, while keeping the same meaning when translating. Grammatical errors were corrected, onomatopoeias were removed, and sentences were reconstructed to improve comprehension without modifying their meaning. When the interviewees provided answers that were judged not pertinent for the question, the data was not taken into account. The edited transcript linked to our

research question was then selected from these documents and transferred into an Excel file. This document contained the transcription of each participant, using the thematic analysis (Braun & Clarke, 2006). This involved assigning labels to texts that captured relevant meanings, perspectives, related to our research question. These were then separated by concept for the analysis of subjectivity, then we also separated between managers and employees in another document in order to study their potential differences in perception. An inductive approach was employed, allowing codes and themes to come out from the data rather than imposing predetermined categories.

The in-depth interviews gave rich qualitative data that provided insights into how employees and managers perceive and interpret Veolia's culture. During the analysis of the data, the big themes that stood out were the inconsistencies within employees and managers' perception of Veolia's culture, especially for diversity. Then, the responses towards employee well-being were the most homogeneous, the communication style was criticized at every interview. Then, environmental responsibility seemed to be important for interviewees and the one that sparked the most emotions. We were also surprised by the fact that everyone had a unique point of view. Each individual internalized and made sense of each topic in a subjective and personal way. Some interviewees talked only positively and had trust in Veolia's efforts. Notably, there were no specific differences in perceptions between managers and employees; every interviewee had a distinct way of making sense of the culture.

Chapter 4 - Results

To understand how managers and employees make sense of corporate culture, we will outline Veolia culture, and analyze it through the lens of neo-normative control. This allowed us to search how these intended cultural elements are interpreted and contested by employees and managers. This juxtaposition between the officially promoted culture and the lived realities provided valuable insights into the ambiguities within Veolia's culture.

Then, we will analyze how managers and employees make sense of corporate culture by delving into the main themes that came out from the data. A major aspect that emerged from this study is that organizational culture is framed as economic or humanistic, or both. The interviewees viewed culture as a strategic tool to enhance productivity, efficiency, and competitive advantage. Initiatives like well-being, diversity, and ecology were often justified based on their potential to improve performance. In contrast, other interviewees positioned culture as a way to improve employee well-being, ethics and impact on society.

Another important finding was the inconsistency within employees and managers' perception of Veolia's culture. inconsistency¹⁶ happens when statements or beliefs are logically incompatible, as they cannot all be true simultaneously. In the context of the study, the inconsistencies in perceptions among employees and managers represent a lack of agreement or uniformity in their views. Most divergences in opinions appeared to concern diversity. It is useful to give a few definitions in order to better grasp the two main perspectives concerning diversity. We define the colorblind diversity model as the fact that ethnic differences should not be considered, with the idea that treating everyone equally means not paying attention to race or skin color. The multiculturalism model, in contrast, aims at valuing cultural differences, and recognizes the value that different ethnies bring to companies (Thomas et al., 2014).

Finally, we will see why the interviews did not reveal significant differences of perceptions between employees and managers. In fact, both groups expressed a range of views, aligning or overlapping across the five concepts. That is the reason why the following results are presented without making distinctions for employees and managers. We will see how the inconsistencies of perception within each group make it difficult to properly distinguish between employees and managers' perception of corporate culture.

4.1 Veolia culture

4.1.1 Values

Veolia Belux has implemented various initiatives linked to environmental responsibility, stated values, employee well-being, diversity and inclusion. Core values¹⁷ are stated as guiding principles for its employees. These values are responsibility, solidarity, respect, innovation, and customer focus. New employees are made aware of these values during their participation in the onboarding program (see figure A1 and A2). Other cultural aspects such as the mission and the purpose of Veolia are presented during this program (see figure A3). As part of the onboarding program, new employees are invited to do a game to practice the good behaviors linked to each value of the company (see Figure A4). Veolia makes sure that its employees behave in accordance with these values. As stated by a HR Manager: *"We won't fire you for making a mistake one time, ...but we will if you don't act in accordance with Veolia's values"* (Interview 4, HR Manager). This creates a sense of purpose that is shared among all

¹⁶ [inconsistency](#). (2024). Cambridge Dictionary

¹⁷ [Ethics and values](#). (n.d.). Veolia

stakeholders. Employees and managers are asked to internalize these values and thus better contribute to Veolia's overall success and reputation. In addition to these initiatives, the “Voice of Resourcers” (VOR) is an employee survey whose goal is to know if the employees feel engaged towards the company and why. By asking employees about their familiarity with the company's purpose and their perceived contribution to it, Veolia can gauge to which extent its employees identify with the company's values and goals. Veolia conducts this survey to demonstrate its interest in understanding the views and experiences of its employees and to assess their engagement. The results show that 9 out of 10 employees who know about “raison d'être” feel they contribute to it through their work (see Figure A5). Here is an overview of the phrases that were used in the survey:

- I am confident in Veolia's ability to reach its goal to become the Global Champion in ecological transformation
- The managers of my entity offer clear information on the Group's strategy and multi-faceted performance
- Veolia is guided by a Purpose. Are you familiar with this?
- I feel like I contribute to this Purpose with my work
- In my entity, I feel comfortable alerting, directly or via a whistleblowing line, possible suspicions of fraud or corruption
- Today, if I had to rate my well-being at work from 1 to 10, I'd give a score of...
- I am satisfied with my work life balance
- My company is interested in me as an individual, not just as an employee
- I am proud to say that I work at Veolia
- I feel appreciated and valued for my work

4.1.2 Ecology

Furthermore, Veolia has implemented several initiatives to promote sustainable practices among its employees. One notable example is Veolia's "Culture Green"¹⁸ quiz, which aims at engaging and educating its employees on ecological issues. The quiz encourages us to “Set yourself a challenge with your family, at work or with friends”. This creates a sense of collective involvement towards environmental issues. In addition to that, MakeltGreen¹⁹ is a call for projects, anyone with an ecology-related idea that wants to launch their project with the help of Veolia. Similarly, Veolia has launched its "+1 Ecology Turned Into Action"²⁰ initiative to fund projects aligning with the company's ecological vision and help them become concrete actions. Additionally, several communications on the intranet and Instagram page remind employees how they should behave inside and outside of work. They are made aware how they should be printing less paper, sending fewer emails (See Figure B1). Indeed, some intranet posts tell employees to reduce their electric consumption (See Figure B2). For instance, once a year, employees are encouraged to go to work by bike. (See Figure B3). Moreover, employees and managers are encouraged to “become eco-responsible at work” and are inspired by testimonials of workers using a bike instead of the car (see Figure B4). Another interesting fact is that Veolia recently launched their school “Terra Academia”²¹ in France, dedicated to ecological transformation. The goal is to spread internationally, to train more than 60000 young people for 2030 and as stated: “to bring to life a coalition of individuals committed to ecological transformation.”. These environmental initiatives can be seen as brand-centered control because the culture at Veolia aims at creating a workforce that make Veolia's identity as an environmental leader their own.

¹⁸ [Learn everything you need to know about the ecological transformation thanks to the “Culture Green” app from Veolia. \(2021, October 12\). Veolia.](#)

¹⁹ [Veolia et Ulule lancent l'appel à projets “Make It Green.” \(2020, March 4\). Veolia.](#)

²⁰ [+1 ecology turned into action. \(n.d.\). Veolia.](#)

²¹ [Terra Academia, the first school dedicated to accelerating ecological transformation. \(2024, March 18\). Veolia.](#)

Therefore, Employees are encouraged to internalize sustainability values, extending the company's ecological values into their personal lives.

4.1.3 Well-being

Other initiatives apply to employee's well being. Specific programs were created to shape how employees view work-life balance, self-care and the company's positioning on their overall well-being. Campaigns like #OnSeBouge, meaning #Let'sMove, encourage employees to do more physical activity and to maintain their physical well-being (See Figure C1). Moreover, there are also communications that celebrate employees who exemplify Veolia's values. One example of this is an intranet post that has shared testimonials from an employee who has recently become a dad and shares pictures of his family while enjoying parental leave, thanks to Veolia Cares (See Figure C2). Veolia Cares²² is a program that offers benefits designed to support employees and their families. The primary objective of Veolia Cares is to provide a universal set of benefits and support systems for every worker. In addition to parental leave, the program includes: (1) health coverage, (2) payment of a death benefit: Offering financial assistance to the families of deceased employees (3) assistance for family members (4) volunteer work opportunities: encouraging employees to participate in community service by offering one paid day per year for volunteer activities. This program influences how employees perceive work-life integration and the commitment of Veolia to their personal lives, beyond the professional life. With the use of brand-centered control mechanisms to align their brand identities with ecological values, organizations can have a workforce that internalizes sustainability practices, effectively extending the reach of the organization's environmental initiatives into employees' personal lives and self-conceptions. By offering wellness programs, the company extends its influence into employees' physical and psychological experiences.

