

Incorporating Sustainability in Business

A survey and assessment of sustainability practices and challenges for Norwegian companies

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Globalization

Submission date: June 2017

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PROBLEM DESCRIPTION

In line with the increasing concern for sustainability issues at government and international level, the private sector is following the move to a sustainable pathway. Companies all over the world have set the Sustainable Development Goals to their business agenda and are looking for the best way to incorporate sustainability at the core of their businesses. However, the field of sustainable business remains relatively new and unexplored in some aspects. In Norway, for example, there are few academic studies or business reports presenting how companies are actually incorporating sustainability into their businesses. Sustainability trends and norms remain unstudied. This study attempts to fill that gap of knowledge by assessing the practices and challenges of how Norwegian companies are incorporating sustainability into their business. The overall objective is to allow sustainability to develop and impact the business sector by obtaining a deeper understanding of current efforts and approaches to sustainability in Norway.

PREFACE

This Master's thesis has been conducted at the Department of Industrial Economics and

Technology Management (IØT) at the Norwegian University of Science and Technology

(NTNU) during the spring semester of 2017. The study is a part of the MSc in Globalisation,

Politics and culture.

I am a hopeful young student who believes that if we all put in an effort, we can greatly progress

to the 2030 Agenda. Before studying, I perceived the business sector as the enemy to my ideal

sustainable world, but over time, I learned that the business sector is key to my dream planet.

The business sector is an excellent arena in working for a sustainable world, which can surpass

politics and non-profit organisations thanks to their possibilities to act faster at a wider scale.

"Knowledge is power". As cliché as this quote is, I believe it illustrates the essence of my

research. To improve CSR in Norway, before engaging in specific niche research, we need to

start by knowing what is actually being done in the field. Knowing if a CSR challenge is

recurrent at a national level or is an isolated problem to one company gives way to the

possibility for improvement.

I want to express my gratitude to my supervisor John Eilif Hermansen for providing me with

sound advice and supervision. I thank Andreas Friis, co-founder and manager of Sustainability

Hub Norway (S-HUB), for all his motivation and the opportunity to write the thesis in

collaboration with S-HUB. I thank all the interviewees and survey respondents for sharing their

knowledge and providing valuable insights. I also want to thank my fellow students and close

friends Pedro Melo, Rannveig van Iterson, Marcela Reggiani and Mathilde Dahl for all their

encouragements and inspiration. And at last, I want to thank my partner James Neilson for his

precious support and continued motivation throughout this long study.

Sustainably yours,

Pia Lefevre

Oslo, June 26th 2017

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ABSTRACT

This thesis maps how Norwegian companies are incorporating sustainability in their businesses by assessing company's sustainability practices and challenges. The study relies on an extensive survey which was primarily sent to Norway's 500 biggest companies. The survey analysis comprises of 130 respondents with 250 variables identifying practices and challenges. In addition, the study is complemented with four interviews and a document analysis to ensure the survey is as optimal as possible. In attempting to map the general field of sustainable business, the survey investigates a wide range of sustainability practices such as sustainability reporting, strategy and incorporation of the Sustainable Development Goals. The second part investigates sustainability challenges. Both the interviews and survey brought forward similar trends, identifying four main challenges. The first, and largest challenge by far, is the capacity struggles that sustainability employees face. The second challenge is employee's varying knowledge surrounding sustainability work. The third involves issues in training colleagues that have not worked in sustainability before. The final challenge is employee's levels of understanding in sustainability tools and frameworks. The study also attempts to use the survey results to investigate if there is any relationship patterns that can be identified between practices and challenges, however, the research was unsuccessful.

Keywords: sustainability in business, CSR, sustainability challenges, sustainability practices



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ACRONYMS AND ABBREVIATIONS

ACCSR Australian Centre for Corporate Social Responsibility

CSR Corporate Social Responsibility

ESG Environmental, Social and Governmental

MDGs Millennium Development Goals

SDGs Sustainable Development Goals

S-HUB Sustainability Hub

UN United Nations

UNEP United Nations Environmental Programme

1 INTRODUCTION

This study explores how sustainability is being incorporated in Norwegian businesses by mapping their sustainability practices and challenges. The study is based on a survey which received 130 valid responses which lays the ground for an analysis of 250 variables. The study has been supplied with documents and interviews to support the survey. They also attempt to answer the research questions. The goal is primarily to explore the field of sustainable business and then to explore if there are relationships between sustainability practices and sustainability challenges. The results from this study should act as groundwork for further studies about sustainability in business while at the same time serve as a benchmarking tool for companies to compare their sustainability efforts with national trends. This introductory chapter provides a short background section, followed by a presentation of the purpose of the study, finishing with a presentation of the structure of this thesis.

1.1 Background

Traditionally, nations and international governmental organisations has been the main drivers pushing for sustainability and putting it on the international agenda. They took responsibility at a time where no one else did. However, in recent development, the private sector has slowly begun to step forward and take responsibility. The United Nations (UN) Sustainable Development Goals (SDGs) testify of a renewal and diversifying efforts supporting sustainable development. The business sector has embraced the SDGs and corporate initiatives to reach the 2030 Agenda has kept popping up since then. Sustainability is increasingly becoming a normalized concept within most companies today. Companies have understood that incorporating sustainability into their business can be good for both their bottom line and for the people and planet.

1.2 Purpose of the study

This section explains the main objective of the research, then presents the research questions, followed by an explanation of the relevance and contribution of the research.

1.2.1 Research objective

This study's overall objective is to allow sustainability to develop and impact the business sector by obtaining a deeper understanding of current efforts and approaches to sustainability in Norway. The concrete objective is therefore to explore and identify companies' sustainability practices and challenges along with possible relationships between the two.

1.2.2 Research questions

From the above stated objective, two research questions have been developed.

- 1. What are the sustainability practices and challenges in Norwegian companies?
- 2. Can any relationship patterns be identified between any practices and challenges?

The research aims to map sustainability practices and challenges in Norwegian companies (1) which will allow a better overview of the national sustainability landscape in businesses. It will also allow exploration into any relationship patterns between practices and challenges (2).

1.2.3 Relevance and contribution

From the early research process, no existing mapping studies of sustainability in Norwegian businesses were found. Nor was there any similar documents establishing efforts and trends in the field. There is a lack of sure knowledge of current and common practices and challenges in Norway. The goal of this study is to be presented to the companies themselves, as well as academia, politicians and civil society to inform what current efforts are being made around sustainable business. This establishment of a national sustainability landscape can potentially contribute to many needs.

First, the mapping study will, in itself, be of use to Norwegian companies as well as academia to serve as groundwork for discovering what efforts are actually being made in sustainability. For both sectors, the quantifiable results from the thesis can possibly be used to strengthen theories and encourage further studies. The second use it for companies themselves. The results can be used for companies as a benchmarking tool to compare their efforts with other companies or it can be used to strengthen their work. The results will provide tangible answers to what other companies are doing. The third contribution is to establish correlations between sustainability practices and challenges. The aim is to make companies aware of challenge patterns.

1.2.4 Approach to the research objective

As many other studies are born, this study didn't trace it beginnings from the research question, but started with a research idea. This thesis is heavily inspired by an Australian annual mapping study of CSR (ACCSR, 2016) that has been going on for the last 8-9 years. When introduced to those mapping reports while living in Australia and discovering the Australian sustainable business sector for the first time, the report's utility quickly became obvious. The reports were immensely useful as someone newly introduced to the Australian case. It also became clear that the reports about the businesses were also useful for the businesses themselves. That is when the research objective for this study began to take shape. Could Norway benefit from a similar study and how could it be executed? That is idea behind writing this thesis and introduced the collaboration with Sustainability Hub Norway (S-HUB). Writing the thesis in collaboration with an organisation stemmed from a wish to create credibility around the survey, increasing the possibility to present the thesis findings in a business report such as the Australian study. A business report presenting the main findings is believed more likely to be shared and read by the business sector than what a Master's Thesis would. It also allows the use of of this study to be considered as a pilot study that the organisation can carry on and develop into an annual study. The final research questions were then established. The first research question (What are the sustainability practices and challenges in Norwegian companies?) directly answers the wish of creating a mapping study. The second research question (Are there any relationships between practices and challenges?) emerged from a wish to grab the opportunities the study presented, attempting to develop more than just a descriptive study.

1.3 Structure of the study

This section presents how the research objective was chronologically approached and how the research questions are attempted to be answered throughout the thesis. The thesis is divided in three parts.

Chapters 1 and 2 present the first part, the background and context needed for an understanding of the research scope. Chapter 1 is an introduction which gives a quick look into the topic and prepares the reader for the rest of the thesis. Then, Chapter 2 will essentially be composed of an outline of sustainable development and sustainable business with a historical, global and national perspective.

The second part, Chapters 3 to 6, presents the research itself: the data collection method, the data and the data analysis. In other words, the second part presents the tools to answer the research questions. It starts with the methodology chapter which explains the main research process of the upcoming chapters. Chapter 4 is presenting the data behind the qualitative analysis, i.e. the interviews and documents. Chapter 5 and 6 presents the quantitative analysis of the survey.

And finally, the last part is composed of 8, which attempt to answer the research questions by interpreting and discussing the data.

2 THEORETICAL FRAMEWORK

This chapter begins with a historical review of sustainable development until today, then dives into the specific case of the development of sustainability in business and finishes with narrowing down the topic to the specific case of sustainability in Norwegian business.

2.1 Sustainable development: concept and development

There is a myriad of events and institutions that have participated in the creation of the concept of sustainable development is known it today. The creation of the exact term *sustainable development* traces back to recent time, but the movement itself traces a few decades back. A common agreement (Mebratu, 1998; Sachs, 2015) is that its concept started in 1972 when the UNEP was established and the UN Conference on the Human Environment (UNCHE) was held in Stockholm. It was a historical event as it was the first major international meeting where sustainability was discussed on a global level. Although the term sustainability was not used, other terms drew the baseline for the concept, e.g. *"environment and development," "development without destruction," and "environmentally sound development."* (ibid.). Later in 1978, global initiatives started to recognize that environmental and developmental concepts had to be considered together and so the term *"eco-development"* was used in the UN Environment Program review.

In 1983, a crucial commission to sustainable development was created: The World Commission on Environment and Development (WCED), also colloquially called the Brundtland Commission after its chairman Gro Harlem Brundtland. In 1983 this commission issued one of the most famous sustainability reports, "Our Common Future", which provided the groundwork on which most definitions of sustainable development bases themselves upon today.

"Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs. It contains within it two key concepts: the concept of 'needs', in particular the essential needs of the world's poor, to which overriding priority should be given; and the idea of

limitations imposed by the state of technology and social organization on the environment's ability to meet present and future needs." (WCED, 1987: 43)

The definition remains fairly vague, but has a wide acceptance and recognition because it captures the main elements while allowing space for many interpretations (Mebratu, 1998). Following that definition of sustainable development, the approach evolved to becoming more concrete by integrating the holistic approach combining economic development, social inclusion and environmental sustainability (Sachs, 2015). Although sustainable development has various definitions, the common acceptance has since laid those three development pillars (Drexhage & Murphy 10; Griggs et al., 2013; Sachs, 2015). It is key that any development relies on a successful combination of all three pillars for the sake of the planet and people. The concept is also referred to as the *triple bottom line* or *people-profit-planet*. This three-part approach to sustainability started in 1992 with the Rio Earth Summit, and was repeatedly affirmed and emphasized in the 2002 UN World Summit on Sustainable Development (WSSD) and later in the Rio+20 Summit in 2012 (Sachs. 2015).

At the Rio+20 Summit, leaders from all over the world committed themselves to create new sustainable development goals to replace the Millennium Development Goals (MDGs) after their term in 2015 (Griggs et al., 2013). The SDGs are composed of 17 overarching goals touching on all aspects of sustainable development that are crucial for healthy development of people and planet. The Goals are divided into 169 targets and indicators to facilitate the transition and understanding for the UN Member States. The journey to reaching to those goals is commonly called the 2030 Agenda. When the UN Millennium Development Goals (MDGs) were replaced with the SDGs, the three-part approach was at the core of the new and expanded Goals (ibid.). When the UN Millennium Development Goals (MDGs) were replaced with the SDGs, the three-part approach was at the core of the new and expanded Goals (Sachs).

