Sustainability starts from within: A critical analysis of internal marketing in supporting sustainable value co-creation in B2B organisations

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A B S T R A C T

The role of value co-creation in embedding sustainability within B2B marketing is well-documented. However, little is known about how employees enact this value co-creation, or how they can be supported to do so by their organisations. This article addresses this theoretical gap by analysing the role of employees and Internal Marketing in B2B organisations' efforts to co-create sustainable value. We propose that, since employees are tasked with delivering their organisation's 'promise', they can also purposely generate value for a broader range of stakeholders. As such, Internal Marketing can be a key enabler (or inhibitor) in these efforts. Adopting a Service-Dominant Logic and Service Gap lens, the research utilises Template Analysis of 17 semi-structured interviews with employees from a range of B2B organisations, which have adopted 'sustainability-oriented' practices. The findings highlight the contribution of Internal Marketing in supporting sustainable value, and demonstrate that, whilst employees can play a key role in the co-creation of sustainable value, value co-destruction can occur due to a 'Sustainability gap' within their organisations. This study contributes significantly to extant knowledge by offering a taxonomized analysis of the 'sustainability gap' and identifying how B2B organisations can address these at the awareness, design, internal communication, and implementation stages.

1. Introduction

"The business of business is more than business" (Sheth, 2020, p. 263). This quotation calls for businesses to broaden their goals to nurture all the different stakeholders, that is, not only customers and suppliers but also employees and members of the broader community, and therefore move from a narrow perspective of shareholder value to a broader contribution to people, planet, and profit equally. Particularly within the business-to-business (B2B) sector, environmental and societal issues are critical, as, compared to business-to-consumer firms, B2B organisations arguably consume more resources and place a greater burden on the environment and the society (Casidy & Yan, 2022; Kapitan, Kennedy, & Berth, 2019) while business customers increasingly demand environmentally and socially sustainable products and services from their suppliers (Sharma, Iyer, Mehrotra, & Krishnan, 2010).

As Voola, Bandyopadhyay, Voola, Ray and Carlson (2022, p.13) suggest, 'B2B markets are more intuitively aligned with sustainability issues', consequently, it is increasingly important for B2B organisations to collaborate with more responsible firms that integrate environmental and social sustainability in their operations (people and planet) while allowing them to make a profit and create a sustainable competitive advantage (Brown & Thompson, 2023; Casidy & Yan, 2022; Thomas, Darby, Dobrzykowski, & van Hoek, 2021). As employees of the supplier and customer organisations play an important role in the creation of value, as in most cases they are the ones who interact directly or indirectly (Chowdhury, Gruber, & Zolkiewski, 2016), in this paper we explore how B2B organisations can use internal marketing to enable their employees to create benefits, not only for their organisations, but for a wider range of stakeholders.

Increasingly, marketing studies have adopted a Service-dominant (S-

D) logic perspective to explore how B2B organisations can collaborate to create mutually beneficial outcomes. S-D logic shifts the focus to value co-creation as it suggests that value is not created by the supplier and delivered to the customer but is co-created in the interactions between stakeholders (Vargo & Lusch, 2008; Vargo & Lusch, 2016). Recently, studies have further developed this view, arguing that the value co-created in the interactions between B2B organisations should be measured not just by the financial profits but should also consider what they can offer to a wider group of stakeholders in terms of positive economic, social and environmental impacts (Babu et al., 2020; Brodie, Löbler, & Fehrer, 2019). Indeed, value co-creation, can extend far beyond the financial benefits for the firms, as co-creative engagement can involve and benefit not only businesses, but a range of stakeholders, including employees, local communities, and the society in general, leading to co-creation of 'sustainable value' (Frow & Payne, 2011). This shift in focus, however, implies that B2B organisations need to embrace the concept of sustainability on different levels, from product development to after-sales interactions, and redefine B2B relationships to increase the benefits they yield while also delivering sustainability advantages (Lacoste, 2016).

On the other hand, B2B relationships and collaborations do not always result in benefits for the actors involved. In fact, in many cases, interactions between businesses can lead to diminishment of the well-being of one or more actors, a concept called value co-destruction (Echeverri & Skålén, 2021). From a sustainability perspective, value co-destruction could affect more than the bottom line of the organisations, and result in increased inequalities, environmental degradation or wasted resources and threaten the wellbeing of local communities (Apostolidis, Brown, Wijetunga, & Kathriarachchi, 2021; Buhalis, Andreu, & Gnoth, 2020). In this process, employees play a significant role, not only as potential recipients an organisation's sustainability efforts (Ivanova-Gongne et al., 2022) but also as an important enabler (or barrier) of resource integration and value co-creation (Singh, Brown, Chelekis, Apostolidis, & Dey, 2022; Zhang, Lu, Torres, & Chen, 2018). According to Vargo and Lusch (2017) employees can be considered an operant resource of an organisation, as their skills and knowledge can be integrated with other resources to co-create value, but can be also viewed as 'service providers', as "they apply their knowledge and skills to benefit each other and the firm" (Vargo & Lusch, 2017, p. 60). Indeed, employees interact with customers, other employees and various stakeholders to co-create the value that the organisation strives to offer (Chowdhury et al., 2016; Plé, 2016). Particularly in the B2B context, the role of employees in this process is further amplified, as it is often the employees of the 'supplier' organisations that need to collaborate, exchange information and knowledge, and integrate resources with the employees of the 'customer' business to co-create value for their organisations (Petri & Jacob, 2016).

Nevertheless, employees may have different levels of motivation and expectations which affect their ability to interact meaningfully with other stakeholders and may or may not align with what their respective organisations expect (Biedenbach & Manzhynski, 2016). Additionally, role conflict, lack of guidance, information ambiguity, opportunism and power imbalances may negatively affect employee interactions and lead to the co-destruction of sustainable value (Apostolidis et al., 2021; Chowdhury et al., 2016). This highlights the importance of internal marketing (IM), the application of marketing initiatives by organisations directed to their employees (i.e., internal, rather than external, stakeholders), as an enabler of value co-creative interactions (Qiu, Boukis, & Storey, 2022; Sheth, 2020). By supporting employee motivation, education, engagement, and clarity of organisational vision and social purpose, IM has the potential to enable an organisation's employees to engage in meaningful inter-organisational interactions between B2B employees and support co-creation of value (Boukis, 2019). Nevertheless, despite the important role of employees in the sustainability efforts of B2B organisations, empirical investigation of role of IM in supporting the creation of sustainable value and its role in avoiding potential value

co-destruction is lagging (Cabiddu, Moreno, & Sebastiano, 2019) thus highlighting the importance of further research on IM and sustainable value co-creation in the B2B context.

Although the research on sustainable value co-creation is still evolving (Apostolidis et al., 2021; Mahajan, Kumar, Tregua, & Bruni, 2023; Rahman et al., 2019), empirical investigation of value co-destruction is lagging and there is a lack of clarity on how organisational IM efforts can contribute to or impede sustainable value co-creation. Particularly, in relation to sustainability in the B2B context, the existing literature offers only a tenuous understanding of how organisations perceive the factors that affect the co-creation of sustainable value (Li, Claes, Kumar, & Found, 2022; Scandelius & Cohen, 2016). Furthermore, limited research has delved into the internal organisational caveats that support or prevent employees from engaging with sustainable value co-creation. Although existing literature discusses the potential contribution of IM in an organisation's efforts to support sustainability (Bhattacharya, Sen, & Korschun, 2007; Rahman et al., 2019), the role of IM as a catalyst of sustainable value co-creation receives limited attention. This highlights the need for further clarity on how IM can help different layers within the management to support and contribute to sustainable value co-creation. This paper aims to address the discordances in the existing literature by achieving the following research objectives:

1) to analyse the role of employees in sustainable value co-creation within the interactions between B2B organisations.
2) to explore the intra-organisational factors that affect sustainable value co-creation in B2B interactions.
3) to explore the role of IM as an enabler of sustainable value co-creation in B2B organisations.

By merging the above objectives, this paper aims to develop a more holistic understanding of how B2B organisations can encourage and support sustainable value co-creation by motivating and engaging their employees through the development and application of effective IM.