4.1.4 Diversity

Regarding diversity, Veolia organizes the annual YES WEDO Week²³, coinciding with the International Women's Day. This dedicated week aims to raise awareness and implement initiatives that promote gender diversity across Veolia's global operations. During this week, various local events and activities are organized to drive progress toward greater gender balance within the company's actors. These initiatives show Veolia's dedication to diversity and inclusion and provide a platform for open discussions, shared experiences, and the implementation of practical strategies. The YES WEDO Week includes a gathering of the "Electrogirls," a group of female technicians, to create a sense of community and support. Furthermore, the Group Diversity and Inclusion department organized two events on March 8th, (the International Women's Day). Veolia has taken initiatives to address gender imbalances and improve inclusivity within its workforce. The company offers training programs and internship opportunities to women from diverse backgrounds. On their instagram account, they promote the representation of women (See Figure D1). Employer branding campaigns promoting women's representation want to shape external and internal perceptions about Veolia's brand as an inclusive workplace. These diversity initiatives are brand-centered control by aligning Veolia's branded identity with values of inclusion and gender equity. Employees are encouraged to incorporate this brand persona of a diverse, progressive workforce. Interestingly, Veolia's top management compensation is partially tied to progress on diversity goals related to the SDG's²⁴. This is neo-normative control because it motivates leadership to promote a diversity-oriented organizational culture. In addition to influencing managers, the Board of Directors is trying to engage employees by providing training programs with e-learning courses and "Raison d'être Days" to make

²² [Estelle Brachlianoff: "With Veolia Cares, all employees can rely on a common core of employee benefits." \(2023, September 11\). Veolia.](#)

²³ [Yes WEDO week : une semaine pour rendre hommage à toutes les femmes. \(2024, March 13\). Veolia.](#)

²⁴ [Veolia ESG multifaced Performance Progress Report 2023](#)

them understand Veolia's purpose and commitment to "multifaced performance", and how they can contribute to these goals on a daily basis²⁵.

To sum up, these initiatives shape Veolia's culture with concepts like sustainability, well-being, diversity and inclusion and stated values. The purpose is to have a workforce that represents its values as an environmentally and socially-responsible employer. With these mechanisms to align their identities with the values, Veolia aims to have a workforce that internalizes sustainability, well-being and diversity practices.

4.2 The economic and humanistic framing of culture

Across the interviews, there was a dominant pattern for each concept. It is the fact that managers and employees viewed culture through an economic and a humanistic framing. The economic one, is a view that links culture to performance of the company. Well-being programs, ecological transformation, diversity efforts, communication and stated values were viewed as strategic, to enhance organizational performance, talent acquisition, retention, productivity, and competitiveness. This economic perspective will be referred to as "economic framing of culture". However, there are also more humanistic perspectives in the workforce that view culture as inherently good. The following table highlights some interview excerpts that demonstrate first the economic reasoning.

Economic framing	
Well-being Initiatives	<p>"We are a big company, and we need workers that feel good in their jobs to function as a company. To be more performant." (Interview 6, HR Project Manager)</p> <p>"Offering a good work-life balance is a significant advantage for attracting and retaining employees at Veolia." (Interview 2, HRBP)</p> <p>"Because it is important, it is linked to the jobs we do, employees are the most important capital, and to make sure that everybody stays at Veolia and works with efficiency." (Interview 1, Junior HRBP)</p>
Ecological Focus	<p>"There are economic interests, targeting, to stand out from its competitors." (Interview 3, HRBP)</p>
Diversity Initiatives	<p>"It's a strategy to set ourselves apart in the market and to better recruit." (Interview 5, Talent Manager)</p> <p>"To better manage diversity and make it beneficial, it goes through the corporate culture...by putting forward a culture of solidarity, diversity, inclusion, employees make the culture their own" (Interview 4, HR Manager)</p>
Communication	<p>"It's all about advertising: being better than your competitors. We do better than the others because I've integrated our electricians, and it works. But that's the way the world wants it today. We have to differentiate ourselves." (Interview 11, Technician and member of the union)</p>
Values	<p>"Today, it's an obligation, when you're a company of that size, to have values. After that, there's the whole aspect of employee retention,</p>

²⁵ [Veolia ESG multifaced Performance Progress Report 2023](#)

	<i>company image, and attracting talent. It's very important.</i> " (Interview 20, Diversity Manager)
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Well-being was the concept most linked to a more engaged and performing workforce. A lot of interviewees justified that creating well-being for the workforce is important in order to create a motivated and productive environment. They recognize that offering a good work-life balance and prioritizing employee well-being are significant advantages for attracting and retaining talent. Similarly, one Junior HRBP stated that well-being is *"important, it is linked to the jobs we do, employees are the most important capital, and to make sure that everybody stays at Veolia and works with efficiency."* This means that employee well-being is viewed as an inherently important and good but also a strategic necessity for organizational success. Some employees internalized this economic framing, discussing work-life balance as "a significant advantage for attracting and retaining talent". Veolia's ecological focus was also often portrayed as a marketing advantage *"to stand out from its concurrent"*. Diversity programs were also explained as a strategy *"to set ourselves apart in the market and to better recruit"*. However, there were also more humanistic voices that viewed employee well-being, environmental responsibility, diversity, and values as inherently valuable. The following table highlights the main humanistic perceptions for each cultural concept.

Humanistic framing	
Well-being Initiatives	<i>"Our manager pays attention to everyone's well-being, and he tries to know everyone's situation... If he asks me to hold a blister and jump on one foot, I'll gladly do it. Veolia has put a whole system in place. ... I think they've put a lot of things in place to really make the person feel good."</i> (Interview 18, Site manager and member of an union)
Ecological Focus	<i>"I've always searched for a company that makes a significant impact on the world. This is important to me, and I couldn't perform the same work for a company that doesn't contribute positively to society."</i> (Interview 1, Junior HRBP)
Diversity Initiatives	<i>"It is in our DNA, we are here to save the world, we represent an example of the world, that seems logical because we are in a man's world, and we have to change that."</i> (Interview 1, Junior HRBP)
Values	<i>"If you don't establish values, it will be difficult to make progress over time. You may forget why you're doing this."</i> (Interview 12, Technician and member of a union)
Communication	(There were no humanistic framing of communication)

Well-being was described by some employees and managers as essential for fundamental human dignity. Similarly, the ecological initiatives were perceived as aligning with personal values for having a positive societal impact. Concerning diversity, while some viewed it through a recruiting and marketing lens, others expressed real alignment with diversity and inclusion, as they are here *"to save the world"*. Also, some interviewees expressed that well-being should be promoted because *"it's important"* inherently, not just for performance. Interestingly, there was no humanistic framing of culture, employees and managers did not link communication with values that are inherently good. Concerning ecology, there was also a clear division between those who view it as Veolia's core value and a societal need, and those who perceive it as a strategic advantage for gaining a competitive edge in the market. The following table shows these contradicting perceptions:

Duality of ecology	
Core value and societal impact	"It is our business model. Veolia has truly distinguished itself in the market by stating, 'we sell environmental services.'" (Interview 7, HRBP) "Ecology, I think that is Veolia's business." (Interview 4, HR manager)
Strategic advantage	"There are economics interests, targeting, to stand out from its concurrent." (Interview 3, HRBP)

Nevertheless, the majority of the interviewees judged ecological actions as intrinsically good. During the interviews, ecology aligned very closely with employees' sense of purpose, identity, and emotions. Especially, many employees and managers expressed sentiments like: "Yes, I've always searched for a company that makes a significant impact on the world. This is important to me, and I couldn't perform the same work for a company that doesn't contribute positively to society." (Junior HRBP) and "it's up to us to repair our environmental mistakes" (Technician and member of the union). These excerpts demonstrate that ecology is at a deeper level, close to their personal values and sense of purpose, like an authentic value. Furthermore, the interviews show that employees and managers feel various emotions linked to their work. The emotions expressed range from guilt and responsibility to pride and a sense of societal impact. Here is a summary table showing the feelings regarding ecological concerns that came up during the interviews:

Emotions linked to the humanistic framing of ecology	
Guilt	"it's up to us to repair our environmental mistakes" (Interview 13, Technician and union member)
Responsibility Pride	"Indeed, it is our sector and our job to differentiate ourselves. I believe we do this very well by focusing not just on ecological transition, but on ecological transformation. Working for a company like Veolia gives us a sense of responsibility and added value, as we are in a sector that has a significant impact on the world." (Interview 9, Communication Director Manager) "It's extremely crucial that our work is also recognized and validated by the external world on this matter." (Interview 9, Communication Director Manager)
Societal Impact	"Yes, I've always searched for a company that makes a significant impact on the world. This is important to me, and I couldn't perform the same work for a company that doesn't contribute positively to society." (Interview 1, Junior HRBP) "It is our business model. Veolia has truly distinguished itself in the market by stating, 'we sell environmental services.' Therefore, we set an example by adding value to the environment." (Interview 2, HRBP)
Societal Need	"It is our foundation, and it is crucial. We hear about environmental issues such as global warming in the media every day." (Interview 3, HRBP)

The data reveals that employees feel a sense of guilt and responsibility to repair environmental mistakes, as stated by a technician and union member who said, "it's up to us to repair our environmental mistakes." This strong feeling highlights the emotional connection employees have

with the environmental consequences of human activity and their role. Furthermore, a communication director manager expresses a sense of pride and responsibility, stating that they differentiate themselves by focusing on ecological transformation, rather than a “simple” transition. Working for Veolia gives them a sense of added value, as they think that their work contributes to positive environmental change. Employees also emphasize the societal impact of their work as a driving force, with one employee mentioning that they couldn't work for a company that does not contribute positively to society. The HRBP echoes this sentiment, stating that contributing to the environment is Veolia's business model. These excerpts demonstrate the emotional connection employees have with the societal need for environmental solutions. In summary, the table shows that emotions such as guilt, responsibility, pride, and a sense of societal impact are closely linked to the work of employees and managers. Their emotional investment in their work stems from a deep understanding of the environmental challenges faced by society and a desire to contribute positively to society.