2.2 Sustainability in business

This section will define sustainability in the context of business and present the historical development of the concept.

2.2.1 Concept and definitions

While there is high consensus around the key elements behind the definition of sustainable development, sustainability in business is a vague concept with a less clear definition. As *sustainability in business* is in the title and the main topic of this thesis, it is important to discuss

how the term is being used in this thesis and in general terms. The notion of *sustainability in business* is used in this thesis to encompass everything companies self-declare as sustainability work. The scope of this research is not to find a universal consensus around a definition, nor is it to certificate if a business practice is sustainable or not. The study explores sustainability from the point of view of companies that might have different definitions of the concept.

Throughout the thesis, the terms sustainable business or CSR could have been replaced the terms sustainability in business. The decision fell on using sustainability in business because of the breadth of the concept and the ability to encompass all sustainability integrations in an objective manner. It can be argued, for example, that charity work is not part of CSR work, but some companies do believe that to be a part of their CSR work. By choosing this overarching term in the thesis and survey, it leaves room to integrate sustainability matters as the company themselves define it. The term sustainable business on the hand was not used due to the implication in the term that the business has successfully integrated sustainability in the business. This study does not search to define what sustainable businesses is. CSR was a strong contender for the title of this study, but was eliminated for multiple reasons. The core argument of its elimination is that the term might be outdated and limiting in some senses. When approaching companies for the survey, the research topic was denominated by either the term they used themselves for sustainability (found on their websites), or a handful of synonyms, e.g. "Do you work with sustainability/CSR/environment?". This choice will be further explained in the methodology chapter, but is brought up now to illustrate that the concept was deliberately made broad.

2.2.2 Historical development

The evolution of sustainability in Norway is traced centuries back from its philanthropic origins with concern for the employees. This section, on the other hand, will only study sustainability in business in recent times where the concept of it is understood in the strict sense as we know it today.

The first logical starting point when studying the evolution of sustainability in business is to start by examining CSR. CSR is a concept with many definitions, that has also evolved over time. Dahlsrud (2008) studied the various definitions of CSR and concluded that the definitions are often biased towards the interests of the one who is defining the concept. A general definition is the one of the European Commission: "the responsibility of enterprises for their impacts on society" (European Commission, 2011). CSR has been one of the most widely used

sustainability concepts (Dahlsrud, 2008). Whereas CSR was restricted to the concept of what companies were doing for society on a voluntary level, as the legislative system adapted to the CSR moved on to integrate both voluntary both voluntary and mandatory efforts.

2.3 Norway and sustainable business

Sustainability in Norwegian business seems to follow the international trends in general but there are some particularities to the Norwegian case which we will see in this part. We will start with a quick overlook of the historical evolution of sustainability issues in the Norwegian business, then move on to examining current mapping studies for sustainability in Norway to understand the sustainability landscape at national level.

2.3.1 Historical evolution

As we have seen earlier, sustainability as used in this thesis is a recent term, but one can trace it origins by looking at other concepts which led to its current definition. In this part in particular, we will look at the historical evolution of CSR in Norway until today. Even though the "planet" part of "people-planet-profit", was not included in the same way as today, the "people"-aspect was included through a philanthropic concern for employees. This part will in some way also attempt to explain some of the reasons that has led Norway to evolve to become an internationally acknowledged leader of sustainable business.

Historically, Norway has always been composed by small and medium companies and many argues this sets the ground for Norway's strong development to sustainable business. Back in pre-industrialised Norway, the country was mainly agricultural relying on business that did not lead to large companies (Ihlen & von Weltzien Hoivik, 2013). While a Norwegian aristocracy did exist, it was by far less rich than the rest of the European aristocracy, which led to a different division like in the rest of Europe. This fundamental organisation of the work force led to most companies being small and family-owned which created a sense of paternalism in the companies. As the managers were seen as father figures for the workers, protection of the workers was already in place.

Moving to more modern times, the Norwegian State has also been a strong driving force in the development of sustainability. This will be shown in the section when we look at how the government has integrated sustainability issues in the law and constitution.

2.3.2 CSR and sustainability in Norwegian law

The original definition of CSR accounted for all sustainability efforts that were done beyond the mandatory legal frame. Today however, the definition has developed and moved away from only referring to voluntary efforts. The European Commission for instance was solely limiting the concept of CSR to voluntary efforts by companies in their "GREEN PAPER Promoting a European framework for Corporate Social Responsibility" in 2001. Since 2011 however, the commissions definition of CSR was broadened up to "the responsibility of enterprises for their impacts on society" (European Commission, 2011) and purposively letting out the term voluntary in the definition. The judiciary system of many countries, Norway included, accounts for some integration of CSR in the law. The Norwegian Parliament included this in 2013 in the Norwegian Accounting Act under section 3-3c for large companies.

"Large companies must account for what the company is doing to integrate consideration of human rights, labour rights and social issues, the external environment and fighting corruption in their business strategies, in their daily operations and in relation with their stakeholders. The report must at least contain information on policies, principles, procedures and standards the firm uses to integrate the previously mentioned considerations in their business strategies, in their daily operations and in relations with their stakeholders. Companies that have policies, principles, procedures and standards as mentioned must also state how the company is working to translate these into action, provide an assessment of the results achieved from the efforts to integrate the concerns mentioned in the first part in their business strategies, in their daily operations and in relations with their stakeholders; and provide expectations for the work ahead" (Norwegian Ministry of Finance, 2015)

In addition to this law, as Sjåfjell explained in her interview, there are many other laws that includes sustainability matters. Those laws do not directly refer to the term CSR but indirectly refers to sustainability issues. Sjåfjell mentioned amongst other *.

Norway has even taken the urgency of sustainability a step further than including it into the laws, it is also included in the constitution.

"Every person has a right to an environment that is conducive to health and to a natural environment whose productivity and diversity are maintained. Natural resources should be managed on the basis of comprehensive long-term considerations whereby this right

will be safeguarded for future generations as well. In order to safeguard their right in accordance with the foregoing paragraph, citizens are entitled to information on the state of the natural environment and on the effects of any encroachment on nature that is planned or carried out. The authorities of the State shall issue specific provisions for the implementation of these principles." (official translation of Article 112 of Norway's Constitution.)

3 METHODOLOGY

This chapter presents the chosen research designs, then moves on to examining the data collection needs, methods and analysis for each of the three data sources, i.e. documents, interviews and the online survey. The chapter finishes with a reflection research ethics and quality considerations for the study.

3.1 Research design

In this section, we will look at the chosen designs for this study, namely cross-sectional design and mixed methods research design, and explain how they were adapted and applied to this specific research.

3.1.1 Cross-sectional design

A research design provides the framework for the data collection and analysis. The design represents the structure in which the research process follows (Bryman, 2016). One of the research designs used for this study is the cross-sectional design associated with an online survey as a main research method.

"A cross-sectional design entails the collection of data on a sample of cases and at a single point in order to collect a body of quantitative or quantifiable data in connection with two or more variables (usually many more than two), which are then examined to detect patterns of association." (Bryman, 2016: 53).

Cross-sectional design is useful since the research questions aims to detect patterns of association between variables, namely sustainability practices and challenges. In this study, the sample of cases are the employees working with sustainability.

3.1.2 Exploratory sequential design

The research started as a quantitative study and then incorporated qualitative research. This evolution has resulted in mixed method design, specifically an *exploratory sequential design* (Creswell and Plano Clark cited in Bryman, 2016:639) where the qualitative data collection acted as a preparation for the quantitative data collection.

"[The exploratory sequential design] is associated with investigations in which the researcher wants to generate hypotheses or hunches, which can then be tested using quantitative research, and with investigations in which the aim is to develop research instruments such as questionnaires questions, which can then be used in a quantitative investigation." (Bryman, 2016: 638-639)

In this design, the qualitative method is the data collection and analysis of *documents* and *interviews*, while the quantitative method relies on the *online survey*. As the research was inspired by a national Australian study, reflection on the relevance and applicability of the questions and research topics for the Norwegian case was unavoidable. In addition, the Australian mapping study that was used as a source of inspiration appears to be only a descriptive analysis, not analytical. This thesis study differs from the Australian one as the Australian study consists mainly of a descriptive analysis. However, there is also an attempt to produce a relationship analysis as well.

Figure 4.1 illustrates the research design which is loosely inspired by Creswell and Plano Clark's (Bryman, 2016: 639) explanatory sequential design model. Each box represents a different step of the research process. The italic text indicates the chapter where the step is explained. Creswell and Plano Clark's model is linear and doesn't include the two steps "Observation" and "Survey Sending". These two steps were added to the model to show every step used in this study. A loop between the steps "Creation of Survey & Respondent List" and "Interview & Document Analysis" was added to illustrate that they were executed at the same time and were dependent on each other. This also indicates how interlinked the quantitative and qualitative research was.

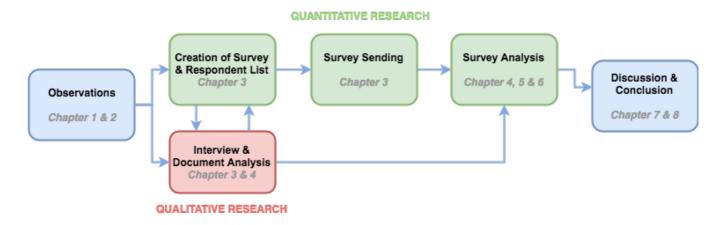


Figure 3-1 Explanatory sequential design adapted from Creswell and Plano Clark (2011 cited in Bryman 2016)

Bryman studied the different *rationales* for combining quantitative and qualitative methods which resulted in a list of 16 rationales (2016: 641). Identifying many of Bryman's rationales in this study, it is believed that the choice to use a mixed methods research design is justified. One rationale used in this study is *offset* which suggests that both quantitative and qualitative methods have their weaknesses and that a combination of both strengthens the study. A qualitative approach to the research question alone may present the weakness of not being able to generalise any conclusions. A solely quantitative approach on the other hand may not be able to identify and explore the most important research topics. The rationale *completeness* is also applicable as the combination of both research methods gives the possibility to have a comprehensive and complete approach. The rationale *credibility* is relevant as each methods findings will be supporting one another. *Illustration* is a highly relevant rationale as well since quotes from the interviews serve to illustrate the numeric findings from the survey. *Diversity of views* is also applicable as the interviews permits to dig further into those diversities. Without going deeper into all the rationales that justify the use of mixed methods are here are a few others: *context, utility, confirm* and *discover*.

3.2 Research data

This section will present the data needs for this study and explain the data sources that were used.

3.2.1 Data needs

Establishing the data needs directly corresponds to the needs of the research questions. Therefore, this section presents the data needs by looking at each research question.

The first research question aims to explore sustainability practices and challenges in Norwegian businesses. This is an open and exploratory research question so different data sources can, and have, been chosen to answer the question. It also means that there is no hypothesis. A hypothesis is "an informed speculation which is set up to be tested, about the possible relationship between two or more variables" (Bryman, 2016:691). Therefore, this research is not looking for one particular variable to confirm or refute a null-hypothesis, but instead attempts to gather as much data as possible to then allow further exploration in that field of research. The initial data need is to establish if there is any already existing data that answers the research question. Existing data sources can be of many different natures, such as existing quantitative data sets. However,

the most obvious source of existing data for this study is *documents*. Documents can help to establish what research exists in the field. They can also guide the research in the right direction as it is an exploratory research question. Relying solely upon existing data would limit the study and most likely be insufficient for a study of this level. Therefore, another data need is for the creation of new qualitative and quantitative data. The main data source for this study is a survey which gives a quantifiable and general outlook of Norwegian sustainable business. To ensure the survey is optimal and adapted to respondents, *interviews* are needed. As stated in the introduction, the aim of the analysis is to provide the business sector with a useful tool to compare their efforts to national trends. The interviews which precede the survey guarantees that the data collection reflects the data needs of the business sector. The interviews were framed in a way to not only improve the survey, but to also gather information which could provide a more nuanced understanding of practices and challenges than a survey alone.

The second research question explores if there are any relationships between sustainability practices and challenges. The data needs of this question rely directly on the quantitative data outcome from the first research question.

