THE EMPLOYEE PERSPECTIVE ON ESG INTEGRATION: ENABLING PROFESSIONAL SERVICES TO DRIVE SUSTAINABILITY IN TRANSFORMATION

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ABSTRACT

Understanding the complicated relationship between ESG variables and the long-term success of firms is crucial in this dynamic environment. Using the viewpoints of employees from a range of professional services in Bengaluru, this study examines how Environmental, Social, and Governance (ESG) practices are evolving in professional services organizations. Nuanced insights that support corporate goals and academic discourse are what we hope to offer. Assessing employee understanding of ESG practices in professional service organizations, evaluating the perceived impact of ESG practices on organizational longevity, and examining challenges to ESG adoption are the three primary goals of the study. The study used a mixed-method approach, analysingthe questionnaire responses from 302 employees of various professional services in Bangalore. The results indicate that technical ESG targets like carbon neutrality and ESG data reporting are not well understood by employees, but they are aware of general sustainability practices and values such as ethics, diversity, and inclusion. Poor cross-departmental coordination, inconsistent deployment across regions, and a lack of transparency are the main causes of implementation issues for many businesses. To improve use and efficacy of the ESG practices, study recommends more focused training, improved leadership communication, and implementation of user-friendly ESG tools.

KEYWORDS: *Esg Transformation, Professional Services, Sustainability, Employee Engagement, Organizational Performance.*

INTRODUCTION

The ESG framework encompasses environmental (E), social (S), and governance (G) components. The modern corporate environment underscores the necessity of incorporating Environmental, Social, and Governance (ESG) practices, indicating a significant shift in how firms fulfill their responsibilities within wider societal and environmental frameworks (Boukattaya et al., 2022; Durand et al., 2019). ESG originates from responsible investment practices. The Principles for Responsible Investment (PRI) characterize responsible investment as a strategy and practice that integrates environmental, social, and governance (ESG) factors into investment decisions and active stewardship. Consequently, ESG serves as a framework and approach employed by investors to assess business conduct and prospective financial outcomes. The three fundamental components of ESG are critical variables in the investment evaluation and decision-making process for sustainable business growth (Boulhaga et al., 2023).

Sustainability has established itself as a new major priority for organizations across the globe, especially in professional services like auditing and consulting, IT services, legal services, and most of the intangible service providers (Busch & Schnippering, 2022).Employees now place sustainability at the core of business strategy, shaping the expectations and reality of the firms' ESG transformation journey.Integrating their services with Environmental, Social, and Governance (ESG) factorshelps to instill transformations inside the organizations (Dufailly & Nordstrand, 2024). The global shift to sustainability continues to gain pace, with 90% of S&P 500 companies reporting ESG (up from 20% in 2011) and increasing pressure from governments, consumers, and investors (Marketing, 2024). That represents social pressure on corporations to solve urgent global issues, from climate change and social inequities to economic instability and companies' ethical failures (Chopra et al., 2025).The professionalservices companies are under pressure to embed ESG within their operations, where their people are key to turning sustainability ambitions into reality (Martiny et al., 2024).

Furthermore, environmental, social, and governance (ESG) elements assess the sustainability and social impact of corporate operations (Li et al., 2021; Collevecchioet al., 2025). The importance of the ESG paradigm for banking and the economy is rapidly increasing. Progressive and mainstream investors are increasingly focused on the rise in ESG enthusiasm and are driving the demand for a more profound understanding of ESG performance, recognizing for the first time that "climate risk is investment risk" (Arvidsson and Dumay, 2022). A 2018 global survey reveals that more than fifty percent of asset owners globally are currently including or evaluating ESG considerations in their investment plans.

The notable rise in ESG is demonstrated by a worldwide increase in socially responsible investing surpassing 34% since 2016, and "over the past two decades, ESG integration has grown by 60%" (Umar et al., 2020). Despite a decade of continuous growth, the ESG framework has recently encountered significant criticism and has emerged as a central issue in political and ideological disputes (Crowley and Eccles, 2023; Damodaran, 2023). These occurrences illustrate that improving our understanding of the mechanisms underlying these phenomena is essential for sustaining equitable discourse among society and policymakers (Martiny et al., 2024).