We use service-dominant logic (S-D logic), as a theoretical lens to analyse the inter-relationship between organisations' internal marketing (IM) and their sustainable value co-creation. S-D logic offers a deep understanding of the processual and formative natures of co-creation and value (Vargo & Lusch, 2008). By adopting the S-D logic approach, we are able to extract and analyse the granular components within B2B interaction and unpack the intricacies inherent in the 'people' aspects of service provision in that they involve employees and customers from both sides of a service-encounter spectrum (Hartwig, von Saldern, & Jacob, 2021; Kovalchuk, Gabrielsson, & Rollins, 2023).

To achieve the research objectives, in our study we also draw on Parasuraman, Zeithaml, and Berry (1985) Service Gap model, based on which we develop our novel 'Sustainability Gap' model, which enables us to identify and analyse different facets within an organisation that may inhibit sustainable value co-creation. Accordingly, we advance the understanding of how sustainable value co-creation is facilitated and/or inhibited due to internal organisational dynamics. We harness the growing body of literature on Internal Marketing (IM) to develop a broader perspective toward internal communications within an organisation. As, currently, very little research has explored the role of IM in sustainable value co-creation within the B2B industry, our research presents a conceptual foundation by demonstrating the reasons why employees should be included in sustainable value co-creation efforts; how this can affect the social, environmental, and financial sustainability of B2B organisations; and how IM can support such efforts. We conceptualise the essence of sustainable value and value co-creation, locating a theoretical lacuna, and explain the role of employees and internal marketing in the entire dynamics. Following an extensive review of relevant scholarly works, we explain the interpretive methodological approach used in this paper and present and discuss our findings; these are coherently structured against our theoretical

contributions and defined through a robust model in the discussion section.

2. Theoretical background

2.1. Sustainability in B2B marketing

Sustainability has been regarded as an increasingly important strategic goal of both B2C and B2B markets (Casidy & Yan, 2022; Singh et al., 2022; Vesal, Siahtiri, & O'Cass, 2021; Voola et al., 2022). Within the B2B literature, studies have explored how marketing can support sustainability through innovation, new product development, communication and relationship management. For instance, utilising the example of seaports as business networks, Lavissiere, Mandják, Hofmann, and Fedi (2020) highlight the important role of managing and maintaining B2B relationships and networks to facilitate sustainability, while Crisafulli, Dimitriu, and Singh (2020) explain how supporting effective alliances and communication between companies in B2B settings can influence B2B buyers and support sustainability efforts. Research in this area, however, remains fragmented and underexposed (Voola et al., 2022). A review of the extant literature on sustainability research in B2B marketing shows a focus on the organisational level, while even the role of employees in sustainable endeavours in the B2B domain is researched from a firm-centric perspective (Sharma, 2020; Voola et al., 2022). The role of employees is restricted to passive executers of a sustainability strategy (Edinger-Schons, Lengler-Graiff, Scheidler, & Wieseke, 2019). Alternatively, studies view employees merely as benefactors of social sustainability strategies, e.g., strategies focusing on employee wellbeing, engagement or satisfaction (Mirvis, 2012), or examine the involvement of employees in cause-related marketing (Liu, Liston-Heyes, & Ko, 2010). There is a clear paucity of research that studies employees as active actors in the process of achieving sustainable value in the interactions between B2B partners and takes a 'bottom up' approach to facilitate an in-depth understanding of the resources, dynamics and approaches required to support this process and how organisations can play a key role in supporting it. Similarly, there is little research that explores the issue of competence and capacity building amongst employees. Hence, in this study, we take an S-D logic approach to explore the active role of employees in the sustainability efforts of their organisations.

2.2. Service-dominant logic and sustainable value creation

Service-dominant (S-D) logic provides an alternative theoretical framework for explaining value creation, by shifting the scope of value creation as a supplier-driven process to a more customer-driven co-creative process (Font, English, Gkritzali, & Tian, 2021; Vargo & Lusch, 2008). It suggests value is not created by providers and delivered to customers but is determined and created through collaboration and resource integration (Vargo & Lusch, 2004). Therefore, value is co-created in the interactions between customers, sellers, and other actors in the stakeholder network, and therefore, supporting and managing relationships is of key importance (Akaka & Vargo, 2014; Vargo & Lusch, 2016). In addition to creating value for suppliers and customers, however, research suggests that facilitating and maintaining interactions between businesses, customers, and other stakeholders can also support economic, social, and environmental dimensions enabling the co-creation of 'sustainable value' (e.g., Apostolidis et al., 2021; Barile, Grimaldi, Loia, & Sirianni, 2020; Eweje, Sajjad, Nath, & Kobayashi, 2020; Lacoste, 2016), which embeds environmental and social value in addition to economic value (Lüdeke-Freund, Rauter, Pedersen, & Nielsen, 2020; Stubbs & Cocklin, 2008).

In sustainable value co-creation, benefits are offered not only to the actors directly involved in the process but also to stakeholders in the wider ecosystem, including the local communities and the wider society, thus improving the sustainability of the ecosystem within which the actors collaborate. Nevertheless, research on sustainable value co-creation in the B2B context is still evolving and generally takes a business model perspective (Lacoste, 2016; Lüdeke-Freund et al., 2020; Rosenstock, Lubberink, Gondwe, Manyise, & Dentoni, 2020). This leads to studies taking a strategy-oriented approach (Vincenza Ciasullo & Troisi, 2013) or an outward perspective, i.e., interaction between business partners (Font et al., 2021), or to investigating which department creates the value (Boruchowitch & Fritz, 2022). This is because research has been focusing mostly on the value creation of companies for and with the customers / partners in the B2B context and has limited itself to a uni-directional approach to sustainable value creation (Lüdeke-Freund et al., 2020).

Although many studies have highlighted the important role of employee-consumer interactions in value co-creation in a B2C context, little is known about the role of employees in value co-creating interactions within the firm or across different (supplier and customer) organisations in a B2B context (Boukis & Kabadayi, 2020; Lüdeke-Freund et al., 2020). Therefore, recent studies call for a multistakeholder approach to explore sustainable value creation with emphasis on the role of employees as key 'actors' and 'stakeholders' in the process (Boukis & Kabadayi, 2020; Freudenreich, Lüdeke-Freund, & Schaltegger, 2020; Lüdeke-Freund et al., 2020).

2.3. S-D-logic and employees

S-D logic advocates two types of resources, namely, operand and operant (Vargo & Lusch, 2004). Operand resources are static and tangible and are viewed as objects (e.g., commodities, machines, and facilities), whereas operant resources are often intangible and dynamic and come in the form of knowledge, skills, and technology, which are considered as the fundamental source of competitive advantage and produce effects on the operand resources (Bocconcelli et al., 2020; Hartwig et al., 2021; Vargo & Lusch, 2004). The term "operant resource" suggests that operand resources (e.g., machines or equipment) are transmitters of operant resources (e.g., embedded knowledge or skill) (Brodie et al., 2019; Vargo & Lusch, 2004).

This focus on operant resources in S-D logic has changed our conceptualisations about the primary unit of exchange, the role of the customer, the determination and meaning of value, the nature of the supplier–customer interaction, and the source of economic growth (Brodie et al., 2019). Therefore, S-D logic brings the application of knowledge, skills, and organisational competences to increase the actors' well-being to the forefront, instead of maximising value through accumulating and controlling goods (Grönroos & Voima, 2013; Hartwig et al., 2021). According to S-D logic, employees are the firms' "market-facing resources" (Lusch & Vargo, 2012) who engage with other stakeholders (e.g., customers) to co-create and deliver value; as such, marketing needs to focus on these operant resources (Hunt, 2014; Vargo & Lusch, 2004). Employees also play a key role in implementing the firm's sustainability efforts (Ivanova-Gongne et al., 2022) through their responsibilities and day-to-day activities (e.g., printing, use of resources, commuting etc.) (Ben-Amar, Chang, & McIlkenny, 2017; Lacoste, 2016). Further, employees can arguably affect (positively or negatively) value co-creation efforts. For example, studies support the view that engaged, helpful, empathetic, and responsive employees can support relationships between stakeholders, improve resource integration, and facilitate the value co-creation process (Chen, Ou Yang, & Leo, 2017; Zhang et al., 2018).