3.2.2 Data sources

According to Burnham, Lutz and Layton-Henry (2008), data sources can be primary, secondary or tertiary. Primary sources provide first-hand information about the research topic, secondary sources provide interpretations of primary sources and tertiary sources provide a summary of the primary and secondary sources. This study relies on a mix of primary and secondary sources. The interview transcripts and survey results are considered as primary data sources because they are original first-hand documents on the topic by the subjects themselves. Yet, as Burnham, et al. (2008) points out, primary sources, such as interviews and surveys, can also be considered to be secondary sources because they interpretations of primary sources. Secondary sources are also an important part of this study and are represented by existing documents such as articles, books and reports.

3.3 Documents

High quality documents are needed for any study to be credible and thorough. This section presents the data collection process that the documents went through to assure this level of high quality.

We have established that the documents needed for this study are used to support and enhance the quality of the survey. As a reminder, the most important document for this study, the ACCSR Annual CSR Mapping Study, was found before even defining the research topic and questions. The document search was therefore highly influenced by this document which guided the direction of the data collection process. The search for other documents was to provide literature to strengthen the background chapters and, to a small extent, to answer the research question in the analysis chapter. The documents were found using three methods: search in earlier syllabi from relevant university courses, online literature search and lastly some literature was taken upon recommendations.

Two of my courses from the spring semester of 2015 at NTNU were used to search for sources of academic literature, i.e. *Green Value Creation and Ethical Perspectives* (TIØ 4261) and *Global Governance of Sustainable Supply Chains* (TIØ 5215). In addition to using the syllabus itself, the bibliographies from the syllabus led to finding other literature. The literatures' reference lists were explored and the authors were researched to explore if any new academic contributions were brought forward.

The online literature search was primarily performed through the scientific databases ISI Web of Science, Scopus and Google Scholar for academic papers. Regular Google was also used for the search of literature from companies and organisations such as reports and studies. Different search words were used in different combination. The main keywords were: *CSR*, *sustainability, business, companies, Scandinavia, Norway, development, shared value, CR, survey, mapping study.* The same searches were also performed in Norwegian.

3.4 Interviews

The data collection process is the key point to any research project according to Bryman (2016:10). This section presents methods and considerations taken to achieve quality data collection through interviews.

Unstructured or semi-structured qualitative interviews are often considered to be the most attractive qualitative research methods because of the flexibility it offers (Bryman). Qualitative interviews "are more open-ended and there is an emphasis on interviewees' own perspective" (ibid.:466). In the same manner as the documents, the interviews aimed to answer the research question, but were also used as a tool for improving the survey. The qualitative interviews then gave room to depart from the original point of the interview and supply in-depth, open-ended

answers. One of the main advantages of semi-structured interviews is that it offers the interviewer the possibility to adapt the interview guide during the interview (Bryman). The interviewer can therefore angle the question or move the conversation in a new direction as they learn new elements from the interviewee.

A set of four interviews were conducted for this study: two semi-structured interviews in person, one semi-structured interview on the phone and one semi-structured interview correspondence by email. A *master interview guide* was created using the document analysis which had established some of the data needs of the interviews. For every interview, a new version of the master interview guide was created and adapted to the profession and other attributes of each of the interviewees. The master interview guide is presented in the Appendix C.2. All the personalized interview guides were considerably changed. However, the original interview guide was useful in the sense that it guaranteed that all the research issues the document analysis presented were evaluated from each interviews perspective and not forgotten. The interviews were conducted at the time and place of choice of the interviewee. All the interviewees permitted recording of the interviews, allowing the focus to be directed to what the interviewees were saying instead of taking notes.

Some of the questions were not intended to help improve the survey, but designed to gain understanding of the interviewee, to better evaluate the relevance of his or her answers. Examples of this are detailed company and job description. The interviews also provided insight into the jobs of sustainability employees.

Due to difficulties in arranging a meeting with one of the interviewees, an email interview correspondence was conducted with one of the respondents. An email interview is less desirable as it can be less insightful, but was nonetheless performed due to the importance of the respondent. The interviewee is a representative of the target audience of the survey and would therefore provide insight into how the survey would be interpreted and understood.

The method used for data sampling is *purposive sampling* which is interviewing of people "with direct reference to the research questions" (Bryman: 408). In the case of the three semi-structured interviews, the intent was not to obtain a generalised statistical sample of employees working directly with sustainability within a business. This is because the survey was intended for that objective. The intent of the interviews was to approach a *purposive critical case sampling* which samples "cases that permits a logical inference about the phenomenon of interest" (ibid.) The three cases of the semi-structured interviews were conducted with experts

in a field related to sustainability in business without representing the target audience of the survey itself, i.e. sustainability employees in a company. The sampling method was combined with *convenience sampling* because all four interviewees where connections to either the Department of Industrial Economics and Technological Management at NTNU or connections of S-HUB. Convenience sampling can affect the research negatively as the interviewee selection is reduced by the researcher's network. However, the interviewees in this were case assessed to be of relevance and sufficient for this study. The interviewees were selected to come from different fields of sustainability in order to get a wide array of perspectives and approaches to the topic, namely sustainability strategy consulting, carbon consulting and judiciary expertise.

3.4.1 Interview analysis

The analysis process of the interviews started with a transcription of the recorded interviews. Transcription of interviews is long process but useful for the analysis and were performed to become properly familiar with the data in the process.

The next step of the analysis was to code the findings of the interviews creating a system to overview the findings. It also allowed the similarities between the responses of the interviewees to be easily viewed. The coding started with highlighting all the important passages of the transcripts. The passages were then coded into the two categories: "findings that answers the research question or improve the survey" and "other findings". Other findings are elements that didn't belong to the two first categories but that could still be used for other parts of the survey, such as the background part. The findings were thematically grouped and then coded into what is now the different categories of the survey.

The analysis of the interviews were performed twice. The first analysis was done immediately after the interviews were conducted to directly take the new findings into account in the process of making the survey. The second interview analysis was done after the analysis of the survey. This second interview analysis was shorter but was still useful having the results of the survey analysis to compare.

The general findings from the interviews are presented in the interview analysis in chapter 5, but the specific thematic findings from the interviews are explained in the descriptive analysis as they are closely linked.

3.5 Online survey

The methodology section for the online survey is purposely longer than the methodology section for the literature and interviews. This is because the online survey represented the biggest proportion of this study, both in terms of amount of research process, but also in terms of ability to answer the research question. The methodology for the online survey is presented by looking at each of the steps and considerations of research process.

3.5.1 Online surveys

According to Bryman, online surveys "have increasingly become the preferred choice largely because of the growing availability of software platforms for the design of questionnaires" (2016: 229). An online survey was chosen in opposition to different alternatives such as email surveys or postal surveys. The main advantage of using an online survey compared to an email survey is that the survey could be distributed by other means than email communication, e.g. social media and newsletters.

Bryman presents a wide range of advantages of using a self-administrated questionnaire over the structured interview, amongst them: cheaper administrations cost, quicker to administer, absence of interviewer effect, no interviewer variability and convenience for respondents. On the other hand, there are plenty of disadvantages as well such as: cannot prompt, cannot probe, cannot ask many questions that are not salient to respondents, difficulty of asking other kinds of questions. The main reason for choosing an online survey method was because conducting structured interviews with 58 questions reaching out to 130 respondents would simply not have been possible in the time frame.

3.5.2 Survey tools

After thorough research of online survey software programs, Google Forms was chosen as the survey tool to collect the data. The survey program presented multiple advantages compared to other software. One of the advantages is that Google Forms offers a free service with an unlimited amount of questions and unlimited number of respondents. The second, and important advantage in terms of time saving for this thesis, is that Google Forms transforms all the answers directly into a Google Spreadsheet, an equivalent of Excel Spreadsheet.

The IBM SPSS Statistic (version 24) program was evidently the chosen analysis tools as it is one of the best statistical tool available. Although Google Spreadsheets and Excel offers good

possibilities to perform a descriptive analysis, they offer inferior opportunities for a bivariate analysis such as cross-tabulation.

3.5.3 Survey elaboration

The elaboration of the survey accounted for one of the largest time consumers of the study. A good questionnaire is crucial for a successful study for multiple reasons. First, the clearer the questionnaire, the higher the chances are that the respondents will actually understand the question and answer the question logically. This avoids respondents to choose the "Don't know" answer option or for them to answer illogically. Second, a good survey needs to understand the research needs of the study to be sure that the answers can be used properly to answer the research question.

Every question, question type and answer alternative has been elaborated with much thought. Peterson's (2004) steps for constructing a questionnaire were followed for the elaboration of the survey. Figure 4.2 presents Peterson's survey steps, complimented by the concrete actions for this study in italic. In the survey analysis, further explanations as to why and how some of the questions were created are examined. In most cases, the explanations are provided when the question is supported by the interview or document data.

- 1. Review the information requirements necessitating a questionnaire research and review of academic literature, literature about sustainability in business and existing survey (ACCSR's report)
- 2. Develop and prioritize a list of potential research questions that will satisfy the information requirements *developed from the reviewed literature in the previous step*
- 3. Assess each potential research question carefully assessment through self-assessment supported by interviews with sustainability experts, Johannes Ness, Stine Hattestad Brattsberg and Beate Sjåfjell
- 4. Determine the types of questions to be asked supported by academic methodology literature such as Bryman (2012), Bryman (2016) and Peterson (2004)
- 5. Decide on the specific wording of each question to be asked *self-assessment and with support of same sources as previous step*
- 6. Determine the structure of the questionnaire same as previous step
- 7. Evaluate the questionnaire test run and email interview for feedback with "target respondent", Cilia Holmes Indahl

Figure 3-2 Steps for Constructing a Survey (adapted from Peterson, 2004)

3.5.4 Survey considerations

Now that the elaboration process of the survey has been presented, some of the important elements that were taken into account of the questionnaire creation process will be brought forward.

The biggest challenge for the survey was to limit the amount of questions in order to increase the likelihood that the respondents would answer and go through the whole survey. This was quite challenging as the survey was consciously and purposefully studying the field of sustainability in business in general. The aim was to understand the overall sustainability landscape in Norwegian business, not to narrow down the study to one topic in particular. As the qualitative data analysis will show, the interviews and ACCSR's report helped in some extent to judge which topics would be of most interest. Much of the question elimination was also self-assessed by intuitively judging which questions would be most useful and also which ones would receive honest answers. If a question was not likely to obtain an honest answer, the question was asked differently or omitted. Questioning of their sustainability budget was transformed from asking directly about it to instead if they thought it was sufficient. After having up to 92 questions, the survey was narrowed down to of 58 questions across 13 survey categories.

Most questions from the survey are close-ended. Close-ended questions are preferable for multiple reasons. Firstly, it facilitates the coding process immensely. Secondly, it allows an easier comparison of the answers because each of the respondents are limited to the same options to answer. Misinterpretation in the coding process can become less probable. Open questions were used when there was both a long list of answers for the respondents to choose between and the answers could be coded easily, e.g., city location and questions which required answers in years.

Every question was constructed keeping in mind that employees likely had varying levels of knowledge of their company. As the survey was sent to both people working full-time and part-time with sustainability, it is given that a respondent that works little with sustainability, or only with one precise focus area, might not be aware of the entire sustainability strategy of the company. The "don't know" option was often a permitted answer. The "don't know" answers can be less desirable from the point of view of an eager researcher who hopes for tangible

metrics. However, there are many interesting aspects around that answer. It avoids forcing the respondents have to guess or pick a non-accurate response. In some cases, it can also reveal an interesting lack of knowledge.

To increase the clarity of the survey, the questions were divided in 13 different categories that each began on a new survey page. A progress bar was available at the bottom of each page so that the respondent could easily understand how far they were in the survey and how much was left. It was attempted for each category to be approximately equal in terms of questions and time needed so that the respondent wouldn't feel "tricked" into answering a longer survey than initially expected. Each page was assigned a category title to indicate to the respondent in a clear manner what the upcoming questions referred to.

Most questions were made mandatory by the software to avoid having a respondent forget to answer a question. Questions that weren't mandatory were questions that may not have been applicable to all of the respondents, e.g. questions about sustainability reporting.