This study examines the perspectives of employees in various professional services in Bengaluru regarding the adaptation of ESG practices within these organizations, their influence on sustainable performance, and the challenges encountered in their implementation. The paper is organized as follows: Section 2 addresses the theoretical framework and literature review; section 3 delineates the research methodologies; section 4 examines the results, emphasizing their relationship with the existing knowledge gap; and the final section offers a discussion, outlines the study's limitations, and suggests avenues for future research. We now offer the conclusions.

2. Theoretical Framework

For many reasons, theoretical frameworks or management theories are needed to explain ESG performance. They may first help practitioners and scholars define and analyze difficult phenomena like ESG performance. Second, they help firms anticipate and manage ESG risks and opportunities, improving decision-making. ESG performance research and analysis is legitimised by theoretical frameworks that give academics and practitioners a common language.

This study mainly builds on stakeholder theory and sustainability theory as a lens to understand the mechanisms underlying how the internal sustainability programs are transforming the organization toward ESG change in the professional services industry. Freeman (1984) introduced stakeholder theory, which asserts that an organization's success depends on balancing the interests of various stakeholders, including employees, investors, the community, and regulators, rather than focusing solely on shareholders. It is also demonstrating this sort of balance in its internal corporate social responsibility program, through which many million lives were reached by 2024 through employee-led ER training in sustainability and digital skills (Gee, 2024).Sustainability theory, as defined by Kates et al. (2001), emphasizes the importance of holistic approaches to addressing environmental and social issues, and it highlights integrated solutions that meet economic, ecological, and social needs. This requires organizations to undertake internal activities, including achieving carbon negativity and setting targets for reducing greenhouse gas emissions.

The resource-based paradigm, which emphasizes the importance of an organisation, is designed to compare financial performance among companies (Barney, 1991; Renuka et al., 2025), but it can also be used to assess social performance (Short et al., 2015). Institutional theory holds that social and cultural factors, particularly economic sustainability and environmental protection, dominate strategic decisions (Galbreath, 2013). The support of all these theories are taken to analyse the ESG practices and thereby sustainable performance of professional services organisations at Bangalore.

2.1. Literature Review

There is growing attention toward the role of the professional services firms in ESG transformation. Well-developed ESG practices consistently show a positive relationship with corporate performance in the broader context of ESG integration (Elamer & Boulhaga, 2024). De Souza Barbosa et al. (2023) found that 40 percent of the evidence supports the idea that ESG positively affects how well companies perform in terms of sustainability, but they also noticed problems with how the methods were validated. Similarly, increased disclosure related to environmental and social strategy and the presence of effective corporate governance mechanisms increase sustainability performance in Asian companies (Alsayegh et al., 2020; Hristov& Searcy, 2025).

Dufailly& Nordstrand(2024) examined how consultants act as external change agents for sustainability.Consultancy and recycling are very importantto avoid becoming a throwaway society,as consultants provide knowledge transfer and quantitative data to assist clients. This is in relation to meet the environmental regulations, as opposed to dealing with other stakeholders, including those with budget limitations, project timescales, and resistance from upper management (Dufailly& Nordstrand, 2024).Paula et al., (2017) explored leading consulting firms' integration of sustainability into the business model and concluded that sustainability frameworks can have a strong effect on corporate behavior, employee productivity, and customer satisfaction. The implementation of sustainability practices should consider the environmental cost of digital solutions and the necessity for adaptive as well as collaborative approaches and frameworks (Damodaran, 2023).

Ferrero-Ferrero et al. (2016) studied the impact of ESG performance consistency on corporate performance and discovered that firms with high levels of ESG performance consistency, as opposed to those without, can generate better economic performance when the level is extremely high. This supports the claim that consideration of ESG can result in the best outcomes if it is balanced rather than integrated (Hunjra et al., 2024)

Financial markets are embracing ESG, with $30.7 trillion of investment accounts being classified as ESG-labeled in 2023, and it is forecast to increase to $33.9 trillion in 2026" (Marketing, 2024). Such investments contribute to projects in areas such as clean energy, responsible supply chains, and anti-corruption activities and thus to the promotion of good corporate practices. Currently, most investors consider ESG factors in their investing decisions, attracted by evidence showing companies adopting sustainability practices manage risks more effectively and achieve long-term profitability (Li et al., 2021;Disli et al., 2022; Renuka et al., 2025).