On the other hand, employees may play a role in the diminishment of the value created in the interactions. This happens because employees may not only integrate resources but may also (intentionally or unintentionally) misintegrate or not integrate them (Plé, 2016; Zhang et al., 2018). This can lead to interactions that diminish the actors' wellbeing, leading to the destruction (instead of creation) of value (Plé & Cáceres, 2010). Scholars have named this phenomenon 'value co-destruction'. Value co-destruction can arise because of several employee-related

factors, such as opportunism, system failures, conflicting goals, lack of competency or motivation, and (intentional or unintentional) misuse of resources (Echeverri & Skålén, 2021; Groening, Sarkis, & Zhu, 2018; Plé & Cáceres, 2010). In the context of sustainable value-co-creation, employees may have differing or variable level of awareness of the sustainable value promise (Bhattacharya et al., 2007) and may lack compatibility to the managers' understanding of the sustainability strategy (Biedenbach & Manzhynski, 2016; Liu et al., 2010). Furthermore, employees can showcase differing level of sustainability commitment (Tollin & Christensen, 2019), have variable attitudes and motivation toward the sustainability strategy of the organisation (Delmas & Pekovic, 2018; Rodrigo & Arenas, 2008), and even variable capabilities and level of opportunities to participate in the co-creation process (Bhattacharya et al., 2007) which may impede the process of sustainable value co-creation. As can be seen from the discussion so far, extant literature on the employees' role in sustainable value co-creation studies these caveats in fragments, however gaining a holistic view on the intra-organisational caveats and lock-ins is important to enhance the chances of value co-creation and enable the development of effective strategies (Svingstedt & Corvellec, 2018).

2.4. Internal marketing and sustainable value co-creation

Employees' interest, satisfaction, and capability development remain at the core of IM (Qiu et al., 2022). Whilst IM is targeted at staff, most theorists perceive it as an internal means to achieve external ends (e.g., Bansal, Mendelson, & Sharma, 2001; Greene, Walls, & Schrest, 1994; Harrell & Fors, 1992; Möller & Rajala, 1999). In other words, by nurturing its staff, an organisation primes them to generate and/or maximise commercial benefits that are obtainable through interactions with the external environment, hence the recognised targeting of IM at 'boundary spanners', such as salespeople and service representatives who interact with customers (e.g., Piercy, 2009). IM is intended to make staff more market-oriented, sales-focused, and customer-friendly by instilling in them the desirable values of the brand and making them sufficiently satisfied, motivated and empowered to inhabit and convey those values in their customer-facing interactions (e.g., Majerova, Gajanova, Nadanyiova, & Kolnhofer Derecskei, 2021; Olorunsola, Saydam, Ogunmokun, & Ozturen, 2022). This current perspective on IM, however, is still limited to a firm-centric approach where IM is used as a method of giving 'something' to employees without looking into how they can actively participate in this process (Boukis, 2019).

Drawing on the premises of S-D logic, Boukis (2019) argues that internal marketing can be considered an interconnected operant resource that can be enacted through performing three sets of activities that are central to the value-creation process: value-identifying, value-generating, and value-enhancing activities. Boukis (2019) explains that value-identifying activities, which consist of *basic operant resources*, help identify and assess the sources and exchanges that determine current employees' value perceptions, while value-generating activities, which consist of *composite operant resources*, enable the firm to design effectively reciprocal value propositions and communicate them to the IM (Kowalkowski, 2011; Madhavaram & Hunt, 2008). Lastly, value-enhancing activities consist of *composite operant resources*, as they require the enactment of both value-identifying activities and value-generating activities so that they can be meaningfully performed. The main aim of value-enhancing activities is to enhance internal stakeholders' participation in co-creation activities and offer co-creation opportunities so that they become active participants in the value creation process (Ballantyne, Frow, Varey, & Payne, 2011; Boukis, 2019).

The combination of S-D logic with IM will enhance employees' capability to generate value co-creation in a sustainable manner, particularly in the B2B context (Voola et al., 2022). IM can promote social inclusion (Contreras & Alvarado, 2021) and support the organisations sustainability efforts (Sánchez-Hernández, Vázquez-Burguete, García-Miguélez, & Lanero-Carrizo, 2021). Taking the value identifying,

generating, and enhancing proposition of IM as suggested by Boukis (2019), the concept of IM placed within the context of B2B sustainable value co-creation could take several forms. For instance, it could prepare employees for a firm's sustainable initiatives and ethos by informing and educating them regaridng a new set of values and a new organisational structure (Brown, Dey, Wäppling, & Woodruffe-Burton, 2019). IM could be a more focused, short-term approach to ensure that staff members are on-brand and 'singing from the same hymn sheet' before a product, service, or brand relaunch (Tansuhaj, Randall, & McCullough, 1988). This may be undertaken to adopt a more sustainable positioning and IM can also be directly related, or even derive from, a major sustainability initiative. In these cases, sustainable value can be co-created through the interactions with internal stakeholders (e.g., employees) first, enabling them to interact more meaningfully with external stakeholders. Thus, it appears that a significant role awaits IM in delivering sustainability, not least within industrial relationships. However, the current scholarly interest in linking IM to sustainable B2B marketing, is embryonic and has hitherto been expressed indirectly through intermediating phenomena and strategies.

To date, a number of publications have explored the effects a firm's sustainability initiatives can have upon employees, highlighting that such initiatives and IM should work in tandem to achieve better results (e.g., Kim, Song, & Lee, 2016; Olorunsola et al., 2022; Papasolomou, Kountouros, & Kitchen, 2012; Shabnam & Sarker, 2012). Existing research, however, explores employees as passive receivers, where IM as a tool is used to communicate or demand sustainability from the employees. As discussed earlier however, employees can play a more active role in the sustainability efforts of the organisations, as operant resources (externally) and as service providers (internally) interacting and offering benefits to the organisation and its stakeholders. Therefore, IM needs to be explored as a way to investigate and mitigate the intra-organisational caveats as mentioned in above section and facilitate the important role of employees in enhancing the sustainable value co-creation process. Therefore, this research aims to fill this gap by exploring the role of IM as a tool either amplifying or mitigating the intra-organisational caveats that can affect the sustainable value co-creation process.

Relating to the importance of understanding intra-organisational caveats leading to discrepancies or gaps and its impact on service quality and value created, Parasuraman et al. (1985) developed the Service Gap model. This model identifies five levels of gaps which can be major hurdle in attempting a service which consumers would perceive being of high quality. These include gaps between expected and experienced quality of a service, but also gaps relating to customer expectations and management perceptions, and service specifications, delivery and communication (Parasuraman et al., 1985). Earlier studies have explained how this model can be adapted to fit the IM context, in order to evaluate the quality of 'service' (or interactions) between the internal supplier (e.g., the organisation) and the internal customer (i.e. the employees) (Frost & Kumar, 2000).

Considering the S-D logic lens adopted in this study and aiming to address the aforementioned gaps in the literature regarding the role of employees and IM in supporting sustainable value co-creation, we apply the Service Gap model (Parasuraman et al., 1985) and its conceptualisation of 'internal service' gaps to investigate the internal organisational caveats and the levels where they exist, that may affect IM and impede role of employees in the sustainable value co-creation in a B2B context.

3. Method

3.1. Research design

To answer how IM can support sustainable value co-creation in B2B organisations. we sought the deep insights (Geertz, 1973) of diverse stakeholders within B2B firms, using an approach which could capture

their multivocality (Järvensivu & Törnroos, 2010). To achieve this, we adopted a qualitative, relativist approach utilising semi-structured interviews. We also used template analysis - an analytical approach that encourages an early combination of interpretations of individual cases or interviews and is thereby more suited to data sets of ten or more interviews (King, Brooks, & Tabari, 2018). The participants were the primary unit of analysis, and the analytical focus was upon the intersection of IM and the desire of managers and firms to co-create sustainable value.