Employees and managers perceived Veolia's focus on ecology as an important part of the company's identity, mission, and competitive advantage, while also understanding the societal impact and responsibility associated with their work. Indeed, beyond the duality of economic and humanistic, there were also interviewees that justified initiatives like employee well-being through both framing at the same time, with a communication BP stating: *“Another reason is that we have difficulties recruiting, we invest because there is a good reason behind it. But there is a social responsibility, Veolia Cares is important to me. We are an example in the world”*. This highlights that there are not only two separated ways in which employees and managers make sense of corporate culture. Sometimes they view culture through the economic framing, sometimes the humanistic and sometimes both. While economic justifications resonate more with certain stakeholders, others prefer more humanistic justifications. As one HRBP criticized, *“If you openly state we do this to make people work harder...it's just a tactic. It may be transparent but doesn't appeal to me”*. There was skepticism expressed about ethics being reduced to just *“advertising”*.

4.3 Inconsistencies

4.3.1 Diversity

A major aspect that came out from the interviews is the lack of cultural consensus and ongoing struggle over how to interpret diversity. Indeed, The data revealed competing and inconsistent perspectives among employees and managers. The following table emphasizes the perceptions that were ambiguous, inconsistent, sometimes contradicting each other.

Inconsistencies	
Optimism pessimism	<i>“On a personal level, I'm not concerned about diversity; in fact, I'm proud of it.”</i> (Interview 11, Technician and member of unions) <i>“It disturbs me because I have been working in this sector for 15 years, and it is clear that our sector has not become more feminized during this time.”</i> (Interview 9, Communication Director Manager)
Diversity vs. inclusion	<i>“Multiculturalism is already rich in Belgium, so I think that it's not really a subject, it happens naturally.”</i> (Interview 14, Project Manager Officer) <i>“When you discuss with people who don't know the subject, you hear, “well, it's very diverse for me, we have all kinds of people from everywhere, speaking all languages, etc.” And in fact, we can see that the subject is not diversity, because diversity depends on your environment. Here, in Brussels, a very diverse city, and</i>

	<i>on construction sites, people are very diverse. But the issue is inclusion, what do we do with this diversity, in fact?" (Interview 20, Diversity Manager)</i>
Gender-washing vs. genuine commitment	<i>"Veolia is still in the stage of gender-washing. There are initiatives, such as ElectroGirls, which are commendable, but upon closer inspection, they serve primarily as recruitment channels." (Interview 10, Payroll coordinator) "The subject is not just a matter of image and branding. Advertising, but that, for me, has no interest at all. It's not at all my vision of things, to make a nice advertisement, putting a young woman, a black person, a Chinese person, and someone in a wheelchair, in a photo, for me, that's not diversity." (Interview 20, Diversity Manager)</i>
Strategy vs. party	<i>"With recruitment it's a virtuous circle. Recruitment is done intelligently to attract candidates who are in these ideas and so the corporate culture becomes stronger and stronger because Veolia attracts people who have this culture so they are recruited so the company's culture becomes stronger which makes the company's image even more inclusive so we attract even more people who have this culture." (Interview 17, HR Manager) "We celebrated Women's Day and we organized a surprise for our female colleagues with a party and a lunch." (Interview 18, Site Manager and member of an union)</i>
Performance vs. not wrong	<i>"Diversity increases innovation, ..., creates more points of view and introduces alternative solutions, enhancing our performance." (Interview 2, HRBP) "I really don't see anything wrong with it" (Interview 12, Technician and member of a union)</i>
Anti-discrimination vs. quotas	<i>"We aim to increase female representation in our jobs without resorting to positive discrimination, as that is not our objective." Interview 4, (HR Manager) "I think we have to put a percentage, because we realize that there are places where the proportion of women is still very, very low." (Interview 9, Communication Director Manager)</i>
Multiculturalism vs. colorblind	<i>"We also understand that diversity increases innovation, which is one of our core values. Diversity creates more points of view and introduces alternative solutions, enhancing our performance. We strive to explain these advantages to our managers." (Interview 2, HRBP) "There should be no difference between a man or a woman. I find it disturbing that we need to improve our numbers in terms of disabled individuals, foreign origins, or gender. We should focus solely on a person's skills" (Interview 6, Project Manager)</i>

On one hand, there is a sense of optimism and pride expressed by some employees and managers towards diversity efforts. They view diversity as an inherent part of the organization's culture, improving innovation, creating new perspectives, and improving the overall performance. According to these testimonials, diversity can provide economic advantages and help attract talents. However, pessimistic opinions were also perceived/observed as some interviewees noticed that there is a lack of progress in increasing diversity. Furthermore, the data emphasizes a distinction between diversity and inclusion. While some employees perceive diversity as simply having a diverse workforce, others insist on the importance of creating an inclusive environment, which means that diverse individuals

can truly succeed and are not discriminated against. There are also concerns about the authenticity of the organization's diversity efforts. The Payroll Coordinator's quote suggests a perception of gender-washing, which is when a company promotes a fake image of diversity, in order to enhance the reputation of the company. The Payroll Coordinator cites the ElectroGirls initiative, which they perceive as serving as a recruitment channel rather than a true commitment to gender diversity. In contrast, the Diversity Manager did not agree with the idea that diversity can be reduced to the image of the company.

It is interesting to quote the HR Manager on his opinion of diversity as part of the company's culture : *"With recruitment it's a virtuous circle. Recruitment is done intelligently to attract candidates who are in these ideas and so the corporate culture becomes stronger and stronger because Veolia attracts people who have this culture so they are recruited so the company's culture becomes stronger which makes the company's image even more inclusive so we attract even more people who have this culture."* This quote shows a strategic perspective on culture, with the idea that everything is done in order to achieve a main strategic goal of a unified culture. On the other hand, other interviewees had different approaches to promote diversity, focusing on events like Women's Day and organizing surprises for female colleagues. The latter contrasts with the previous approach that promoted recruiting based on and for maintaining the corporate culture. Here, the idea is to create events and opportunities for people to think and exchange on diversity topics. Following on the contrasting views on diversity, the HRBP aligns with a strategic approach to diversity, positioning it as a driver of innovation and improved performance. By doing this, they take advantage of the potential benefits of diversity in creating innovation and competitiveness. This perspective sees diversity as an advantage to exploit. In contrast, the Technician's quote, *"I really don't see anything wrong with it,"* is an indifferent and neutral position towards diversity. Some employees do not show any reticence towards diversity but they do not see its potential advantages either.

Notably, a contradiction emerges between the goal of increasing female representation without doing positive discrimination and implementing quotas for women. The HR Manager's quote is against discrimination, which is in agreement with the goal of increasing female representation without doing any positive discrimination. This reflects their will to hire based on merit, and avoid preferential treatment. Employees and managers that are anti-discrimination argue that it is fair, while quotas are perceived as bad. On the other hand, the Communication Director Manager thinks that there must be gender quotas because the proportion of women is still low. Interviewee who like the idea of gender quotas argue that anti-discrimination policies have been insufficient. They view quotas as necessary to change the systemic disadvantages, and accelerate the increasing proportion of women. The tension between these two approaches is a real debate within diversity and inclusion: whether to rely on anti-discrimination policies and merit-based practices or to implement positive discrimination measures.

Finally, there were opposing views: multiculturalism and colorblindness. The first perspective, expressed by the HRBP *"Diversity creates more points of view and introduces alternative solutions, enhancing our performance"*, aligns with the multiculturalism approach. This approach acknowledges and values diversity, recognizing that different backgrounds can increase innovation performance. The second perspective, expressed by the Project Manager *"There should be no difference between a man or a woman"*, represents the colorblind approach. This approach advocates for treating everyone equally, regardless of their ethnicity, gender or disability. The Project Manager finds it "disturbing" to have to improve the representation of specific groups, suggesting that the focus should be solely on an individual's skills and qualifications. In this case we used the colorblind theory to regroup the perspective on diversity, being ethnic or gender differences. However, there we could

also talk about gender-blindness. Gender blindness²⁶ is the fact of ignoring that for men and women there are different gender roles, needs and responsibilities.

4.3.2 Communication

The topic of communication also shows inconsistencies, with some employees and managers advocating for detailed explanations to employees about the company's activities and decisions, especially that blue-collar workers should be fully informed about important subjects like values, diversity, and the company's overall mission and strategy. While others believe that too much explanation, especially for topics far removed from workers' roles, can lead to unnecessary discussions and deceptions.