Another consideration for each survey category was discover if past and future practices could be investigated. To extend the usefulness of the study, it is interesting to not just obtain a frozen "picture" of the sustainability landscape in 2017, but also to study past and future practices and challenges. Questions about past and future practices can allow prediction of sustainability trends. In that purpose, a few survey categories had questions inquiring how long a practice had been going for as well as expectations in order to evaluate future intentions. Again, the problem for this consideration is that adding questions about past and future practices for each question would have resulted in a lengthy survey and was therefore limited.

3.5.5 Data sample

The data sample is "the segment of the population that is selected for research. It is a subset of the population. The method of selection may be based on probability sampling or non-probability sampling principles" (Bryman, 2016: 695). Data sampling is needed when you wish to select and narrow the total population of your research topic to a smaller amount, the amount which will receive the survey in this case. If it is sampled correctly, the analysis created from the data sample allows generalisation of the total population. In this study, the population is referring to all the companies (through their sustainability employees) that have incorporated sustainability into their company. For quality assurance of the survey, the employees that are directly working with sustainability were the preferred respondents for the survey. In the rare

cases where sustainability was incorporated in the company without attributing the responsibility of one employee in particular, the employees with the most knowledge about their company's sustainability strategy were asked to answer the survey.

A probability sampling is when a sample has been selected using random selection methods in such ways that all of the units from the population has an equal probability to be selected to the study (Bryman, 2016: 174). This is in opposition to a non-probability sampling where some units in the population are more likely to be selected. Probability sampling is the recommended choice as it avoids sampling bias where some population units have little or no chance on being represented in the study. Alas, the probability sampling method was not used for this study. As stated earlier, the population for this study is all Norwegian companies that have integrated sustainability into their business, no matter the extent of the integration. Ideally, the data sample would therefore represent all Norwegian companies that incorporates sustainability independently of the size of the business. Unfortunately, there exist no register of all the companies in Norway that integrates sustainability, nor was it possible to contact all of them to ask if they did. It was decided that the second-best option, was to have a convenience sampling. A convenience sampling is "one that is simply available to the researcher by virtue of its accessibility" (Bryman, 2016:187). The convenience sampling was composed from four different sources: (1) a list of Norway's 500 biggest companies (Kapital, 2017); (2) advertising through S-HUB's communication channels, mainly social media, newsletter and website (3) random companies when encountering either their sustainability employee at events or their websites; (4) snowball effect through existing respondents. The aim of choosing so many sources to the respondent list was to obtain as many answers as possible, and diversified respondents.

The main sample source was the list of Norway's 500 biggest companies. Sampling from a list had several advantages. First, it prevents the researcher's bias by taking away choice of companies, allowing the study to remain objective. Second, a list, in contrary to other sample methods such as a random one, permitted to have a clear organisation system. The third and obvious advantage is that the list of companies was extensive.

One of the biggest inconveniences about having a non-probable sample is that it removes the opportunity to identify any statistically significant results. A test for statistically significance "allows the analyst to estimate how confident he or she can be that the results deriving from a study based on a randomly selected sample are generalizable to the population from which the

sample was drawn." (Bryman, 2016:696). Since this study is based on a non-probable sample, it is not possible to make any statistical significant generalisations from the study to the population which in this case is Norwegian companies that incorporate sustainability. In addition to not being a random sample, the sample size obtained is not important enough to make any generalisations. In early 2017, just before the survey was sent, there was a total of 565.000 registered companies in Norway (SSB, 2017). This means the list that the sampling relies on does not even represent one percent of Norway's companies.

In the sampling process, consideration was made to whether the research population should be Norway's 500 biggest companies instead of all Norwegian companies that incorporates sustainability into their business. If the survey was only based on the list of Norway's 500 biggest companies then there would be possibility to obtain a statistical significant analysis. This is due to the fact that the sampling would then be a probability sampling since all 500 companies would have been approached. This consideration to change the research population was pushed back on as it would narrow the scope of the research from all Norwegian companies to just a few, the top percentile in terms of size. Instead, it was believed that the survey would receive enough respondents through other sample sources and therefore reach a more diversified sample represented by companies of different sizes. This allows comparison studies between companies of different sizes.

In the end, many more of the respondents came from the list of Norway's 500 companies than expected, and many fewer came from other companies than expected. The fact that most respondents are coming from big companies will be taken into consideration and reminded in discussing the challenges in particular, e.g. challenges around the sustainability budget.

3.5.6 The sampling processes

The sample method was previously discussed and here the sampling process of the main source of respondents, Kapital list of Norway's 500 biggest companies, will be explored in-depth.

One of the biggest challenges for this method of data sampling is acquiring the email addresses of the appropriate individuals for each of the 500 companies, i.e. the employee working with sustainability in the company. Each company's website was thoroughly researched, especially the pages about sustainability. If the contact information of the individual responsible for the company's sustainability work was found, it was noted into a spreadsheet, hereinafter referred to as the *contact list*. In the case where the appropriate individual wasn't found, the general

email address of the company was taken instead. For each of the companies in the contact list, the following elements were captured:

- Company name
- Survey sent or not sent
- General contact information to the company, or contact information of the employee that works with sustainability
- Website page for contact information
- Terminology, in Norwegian or English, that the company uses for sustainability.
- Notes if there was any particular interesting approach to sustainability, such as something that could be integrated or kept in mind when constructing the survey

All the elements were used to create a system for contacting the companies and to identify who had already been contacted. Going through the websites of all the companies, in addition to completing the contact list, the company's most recent sustainability report was downloaded if easily found. The sustainability reports were not used directly in the analysis, but indirectly as skimming through them generated an overview of the sustainability landscape in Norway, thus helping development of the survey. Those sustainability reports could have been analysed to supply and support answering the research question. However, this was not done due to of capacity restrictions. Creating the contact list was extensively time consuming, but navigating through the company's sustainability work served as good support for creating the survey and becoming familiarised with the topic.

3.5.7 Distribution of the survey

Distributing emails with the link to the surveys was also a long process. The emails were sent individually to each of the companies or sustainability employees instead of sending all at once to a long list of email addresses. This was a time-consuming process but was evaluated the most appropriate way for multiple reasons. The main reason is that a mass email where all of the company's and employee's email addresses were sent a blind copy would have increased the chances of it ending up in their spam folder. As most email suppliers don't reveal their algorithms for the size of a group email to end up in the spam folder, it was decided not to even split the email distribution up into smaller batches. A recommendation, received from colleagues at S-HUB and also fellow students, is that emails are more likely to be answered if

they are addressed with the name of the respondent. Therefore, the name of the employee and name of the business was included in each email sent.

Another challenge in contacting companies from the contact list was that many did not have a website or at least not for their national branch in Norway. For this reason, they were omitted from the survey. Some companies had restricted contact information such as only an online chat or a phone number. Those companies with only a phone number were not contacted because of cost and time concerns. However, the online chat function was deemed to be conductible in a timely manner so these companies were contacted. Another leading challenge was that many of the companies from the contact list were company groups ("grupper" or "konsern"). Those groups have different policies for handling their sustainability work – some do it in the main office of parent company while some delegate the work and responsibility to the subsidiary companies. Research was done to evaluate which approach should be taken. When in doubt, an email approach was done to both the parent company and subsidiary company.

When reaching out to companies, the email was purposely open about who in the company was intended to respond to the survey. This was done to avoid missing potential respondents due to simple misunderstandings in sustainability terminology. See Appendix C.1 to read the email approach. It was important that employees who only work with one aspect of sustainability did not feel like they should not be included in the survey.

The term used for the research scope was therefore vague and large. Requests to be put in touch with any employee that works with sustainability, no matter the aspect of it, were made. Specifically, the terms "CSR, sustainability and climate" ("samfunnsansvar, bærekraft, miljø" in Norwegian) were used. Based on the contact list information, when it was known which term the company was using themselves, the same term was used for correspondence to avoid confusion while also providing reassurance by using "their language". The possibility for more than one person within the company to answer the survey was emphasised and encouraged. Staying vague posed a risk of that the wrong employees could respond to the survey. To reduce the effects this may have on the study, the survey questions were carefully created to be able to spot out any anomalies in terms of inappropriate respondents.

3.5.8 The SPSS data set

The last step before starting the analysis was recoding the survey answers into a comprehensible SPSS data set. The automatic tables Google Spreadsheet provided from Google Forms had to undergo intense recoding in order to fit the format of SPSS. SPSS cannot, for example, account for questions where multiple answers are ticked off. The multiple-choice questions required recoding into as many variables as there are possible answers. The following is an example of the recoding process for one question. The survey question "Which education background do you have?" has 8 possible given answers to begin with and the respondent also has the option to manually add a response. The respondent could tick more than one answer. That question was recoded into 12 variables. One for each of the possible education backgrounds and four new variables. Two of the new variables were "Science" and "Geography" and were added because it was decided that there was enough recurrent manual answers that would fit within these two categories. The "science" variable was a combination of many scientific educational backgrounds such as biology and geology. This question is one of many that required recoding the answers in a logical manner to fit SPSS standards. The online survey had a total of 58 questions, but once coded into SPSS variables, the data set had a total of 250 variables.

3.6 Descriptive analysis

This section refers to the method of analysis for section 5.2. Thematic survey analysis which responds to the first research question.

This study is a descriptive study, which is a study "design to describe the major characteristics of some problem situation" (Davis, 1998:157). The descriptive analysis process of this study was essentially to bring forward all the data created from the survey and interviews. Being a descriptive study, it did not have a hypothesis to test for. Therefore, the analysis was not aimed at researching or finding data that would confirm or refute anything in particular. Instead, the main goal of the analysis was to present all the data to map the field of sustainability in Norwegian businesses.

The thematic descriptive analysis of the survey categories is when the triangulation of this study really comes forward. The quantitative and qualitative data are so closely linked that it made more sense to present the descriptive analysis of both at the same time. To bring forward the findings in a clear manner, the data is analysed in the same order and categories as the survey,

hence in 12 parts (excluding the "Closing questions" category which will instead be used in the survey evaluation section).

Compared to data collection of the survey, the descriptive data analysis was a speedy step of the thesis. This was due to the large amount of preparation work done prior, allowing a clear presentation of the quantitative and qualitative research together. For this descriptive data analysis, the primary method used is univariate analysis, i.e. analysing one variable at a time. In some cases, bivariate analysis, the study of two variables at a time, and multivariate analysis, the study of three or more variable at the same time, are also used. The two latter methods were mainly used for the following relationship analysis between practices and challenges. The main SPSS analysis methods used for this analysis were frequency tables and contingency tables. These tools were used as they are well adapted to extract the necessary information from the data set to answer the first research question: what are the sustainability practices and challenges in Norwegian companies?

Bryman (2016:337) writes that diagrams are amongst the most frequent methods to display quantitative data. Their advantage is that they are easy to create while presenting the quantitative data in a way that is easy to understand and interpret. For this reason, the descriptive analysis uses pie charts and bar charts as the main method to present the data from the survey.

3.7 Analysis of relationship between practices and challenges

In this section, we will study the analysis methods used for 5.3 Relationships between practices and challenges, which aims to answer the second research question.

There are multiple ways to establish any relationship between variables. A relationship in the world of quantitative studies is "an association between two variables whereby the variation in one variable coincides with variation in another variable" (Bryman, 2016: 695). Another stronger type of relationship analysis is a correlation analysis. Bryman points out that it is important to keep in mind that a relationship analysis only uncovers a relationship, not causality between two variables. A correlation analysis on the other hand can do that. A correlation is "an approach to the analysis of relationships between interval/ratio variables and/or ordinal variables that seeks to assess the strength and direction of the relationship between the variables concerned" (Bryman, 2016:690). This study establishes relationships, but not correlations. Due to the sample size (too small) and sample nature (non-probable) the possibility of making any statistically significant correlation analysis.

For the study of relationships between practices and challenges, cross tabulation studies were done with contingency tables. A contingency table, or cross-tabulation, is the most flexible method to analyse relationships between two variables (Bryman, 2016:340). They allow the establishment of patterns of associations. "A contingency table is like a frequency table but it allows two variables to be simultaneously analysed so that relationships between the two variables can be examined." (ibid.) The relationship studies were mainly carried out through bivariate analysis, but also through multivariate analysis in some cases.