3.2. Sampling

Data were collected from 17 participants whose organisations market products and services to other businesses (participant characteristics presented in Table 1). Although all were based in the United Kingdom, the sample, comprising eight women and nine men, was ethnically diverse and represented differing levels of seniority and experience. It is outside the scope of this study to draw industry-specific conclusions, as none of the phenomena or theoretical concepts being researched are industry-specific. Therefore, our participants were drawn from a non-purposive range of industries. Whilst some epistemologically 'non-positivistic' research may employ randomly chosen participants (Kvale & Brinkmann, 2009), this project required screening of potential participants to ensure they had specific knowledge and experiences sought by the research questions and could act as 'reliable gateways' into the subject matter (Alvesson & Ashcraft, 2012, 240). The selection criteria for participants were (i) they had experienced IM directly as IM strategists/designers, as someone responsible for managing the success of IM,

or as employees who had participated in an IM initiative; (ii) their organisations operated in a B2B context, and (iii) their organisations had stated a desire to adopt 'sustainability-oriented' practices. Applying these criteria ensured that participants could contribute new insights into, and perspectives of, the researched phenomenon, and support the development of emergent meanings (Miles, Hubermann, & Saldana, 2013; Saunders & Townsend, 2018). In particular, the first criterion was left sufficiently broad to include directors, managers, and other members of staff who play diverse roles within IM. While some participants considered their IM experiences entirely constructive and beneficial to both direct and indirect stakeholders, others considered their organisations' IM to achieve more qualified success. Therefore, we managed to capture multivocality across a range of experiences and hierarchical seniorities, as suggested by recent IM theorists such as Chiu, Won, and Bae (2020), Demir (2022), and Nemteanu and Dabija (2021). Early IM literature adopted a top-down, organisational perspective which many later theorists found neglectful of the experiences and roles of 'rank-and-file' staff in contributing to, engaging with, and influencing the success of IM.

3.3. Data collection and saturation

Informed individual and organisational consent were secured before data collection commenced. All participants were willing for interviews to be voice recorded. Due to participant time constraints, four interviews were conducted remotely online and were video recorded. Each interview was transcribed and analysed immediately afterwards, and the findings helped provide supplementary questions in subsequent interviews. As noted by Kapitan, Kemper, Vredenburg, and Spry (2022), the number of interviews within B2B research is contingent upon factors such as the research topic, the availability of participants, and the number required to achieve data saturation. However, there is disagreement amongst qualitative researchers on what constitutes saturation and how many interviews are required to achieve it (e.g., Saunders et al., 2018). However, as per Guest, Bunce, and Johnson (2006) study and discussion of the topic, data saturation in this study began to occur from the twelfth interview, as the emergence of new insights grew much less frequent, and the major themes were established by the sixth interview. This relatively early onset of saturation appeared to occur due to the volume of extant literature covering the main concepts – IM, B2B marketing, and sustainability. As the interviews were intended to explore the interplays between these three major concepts, we judged saturation to have occurred within this context.

3.4. Semi-structured interviews

In-depth, semi-structured interviews can facilitate the understanding of IM within the context of B2B marketing (Remenyi, Williams, Money, & Swartz, 1998). The versatility of interviews, and their predominance amongst B2B research, indicates their appropriateness (Lindgreen, Di Benedetto, Thornton, & Geersbro, 2021). Interview durations ranged from 80 to 140 min, with the mean duration being 98 min. Indicative questions are provided in Appendix 1, although participants were allowed to stray off-subject at times to engender more naturalistic conversations, which would both relax participants and avoid perceived or real power imbalances in the researcher-participant relationship (e.g., Brown, Wilson, & Mordue, 2020). Given previous studies on the effects of power imbalances (e.g., Hingley, 2005; Hingley, Angell, & Lindgreen, 2015; Rehme, Nordigården, Ellström, & Chicksand, 2016), it was vital to minimise researcher-participant power imbalance. Therefore, although a list of possible discussion topics was taken into each interview, this was seldom required.

3.5. Data analysis

Data were analysed by adapting Template Analysis (TA) (King et al.,

Table 1
Participant data (Bold type: selected as mini case studies when discussing findings.)

Pseudonym	Role	Years' experience	Industry	Employee number
Lewis	Senior Manager	26	National Health Service (Public Sector)	1000+
Jody	**Marketing Manager**	**4**	**Engineering**	**10–49**
Brian	**External Stakeholder Manager**	**10**	**Education and Lobbying Charity**	**50–249**
Bill	**Network Service Manager**	**37**	**Automotive**	**250–999**
Bryony	**Marketing Manager**	**4**	**Engineering**	**10–49**
Vanessa	Marketing Manager	2	Charity	10–49
Vijay	Managing Director	34	Business services	250–999
David	Regional Manager	28	Insurance	50–249
Mick	**Managing Director**	**29**	**Capital Equipment Sales & Rentals**	**10–49**
Mary	Financial Director	7	Charity	10–49
Jenny	B2B Sales Manager	12	Security & Surveillance	50–249
Albert	Network Sales Manager	14	Electrical	250–999
Katia	Clerk	5	Legal	10–49
Maya	Service Manager	6	Plant Hire	50–249
Colin	Civil Servant	25	National Government	1000+
Wayne	General Manager	8	Horticultural Wholesaler	10–49
Jackie	**Managing Director**	**12**	**Drinks producer**	**10–49**

2018) due to its flexibility in the interpretative phenomenology of organisational and management research (Brooks, McCluskey, Turley, & King, 2015). As per King et al. (2018), we familiarised ourselves with the data through repeated reading of the transcripts. We then undertook preliminary data coding, clustered emerging themes and - after a closer reading of the three 'richest' transcripts - designed an initial coding template to analyse the remaining transcripts. We applied this initial template flexibly, amending it until a final template emerged that represented aggregated dimensions (Gioia, Corley, & Hamilton, 2013) applicable to the entire data set. The template consisted of first-, second-, and third-order themes. The aggregate dimensions derived from the data represented a categorisation that was grounded both empirically and theoretically.

Within the analysis, we focused on the discussions relating to the importance of sustainability for the organisation as well as the role of employees and IM in the identified sustainability efforts, and we considered the following theoretical frameworks as the theoretical lenses and starting point in our analysis (see Table 2).

Member Checking (Lincoln & Guba, 1985) was used to ensure trustworthiness, validity, reliability and robustness (Motulsky, 2021). After transcription and analysis, we provided each participant with the transcript of their interview, including notes showing how we had interpreted specific words and phrases. Participants were invited to agree or challenge our interpretations, and to reflect upon their comments (Birt, Scott, Cavers, Campbell, & Walter, 2016). This process confirmed the veracity of our interpretations and the accuracy of our thematic coding. Additionally, each participant enriched their data by clarifying partially ambiguous comments, by moderating comments which they felt they had made without careful reflection, by providing useful context, and by expanding upon comments which they considered worthy of further qualification. This helped to negate any researcher-participant power imbalances, and also facilitated an iterative (and partially collaborative) approach to data analysis which embedded a 'cooling-down' period between initial coding and Member Checking, and a subsequent, triangulated stage of data analysis during and after Member Checking.

4. Findings and discussion

This section presents our findings on B2B value co-creation and the role of employees in this process. In so doing, we further discuss how B2B organisations can use IM to enable sustainable value co-creation and avoid or minimise value co-destruction.

4.1. Gaps that impede sustainable value co-creation

In light of the existing service marketing literature, we endeavoured to identify how internal factors such as a lack of strategic understanding, discrepancies between strategies and operations, and internal communication failures affect the creation of the desired value. For the context of this paper, this refers to the creation of sustainable value. Hence, we contextually applied the Service Gap model to identify and analyse gaps at various facets/pockets within an organisation.

A lack of awareness and/or understanding of social and environmental needs and consequent sustainability issues can prevent organisations from achieving co-creative sustainable value. As Jenny, a B2B sales manager for a surveillance provider, explained:

> "I can see that not everyone is equally aware of sustainability. Many do not understand the importance of sustainability. Their only concern is single bottom line – financial profitability."

Sustainable value co-creation can also be impeded by the weak formulation of strategy and/or poor communication between management and staff members. In the later section of the paper, we elaborate

Table 3
Key comments on major research themes.