Inconsistencies	
Blue-collar workers should be informed about everything	<i>"Yes we have to explain everything for important subjects like values and diversity because a part of the employees are like "that does not apply to me, I don't care". The worker is the real ambassador of the company. They should know more about what we do." (Interview 1, Junior HRBP)</i>
	<i>"We need to be truly transparent and admit why we're doing something. We must remain transparent because not everyone is naive; some people can read between the lines. We're both winners, so there's no need to hide or pretend." (Interview 11, Technician and member of a union)</i>
	<i>"If people are not involved, they will question it. Information is important." (Interview 3, HRBP)</i>
Blue-collar workers should be informed, but with limited explanation	<i>"The workers may not be interested in the details. They should be informed about what we do. However, some things are abstract, like a new payroll software. The workers will have to switch to this software to request leave, but it will be easier for the payroll staff. So, we won't explain why to avoid comments about it. We will simply state 'we will now use this software'. In 2026, we'll have to use another software mandated by the UK, we have no choice so it's better to communicate less. Allowing room for discussion could lead to disappointments." (Interview 7, HRBP)</i>
	<i>"Blue-collar workers are involved in these subjects without knowing. They work with a team of men from the same origin, and they need to understand why it is important. However, we don't need to explain the grading system to blue-collar workers because if you explain everything, you risk being inundated with questions and suggestions for doing things differently. In a large company, you have to say, "We made a decision and it's not negotiable." If you explain, you also risk being asked questions like "Why did you do it like that?" and you risk accomplishing nothing because everyone questions and makes their own analysis. But this doesn't apply to values and diversity. We explain these to site managers and they are responsible for disseminating the information top-down. However, I believe we should also explain these to blue-collar workers." (Interview 1, Junior HRBP)</i>
	<i>"I'm not sure if we thoroughly explain the reasons behind our actions. There's</i>

²⁶ [gender blindness. \(2024, May 7\). European Institute for Gender Equality.](#)

	<p><i>a lot of emphasis on Veolia caring about its employees' well-being. However, I'm not certain if it's necessary to understand the reasons. It's not easily accessible to everyone, and we must remember that we have employees who may not speak French or Dutch, and their jobs are very demanding. Perhaps, they might not be interested in that aspect either."</i> (Interview 8, Communication BP)</p>
	<p><i>"I don't like to separate blue collars to white collars, but I think we should explain more to managers because they will share this message to blue collars."</i> (Interview 2, HRBP)</p>

Based on the interviews, there are two main contrasting views regarding explanation and information sharing with blue-collar workers at Veolia. Some stakeholders believe that blue-collar workers should be fully informed and provided with detailed explanations about important subjects, such as the company's values, diversity initiatives, and mission and strategy. This view is based on the belief that workers are the real ambassadors of the company, and they should have a full understanding of what the company does. As a junior HRBP stated, *"The worker is the real ambassador of the company. They should know more about what we do"*. This perspective emphasizes the importance of transparency and open communication, as expressed by a technician: *"We need to be truly transparent and admit why we're doing something. We must remain transparent because not everyone is naive; some people can read between the lines."* The argument is that if workers are not involved and informed, they may question the company's actions and decisions. This represents the perception of a culture of openness and employee involvement, where workers feel valued and are treated as partners in the company's mission.

On the other hand, there is a view that blue-collar workers should be informed about certain topics, but with limited explanation, especially for abstract or complex subjects that don't relate to their day-to-day work. As an HRBP explained, *"The workers may not be interested in the details. They should be informed about what we do. However, some things are abstract, like a new payroll software. The workers will have to switch to this software to request leave, but it will be easier for the payroll staff. So, we won't explain why to avoid comments about it. We will simply state 'we will now use this software'"*. This perspective is based on the belief that too much explanation could lead to discussions and disappointments, especially when changes are not negotiable. There is a concern that providing detailed explanations to blue-collar workers results in a lot of questions and suggestions for doing things differently, which can be counterproductive when decisions are not open for negotiation. This perception represents the aim to maintain a more top-down decision-making process, a more hierarchical culture, where workers are informed of changes but don't receive detailed explanations.

4.3.3 Stated values

The table below emphasizes one contradiction in perceptions that came out from the interviews for stated values. The perceptions surrounding values reveal a conflict between the perception of homogeneity, where values create a common identity and guide behavior across the company, and a perception of heterogeneity, where values are interpreted differently by different groups within the organization and give everyone the space to define their values.

<p>Contradictions</p>

<p>Homogeneity: Values help create a common identity and guide behavior.</p>	<p><i>"So that every worker in Belgium or in Japan has the same view of a behavior. It is the strategy of Veolia." (Interview 1, Junior HRBP)</i> <i>"As Veolia continues to grow larger, with decentralized activities and a workforce soon reaching 5000 people, we need something common to unite us." (Interview 4, HR Manager)</i></p>
<p>Heterogeneity: Values are interpreted differently by everyone.</p>	<p><i>"In broad terms, the values are shared, but we're in a big company where we're all a bit scattered with different activities. It's easy to see that we don't all think along the same lines when it comes to different values. (...) Initially, it was up to us to define what 'respect' means on our own terms. Certain values will resonate more with some people than others. For instance, a technician's understanding of the customer will differ from someone working at an administrative desk. There's a deliberate step of interpretation involved, intentionally leaving room for ambiguity to allow everyone the space to define it. I've never felt that we were trying to impose a specific value with a corresponding behavior. Instead, we are asked to reflect on 'What does it mean to you?' and 'How can you apply it to your everyday life?' It's always been an open-ended question. We have always encouraged everyone to reflect: 'What does it mean to you?' Key phrases derived from values may summarize what the majority already think. However, interpretations can be more personal depending on everyone's situation. I believe that providing examples can also aid in reflection for those who don't particularly have an idea. There are many different interpretations that everyone can adapt to their work." (Interview 14, Project Manager officer)</i></p>

On one hand, there is a view that values should create a common identity and guide behavior consistently across the company's diverse workforce and global operations. This perspective aligns with the idea that values serve as a unifying force, ensuring that employees share a similar understanding and approach, regardless of their location or job function. As the HR Manager stated, the values are seen as a means to "unite us" as the company continues to grow and decentralize. The perception of homogeneity in value interpretation views culture as more consistent and cohesive, where employees share a common understanding of expected behaviors and norms. However, one manager expressed another competing perception. The Project Manager identifies that the broad values are shared but there is an intentional space for interpretation that makes ambiguity and interpretations possible. The perception of heterogeneity in interpretation means that some employees and managers view culture as more diverse and inclusive, where different perspectives and contexts exist at the same time.

4.4 Managers vs employees

Based on our data, there were no significant differences between managers and employees in their perception of corporate culture. The overlap and inconsistencies within each group makes it difficult to distinguish a difference between employees and managers. If there were notable differences in perception between employees and managers, we would see more consistent patterns within each group. However, the interviews and our analysis revealed a significant amount of inconsistencies within both groups. Everyone expressed a lot of views, aligning, overlapping or contradicting. The

following summary table demonstrates that for each concept, the main ideas regroup in terms of optimism, pessimism, pragmatism or in an economic or humanistic perspective, and these ways of thinking do not match with the fact that they are managers or employees.

Concept	Managers	Employees
Ecology	<ul style="list-style-type: none"> - Ecology adds societal value and gives Veolia a unique market position - Ecology is Veolia's sector and a way to differentiate themselves - Ecology is part of Veolia's DNA and strategic direction from headquarters 	<ul style="list-style-type: none"> - Ecology and societal impact are important - Ecology is Veolia's business model and competitive advantage - Ecology can be a marketing advantage, but there is skepticism
	<p><i>"Our goal extends beyond financial gains; we aim to add value to society. We also have a pragmatic approach, transitioning from traditional activities to unique ones, which has given us a unique position in the Belgian market."</i> (Interview 5, HR manager)</p> <p><i>"Indeed, it is our sector and our job to differentiate ourselves. I believe we do this very well by focusing not just on ecological transition, but on ecological transformation."</i> (Interview 9, Communication Director Manager)</p> <p><i>"It is in Veolia's DNA that answers to an actual necessity with global warming. But also, we receive strategic information from the headquarters"</i> (Interview 6, project manager)</p>	<p><i>"I've always searched for a company that makes a significant impact on the world. This is important to me, and I couldn't perform the same work for a company that doesn't contribute positively to society."</i> (Interview 1, Junior HRBP)</p> <p><i>"It is our business model. Veolia has truly distinguished itself in the market by stating, "we sell environmental services." Therefore, we set an example by adding value to the environment."</i> (Interview 2, HRBP)</p> <p><i>"Ecology can also serve as a marketing advantage. While there are critics and those waiting for proof, I believe we are on the right path."</i> (Interview 12, Technician and member of the union)</p>
Well-being	<ul style="list-style-type: none"> - Managers should pay attention to employee well-being - Well-being is an important and relevant topic - Well-being, freedom, respect, and work-life balance are important, 	<ul style="list-style-type: none"> - Well-being is important for recruitment and social responsibility - Well-being is important for company performance - Skepticism about well-being being truly understood
	<p><i>"Our manager pays attention to everyone's well-being, and he tries to know everyone's situation."</i> (Interview 13, Site manager)</p> <p><i>"We need to address this topic because it's an important topic, it's being talked about more and more, about well-being."</i> (Interview 20, Diversity Manager)</p> <p><i>"It's important that everybody feels free and respected. We work better if we feel</i></p>	<p><i>"Another reason is that we have difficulties recruiting, we invest because there is a good reason behind it. But there is a social responsibility, Veolia Cares is important to me. We are an example in the world."</i> (Interview 8, Communication BP)</p> <p><i>"We are a big company, and we need workers that feel good in their jobs to function as a company. To be more performant."</i> (Interview 6, project manager) <i>"Well-being is why we do the</i></p>