It iscrucial to involve stakeholders for the success of ESG, and they have also studied and categorized the trends in using stakeholder methods to handle CSR and sustainability issues. In their systematic review, Brinkerhoff and Goldsmith emphasize the role of stakeholders in achieving the SDGs (López-Concepción et al., 2021; Martini et al., 2024)

2.1. Research Gap and Research Objectives

The present study looks at how professional services companies can improve their ESG efforts through initiatives led by employees, which hasn't been studied enough, and it aims to add to theories about stakeholders, institutions, and sustainability while providing useful insights for the industry. This study addresses this gap by examining internal ESG practices within professional services from employee perspectives, contributing theoretically to stakeholder theory, institutional theory, and sustainability science, and offering practical implications for the sector.

Statement of the Problem

As sustainability becomes critical for professional services firms. However, the extent of employee awareness, the impact of these initiatives on sustainable performance, and the barriers to their implementation remain unclear and may hinder progress. This study uses employee insights to investigate these issues and, understand how effectively advance its ESG goals within the context of professional services in Bengaluru.

The three main objectives of the study are

- To Assess Employee Awareness of company's ESG Initiatives
- To evaluate the impact of ESG practices on sustainable performance
- To explore the barriers perceived by employees in the implementation of ESG initiatives

3. Methodology

3.1 Research Design

This research is a descriptive and predictive analytical study performed with a mixed-method approach, taking in both quantitative and qualitative data to fulfill the aims of the study. A structured survey which was implemented on employees is used to gather primary data.

The sample for the study was 302 employees from different professional service organisations in Bangalore. The employees were conveniently sampled based on their availability and willingness to take part in the study. The pyramid surveyed consisted of a range of positions in different departments of Assurance, Consulting, Tax, and Strategy & Transactions and covered four levels of seniority ranging from Associates to Senior Managers.

The structured questionnaire was used for the collection of primary data ondemographic information, awareness of ESG agendas, perception of impact from ESG activities,obstacles to ESG adoption, and open-ended questions related to challenges experienced.

4. Data Analysis

The responses were organized and examined to understand levels of ESG awareness, the perceived impact of ESG practices, and barriers to implementation. Quantitative data were analyzed using descriptive statistics and simple linear regression to test the relationship between ESG practices and sustainability performance. The validity and reliability of the data are tested before starting with statistical analyses, and Cronbach's alpha value was above the threshold of 0.70, confirming the reliability of the data.Qualitative responses were thematically coded, and recurring challenges appeared as themes under common categories after tallying frequency and percentage scores. World Cloud is created to understand the major challenges in ESG implementation.

4.1 Demographic Profile

The survey participants comprised an equal proportion of staff from across different professional servicesorganization. Nearly half of the sample (43%) had senior-level titles, 20% were associates and managers, 15% were staff-level, and only 2% were senior managers..

4.2 Level of Employee Awareness Knowledge on ESG-Driven Activities

To examine the levels of ESG awareness among the employees of different professional services organizations, the responses were analyzed, which were measured ona 5-point Likert scale from extremely high familiarity to no familiarity with ESG practices in their respective organizations.

Table 1: Consolidated Familiarity Analysis

ESG Initiative	High Familiarity (Extremely + Moderately)	Medium Familiarity (Somewhat)	Low Familiarity (Slightly + Not at All)
Energy-Saving Practices	66.6%	26.5%	6.8%
Net Zero Carbon Goals	52%	34%	14%
Green Office Practices	52%	45%	3%
DEI Policies	70%	25%	5%
Global Code of Conduct	65%	30%	5%
ESG Transparency & Reporting	61%	29%	10%

These findings suggest a relatively high awareness of ESG initiatives overall, with variation in its levels between different aspects. Based on the above ESG awareness spectrum, the ESG initiative awareness can be categorized into three categories.