Theme	Participant	Comment
Value co-creation (positive context)	Jody	"I've reframed how [staff's] work is presented to boost their self-worth and bring a social benefit."
	Albert	"We got our guys and our retailers involved in community initiatives, teaching kids about LEDs and clean energy."
	Jackie	"Our staff are trained by our suppliers in sustainable sourcing of seaweed and botanicals. We're all totally enthused by it. It's at the core of everything we are."
	Brian	"By getting the course leaders enthusiastic about energy savings, they get their delegates motivated by it, and they then get their [stakeholders] heating their homes more efficiently."
	Brian	"I work with client companies to design my course content, so I tailor my content to their specific needs, and they give me the market nous to remain current and relevant."
Value co-destruction (negative context)	Bill	"We've encouraged our managers to drive monthly sales volumes, but this has resulted in some dealers being overstocked and distressing the brand to sell excess vehicles."
	Colin	"We were told to support colleagues' success, but we're ranked against each other, and the bottom-placed people are sacked – so there's a huge contradiction."
	David	"People at our stuffy brand had had financial probity instilled in them; people at their trendy brand had had social sustainability instilled in them. When we merged, we cancelled each other out, and then it all exploded badly."
Value co-destruction (positive context)	Lewis	"I'm working with local Trusts to deal with some of the vague messaging which makes them operate so inefficiently."
Service-Dominant Logic	Mick	"People don't buy equipment from us but what that equipment does for their businesses. Reliability, service back-up, and lack of downtime are everything to them, so that's how we differentiate ourselves."
	Brian	"I don't just deliver courses to delegates; I provide follow-up visits, audits, and post-course mentoring, so that the benefits are reinforced and put in context."

Table 2
Theoretical frameworks, and examples of words/phrases emerging from the data which indicated those theories.

Themes and theoretical framework	A priori codes from theory	1st order emerging codes from the data	Second order codes	Final codes
Service gaps	awareness gaps, design gap, implementation gap, service gap	awareness gap, design gap, communication gap, implementation gap, sustainability gap	awareness gap, design gap, communication gap, implementation gap, sustainability gap	awareness gap, design gap, communication gap, implementation gap, sustainability gap
Value co-creation, co-destruction and S-D Logic	Operand resources, operant resources, collaboration, communication	employees' roles and experience, internal process, external communication	employees, internal process, external communication	employees, internal process, effective B2B marketing
Internal Marketing	Support and collaboration	Internal communication	co-creative interaction (1,2 & 3)	co-creative interaction (1,2 & 3)

on how poor, or a lack of, IM can diminish organisational value. We briefly reflect on an insightful statement by Bill, a network service manager for an automotive manufacturer:

> "Our MD has been driving quite a strong sustainability message for the last few years now. Some of it has been basic stuff like being mindful of print and paper usage, not making unnecessary journeys, and turning lights off. And some of it has been less obvious stuff like looking for business synergies and avoiding long-term rental contracts. But we feel there is a lack of conviction from his side. Generally, the staff members feel like the communications are too much top-down, less convincing, and incoherent. Either the management's approach to translate their conviction for ESG (environment, sustainability and governance) into effective plans has inherent flaws, or their communication is inappropriate. Either way, the staff members are dubious, and the outcome is not very positive."

According to our findings, a consistent and coherent message, underpinned by robust organisational value and clear strategic direction, is needed for sustainability to be embraced by staff members. Otherwise, employees may doubt the efficacy of such strategies and resist them, which will impede value co-creation. On the other hand, effective support and communication within an organisation can facilitate effective strategy implementation through tactical and operational plans. Some participants' organisations resort to training programmes and workshops to translate strategies effectively into actionable measures. As a network and key account manager stated:

> "We've had a few training sessions, too, and the good thing about those is that they were specific to our job roles. The trainer obviously had a lot of industrial experience, so, rather than giving very generic advice, he was able to relate it all to our specific jobs. In my case, he was very helpful in translating sustainability ideas into the context of key account management and network management. Most of the changes which we have brought in as a result are around getting customers to order stock more efficiently and forecasting their stock needs more intelligently and further in advance so we can give them good, timely advice about their ordering, and this clearly gives us and our partners a mutual financial benefit while also being better for the environment and making people's jobs easier."

Accordingly, we argue that internal marketing measures need to be well supported by other measures that can enable an organisation to implement sustainability strategies. Failure to do so can lead to a gap, which can impede sustainable value co-creation.

The above excerpts highlight how sustainable value co-creation is influenced by internal dynamics and affected by internal caveats. Inspired by the Service Gap model (Parasuraman et al., 1985), we use our findings to develop a novel 'Sustainability Gap' model to highlight these internal caveats. As our findings suggest, there can be situations when an organisation may not have full understanding and/or awareness of the relevant social and environmental needs. A lack of organisational or managerial understanding can lead to Gap-1 (Awareness Gap), which fundamentally impedes an organisation from developing an appropriate strategy for sustainable value co-creation. At the second stage, even if an organisation has the necessary awareness, they may not be able to incorporate appropriate measures as part of their strategy, which leads to Gap-2 (Design Gap). Nevertheless, only designing an appropriate strategy may not be adequate. Converting the strategies into effective operational plans requires coherent and consistent internal communication. Failure to do so leads to Gap-3 (Internal Communication Gap). At the very end of the process, we can notice the Implementation Gap, which results from how employees apply sustainable measures within their day-to-day activities. Finally, the Sustainability Gap (Gap-5) may happen due to one or multiple of the four other gaps.

In the following sections, we explore how these intra- and inter-organisational drivers can influence sustainable value co-creation.

4.2. IM and B2B value co-creation

Concurring with earlier studies (e.g., Brown, 2020; Brown et al., 2019), participants agreed that IM underpinned their organisations' efforts to instil an ethical internal culture that could carry their values to external stakeholders and support valuable relationships. This is unsurprising, as a central tenet of IM is to drive customer-centricity and market-orientedness amongst employees (e.g., Awwad & Agti, 2011; George, 1990). Brian, an external stakeholder manager for an education and lobbying charity, explained that he trains clients' staff

> "to be more aware of [social issue 'x'], what it entails, how it impacts upon ordinary people who they serve, [and how] to use that knowledge to help their customers and stakeholders."

By getting employees 'on message', an organisation can portray consistent underpinning values – an aim of IM that enjoys consensus amongst theorists. This transparency and the consistency in values are important enablers of value co-creation (Apostolidis & Brown, 2022; Mele, 2011). However, Brian suggested that, as some of his clients ought to absorb his knowledge and use it to help their own clients, the created value often passes through intermediaries, and his communications are designed with further transmission in mind. Since education is a co-creation process between 'teacher' and 'learner', the IM that has aligned him to accepted organisational norms and values is partially intended to instigate value co-creation. This is particularly important in the context of sustainability, which remains a broad term, as it is difficult to operationalise (e.g., Nawaz, Linke, & Koç, 2019).

Moving beyond simple intermediary relationships (in which co-creation may be understood as a prerequisite) (Prahalad & Ramaswamy, 2004) and from charitable to commercial organisations, IM appears equally important. Jenny described how she had

> "gone through a rigorous programme of training, away day events and internal communications on how we should act, what kinds of values we should prioritise, and, really, our whole mentality towards our work and our customers. We learned about psychology and how to build better customer relationships…I try…to add value by collaborating with them on initiatives…such as 'Partner Days', when we think how we can make each other's jobs easier."

Acknowledging the subjectivity of Jenny's perceived performance gains and increased competence, she appears to have embraced an S-D logic perspective (Vargo & Lusch, 2004) by shifting to a relational paradigm and thus creating value through relationships and resource integration. Jenny's organisation has engaged employees through IM, motivating Jenny to work interactively with customers to deliver the brand promises. Therefore, IM has enabled the firm's employees to support external relationships and value co-creation (Liljander, 2000).

Jenny's comment that IM has boosted her client retention implies that she regards consumer-centricity as an investment to achieve commercial ends (Ferrero, Michael Hoffman, & McNulty, 2014). The appropriateness of this mindset to the objectives of B2B sustainability, value co-creation and IM appears ripe for theoretical debate, highlighting further the need for our study.