	<p><i>well. It's also linked to today's society, which attaches a lot of importance to work-life balance, especially for younger generations who work differently than previous generations." (Interview 9, Communication Director Manager)</i></p>	<p><i>VOR, to try to improve. But you must question how people respond to satisfaction surveys, because it differs on what state of mind you are in and on what day you answer it. And it appears that well-being is not necessarily understood at all levels." (Interview 10, Payroll coordinator)</i></p>
Communication	<ul style="list-style-type: none"> - Hands-on projects are better than detailed explanations for blue-collar workers - Communication should be tailored to different audiences - Structured communication templates are lacking 	<ul style="list-style-type: none"> - Employees should be well-informed as ambassadors of the company - Selective communication based on relevance to employees - Managers should be well-informed to cascade information to blue-collar workers
	<p><i>"I don't believe explaining in detail is the way to motivate blue collars. We need to help them understand on their own through projects like Electrogirls." (Interview 14, Project Manager)</i></p> <p><i>"The communication should be tailored to each group. IT and technicians, for example, are different. I'm not a fan of lecturing because it tends to bore me." (Interview 6, Project Manager)</i></p> <p><i>"Yes, because I previously worked at Colruyt where there was a lot of communication and a clear template to follow before communicating. It included questions like 'who is our audience?', 'what is the purpose?' and 'how do we explain that?'" (Interview 5, Talent Manager)</i></p>	<p><i>"Yes we have to explain everything for important subjects like values and diversity Because a part of the employees are like "that does not apply to me, I don't care". The worker is the real ambassador of the company. They should know more about what we do." (Interview 1, Junior HRBP)</i></p> <p><i>"The workers may not be interested in the details. They should be informed about what we do. However, some things are abstract, like a new payroll software. The workers will have to switch to this software to request leave, but it will be easier for the payroll staff. So, we won't explain why to avoid comments about it." (Interview 7, HRBP)</i></p> <p><i>"I don't like to separate blue collars to white collars, but I think we should explain more to managers because they will share this message to blue collars." (Interview 2, HRBP)</i></p>
Diversity	<ul style="list-style-type: none"> - Corporate culture is key to managing and benefiting from diversity - Diversity quotas and targets exist because diversity is a measurable and global issue companies must address 	<ul style="list-style-type: none"> - Diversity is part of Veolia's core purpose - Pride in diversity efforts and progress - Diversity should be valued, workers need better treatment, and diversity increase innovation
	<p><i>"To better manage diversity and make it beneficial, it goes through the corporate culture. The strength of the corporate culture is that a human community has a culture and by putting forward a culture of solidarity, diversity, inclusion, mutual</i></p>	<p><i>"It is in our DNA, we are here to save the world, we represent an example of the world, that seems logical because we are in a man's world, and we have to change that." (Interview 1, Junior HRBP)</i></p> <p><i>"On a personal level, I'm not concerned</i></p>

	<p><i>aid, which is opposed to intolerance and rejection, employees make the culture their own."</i> (Interview 4, HR Manager)</p> <p><i>"There are quotas related to diversity and inclusion because these are measurable factors, unlike well-being. We have specific targets for the number of women we aim to employ. This is because diversity is a global issue that every company must address."</i> (Interview 9, Communication Director Manager)</p>	<p><i>about diversity; in fact, I'm proud of it. We've recently welcomed our first transgender employee, which is a significant step for us."</i> (Interview 11, Technician and member of the union)</p> <p><i>"Diversity is inherent to Veolia; we have a significant amount of diversity that we should value. Our workers need better treatment in terms of diversity. We also understand that diversity increases innovation, which is one of our core values."</i> (Interview 2, HRBP)</p>
<p>Values</p>	<ul style="list-style-type: none"> - Values provide a common identity and unite a diverse, decentralized workforce - While values are shared, interpretations may differ across different roles and activities - Values help employees understand expected behaviors and the reasons behind them are explained 	<ul style="list-style-type: none"> - Values provide guidelines for acceptable attitudes and behaviors - Values are important for progress and maintaining purpose - Values help establish a common culture across diverse workforce
	<p><i>"As Veolia continues to grow larger, with decentralized activities and a workforce soon reaching 5000 people, we need something common to unite us. We need an identity that transcends the company and manifests itself through values that resonate with everyone."</i> (Interview 4, HR Manager)</p> <p><i>"In broad terms, the values are shared, but we're in a big company where we're all a bit scattered with different activities. It's easy to see that we don't all think along the same lines when it comes to different values."</i> (Interview 14, Project Manager)</p> <p><i>"It is important to have values as it makes it easier for employees to understand how to behave and what the rules are. The reasons for "why we work with values" are clearly stated and explained."</i> (Interview 5, Talent Manager)</p>	<p><i>"It's crucial because it provides a "guideline", as HR we know what is acceptable or not, and what is expected in terms of attitude and behavior from our workers. It also guides us on how to respond to a situation, making it simpler."</i> (Interview 3, HRBP)</p> <p><i>"If you don't establish values, it will be difficult to make progress over time. You may forget why you're doing this."</i> (Interview 12, Technician and member of the union)</p> <p><i>"We have people from different cultures, and we want them to act as we want them to with our values. As HR we have to think about that."</i> (Interview 2, HRBP)</p>

This summary table demonstrates that regardless of being an employee or a manager, individuals expressed a range of views: optimistic, pessimistic, pragmatic, economic, or humanistic. While there may be nuanced differences in perspectives, the interviews do not reveal significant disparities in the perception of corporate culture based on the position in the hierarchy. These perspectives cut across the two groups, indicating that roles do not determine perspectives; rather, personal mindsets shape how people make sense of and interpret these concepts.

Chapter 5 - Discussion

5.1 Major findings and link with literature

To begin this section, our main findings (1) the neo-normative control, (2) the economic and humanistic framing of culture, (3) the inconsistencies in the perceptions and (4) the absence of difference between the perception of managers and employees, will be summarized by responding to our research question “how do managers and employees make sense of corporate culture?”. Responses to this question in a broader sense will be given, and compared with existing literature. After that we will present the strengths and limitations of our thesis, theoretical and practical implications, and recommendation for further research.

First, the company involved in our study uses neo-normative control mechanisms. Our results are empirical evidence of the existence and effects of neo-normative control. We observed that onboarding programs are used to introduce new employees to the company’s values (Costas, 2012) and storytelling campaigns share the stories of employees who exemplify the organization’s cultural values (Costas, 2012) to create shared values. Our findings also align with corporate branding theories which are strategies to shape employee identities, by promoting strong alignment between the corporate image, and the ways in which employees perceive themselves (Müller, 2017). We also observed wellness programs, by which the company extends its influence into employees’ physical and psychological experiences. They are also used to regulate lifestyle choices and self-perceptions of employees and managers (Fleming, 2014). Other initiatives that were analyzed are linked to self-actualization mechanisms that make employees realize their full potential, which helps make employees feel supported in their personal development (Fleming and Sturdy, 2009). Other initiatives aim to fund employees’ projects aligning with the company’s ecological vision. These projects are personal branding initiatives that encourage employees to create their own professional identities, skills, and expertise, while still aligning with the company’s values (Petriglieri et al., 2018). These companies that use normative control or neo-normative control mechanisms are willing to build a coherent workforce with a strong consensus towards cultural concepts such as employee well-being, ecological transformation, diversity efforts and stated values. However, our research reveals that there are competing perspectives at every level of the company. Even though companies use normative control or neo-normative control to obtain a coherent workforce, employees and managers can show signs of resistance. Employees and managers express a range of different and subjective opinions towards the corporate culture. For instance, an employee viewed diversity as gender-washing and resisted the official narrative. This situation can be linked to the concept of countercultures, which are groups actively engaged in negotiating and resisting cultural values (Alvesson, 2002). Another example is the Project Manager’s perception: he expressed that the values are broad intentionally to create space for interpretation. Moreover, we did not observe any collective disagreement or opposition to the company’s approach to deal with diversity. More precisely, there were no group opinions but more individual views therefore we propose the concept of “counterviews”. The latter represents individual narratives that are unconsciously against the main view. Employees and managers express resistance against the cultural norms in an individualistic and unconscious way. These counterviews are too subjective and individual to be called countercultures. This situation can raise questions about the effects of neo-normative control mechanisms. However, this is not exactly the way we interpreted these results. Inconsistencies in the corporate culture perceptions does not mean that normative control is not possible. Even if our results showed strong incoherences in the perception of culture, normative control still has some impact. Indeed, the workforce aligns with their culture in many aspects. For instance, environmental responsibility is strongly internalized by the workforce and it is very closely aligned with their sense of purpose, identity, and emotions. Even though some employees and managers expressed a purely economic advantage to acting for ecology, the vast majority is emotionally invested. They feel a sense of guilt,

responsibility, pride, and a sense of societal impact. This can be linked to the deepest level of attachment, where true commitment exists and employees internalize and integrate the company's values as their own because they find meaning in them (O'Reilly, 1989). That is why we decided to give meaning to these results in a nuanced way, more than what culture skeptics call nuanced. Instead, our results reveal that normative control and inconsistencies can coexist within organizations. That is why this thesis gives voice to cultural skeptics (Gabriel, 1999; Alvesson, 2002; Martin, 2002) as well as to normative and neo-normative control theories (O'Reilly, 1989; Fleming & Sturdy, 2009; Costas 2012, Fleming, 2014; Müller, 2017; Petriglieri et al., 2018). Our thesis shows that in a large company, there is always ambiguity, complexity and that normative control also plays a role into how managers and employees perceive corporate culture. Instead of opposing them, we should use both normative control and cultural skepticism for a comprehensive understanding of organizational culture.