Category1: Exceptional Awareness (70%+ High Familiarity)

Diversity, Equity, and Inclusion (DEI) policies emerge as the top of the ESG practices, proving a success with 70% claiming high familiarity among employees (26% extremely familiar and 44% moderately familiar). This excellent performance is marked by a low under-awareness (5 percent only), which is an indicator of extensive,comprehensive organizational penetration. The widespread nature of deep engagement suggests good integration into day-to-dayoperations and comprehensive training programs. This achievement represents the gold standard for ESG communication within the organization, especially in the social aspect of ESG.

Category2—Strong Awareness (60-69% High Familiarity)

The Energy Saving Practices lead in this category with a high familiarity rate of 66.6%.The high awareness and engagement depth and low proportion of low familiarity (6.8%) reflect successful employee engagement with the organization's energy conservation initiatives and its widespread reach of the organization. And it's a clear example of how employing organized communication and engagement approaches can benefit sustainability initiatives.

In terms of said ethical training, the Global Code of Conduct bore an average of 65% high familiarity (evenly distributed in extremely and moderately (both 29%) and somewhat familiar (30%), with 6% not knowing about the Code. The 5% low rate of low familiarity is indicative of near-ubiquitous adoption in ethics education and communications platforms. The result indicates that the organization is aware of the Governance part of the ESG and the importance of compliance requirements. This credibility and trust serve as the foundation for other ESG initiatives.

And in fact, ESG Transparency Reporting registers a 61% high familiarity, but that is still an extremely low-end (17%) target compared to the more successful campaigns. 'Moderate' familiarity (44%) indicates solid basic knowledge, yet not strong detailed knowledge of individual role contributions. The problem with the transparency promise is a lot of theemployees in these organizations likely understand it in theory but do not quite grasp how it applies practically to their daily futures. This is a trend indicating an opportunity for better communications around employees and their role in reporting.

Category 3: Moderate Awareness (50-59% High Familiarity)

Net Zero Carbon Goals, while strategically important for the sustainability ambitions, achieves a quite low high familiarity value of 52%, with high familiarity being lower than in the other initiatives (the minimum high familiarity rate was 12%). The 14% of high-low familiarity suggests a potential gap in sustainability communication strategies, which requires immediate attention.The general awareness, with 34% showing some familiarity and 40% demonstrating a moderate amount, falls significantly short of the necessary level for successful adoption. This difference is more alarming given the urgent timeline and need for organization-wide engagement in the face of climate goals set with such ambition.

And then there's Green Office Practices, which somehow manages 52% high familiarity. The highest percent of "somewhat familiar" (45%) out of all the initiatives, with only 32% "extreme familiarity," suggests that practice is highly visible yet not comprehended as a significant practice. Employees encounter these activities every day, but they have very little idea of why, when, or how such activities are beneficial. Low familiarity (3%) reflects primitive communication function, although focus on the moderate awareness requires further educational effort to turn visibility into action.

Thus, the data reveals a clear hierarchy in the ESG practices and effectiveness. The social initiatives achieving the highest score indicate a robust social policy that the employees are well communicated about. Governance and transparency initiatives follow closely behind. However, significant challenges in environmental engagement strategies are seen in these organizations.The hierarchy implies that present methods of communication are more appropriate to policy-based interventions than environmental programs focused on behavior change. Intelligent transfer of resources and practices from good social practices to poor environmental practices could help close this performance gap.

4.3. ESG Practices and Sustainable Performance

There is a growing body of evidence that suggests that companies that are more successful at adopting and incorporating ESG practices into their business models report higher levels of performance (Dacin et al.). The employees feel proud of their organisations because of its environmental, social, and governance responsibility and believe they are working in an environment that supports these behaviors.