As this relationship study is an exploratory study, relationships were tested for a wide combination of variables. Most often between a practice and a challenge, but sometimes between two challenges or between two practices. Deciding which variables should be analysed together relied on hunches, intuition as well as findings from the interviews. Ideally, the study should have perhaps analysed more combinations than were performed. However, due to time limitations, not all of the possible combinations were explored.

3.8 Quality and ethical assessments

In this section, we will shortly look at the quality and ethical assessments that were taken in account while performing the research.

3.8.1 Ethical issues

Confidentiality and trust between the researcher and the research subjects is of utmost importance for the quality and integrity of the research. In this case, the research subjects were the interviewees and the survey respondents. Without a connection of confidence and trust, the research subjects are less likely to respond honestly and might retain some information.

To develop trust between the researcher and the interviewees, the interviewees were informed clearly about the entire research process so that they could properly understand how their names and thoughts would be used in the thesis. This was explained in the initial email approach, and reminded before the interviews. In addition, they were asked for permission to record their interviews. The questions did not request any sensitive or personal information, so there did not seem necessary to make interviewees anonymous.

The online survey respondents, on the other hand, were promised anonymity. Many questions from the survey can be considered sensitive as they ask for the respondents to reveal what they perceive as challenges for themselves and to describe challenges of their company. It was

clearly explained to the respondents that all of their answers could be used in the study except for two answers: the name of their company and their email address. The name of their company was asked for multiple reasons. One being to see if the survey received multiple respondents from the same company and another to allow analysis based on the type of company. Their email address was asked to check that multiple responses from the same company were indeed from different people. The email address was also asked for the simple reason that the respondents were promised to be sent a business report with the results in exchange for their time answering the survey.

3.8.2 Reliability and validity

Reliability are two important research concepts to maintain the high-quality level of the research. Reliability is "the degree to which a measure of a concept is stable" (Bryman, 2012: 715). This means that one should be able to obtain the same measures if you measure the same object multiple times. Validity is "the issue of whether an indicator (or set of indicators) that is devised to gauge a concept really measures that concept" (Bryman, 2012:171).

These considerations were always kept in mind while creating the survey and in the interviews. This was especially the case when formulating the questions. Each question was formulated as clear as possible to be sure that each of the respondents would understand the question in the same way to make sure that reliability was ensured, and the answer options were created as clear as possible to make sure the validity was ensured.

4 QUALITATIVE DATA ANALYSIS

This chapter aims to extract the relevant findings from the document analysis and interview analysis.

4.1 Document analysis

Two sets of documents were key for the creation of the survey: *The Annual Review of the State of CSR in Australia and New Zealand* by ACCSR (2008, 2016) and *Sustainability in Europe - Top Trends* by Ethical Corporation (2017). They are both yearly mapping surveys of sustainability and CSR. ACCSR's report is at a national level, while Ethical Corporations' report is at international and continental level. ACCSR's report is more helpful as it was the most open about their research process, so it will be the main focus of analysis.

ACCSR is Australia's leading management consultancy which creates services around sustainability integration for the business sector. The aim of their report is to analyse key trends in CSR to enable evidence-based decisions and create positive change. The reports have, since its beginning in 2008, continued growing in size, reaching 1215 respondents for their 2017 survey. Each year's survey maps the global landscape of CSR to measure progress and changes, but each report also focuses on a particular topic, such as the SDGs in 2016 or *Re-imagining sustainable value* in 2017. The document analysis of these ACCSR reports occurred in the early stage of the research process, approximately between January and March, and the 2016 report was the latest report at the time. The reports do not show all the answers from their surveys, just the main findings. The reports that were used most as a support for this thesis was the first edition and the 2016 edition. The first report established a strong basis and understanding of how their reports were built from the beginning because it presents more of the elements from the general mapping. The newest report, on the other hand, was useful because of its emphasis on the newest trends and changes. Although ACCSR's annual reports do not repeat themes from year to year, some themes were recurrent.

The sustainability report from Ethical Corporation was a summary of the results from their mapping of sustainability practices. The full report was not purchased due to its high price so their free summary of that report was relied on instead. It was similar as the ACCSR in terms

of topics evaluated. The key findings on practices and challenges were aligned in some degree with the results from ACCSR's report.

The main goal of the document analysis was to assess which topics were recurrent and seemingly important in both reports. Once the selection of important topics was evaluated, it was assessed whether questions or topics were relevant for the Norwegian case and could be transferred to the survey. This process was challenging due to a lack of in-depth knowledge of common practices and challenges in Norwegian companies. That is why the interviews were necessary. Many of the interview questions were inspired by the ACCSR report and were conducted to find out if interviewees believed certain topics would be relevant to this study.

4.2 Interview analysis

The interview analysis was used for background research in the creation of the survey as well as to answer the survey. This section presents a general summary of the interviews. The detailed interview findings that were coded and used for mapping the different survey categories is presented later in the survey analysis. It therefore makes sense to look at the findings from the qualitative and quantitative analysis at the same time because they are so closely linked. It also helps avoid repetition, allowing a coherent following.

4.2.1 Summary of interviews

This section presents a brief summary of the interviews and are presented here in chronological order of performance.

(1) Johanne Ness, Advisor, CSR & Environment at CO2 Focus. Ness was approached for interview in order to gain an understanding of sustainability challenges through her expertise of sustainability tools and certifications. Her work consists of advising and assisting people when using sustainability tools, mainly using reporting tools and certifications tools. Through her job, she is familiarised with common reporting tools such as CDP reporting, science based targeting, and "miljøfyrtårnsertifisering". Most importantly, she has knowledge of how her customers, i.e. sustainability employees, use and understand those tools. Her interview was the first and longest of all the interview. It presented many useful findings for the thesis. As expected before addressing her, her customers are sustainability employees that are confronting some sort of challenge and therefore hire her company to resolve one of those issues. Her experience was useful as she was a secondary data source to understand which challenges the

"target respondent" faces. One of the aims of interviewing a consultant was to explore challenges without going directly through the sustainability employees themselves. This was because they may not be honest about their challenges, or perhaps not even see them at all. The main challenges to sustainability employees in Ness' opinion are competency, lack of capacity, lack of organisation and lack of access and understanding of reporting or organisation tools. All those elements were included when creating the survey.

- (2) Stine Lise Hattestad Bratsberg, CSR Specialist and CEO at Pure Consulting. Hattestad Bratsberg is a different consultant than Ness as she works with sustainability strategy rather than consulting on specific sustainability tools. Her expertise of sustainability strategy served as a general overview of the field and allowed closer investigation of challenges. In summary, the main sustainability challenges to companies, according to her, was sustainability understanding, internal communication and lack of knowledge of concrete successful models and practices. All those aspects were also included in the survey.
- (3) Beate Sjåfjell, Professor Dr. Juris at the Department of Private Law at the University of Oslo. Sjåfjell was approached for her expertise of sustainability integration in the Norwegian judiciary system. The aim was first, to explore how an understanding of sustainability laws could be integrated in the survey, and second, to gain a better understanding of the legal requirements in Norway. In the end, only a small part of the findings from her interview were integrated into the survey. To ask throughout the survey as to whether the employees had an understanding of the laws may be perceived as "quizzing" or "investigating" from the respondents' point of view. It could also be expected that they would have answered the "politically correct" or "law-abiding" answer instead of answering what they are really doing. Instead of creating an entire survey category dedicated to sustainability laws, one question was created in the challenge section asking respondents to assess how much understanding of the laws is a challenge for them. However, her explanations around the Norwegian judiciary system were helpful nonetheless and used in the writing of the theoretical framework.
- (4) Cilia Holmes Indahl, Director of Sustainability at Aker BioMarine. Holmes Indahl was chosen as an interview object because she is representing the target audience of the survey, i.e. someone working on incorporating sustainability inside a company. Her interview was a written interview because it was difficult to find a time for a face-to-face interview and it was urgent to complete so that the survey could be sent out before the Easter holidays. A written email interview is less preferred as it leaves less room to go deeper into a subject as it progresses. In

a structured email interview, there is a fixed set of questions that are being asked. However, in this case the interaction with Holmes Indahl was more of a semi-structured interview because there was correspondence back and forth by email as well as some feedback face-to-face at a later date. This interview worked well and Holmes Indahl provided many important insights about the survey which all ended up being included. In addition to questions about the survey, she was also given access to the survey so she could "test-run" the survey. Her interview was purposively kept last so that she could evaluate the survey after the findings from the other interviews had already been integrated.

4.2.2 Interview evaluation and influence on survey

The interviews were important for the creation of the survey and affected the survey in a positive manner. All the main findings from the interviews were thematically coded. The aim of the coding process was to identify and group practices and challenges into categories which would define the survey. Figure 4-1, shows the names of the 14 survey categories that were created. Most of the survey categories each represent one sustainability topic. Some topics were divided into two categories to avoid becoming too long. On the other hand, some topics, such as challenges and expectations, were merged if they were sufficiently linked in order to avoid being too short.

- 1. About you who works with sustainability
- 2. Your work around sustainability
- 3. About the company you work in
- 4. About sustainability in the company
- 5. Sustainability strategy and evaluation
- 6. Communication of sustainability
- 7. Sustainability and financing
- 8. External help
- 9. Embeddedness in the company
- 10. Sustainability reporting
- 11. Tools and frameworks within sustainability
- 12. The UN SDGs
- 13. Challenges and expectations
- 14. Closing questions about the survey

Figure 4-1 Survey Categories

5 SURVEY ANALYSIS

This chapter presents the main findings from the survey that will be later used to discuss and answer the research questions in the conclusion. The previous chapter was purely qualitative, but this chapter is a combination of both quantitative and qualitative analysis. As the quantitative findings are supplied with findings from the interviews, this chapter demonstrates how the study is using a mixed methods design as the analysis progresses.

5.1 General information about the survey

This section presents general information about the survey along with reminders from previous chapters that should be kept in mind for interpreting the survey findings.

5.1.1 The survey answers

The survey received 132 responses in total, and 130 of those were assessed as valid respondents and used for the analysis. The two respondents that were rejected were from large organisations. Despite the two organisations having a similar approach to sustainability as a company, they were assessed as invalid because the scope of the research clearly is only around companies. If many other organisations had also responded, then a side study for that category would be feasible. However, there was not enough and the responses from organisations were not used in this analysis.

The survey was open from 30th of March 2017 to 23rd of May 2017 and received a regular flow of respondents that slowly decreased during that time period. The email approach to the respondents was conducted on three separate occasions: the first approach before Easter, the second, a reminder after Easter for those who had not yet responded, the third, a last-ditch effort before the closing of the survey.

According to the email account used to conduct the study, approximately 634 people or companies were individually sent the survey. Amongst those approaches, 175 resulted in further correspondence. On top of the 634 individuals or companies that were contacted, many additional website contact forms were filled out in attempt to reach potential survey respondents.

It is difficult to determine whether the advertisement of the survey through social media and S-HUB led to a direct increase of answers, but it appears to have been relatively successful. The link tracker bitly.com, revealed that 73 people clicked the link to the survey through Twitter and Facebook. The statistics from the S-HUB newsletters of March, April and May showed that the newsletter led to 34 link clicks redirecting them to the survey. The issue regarding these statistics is that it only shows when an individual land on the survey page, not if they actually completed it. It is possible that the advertisement increased responses by creating credibility around the survey. At different occasions throughout the semester, during sustainability networking events, it was discovered that people that had heard of the survey through social media.

5.1.1 The companies

When reading the following analysis, it is important to keep in mind that the sampling method was a convenience sampling and that most companies in this analysis are therefore big companies. All findings need to be analysed keeping in mind that big companies are different than smaller companies in many senses. Big companies have, for example, greater access to reporting tools as well as larger personnel capacity. However, big companies also face disadvantages compared to small ones. At a sustainability reporting seminar held by S-HUB, Mathew Smith, Head of Sustainable Investments at Storebrand Asset Management, emphasised this issue of expectations and pressure on big companies to do more sustainability work. For example, Smith explained the pressure they were put under having to use many different time-consuming sustainability reporting tools or certificates (Lefevre, 2017).