Second, managers and employees make sense of corporate culture through two main logics: through (1) the economic and (2) the humanistic framing of culture. Under the economic point of view, a company's culture is linked to its performance. Well-being programs, ecological transformation, diversity efforts, communication, and stated values are viewed as strategic, as a strategic way of enhancing the organizational performance, talent acquisition, retention, productivity, and competitiveness. However, there are also more humanistic perspectives in the workforce that view culture efforts as inherently good. Concerning ecology, employees and managers find that ecological actions are intrinsically good and align very closely with their sense of purpose, identity, and emotions. Ecology creates emotions, from guilt and responsibility to pride and a sense of societal impact. This aligns with studies showing that control, resistance, and identity are created from emotions (Gabriel, 1999). Communication and well-being are more generally removed from the personal beliefs of employees and managers, and are thus more linked to economic perspectives. Indeed, our findings reflect the tension between portraying culture through an economic and a humanistic lens. In many studies, researchers have tended to emphasize only the economic framing of culture. For example, some functionalist perspectives (Deal & Kennedy, 1983; Peters and Waterman, 1982) have portrayed such initiatives primarily through an economic lens: culture was seen as a tool to enhance productivity, financial performance, and competitive positioning. However, our findings suggest these economic framings can coexist with humanistic ones within the same organization. This duality is less commonly captured in prior research, which has tended to emphasize one framing over the other based on the study's theoretical lens. Further analysis is needed for better understanding the conflict between the economic and the humanistic framings or organizational culture. Our results suggest that some employees and managers view cultural initiatives primarily through an economic lens (enhancing performance, competitive advantage) and others through a humanistic lens (well-being, ethical conduct). The job function and hierarchy did not impact these results. Future studies could inspect the implications of these competing framings and strategies for reconciling these perspectives.

Third, managers and employees subjectively make sense of corporate culture. Although two competing framings were observed, there were simultaneously aligned, overlapping and contradictory views. As we will see in the following, diversity appears to be a subject of strong cultural tension. In the following, we analyze a few inconsistencies in the interpretation of diversity, that can occur in an organization trying to implement diversity initiatives. Some workers view diversity as improving innovation, adding new perspectives, and improving performance. However, there is also a sentiment of pessimism towards the perceived lack of progress in increasing diversity. Some employees appear to be skeptical about the authenticity of the diversity efforts, which are sometimes perceived as gender-washing. Additionally, while some employees and managers perceive diversity as simply having a diverse workforce, others highlight the importance of not only speaking about diversity, but also inclusion, which means that all individuals can succeed, without experiencing any type of discrimination because of their diversity. Moreover, there is a real division

between those who advocate for meritocratic hiring practices, and those who are asking for measures like gender quotas. The defenders of the meritocratic approach want to increase the number of women without resorting to positive discrimination. The second category acknowledges the fact that this problem is systemic and finds that quotas are the only way to increase women's representation. Diversity can mean a lot of things for employees and workers. Some people see diversity as gender representation and equity, others see it in , cultural diversity, ethnic diversity, religious diversity, age diversity, sexual orientation or disability. Diversity is a concept that can have many interpretations and definitions. Similar to prior work on organizational sensemaking (Weick, 1995), our thesis gives empirical data on the fact that ambiguities and inconsistencies exist when individuals make sense of corporate culture. Sensemaking represents how individuals construct meaning within a company (Weick, 1995). It is a continuous process influenced by social interactions, personal identities, and selective attention to environmental elements. Our findings resonate with this notion because we found that ambiguities and inconsistencies can arise as individuals make sense of their organization's corporate culture. We observed that employees and managers did not always hold consistent or coherent perceptions of culture. The ambiguities and inconsistencies we observed reflected the processes that happen when members try to make sense of their company's culture. Giving a proper definition to wide cultural concepts such as diversity can be a useful tool for companies to communicate without any ambiguity on their values and culture. Another interesting aspect that can create diverging opinions regarding diversity is the colorblind vs. the multiculturalism view. Some workers think that ethnic and gender differences should not be considered, with the idea that people should not pay attention to gender or skin color. In contrast, the employees and managers defending the multiculturalism perspective, want to value cultural differences, and recognize that diversity fosters innovation and productivity. These opposing perspectives reveal tensions regarding the interpretation of diversity. In this case the colorblind theory was used to put together the perspective on diversity, whether it concerned ethnic or gender differences. However, this sheds light on a less-known but more accurate phenomenon: gender blindness. Gender blindness corresponds to ignoring the different gender roles, needs and responsibilities associated with men and women (Martin & Phillips, 2019). Surprisingly, some inequalities were observed/noticed between the large number of interviewees with a gender-blind view and the very few number of papers addressing gender-blindness (especially when comparing this number to the numerous papers on color-blindness). This pattern in the results is consistent with Meyerson & Martin's (1987) three perspectives theory. (1) The integration perspective, portraying culture as consistent with strong consensus; (2) the differentiation perspective, with the existence of subcultures; and (3) the fragmentation perspective, with ambiguity and multiplicity of interpretations. However, we could not find an integration or a differentiation perspective, but only the fragmentation perspective of culture across the company. Our data revealed that there are a lot of interpretations within the workplace. Even if we were able to classify some perceptions as humanistic or economic, there were no subcultures because these groups did not share the same values and perspectives, and they were often overlapping. By empirically documenting these fragmented meanings, our thesis provides support for Meyerson & Martin's (1987) theory. Logically, our thesis challenges the functionalist perspective (e.g. Schein, 1992; Kunda, 1995) that assumes organizations can have a unified and coherent culture. Our findings are in contradiction with this theory: even if a company attempts to have a strong, coherent culture, the reality on the ground involves a multiplicity of interpretations within the company.

Finally, we obtained evidence that managers make sense of corporate culture in the same way as employees do. There are no significant differences between managers and employees in their perception of corporate culture. These results suggest that individual perceptions of corporate culture may vary a lot within a group of people sharing the same function in the company (*i.e.* employees or managers). The lack of significant disparities between manager and employee perceptions of the culture is unique compared to some prior research that has, to the best of our knowledge, always documented gaps across hierarchical levels. Prior research suggests that managers

have more positive judgment of the culture compared to employees (Leithy, 2017). Prior research has often found that managers and employees may have divergent views and experiences of the organizational culture, with managers presenting a more idealized perception of it. In this work, the findings did not reveal significant disparities between managers and employees in their perception of the corporate culture. Both groups express a range of views and experiences, aligning or overlapping across various aspects of the culture, such as well-being, diversity, ecology, communication, and values. The present results are consistent with Gabriel's (1999) work, which explains that control, resistance, and identity are intertwined and more complex than what other authors show. Employees can resist unintentionally, and they can have multiple and fragmented identities that act against organizational control (Gabriel, 1999). Moreover, management staff is not the only one controlling corporate culture, while employees are not the only ones resisting it. For instance, employees can influence each other and bring their own approach to corporate culture and values (e.g. thanks to programs such as MakeItGreen initiative), while managers can also show resistance to certain practices (Gabriel, 1999).

5.2 Strengths and limits

In this thesis, we explicitly recognized and acknowledged the inconsistencies, ambiguities, and lack of consensus around cultural elements. This nuance is more realistic and gives a practical understanding of organizational culture. Moreover, this thesis covers five specific cultural elements, which are well-being, diversity, ecology, communication, and values. This allowed for a more precise understanding of the organizational culture and the comparisons between different cultural aspects. Ecology is deeply internalized and resonates more deeply than any other aspect with managers and employees. In contrast, diversity is a cultural concept that leads to cultural tensions. This methodological approach, which separates managers and employees and focuses on specific cultural concepts, is a unique contribution to the field. This allows for a nuanced understanding of how cultural concepts are perceived and interpreted within a company. Finally, it reveals areas of cultural tension such as diversity that have been overlooked in previous research.

There are at least three potential limitations concerning the results of this thesis. A first drawback concerns its limited generalizability. Since the focus of this thesis was on a specific company, the findings may have limited generalizability. A second potential limitation is that, although the thesis aims to include perspectives from various roles and levels, there may still be gaps in the representation of certain perspectives. Indeed, only 20 interviews were conducted and presented, which may not be enough to fully grasp the divergences and the shared ideas within the workforce. Most of the interviewees were from the HR & Communication department as they were more available, which may not represent the views of other departments. A third potential limitation is biases and subjectivity. Qualitative research methods are susceptible to biases, and interviewees may be influenced by social desirability bias. Our results were interpreted reflexively and throughout our research, we tried to be transparent and rigorous in the way we interpreted the data. However, we acknowledge the risks and researchers' bias associated with using qualitative methods (Van Maanen, 1979).

5.3 Contributions

Despite these limitations, these results suggest several theoretical and practical implications. First, our work challenges the functionalist view, assuming that organizational culture is one and coherent. Instead, we have presented culture as fragmented and contested within large companies. There were contradictory perspectives, inconsistencies, and competing framings across the workforce. Our findings are empirical support to Meyerson & Martin's fragmentation perspective (Meyerson & Martin, 1987), Gabriel's alternative perception (Gabriel, 1999), Alvesson's cultural skepticism

(Alvesson, 2002) and neo-normative control theories (O'Reilly, 1989; Fleming & Sturdy, 2009; Costas 2012, Fleming, 2014; Müller, 2017; Petriglieri et al., 2018). By emphasizing employee resistance, questioning the efficacy of normative control strategies, and recognizing organizational culture as a site of struggle, our thesis offers a more nuanced understanding of the limitations of cultural control mechanisms. However our results also align with research on the latter, by showing that normative control also plays a role in how managers and employees perceive corporate culture.