These perceptions are statistically tested bya simple linear regression analysis. The model was significant ($F = 213.67$, $p < 0.001$), with $R^2 = 0.681$, which implies that about 68.1% of the variation in EY's sustainability performance was accounted for by its perceived ESG practices. The regression equation was

EY Sustainability Performance = 0.777 + 0.837 × ESG Practices

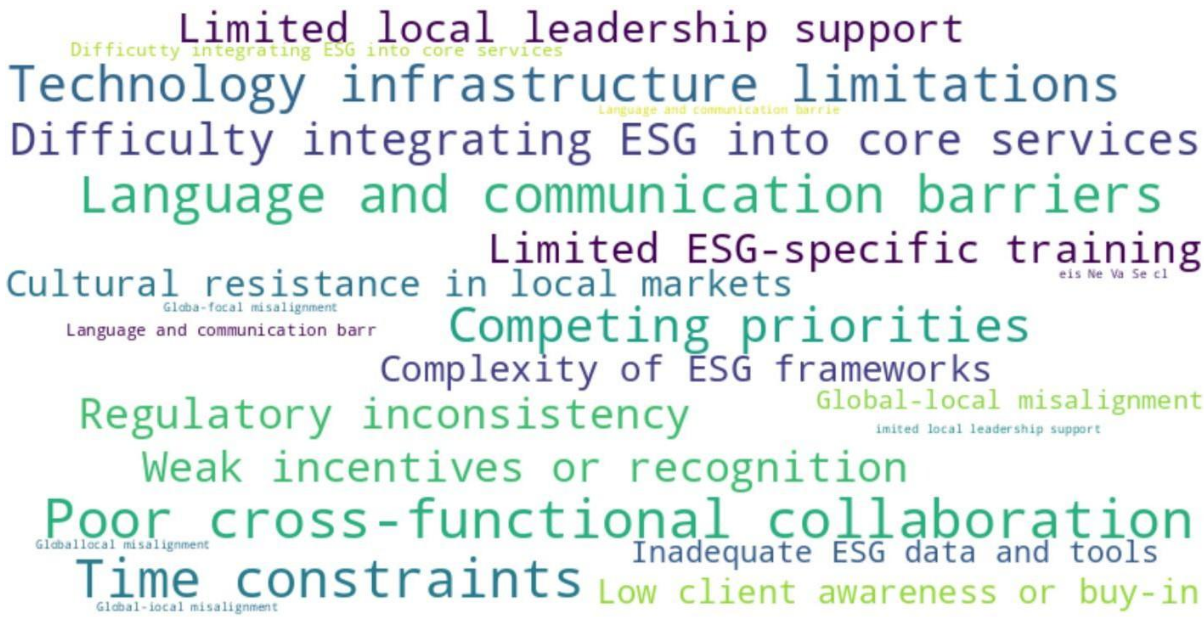
We find a positive and statistically significant relationship between ESG practices and sustainability performance ($\beta = 0.837$, $p < 0.001$), with each unit increase in ESG practices corresponding to a 0.837-unit improvement in sustainability performance.

The results contribute empirical evidence that ESG initiatives are not an intangible compliance exercise or convenience but rather fundamental drivers of any business, which result in tangible sustained sustainability within business activities.

5.4. ESG Implementation Barriers

Implementation difficulties were reported to be an occasional obstacle by 28.43 percent of the employees, followed by never being an obstacle met by 24.51 percent and rarely an obstacle met by 30.39 percent.Further, only 2.82% reported that they rarely encountered difficulties and challenges.

Through thematic analysis of open-ended responses, 165 unique challenges were identified, comprising 15 categories. The most frequently reported barriers are represented in figure 1.



The thematic analysis of 165 distinct barriers to ESG implementation uncovered a complex web of barriers from all three levels (organizational, operational, and external ones), covering 15 barrier categories. The main challenges for ESG are lack of teamwork between departments, not enough time, and issues with language and communication, showing that the problems with ESG implementation are more about how the organization is set up and what it prioritizes rather than a lack of technical skills or knowledge.Further,challenges such as technology infrastructure barriers,competing priorities, and regulatory inconsistencyindicate thatmost of these organizations have both internal capacity limitations and external institutional complexities that compromise the integration of ESG into core business practices. The other barriers includelimited ESG-specific training, cultural resistance, weak incentives/recognition, regulatory incongruence, low support from local leadership, etc.