4.3. IM and the co-creation of sustainable value

If we understand value co-creation as stakeholder collaboration to realise mutual benefits, and sustainability to be concerned with the alleviation of environmental and social issues, such as the ones represented by the UN's SDGs, then 'sustainable value co-creation' would be a combination of these two strands. Wayne, a general manager for a horticultural wholesaler, explained how IM had played a significant role in enabling sustainable value co-creation:

> "We found a lot of garden centres wanting us to deliver dribs and drabs between their official deliveries… We also had some

warehouse staff who made lots of picking mistakes… We did some internal comms and training around environmental impact [both for staff and clients, which made them] much more aware of the ecological damage caused by not picking orders carefully and having unnecessary deliveries… What actually got them motivated was seeing the environmental damage which their individual oversights were causing – translating that into surplus CO2 and NOx emissions and equating that to excess deaths from asthma and respiratory diseases."

By offering flexibility over deliveries, Wayne enjoyed positive partnership value but suffered negative sustainability-related consequences. Wayne's initiative relates to environmentally and socially sustainable value, as it addresses issues relating to responsible consumption, climate change, and health and wellbeing. By undertaking IM, Wayne changed staff perceptions of the consequences of their carelessness, engendering otherwise unattainable attitudinal and behavioural change. He extended this IM initiative to his B2B customers (and channel partners), extending the scope and power of change, and enabled the co-creation of sustainable value in their relationships. The benefits of the IM initiative extended beyond the commercial dyad, co-creating value for multiple stakeholders (e.g., local residents and the environment), and thus constituting 'sustainable value co-creation' (Apostolidis et al., 2021; Barile et al., 2020; Eweje et al., 2020).

4.4. IM and sustainable value co-destruction

Several participants reported that their firms' IM initiatives were lacklustre, ineffective, or misaligned with staff and stakeholder needs, damaging their firms' B2B relationships through communication breakdowns, interpersonal conflict, and strategic drift. Bill, a network service manager for an automotive manufacturer, lamented that his managing director's dogmatic IM messages had made his staff inflexible affecting the sustainable value created:

"I want my regional service managers to make intelligent, pragmatic decisions, and that's what I encourage them to do, but because they've had all this 'Tunnel Vision' stuff drilled into them through all the IM and internal comms, they work to that instead of my flexible way of operating. It's kicked my legs from under me really."

In this instance, the managing director had instilled a clear vision through IM but had been intransigent in messaging and neglected the detail. IM should constitute a democratic and consensual landscape in which the experiences and voices of staff are important, differentiating between the 'absolute' and the 'relative' – non-negotiable cultural practices and those accommodating discretion. Also, the director's doctrine appears to have been imposed with insufficient consultation with managers and customer-facing staff. When asked about the B2B outcomes, Bill commented that, since the IM campaign,

"our dealers… see us less as a friend or partner and more in terms of a business they have transactions with… It's much more difficult for my managers to ask them a favour now. If they're just below their monthly target, in the past, they could call in a favour…but now, because they don't see my staff showing the same amount of flexibility to them, it's much less likely to happen… Perhaps worst of all, we've had some dealers who have been using off-brand parts and accessories of inferior quality when historically they'd used ours. And that means that, instead of that part being replaced every 72,000 miles, it might need throwing away and replacing every 36,000 miles, which is bad for the customer and bad for us too."

Clearly, this deficient IM has resulted in negative relationship value and sustainability value leading to value co-destruction and the failure to engage customers ethically (Freeman, 2010). This corroborates the arguments of studies that suggest that system failures, conflicting goals, and a lack of competency and motivation are some of the main drivers of

value co-destruction (Echeverri & Skålén, 2021; Groening et al., 2018; Plé & Cáceres, 2010) and demonstrates that IM can contribute to, and even amplify, these issues. This highlights the importance to IM of including wider goals - that is, focusing not only on goals within an organisation but also focusing on how the IM strategies implemented within that organisation may affect inter-organisational interactions as well.

The examples provided so far consistently demonstrate that IM does not only influence the value co-created (or in some cases co-destroyed) in the intra-organisational interactions between the firm and its employees but that the outcome of this process also affects the relationships and value co-created between organisations. This brings to light another interesting finding of this research, specifically, that IM can affect sustainable value co-creation on different levels (intra- and inter-organisational) that are, however, interconnected. As such, when the wellbeing of one group of stakeholders, e.g., the employees, is diminished in their interactions with the organisation due to ineffective IM (i. e., value co-destruction), this may negatively affect the interactions of these employees with external stakeholders, leading to diminished wellbeing for more stakeholders and further value co-destruction. This extends the findings of existing studies that argue that the value co-creation process is not just based on the dyadic relationships between 'buyers' and 'sellers' but may involve more stakeholders (e.g., Babu et al., 2020; Singh et al., 2022). In the B2B context, our findings demonstrate that another group of stakeholders, i.e., the employees of the different organisations, can play an important role in the sustainable value co-creation/co-destruction process. Nevertheless, our findings also highlight that even well-planned IM activities intended to support B2B sustainability cannot always avoid value co-destruction, for example, in cases when conflicts emerge in the wider ecosystem.

4.5. Participant comments by key theme

In addition to the deep insights and analyses provided above, the following table (Table 3) shows a selection of key comments on the major research themes by specific participants, relating to the role of employees and IM in sustainable value co-creation/co-destruction.

5. Conclusion

Contributing to the existing discussion on B2B sustainable value co-creation (e.g., Apostolidis et al., 2021; Lacoste, 2016; Singh et al., 2022), the current study addresses a gap in the literature regarding the role of employees in the value co-creation process and how IM can support sustainable value co-creation in B2B organisations. Following the analysis of our interview data, we argue that our research combines existing knowledge with novel findings to address the research objectives and make several theoretical and practical contributions.

5.1. Theoretical contribution

The current study highlights the role of employees of a B2B organisation in the value co-creation process. Employees are tasked with the responsibility of delivering, in the interactions with their customers, the "promise" that their organisations make (Chowdhury et al., 2016; Plé, 2016). Addressing our first research objective relating to the role of employees in value co-creation, our participants, also highlighted that this extends to the co-creation of sustainable value, as within their roles, they can support and contribute to resource integration and create value for a wider range of stakeholders including the environment and local communities.

Furthermore, our findings highlight the role of employees on value co-destruction. In line with existing studies (Echeverri & Skålén, 2021; Groening et al., 2018; Marcos-Cuevas, Nätti, Palo, & Baumann, 2016; Plé & Cáceres, 2010), employee-related issues relating to a lack of communication, inefficient systems, conflict, and lack of motivation and

competency appear to have a detrimental impact on the value co-creation processes of B2B organisations. Contributing to the existing B2B literature, our study explores how these issues relate to sustainable value and how IM can be used to address some of these issues and help B2B organisations avoid value co-destruction. Inspired by the Service Gap model (Parasuraman et al., 1985), we have developed a unique and novel 'Sustainability Gap' model (Fig. 1), to ascertain the caveats and the pockets within an organisation that can impede sustainable value creation. The model explains why and how an organisation and its employees may fail to make positive contributions to value co-creation by demonstrating the importance of employees and further highlighting the role of IM as an enabler in this process. Unlike the existing literature (Rahman et al., 2019; Singh et al., 2022), we disintegrate employees from the management strategy, which enables us to emphasise the importance of IM.

Despite the increasing attention that employees and sustainability have received recently in the B2B marketing literature, to the best of our knowledge, this is the first study to explore in-depth the links between IM, value co-destruction, and sustainability in the B2B context (our third objective). As such, we extend the findings of earlier studies that have suggested IM as a way to support value co-creation and avoid value co-destruction in different industries (e.g., Apostolidis et al., 2021; Melis, McCabe, Atzeni, & Del Chiappa, 2023). Issues relating to the Sustainability Gap can lead to value co-destruction, and an organisation can prevent that by closing the gaps identified and discussed above. For instance, poorly designed and implemented IM can negatively affect the

value co-creation process. This includes cases where sustainability is not part of the core IM objectives or cases where IM strategies are developed and implemented "top-down", so employees are not meaningfully engaged in the process. Although existing studies have shown that these issues may negatively affect employee satisfaction and performance, the current study demonstrates that these issues can also have a negative impact on sustainability and value creation for different stakeholders within the business ecosystem. This highlights the importance of adopting a wider view of the business ecosystem, and not only the dyadic relationships between business and employees, when developing IM strategies, as ineffective IM can diminish the wellbeing of various stakeholders.