We provide theoretical implications with the contradictions between economic and humanistic framings. This reveals cultural tensions within companies promoting culture initiatives such as diversity, well-being and ecology. Economic justifications resonate more with certain stakeholders. Some individuals prefer more humanistic justifications when referring to certain cultural concepts. Some workers can show skepticism about diversity being reduced to just advertising, suggesting that organizations should be careful when communicating about culture. These economic and humanistic framings of culture also suggest practical implications. Indeed, the existence of both an economic and a humanistic framing of culture give information on the way organizations can justify cultural initiatives to better resonate with the workforce. This thesis also provides practical implications about managing diversity in an organization. As diversity is a site of cultural tensions, it can be useful for companies to properly define this cultural concept. Moreover, contrary to some prior research, we found no significant differences between managers' and employees' perceptions of the corporate culture. Both groups expressed diverse and often overlapping views. This provides practical implications for companies and further research to acknowledge and process the perspectives of both groups in the same manner when managing corporate culture strategies.

In terms of future research, we suggest extending the current findings by examining an in-depth exploration of the inconsistencies and ambiguities around diversity within an organization. This study found competing perspectives on the interpretation of diversity initiatives. Future research could also investigate the reasons behind these inconsistencies, and strategies to create a more cohesive understanding of diversity. In addition to those already mentioned, we suggest that more research is done on our "counterview" concept. The latter represent individual narratives that are unconsciously against the main view. Further research could present empirical data supporting the absence of countercultures and the presence of counterview.

Chapter 6 - Conclusion

This thesis looks into how managers and employees make sense of their organization's corporate culture. Several key insights emerged from the analysis. First, the organization employed various normative and neo-normative control mechanisms, such as onboarding programs, storytelling campaigns, wellness initiatives, and personal branding projects, aimed at shaping employee identities. Second, our thesis provides empirical evidence of the fact that employees and managers make sense of corporate culture through an economic or a humanistic logic, and sometimes both. These economic and humanistic framings of culture suggest practical implications. It informs how organizations can justify their cultural initiatives to better resonate with the workforce. Third, the findings highlighted the subjective and fragmented nature of sensemaking processes concerning corporate culture. Employees and managers expressed diverse and often contradictory interpretations of cultural elements, particularly regarding diversity initiatives. This empirically supported Meyerson & Martin's (1987) fragmentation perspective and challenged the notion of a unified organizational culture. Additionally, contrary to some prior research, we found no significant differences between managers' and employees' perceptions of the corporate culture. Both groups expressed diverse and often overlapping views.

In conclusion, our research is important because it presents the inconsistencies that exist within organizations while acknowledging the effects of neo-normative control mechanisms. Employees and managers negotiate, resist, and interpret cultural initiatives in subjective ways. Despite the fact that our results showed strong incoherences in the perception of culture, normative control still has an effect on the perceptions of employees and managers. Normative control and inconsistencies can coexist within organizations. Organizations that want to have a unified culture should acknowledge the complex reality of how managers and employees make sense of culture. In a large company, there is always ambiguity, complexity and a lack of consensus amongst stakeholders, particularly on issues such as diversity. However, normative control also plays a role into how managers and employees perceive corporate culture. Normative control and cultural skepticism are not opposites but together they complexify the understanding of organizational culture. Large companies should recognize this when managing their corporate culture strategies.