5. Discussion

Results indicate a mixed picture of ESG awareness and practice amongst professional services firms, with a high degree of variance between ESG dimensions. The high awareness (70% familiarity) of DEI initiatives over environmental programs indicates that the success of organizational ESG is not homogeneous but instead dimension specific. That this gap exists would indicate that while organizations may have become skilled in communicating social governance strategies, environmental engagement needed different approaches that went beyond policy compliance to be able to address behavioural change.

The high positive relationship between ESG process and sustainability performance ($\beta = 0.837$, $R^2 = 0.681$) is strong evidence that ESG activities create real organizational results beyond rule-dictated checks. This relationship confirms the strategic importance of ESG investment and indicates that higher ESG awareness levels in organizations might lead to better sustainability performance. But the 165 distinct obstacles to implementation identified in 15 categories show that awareness is not enough for successful ESG integration.

The organizational challenges, especially lack of cross-functional cooperation and time constraints, are more important than technical or knowledge limitations,implying that challenges in ESG implementation derive fundamentally from structural, not informational, problems. This result suggests that companies need to invest in organizational restructuring and resource redistribution in order to mitigate the barriers of ESG implementation. The impact of DEI propositions provides a roadmap for tackling such challenges through full-throated training, systematized integration, and sustained commitment from the organization across all ESG dimensions.

5.1 Theoretical Implications

The findings align with stakeholder theory and sustainability science viewpoints. The significant involvement of employees in ESG activities and its recognized efficacy as a tool for client interaction and talent management align with stakeholder theory, which emphasizes the conflicting interests of many stakeholders (Freeman, 1984). The systemic notion of ESG integration, evident in comprehensive training initiatives and carbon reduction objectives, aligns with the doctrines of sustainability science about the management of integrated environmental and social challenges (Kates et al., 2001).

5.2 Practical Implications

The research indicates that although the majority of firms have successfully established ESG awareness initiatives, particularly with ethics and DEI, they possess significant chances to enhance their comprehension of technical ESG components such as carbon transparency and reporting transparency. The recognition of communication hurdles as the primary obstacle to adoption requires a more comprehensive, organized, and localized communication strategy. The substantial statistical correlation between ESG practices and sustainability performance indicates that ESG initiatives are not merely symbolic but have a tangible effect. This is the rationale for the continued investment in and integration of ESG practices as a sound business strategy.

5.3 Recommendations

The following recommendations are based on the study's findings. Enforce compulsory ESG courses and training in specific fields to rectify shortcomings in technical proficiency. Enhanced communication through the creation of multilingual ESG materials and the formulation of clear communication strategies. Remove obstacles between departments and create an ESG task force along with standardized KPIs to enhance interdepartmental communication. Direct resources towards effective ESG instruments and integrated knowledge libraries. Regional Localization via Tailored ESG communication and training by geographic segments. Moreover, leadership involvement includes ongoing senior-level endorsement and recognition for advocates

5.4Limits and Further Study

Limitations The study was conducted only at professional service organizations in Bangalore at the convenience of the researchers (Bangalore) and used the convenience sampling method, so the study was deliberatelyrestricted. Results of does not be restricted. The study does not take into account the views of external stakeholders and is limited by the context of the geographical and cultural setting of the Bengaluru office.Future research might generalize to multiple offices of the professional services around the world, incorporate the views of outside stakeholders, and pursue longitudinal studies to observe over time how ESG is analyzed and how ESG implementation and adoption progress. Further comparison between organizations in other sectors can be

6. CONCLUSION

This study expands stakeholder theory and sustainability science, demonstrating how ESG amplifies employee and community engagement and necessitates systemic solutions. Communication breakdowns, poor cross-functional collaboration, and insufficient technological infrastructure are significant barriers, highlighting the necessity for a comprehensive, formalized, and community-oriented ESG implementation strategy. The strong positive link between ESG activities and sustainability performance indicates that ESG initiatives yield measurable organizational outcomes.Ultimately, the insights have validated that ESG transformation at professional service organisations must transcend mere rhetoric; sustainability must be integrated into daily actions, decisions, and organizational culture. By addressing deficiencies and using existing strengths, these organisations can further enhance its leadership in sustainable services and create significant ESG outcomes for itself and its clients.

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