Finally, the existing literature alludes to different types of value and motivational drivers (Babu et al., 2020; Singh et al., 2022). One of the empirical novelties of our paper lies in the identification of the interfaces of interactions that lead to value co-creation. An organisation is not a monolith, and it involves engagement and interactions of multiple layers of management who have varied motivations, expectations, knowledge, and experience. As our findings suggest, this variability can pose challenges, cause frictions, and limit (or diminish) the creation of value. By identifying these complex intricacies, as shown in Fig. 2, we contribute to the conceptualisation of the dynamic process of value co-creation by linking the essence of IM within an organisation and its impending influences in shaping the relationship between an organisation and its external stakeholders. While the Sustainability Gap in Fig. 1 enables us to drill deep into the internal dynamics of the organisation, Fig. 2
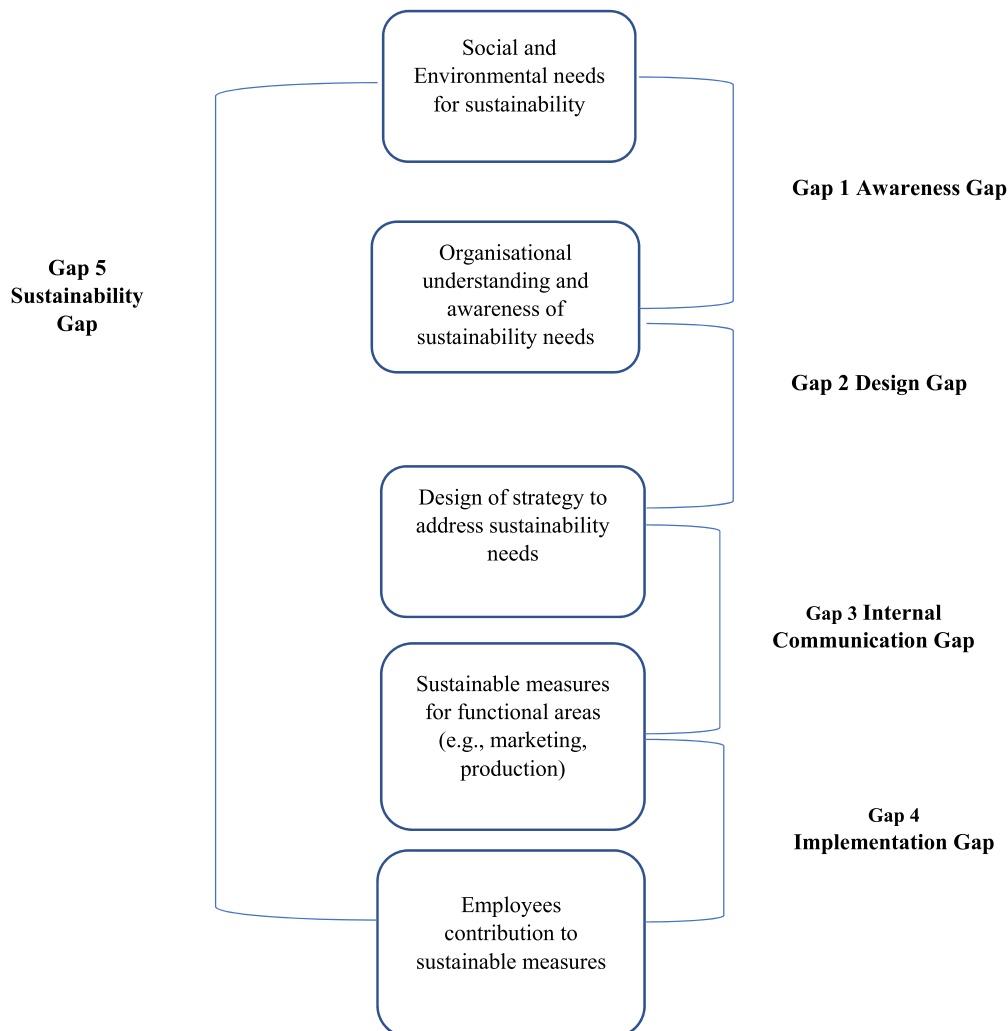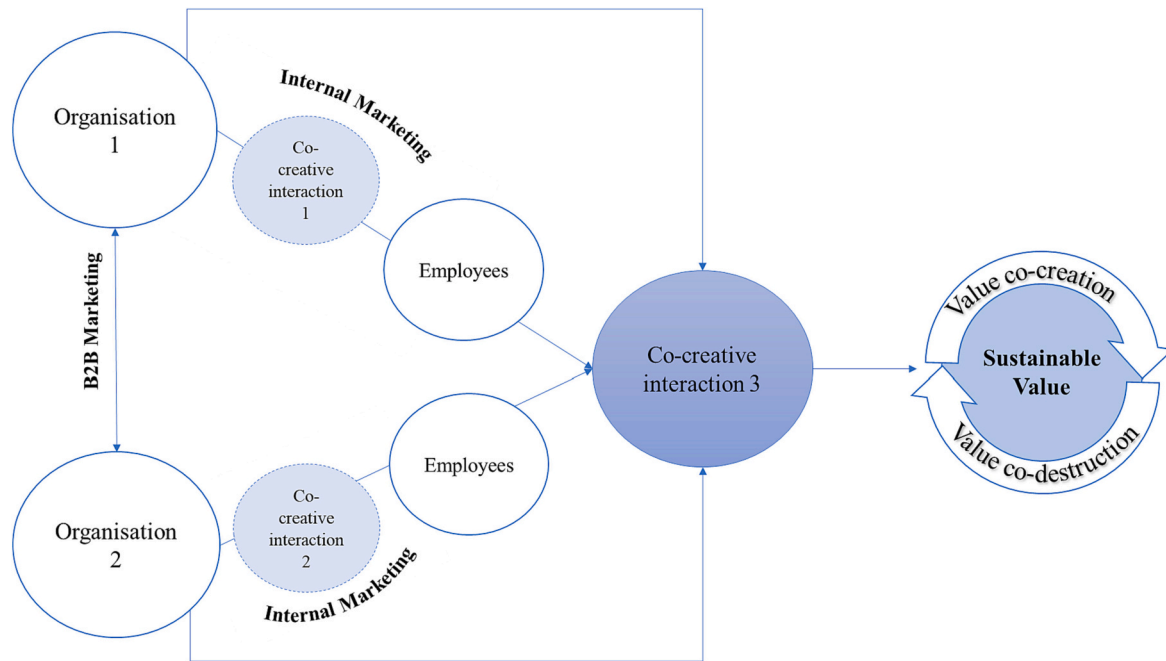

Fig. 1. Sustainability gap.

Fig. 2. A conceptual framework of the role of IM in supporting sustainable value co-creation.

demonstrates the interaction with external stakeholders and the resulting implications for value co-creation or co-destruction. While value co-creation is a summative outcome of the process, we look at it in a more fragmented manner to identify individual facets that collectively create the value at the end of the process. This conceptualisation is pivotal from both the practical and the theoretical perspectives. In practical terms, organisations are able to spot the micro-components of an interactive process and address the relevant issues. From a theoretical perspective, the understanding can propel further research into the intricate inter-relationships between actors by highlighting the distinct but inter-connected roles of management layers and employees.