Appendices

Appendix A - Veolia values

Figure A1: screenshot of the slides of Veolia's onboarding presentation

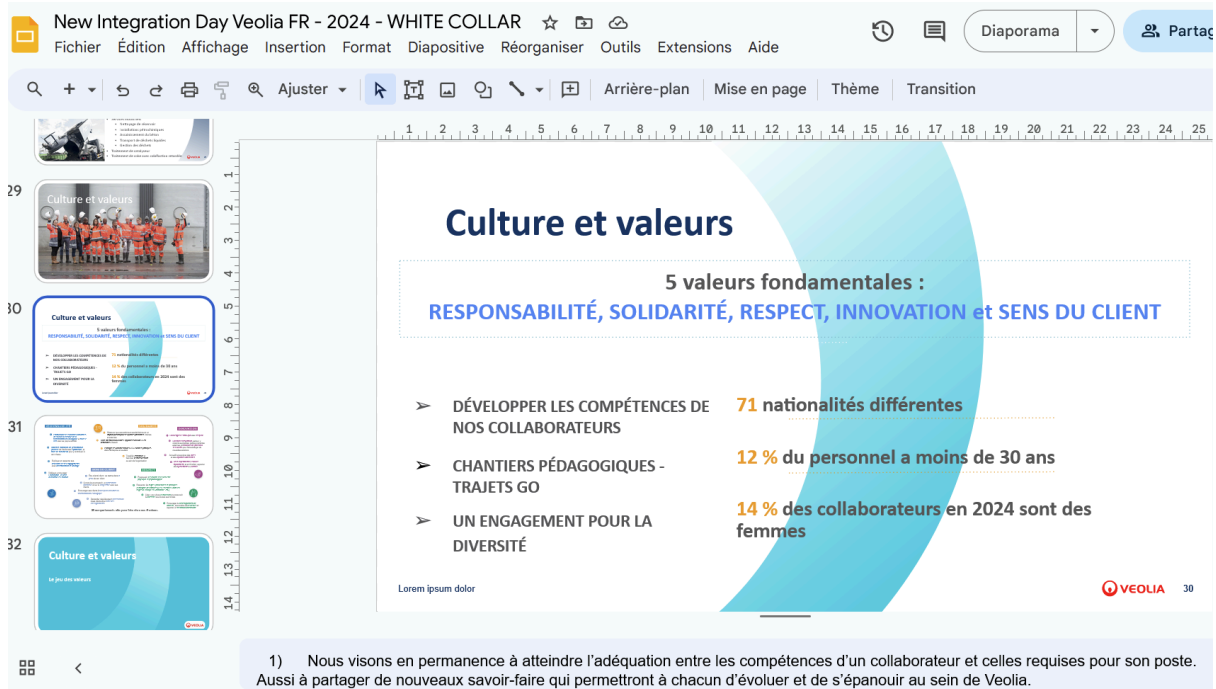


Figure A2: screenshot of the slides of Veolia's onboarding presentation



Figure A3: screenshot of the slides of Veolia's onboarding presentation

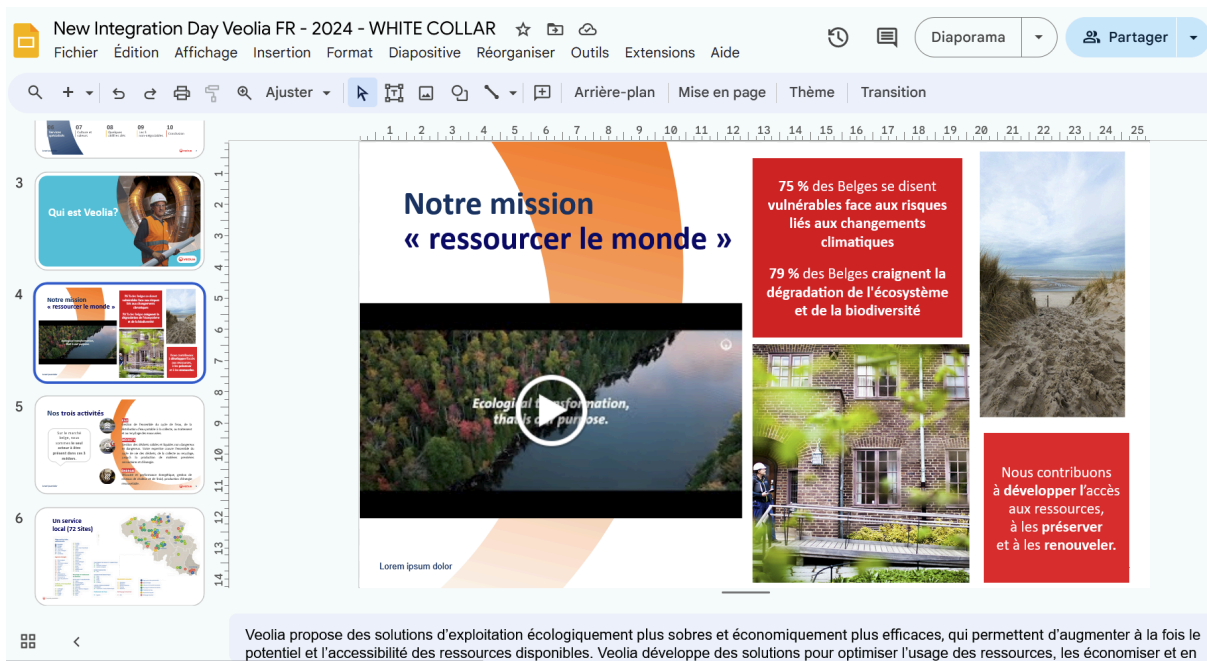


Figure A4: screenshot of the slides of Veolia's onboarding presentation

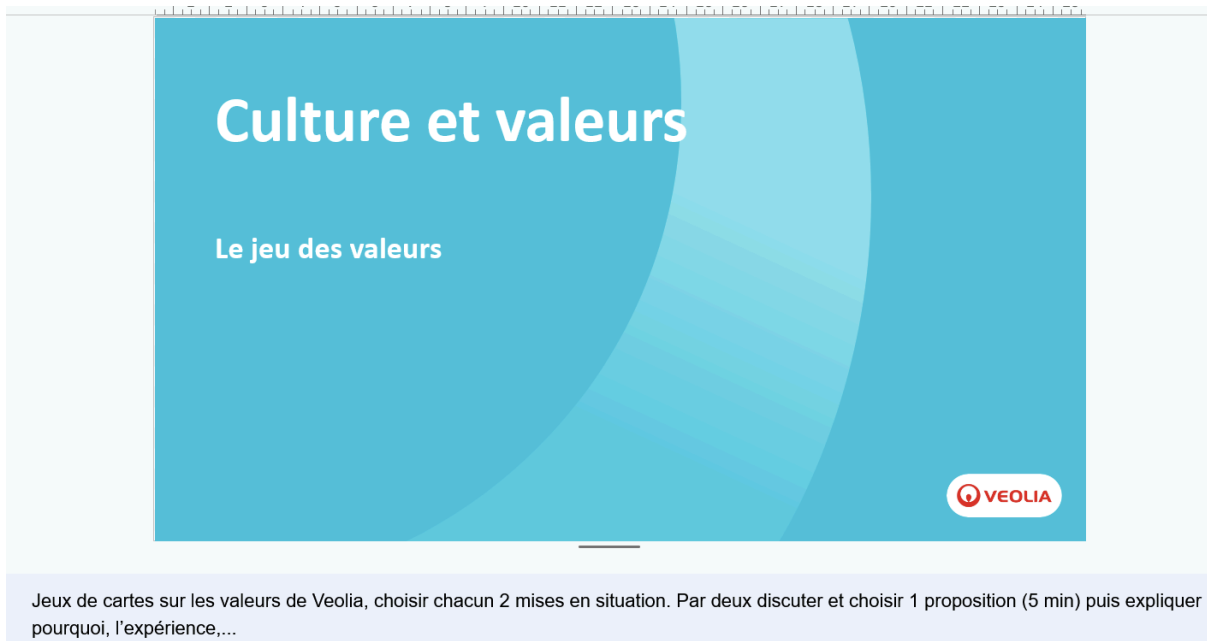


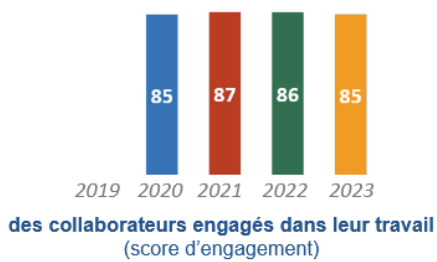
Figure A5: screenshot of the slides' presentation of the VOR survey's results



Belux (Belgium-Luxembourg)
 Répondants 3313
 Participation 84%

Une enquête réalisée auprès des collaborateurs du Groupe Veolia dans le monde du 6 au 29 novembre 2023

INDEX ENGAGEMENT (%)



CONFIANCE ET ADHESION (%)



EFFICACITE INDIVIDUELLE ET COLLECTIVE (%)



Appendix B - Veolia culture of ecology

Figure B1: screenshot of Veolia's intranet

SOYEZ CONSCIENT DE COMBIEN VOUS IMPRIMEZ

Plus de papier est consommé, plus **d'arbres doivent être abattus**, ce qui est nuisible à l'environnement et à la biodiversité. De plus, **de l'énergie** (CO2) est nécessaire pour la production et le transport du papier, ce qui contribue aux **émissions de gaz à effet de serre**.

Avec l'aperçu ci-dessous, je souhaite vous sensibiliser à l'impact environnemental que le volume d'impression implique :

Impact	BES	WASTE
Arbres abattus	9,42 arbres	35,60 arbres
CO2 produit	996,8 kg	3767,7 kg
Heures de lampe équivalentes	62.409,5 heures	235.897,9 heures

Assurons-nous ensemble, en ce mois de mai d'imprimer de manière écologique afin de réduire notre empreinte écologique !

Figure B2: screenshot of Veolia's instagram page



Figure B3: screenshot of Veolia's intranet



Au boulot à vélo le jeudi 25 avril !

Comme chaque année, ce jeudi 25 avril c'est la journée Viens au bureau en vélo ! Tous ensemble, relevons ce défi. C'est déjà le cas pour toi ? Félicitations ! Cette initiative a aussi pour objectif...

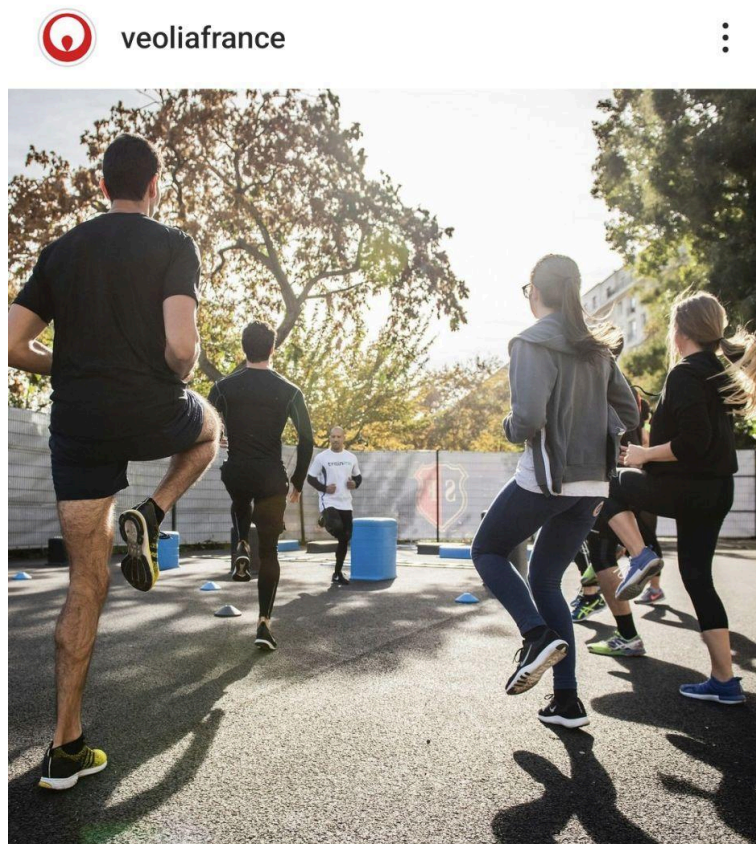
Europe du Nord / Belgique

Figure B4: screenshot of Veolia's instagram page



Appendix C - Veolia culture of well-being

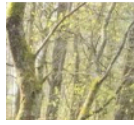
Figure C1: screenshot of communication on Veolia's instagram page



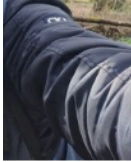
Aimé par alexandraquare et autres personnes
veoliafrance Chez Veolia, la santé de nos salariés est primordiale. Et pour la préserver, nous avons initié le mouvement [#OnSeBouge](#) ! Cette campagne vise à encourager tous nos salariés à pratiquer des activités sportives afin de maintenir leur bien-être physique.

Voici donc quelques petites astuces à mettre en place pour dire adieu aux maux de dos qui peuvent survenir après une journée de travail.

Figure C2: screenshot of Veolia's intranet



Veolia Cares : un coup de pouce sympa quand on devient Papa ! Témoigne



Quelle est ta fonction ? Depuis quand travailles-tu chez Veolia ? Je suis arrivé chez Veolia au mois d'août 2023 pour occuper la fonction de Mobility Manager. Je fais partie du département HR car la...

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Appendix D - Veolia culture of diversity

Figure D1: screenshot of Veolia's instagram page



The screenshot shows an Instagram post from the account 'veoliafrance'. The main image is a historical-style photograph of a woman in a blue dress and orange safety vest standing in a laboratory. The text overlaid on the image reads: 'ELLE A PERMIS D'ÉRADIQUER LE CHOLÉRA, D'ALLONGER L'ESPÉRANCE DE VIE,'. Below the image are icons for heart, comment, share, and bookmark. The caption text is as follows:

Aimé par [camyuill.veolia](#) et autres personnes
veoliafrance Veolia invite les femmes à écrire l'histoire de demain.

Depuis 170 ans, nous nous engageons pour le progrès humain. Notre expertise s'étend du traitement de l'eau jusqu'à la gestion des déchets, en passant par la production d'énergie, et nous réunissons plus de 50 000 collaboratrices à ce jour.

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Executive summary

This thesis presents how employees and managers make sense of their organization's corporate culture, using Veolia as a case study. Ten managers and ten employees were interviewed focusing on five cultural concepts: ecology, employee well-being, diversity and inclusion, shared values, and communication. Based on an interpretive approach, four key insights emerged. First, Veolia uses normative and neo-normative control mechanisms to shape employee and managers identities to achieve a unified culture. Second, employees and managers make sense of corporate culture through an economic or a humanistic logic, and sometimes both. Third, employees and managers expressed diverse and often contradictory interpretations of cultural elements, particularly regarding diversity initiatives. Four, contrary to some prior research, we found no significant differences between managers' and employees' perceptions of the corporate culture. Finally, our research presents the inconsistencies that exist within organizations while acknowledging the effects of neo-normative control mechanisms. These findings and framings provide practical information on how organizations can justify their cultural initiatives to better resonate with the workforce.