"a lot of the reporting initiatives are officially voluntary but the pressure on companies like Storebrand, with ambition within sustainability to report on every new initiative that comes up, is quite considerable." (Matthew Smith cited in Lefevre, 2017)

While gathering email contacts for Norway's 500 biggest companies and going through their websites, there was a notable decrease in the amount of sustainability content and focus of the websites towards the bottom (smaller companies) of the list.

5.1.1 About the employees that did not answer the survey

Before presenting the findings from the survey itself, the correspondence with sustainability employees that did not answer to the survey will be quickly presented. Understanding who didn't answer the survey helps to gain a better understanding of who did. As a reminder, the

survey was sent to the sustainability employee of the company when that employee was found; and if not, to the general email address of the companies. When the email approach to respond to the survey was declined by the general email address of the company, the most common explanation was that the company had a policy of not responding to surveys or student requests in general. In the cases where the sustainability employee rejected the survey request, there were multiple explanations. The most common reason was that the employee did not have time to answer the survey. Another was that the employee did not believe his work or company was suitable for this survey. A repeated excuse was that the company's CSR approach was to donate to charity and it was believed that the survey didn't match their concept of CSR. The explanations for not answering the survey were too short to make any certain conclusions, but they were interesting nonetheless. The first explanation revealed that the company may have capacity challenges. The second explanation seems to reveal that there is confusion, perhaps around the purpose of the survey, but also a lack of confidence in employee's knowledge of sustainability and CSR.

5.2 Thematic survey analysis

This thematic analysis follows the order of the survey categories. The main findings are illustrated by 17 figures, gathering 53 diagrams, bar charts and other graphs generated using the SPSS statistics. All the charts provide the total number of responses that the chart is based on in the title with "n=". In questions where more than one answer could be selected, some charts have a "n" superior to the total number of respondents (130).

Supplementary detailed statistics are also provided in text where necessary. The detailed findings from the interviews are also provided for each survey category. The interview findings either explain why the survey questions and category were built in a particular way, or provide support in answering the research question.

Not all of the diagrams presented have been discussed in detail throughout the analysis. Diagrams that were not elaborated on were excluded in cases where they were not backed up by analysis of the interviews or if they yielded simple results that did not warrant further explanation.

5.2.1 The employee's background

This section refers to the first survey category, *1. About you who works with sustainability*. The survey begins with questions about the employee and the employee's background. These are

simple questions to answer and were purposely set at the start of the survey to serve as warm-up questions. This general information about the employees serve as the premise to understanding the rest of the survey. The background information will also be useful in the relationship analysis. Considering this survey category is particularly long, it will be divided into different sections.

The survey respondents will hereinafter be referred to as the *employees*, short for the *sustainability employees*. These employees are not necessarily the highest ranked sustainability employees of the company, but have sufficient knowledge of the sustainability work of the company to be able to answer the survey.

5.2.1.1 The sustainability employee

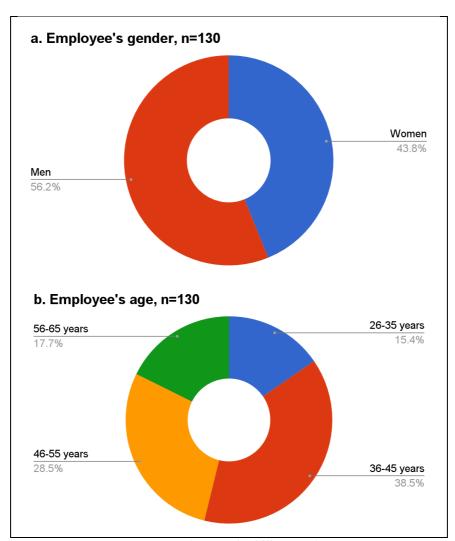


Figure 5-1 The sustainability employee

As seen in the Figure 5-1, the survey received a homogeneous group of employees in terms of gender and age. There was a slight dominance of male employees with a representation of 56.2%, and women of 43.8%. In terms of age, the employees ranged from 27 to 65 years, with a mean of 45 years. The age question was open-ended where the employees could fill in manually their year of birth. The variable was then recoded and divided into age groups to better grasp the repartition of age.

5.2.1.2 The employee's position in the company

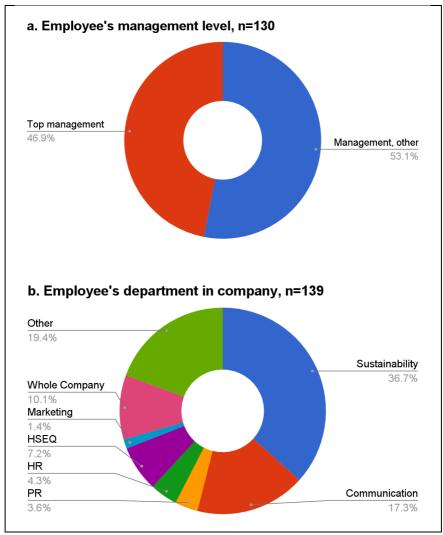


Figure 5-2 The employee's position in company

The work title of the was provided by the employees themselves and then recoded into two new variables: *Employee's management level* and *Employee's department in company*. This simplifies the analysis as it allows the possibility to compare employees in terms of work level and according to the department they belong two. The second reason for recoding the titles was

to ensure anonymity of the respondents. Some of the given titles are long and descriptive and could therefore easily be traced to the employee. Some also had unusual titles with the same effect.

Asking only for the title of the employee led to problems. In hindsight, a question where they revealed their position in terms of hierarchy in the company would be added. Ideally, a distinction between Top Management, Middle Management and Management would be developed in order to explore if there are differences as they are three clearly varying levels. The difficulty is making the distinction between the *top* and *middle management* categories, as they depend on the individual organizational structure of the company. In the recoding process, the email addresses, that were requested for reasons of quality control, revealed themselves useful. The email addresses contained the company's website, allowing research of the company's' hierarchical organisation. This was used to trace the position and level of the employee inside the company. Through this process, inconsistencies in the work titles were observed. Two individuals with the same title had two different levels of hierarchy in the company. Therefore, the Employee Level variable was created to make the distinction between only two levels: Senior Management and Management and other. Whether an employee qualified as senior management or not depends on Menz (2012) Functional Top Management Team (TMT) list of work titles. Menz qualifies "Functional top management team (TMT) members, defined as senior executives in the TMT responsible for one or more functional areas in their organizations".

When an employee's work title did not qualify to enter the *Senior Management* category, they were defined in the *Management and Other* category. The latter category was represented by titles like "*Responsible*", "*Manager*", "*Advisor*", "*Consultant*"," *Chief Advisor*", "*Specialist*" and "*Supervisor*". The inconvenience of categorising titles in this manner is that there appears to be employees with similar positions that end up in different categories. "*CSR Manager*" and "*Chief of CSR*" go into two different categories according to Menz categorisation system, yet in reality, they likely have similar work tasks and responsibilities. The *Employee Work Level* variable was intended to be used in the upcoming descriptive analysis to check for category differences of variables, e.g. to compare how the two categories are experiencing different challenges. Due to the flaws of the variable, the analysis will be performed with caution.

As done for the *Employee's management level*, the *Employee's department in company* was deducted using the employee's title. In hindsight, participants should have been asked to

provide that information themselves. This method of deducting the employee's department may miss some departments. "n" in pie chart 5-2 b. is superior to the total number of employees of this study because some employees belonged to more than one department.

5.2.1.3 The employee's education background

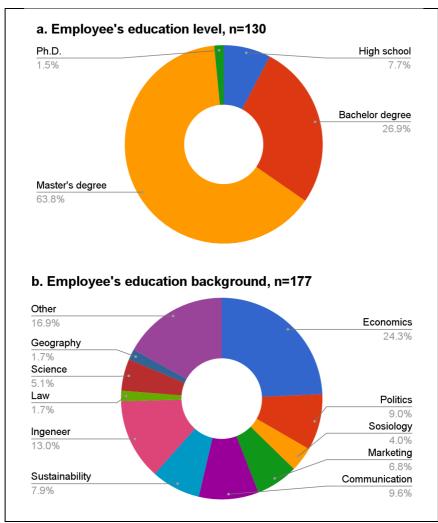


Figure 5-3 The employee's education background

The employee education background is an important part of this study as the variable will be used in the relationship study. The assumption is that many of the decisions, challenges and expectations that an employee has, can often be linked to that employee's education background.

Hattestad Bratsberg commented on how education was linked to sustainability challenges in her interview. When asked what she thought was at the root of challenges for sustainability employees, she talked about the issue of CSR not being connected to the core of business in CSR studies. It is perceived as a separate individual study rather than being integrated into business studies.

"[When you are studying sustainable business], you are taught how to run a sustainable business, but the overall higher [business] perspective is not present. This entails that you hire people with an environmental "hat", a human "hat", which can quickly become stigmatised instead of being integrated in the bottom line [of the company]. "(Hattestad)

This reflection is interesting to keep in mind when looking at the study background of employees. Employees that specialise with an education in sustainability may not see sustainability business practices the same way that employees with other educational backgrounds do.

The employee's education type referred to the highest level of achieved education degree. The most common degree amongst the employees is the Master's Degree with a total of 83 employees. This was somewhat expected as it is common practice for students in Norway to continue studies all the way to a master's degree and stop there.

The education background is divided into many sub-categories rather than main categories such as Science, Social Science and Humanities. This allows research into smaller distinctions, perhaps finding interesting patterns. Figure 5-3 b. has a total of 177 values because some employees had more than one background field. A background within economics is clearly the dominant background represented by 24.3% of the employee's education. As assumed before creating the survey, and confirmed by the survey, most sustainability employees do not actually have an educational background in sustainability. Many professions have a specific study built to educate students on their profession, however, there are fewer of those studies for sustainability. It is common for many professions to have an equivalent educational field that prepares the employee to that work. This is not the case for sustainability jobs. Studies in sustainability are less common and less available in Norway. Despite the limited number of sustainability studies options now, there is more than before. If it is taken into account that the average age of employees from this study is 45 years old, the oldest being 65, it can be assumed that many of those employees had limited access to sustainability studies.

5.2.1.4 The employee's sustainability work experience

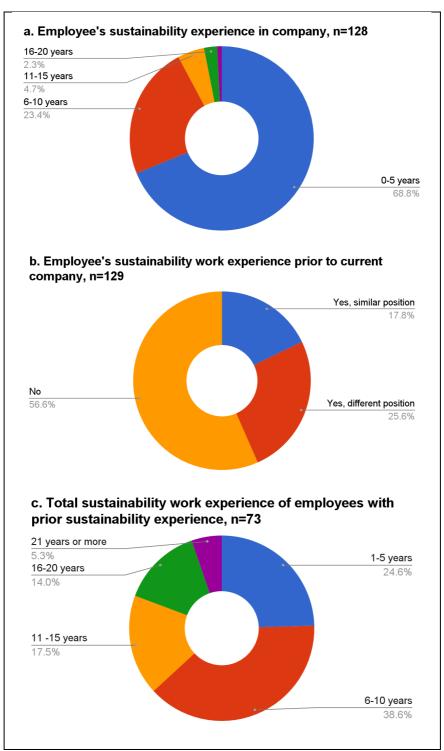


Figure 5-4 The employee's sustainability work experience

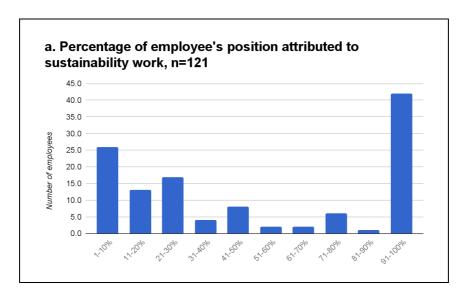
The questions related to the employee's sustainability work experience is aimed at gaining more knowledge of their level of expertise within sustainability. The employee's sustainability experience in years provided by the employees in an open-ended question, then categorised into

year ranges to gain a coherent overview of the variable. The average for this variable was 5 years, and the values ranged from 1 to 25 years.

Figure 5-4 b. shows that 56.6% percent of the employees were working with sustainability for the first time in their current position, so 43.4% of the employees have previous work experience with sustainability. The employees that did have previous sustainability work experience had an average of 11.2 years of total sustainability work experience. On average, the employees working with sustainability for the first time had a total sustainability work experience of 5 years.