In our research, we argue that value creation has a dynamic nature. The current shift toward people, planet, and profit shows that value is no longer confined within an organisation's profit and/or its stakeholders' satisfaction. Hence, the motivation for and the nature of value and the co-creative and co-destructive processes ought to be conceived as dynamic phenomena. Rahman et al. (2019) argue that value co-creation and co-destruction are natural outcomes of a dynamic and dialectical process. Our findings fundamentally concur with this notion, as we noticed that there is a thin boundary between the two, and an absence of co-creative conditions, such as effective IM strategies) can lead to value co-destruction. Nevertheless, co-destruction is not always an unwelcome feature; rather, it can be used as a strategic tool and/or be part of a learning process. Fig. 2, therefore, demonstrates value co-creation and co-destruction as dialectic outcomes that can shape the sustainable influence for people, planet, and profit. Furthermore, Figs. 1 and 2 highlight the need for consistent and aligned IM strategies between B2B organisations, which can support intra- and inter-organisational inter-action and value co-creation and will allow value to be created for stakeholders in the wider business ecosystem.

5.2. Practical implications

The innate nature of our study and its strong relevance to the world of practice hold discernible managerial implications by identifying and highlighting how B2B organisations can empower their employees and enable them to co-create sustainable value while minimising value co-destruction. IM, as a strategic tool, pivots around intra-organisational cultural dynamics and propels inter-organisational collaboration for

sustainable value co-creation. Hence, our findings highlight the importance of consistent IM strategies, that are aligned between partner organisations, underscoring the meaning of sustainability and the importance of it being incorporated within the values, mission, and vision of the organisations and nurtured and communicated as part of an organisation's day-to-day operations. This is also highlighted in our Sustainability Gap model which summarises and highlights the caveats within organisations that may impede sustainable value co-creation. Inter- and intra-organisation communication, training and development, and strategic operational decisions, as alluded to by some of our respondents, can be effective means in this regard. A concerted strategy to facilitate the development of intra- and inter-organisational employee networks to support interactions, knowledge sharing, and employee empowerment can also prove effective and help B2B organisations avoid issues relating to the Sustainability Gap. Furthermore, democratised and participatory management need to be applied to foster employee engagement in problem identification, problem solving, and decision making, to improve their contribution to supporting B2B relationships and value co-creation. Finally, organisations have to recognise and incorporate in their IM strategies the smaller facets within the holistic value co-creation process and learn to strategically utilise and manage activities to support their sustainability objectives, acknowledging that value co-destruction may be an imperative in comprehending and establishing a smooth co-creative process.

5.3. Limitations for future research

The study was constrained by limited geographic coverage, as it tapped only into UK-based businesses. While we support the view that the UK has been one of the pioneering countries in introducing sustainability in the business and government agendas, a cross-cultural contextuality could not be explored/analysed. The study's inherent limitation is further characterised by its timeline. Although respondents reflected on their experience of transformative measures, longitudinal observation could facilitate a better grasp of processual efficacies. Future research can address these issues and apply a positivist approach to testing and validating the conceptualised inter-links between IM and sustainable value co-creation. Furthermore, longitudinal study of organisations' strategic pursuit of co-creative sustainable value could provide

further insights and advance the scholarship in light of our study's findings relating to the dialectic and dynamic relationship between value co-creation and value co-destruction.

CRediT authorship contribution statement

David M. Brown: Conceptualization, Data curation, Formal analysis, Methodology, Writing – original draft, Writing – review & editing. **Chrysostomos Apostolidis:** Conceptualization, Data curation, Formal analysis, Investigation, Methodology, Writing – original draft, Writing – review & editing. **Bidit Lal Dey:** Conceptualization, Formal analysis, Funding acquisition, Writing – original draft, Writing – review & editing. **Pallavi Singh:** Conceptualization, Investigation, Methodology, Writing – original draft, Writing – review & editing. **Alkis Thrassou:** Conceptualization, Methodology, Project administration, Supervision, Writing – original draft, Writing – review & editing. **Lefteris Kretsos:** Conceptualization, Investigation, Validation, Writing – original draft, Writing – review & editing. **Mujahid Mohiuddin Babu:** Investigation, Methodology, Writing – review & editing.

Data availability

The data used is confidential.

Appendix 1: Indicative interview questions

(Questions in bold produced the most participant responses leading directly to the findings and fulfilling the research objectives although, due to the unstructured nature of the interviews, participants often also provided pertinent comments in response to other questions.)

What examples of internal marketing initiatives/approaches has your organisation undertaken?

What were your personal experiences of internal marketing?

What role did you play in the internal marketing?

What were the main messages and tone of the internal marketing?

Who were the main stakeholders – audiences and participants – in the internal marketing?

What were the main aims of the internal marketing?

Do you feel that the internal marketing was successful in achieving those aims?

Who are your main types of industrial client/customer?

How does your organisation interact with those clients?

What role does sustainability play in your organisation?

What examples of sustainable value co-creation has your organisation engaged in with B2B clients?

What role does sustainability play in your B2B relationships and interactions?

Do your clients pursue sustainability goals collaboratively with your organisation?

If so, how do you collaborate on sustainability, and how do you gauge success?

How does your organisation's internal marketing contribute to your B2B interactions and relationships?

How does it contribute to your organisation's sustainability practices and initiatives?

Appendix 2: Participant comments by key theme

Theme	Participant	Comment
Value co-creation (positive context)	Jody	"I've reframed how [staff's] work is presented to boost their self-worth and bring a social benefit"
	Albert	"We got our guys and our retailers involved in community initiatives, teaching kids about LEDs and clean energy"
	Jackie	"Our staff are trained by our suppliers in sustainable sourcing of seaweed and botanicals. We're all totally enthused by it. It's at the core of everything we are"
	Brian	"By getting the Course Leaders enthusiastic about energy savings, they get their delegates motivated by it, and they then get their [stakeholders] heating their homes more efficiently"
	Vijay	"We don't just work with clients to improve their profitability or to streamline their services. We also conduct sustainability audits and consultancy. To do that, we've had to make sure that our staff buy into that ethos and not just a financial one. We needed to reorient them to make sure they could add the right value to our clients in an evolving landscape"
Value co-destruction (negative context)	Bill	"We've encouraged our managers to drive monthly sales volumes, but this has resulted in some dealers being overstocked and distressing the brand to sell excess vehicles"
	Colin	"We were told to support colleagues' success, but we're ranked against each other and the bottom-placed people are sacked – so there's a huge contradiction"
	Mary	"We've committed so much internal and external marketing to conversations about supplier certification that we've no resources left to talk about invisible child labour within suppliers' operations – especially on coffee plantations. That's down to our client supermarkets demanding resources be committed in the wrong area – and now they're complaining that we cannot address the correct area"
	David	"People at our stuffy brand had had financial probity instilled in them, people at their trendy brand had had social sustainability instilled in them. When we merged, we cancelled each other out and then it all exploded badly"
	Mick	"We've not really informed and educated our team as well as I'd like. They're still focused on short-term profits rather than the long-term potential. That means they sometimes sell less suitable product to make a quick profit but don't get the repeat business. It also means that unhappy customers don't look after our equipment or get it serviced enough"
Value co-destruction (positive context)	Lewis	"I'm working with local Trusts to deal with some of the vague messaging which makes them operate so inefficiently"
	Wayne	"We've got our warehouse men focused on picking orders properly to tackle inefficiencies, and we've got our [B2B clients] ordering in a strategic way to reduce delivery journeys. The two things support each other, and – perhaps surprisingly - both parties are motivated by environmental factors"
Service-Dominant Logic	Bryony	"By offering refined technology to clients, we're working with them to achieve their sustainability targets – especially in terms of operating costs and environmental outputs – but most of the gains are achieved by our cradle-to-grave product support"
	Vanessa	"It's not just about having marketing campaigns for a set period which fulfil our objectives. It's about working constantly with stakeholders, including them in decisions, capturing their experiences and needs, aligning our staff to those things, and delivering upon them every day"

(continued)

Theme	Participant	Comment
	Jenny	"It's all about relationships and service really, more than the product. If our surveillance equipment fails, clients need to know that we'll fix or replace it immediately, because if an area's not being monitored and there's a security breach, the financial, reputational and legal losses to the client could be catastrophic. So we don't so much provide a product as 24–7 peace of mind, and we've driven that mentality into our staff through repeated training and messaging"
	Maya	"When we recruit staff, especially from other industries, we have to 'put the chip in' to make sure that service and back-up are at the centre of everything they do. Not immediate profit, but client satisfaction and service. We actually have clients train our staff in what they need"

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