Only 3 employees had a total work experience of over 21 years, these individuals have worked 24, 30 and 43 years. The results suggest that sustainability is not typically a long-term career choice for the employees of this survey. If it is taken into consideration that almost half of the employees (46.2%) are between 46 to 65 years old, there are many with the potential to have had a longer sustainability career.

5.2.1 The employee's sustainability work



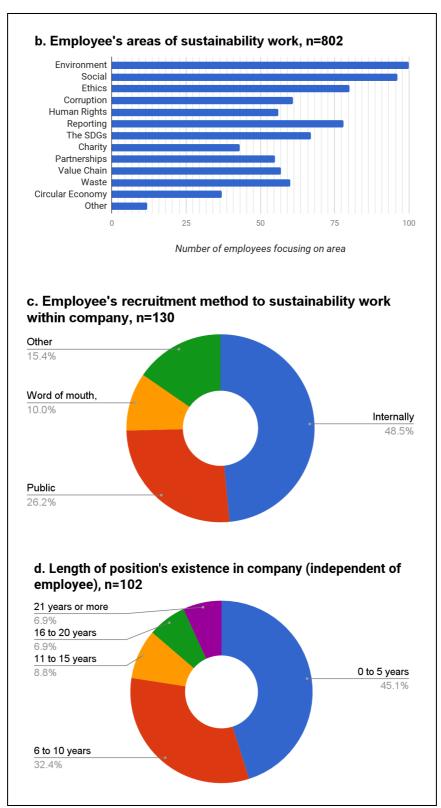


Figure 5-5 The employee's sustainability work

This section refers to the second survey category, 2. About your sustainability work. This part of the survey was conceived to understand which areas of sustainability the employees are

working on in their respective companies and how much they are working with it. Ness mentioned in her interview that she believed one of the main challenges for sustainability employees to be capacity in terms of time. This mainly due to the fact that sustainability employees often have sustainability as just one of their responsibilities, and it is perhaps not the main one.

"I believe many of the sustainability responsibles do not work only with sustainability, they work with HSEQ, they are safety representatives, they are other things. The fact that there hasn't been created a dedicated position to sustainability with the capacity to put [sustainability] in order. Many of the companies hasn't reached that point [where they have fully dedicated sustainability positions] yet." (Ness)

This observation points out the need to include how much of the employee's position is dedicated to sustainability in the survey.

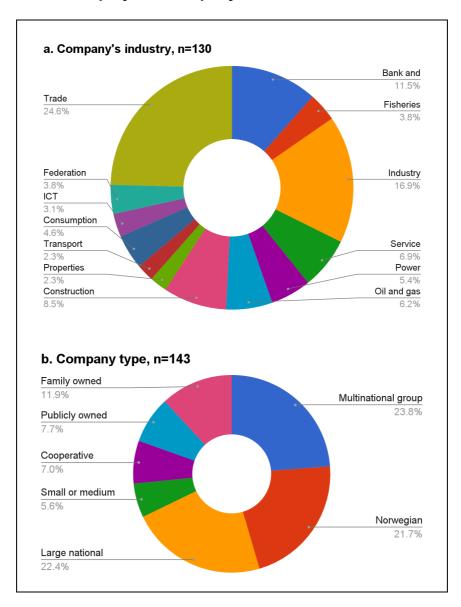
The bar chart 5-5 a. shows the percentage of the employee's position which is dedicated to sustainability and how many employees belong to those categories. The total number of respondents in this graph (n=121) is lower than the number of total survey respondents due to two reasons. First, some employees did not accurately disclose the percentage because they either defined themselves having a flexible position (6 employees), or because they did could not define the amount of dedication to the position. The second reason for not being included in the diagram is that some of the respondents are not working with sustainability. As a reminder, the survey was sent to employees that are working with sustainability, but in cases where there was no sustainability employee, an employee with good knowledge of the company's sustainability strategy was encouraged to answer.

The question for the employee's area of sustainability work is an important background question as it will be used later in the relationship analysis. It is possible to assume that employees act or think differently about a challenge depending on their work field. Employees working only with reporting might have a different answer to the questions about sustainability reporting compared to others. As was expected from the survey preparation work, the two most common areas of sustainability work are environmental and social work.

With a representation of 48.5%, it is clear that most common way of recruitment into a sustainability position is through internal channels in the company. 20 respondents answered the option *other*, allowing them manually to explain how they were employed to their position.

The most common of the *other* answers was that the employee had either been given the opportunity to pivot their position into the field of sustainability, or that the employee themselves pushed for the creation of such a position. The second most common *other* answer was that the employee had been headhunted. In hindsight, a flaw with this question is that there is no "*Not relevant*" *option*, as some of the respondents didn't work with sustainability. They only answered because they had sufficient knowledge of the sustainability work. A few of the respondents mentioned that in the *other* option, but some didn't.

5.2.2 The employee's company



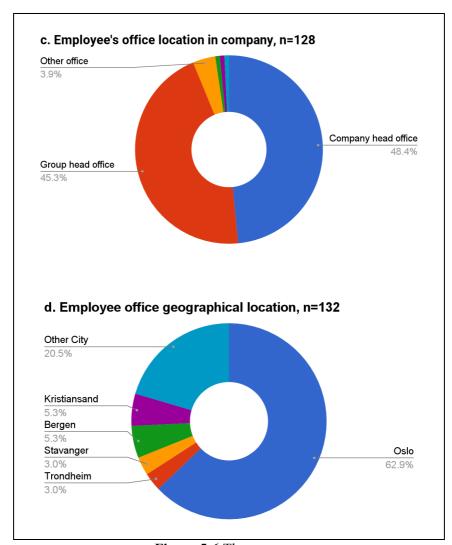


Figure 5-6 The company

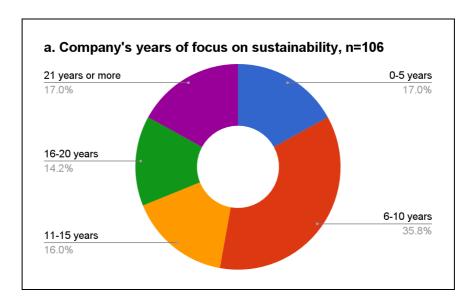
This section refers to the category 3. About the company you work in. The employee's company refers to the company that the employee is currently working in and will hereinafter be referred to as the company. It is important to note that there are not as many companies as there are employees since employees from the same company was encouraged to answer the survey. The survey contains responses from employees of 115 companies.

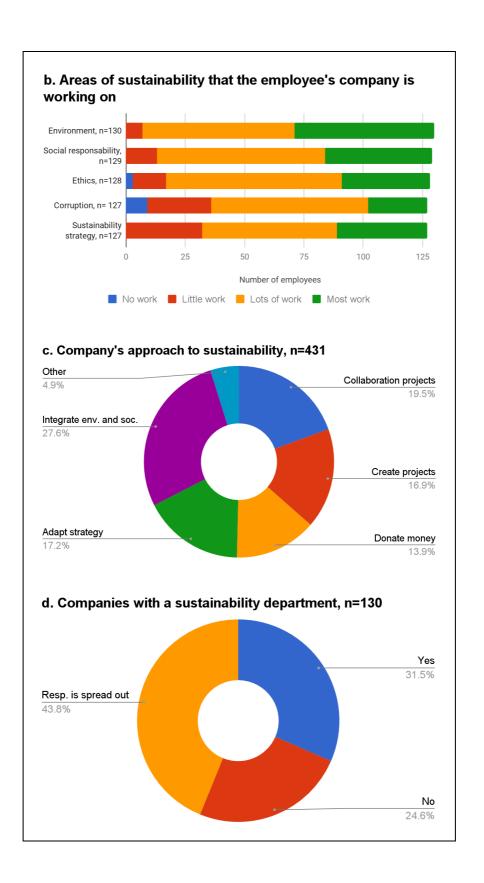
To establish which industry the companies, belong to, a list of industries inspired from the categories of the ACCSR reports and other Norwegian surveys was created for the study. In addition to the given industries, the respondents had the option to add a new industry if they felt their industry didn't belong to any of the available options. This way of categorising the companies was, in hindsight, wrong and complicated the coding process greatly. First, it didn't work because many of the employees opted for manually entering new industries. This led to a wide range of industries with few companies belonging to each one. From an investigative

perspective, it is more useful to study a larger sample group in order to increase the chances of making any generalizable discoveries. The second inconvenience of the proposed list is that it seemed to lead to confusions regarding which industry the company belonged to. This is seen where multiple respondents from the same company answered different industries for their company. To resolve this problem, all the companies were manually reorganised into new industry categories defined by the same industry categories as the Kapital 500 list. Since most of the companies of the survey belonged to that list, it was a useful referral tool. The Kapital website displays each company's industry individually. This was a time-consuming process but was deemed necessary as it offered the possibility to correct errors from the survey. If the survey is to be repeated, it is proposed that the original list of industries from the survey (see Appendix C.2) is replaced by the new one. Trade represents the biggest industry and has two subcategories that are large enough for further analysis. The sub-categories of trade are *Clothes and Shoes Industry* with a total of 11 respondents and the *Food and Drinks Industry* with a total of 9 respondents.

Pie chart 5-6 b. has 143 respondents because there is the option to select multiple responses. Due to the sampling bias, the category *small or medium enterprise* was expected to have few respondents (8 employees). No *small or medium enterprise* should be featured on the Kapital 500 list, as it consists of Norway's biggest companies. So to check if the employees were incorrectly self-evaluating the size of their company, it was found that only 1 of the 8 respondents to *small or medium enterprise* was in fact featured on the Kapital 500 list.

5.2.1 Sustainability in the company





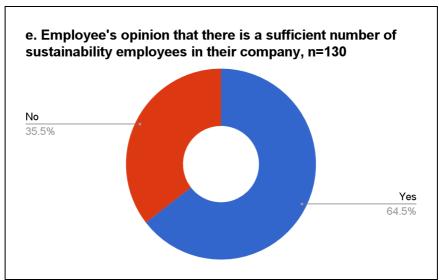


Figure 5-7 Sustainability integration in the company

This section refers to survey category 4. About sustainability in the company. It aims to understand how sustainability is being incorporated in the company. Pie chart 5-7 a. shows how long sustainability has been focused on in the company. Therefore, it was surprising to read that some companies had been incorporating sustainability for 205, 172, 135, 116 and 105 years. For this reason, the average of this variable was higher than expected, being 20.5 years. This can be explained by the fact that sustainability was purposely kept as a vague and open definition in approaching the respondents. If the survey had referred to only CSR, for example, the mean would be expected to be much smaller.

The sustainability areas that companies are working on most are environmental work (59 answered "most work"), social responsibility work (45 answered "most work"), then sustainability strategy (38 answered "most work").

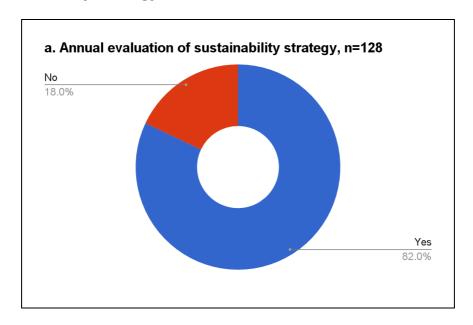
Pie chart 5-7 f. illustrates the question "In which way is the company working with sustainability?". The aim behind this question is to investigate the different approaches to integrating sustainability. There was an even spread in the responses to this question. There were 21 other answers and they included: "product development", "developing and sharing of new CSR knowledge", "attempting to put the agenda on the area to promote improvement", "focus on transparency on all of the parts of the chain", "integrating CSR aspects in the assignments" and "arrange seminars and workshops". This is just a small selection of the other answers. Many of the respondents chose the other option so that they could leave a detailed response, when in fact the already existing options would have been an appropriate choice. It

is believed that the respondents understood the question, but because they were unable to leave comments under the already existing options, they opted for the *other* option instead. The usage of an *other* option to leave detailed responses when it wasn't necessary also happened with other upcoming questions from the survey. This implies that for future surveys the question should also include commenting capabilities for the different options. Some respondents added to *other* sustainability areas such as human rights and circular economy. This is considered a field of sustainability in this survey and is covered by other questions later in the survey.

An interesting aspect of diagram d. is that there is four different answer options. There was two different "no" answers: "No, and the company has no plans do start one" and "No, but the company has plans to start a department". There were no respondents to the latter so it does not appear in the pie chart.

Pie chart 5-7 f. refers to the questions *Internally in the company, which term is used for sustainability?* Sustainability terminology seems to be evolving in trends, and the aim of the question was to unveil which current terms are most commonly used. The term *samfunnsansvar* and *CSR* are technically the same word translated in Norwegian and English but were kept separate as *CSR* is used in Norwegian too. The same was done to *sustainability* and *bærekraft*. The proposed list of terminology was built on the notes which were taken from the contact list.

5.2.1 Sustainability strategy and evaluation



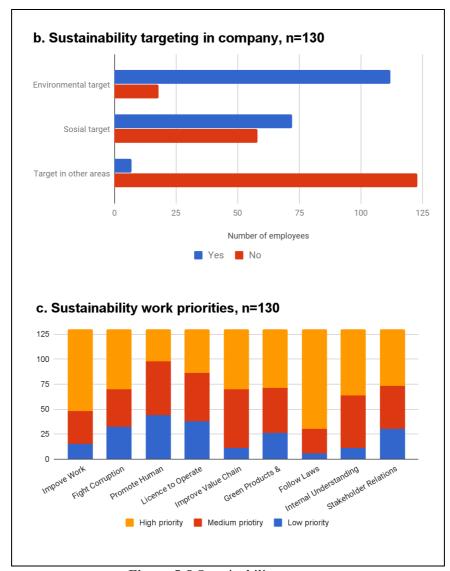


Figure 5-8 Sustainability strategy

This section refers to category 5. Sustainability – strategy and evaluation. This section was created because strategy is at the core of incorporating sustainability in companies. Strategising was mentioned by the interviewees repeatedly as the key to a successful business in terms of sustainability. While going through the websites of Norway's 500 biggest companies, the sustainability pages of each of them were quickly examined. Many of the company's sustainability information on their website was outdated. As mentioned by Ness, there are new updates and new sustainability tools all the time in the field of sustainable business and some of them must be crucially updated. As seen in the background section, and mentioned by Sjåfjell, there are also new laws introduced by the government and other international agreements frequently. This question about annual evaluation was therefore to investigate if the companies do not review their sustainability strategies often, as suggested by their websites, or

if they just do not share updates openly. To investigate this further, questions about the company's communication of sustainability work was also created.

5.2.1 Sustainability communication

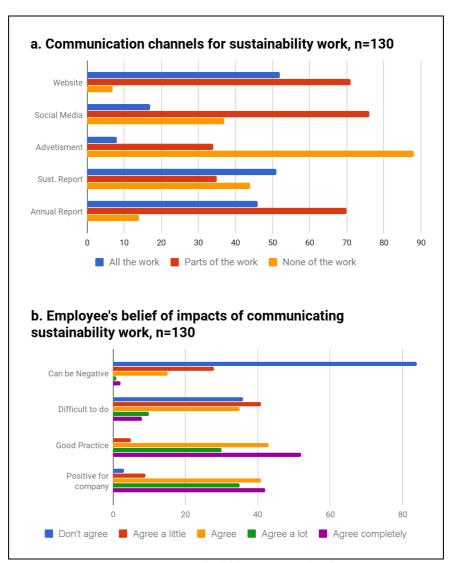


Figure 5-9 Sustainability communication

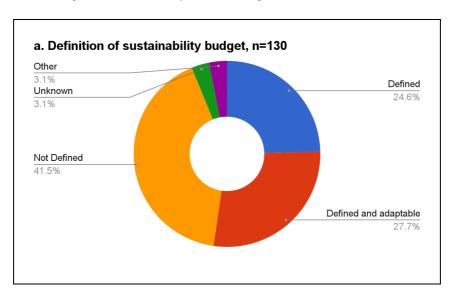
Bar graph 6-6 illustrates the statistical findings from survey category 6. Communication and sustainability. As mentioned, this section investigates suspicions that the companies do not share their sustainability strategy in total on their websites. The questions for this category were "heavy" in the sense that they were represented by two question grids. These questions can be perceived as long and meticulous for the respondent, compared to simple questions with limited options. The advantage of a question grid is that it allows grouping of many similar questions

in an efficient manner. Since the category was already "heavy", it was decided not to add questions about how frequently the sustainability communications were updated or created.

Another reason for creating this section on sustainability communication is that Ness mentioned it as possibly a challenging consideration for the employees. Talking about sustainability rankings by third parties, Ness explained how and why companies might not communicate all of their sustainability work.

"I believe some of the smaller banks are doing much better than what they are sharing on their websites and achieve therefore poorer scores. Some [of the sustainability employees] doesn't really understand what they are allowed to say in public, or sometimes do more than they realise, more than what is written on paper. A lot of the sustainability work is mandatory, so we know they are doing it, but they are perhaps not good at communicating it." (Ness)

5.2.1 Sustainability finance and profitability



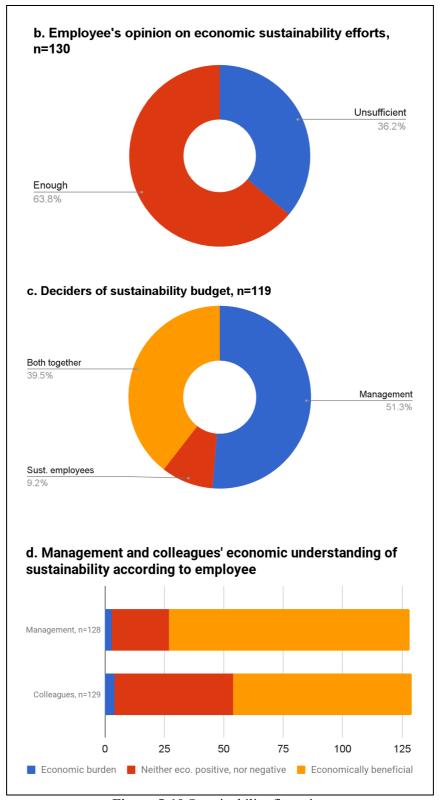
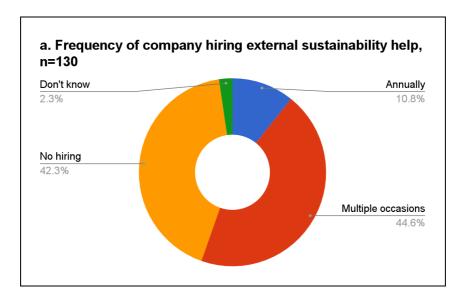


Figure 5-10 Sustainability financing

Figure 5-10 refers to the questions regarding financing of sustainability work. Financing of sustainability was not directly brought up as a challenge by any of the interviewees. However, other challenging elements such as capacity in terms of time and employee's access to sustainability tools and certifications were. As these challenging elements can be expensive, questions about the budget were created to investigate thoughts around their company's budget.

Having a question around the profitability of sustainability was deemed important from the beginning. The general impression from attending seminars throughout the semester, and listening to the interviewees, is that sustainability experts in Norway mostly agree that investing in sustainability matters is perceived as profitable for the business. However, linking sustainability and profitability together for other non-sustainability employees in the company seems to be a challenge. This is confirmed by the results of the survey. As seen in pie chart 6-7 d., the percentage of managers that believe that sustainability is economically beneficial is higher than other colleagues. In hindsight, sustainability employees should have been asked themselves about their beliefs on sustainability profitability.

5.2.1 External sustainability help



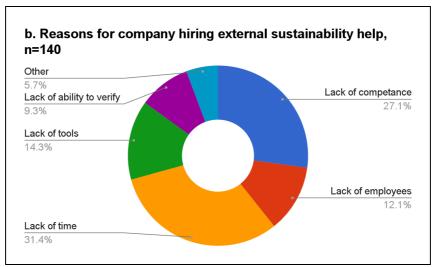
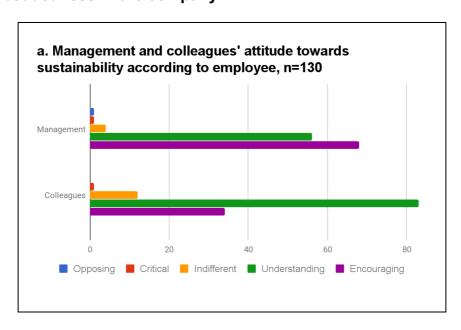


Figure 5-11 External sustainability help

Survey category 8. External help was created for multiple reasons. First, based on the interviews, there was a hunch that time and capacity factors would be revealed as one of the biggest challenges for businesses. To resolve capacity issues, the company has the option to extend internal capacity, or hire temporary external help. The first solution was investigated through the questions in the survey category About your company, where the employees were asked if they believed they had sufficient employees working on sustainability. Solving capacity issues through temporary help is also investigated through the survey.

5.2.1 Embeddedness in the company



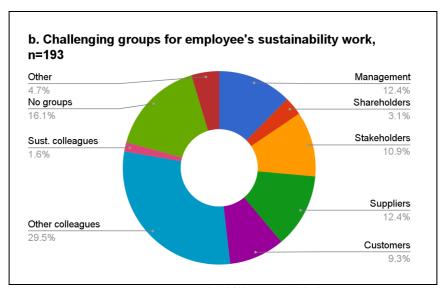


Figure 5-12 Sustainability embeddedness

The importance of embeddedness of sustainability in the company and in management was often repeated in the interviews.

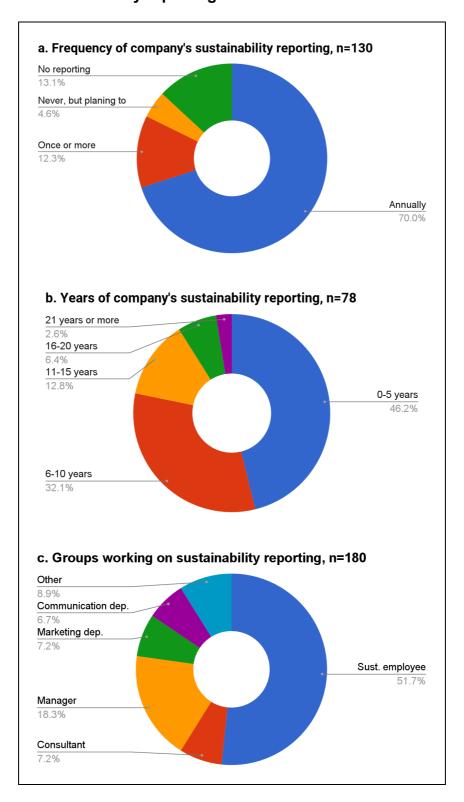
"If [sustainability] is not embedded in management, you can just forget about it. But it's higher than that as well, it lays at the board level. If the board doesn't demand [sustainability] from top management, then top management won't demand it from management." (Hattestad Bratsberg)

When asking Ness what the survey would reveal about challenges the employees face, she started by mentioning embeddedness in management.

"There are many [sustainability employees] that have problems with embeddedness in management - to breakthrough. I believe there are many that have been employed in a sustainability position that are engaged [...], but then they get stopped because management has not realised [sustainability] is good for the bottom line, they don't think of money when they think of sustainability." (Ness)

These opinions created suggested that perhaps other groups of people were challenging to sustainability employees.

5.2.2 Sustainability reporting



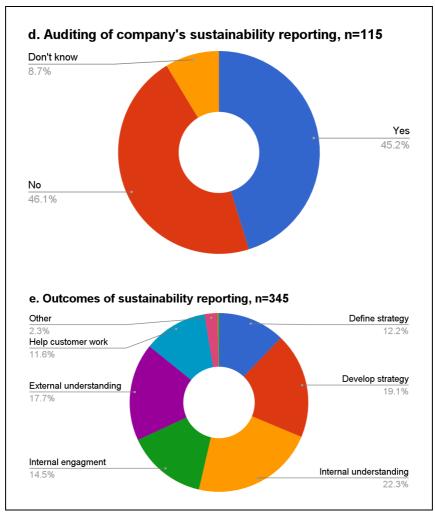


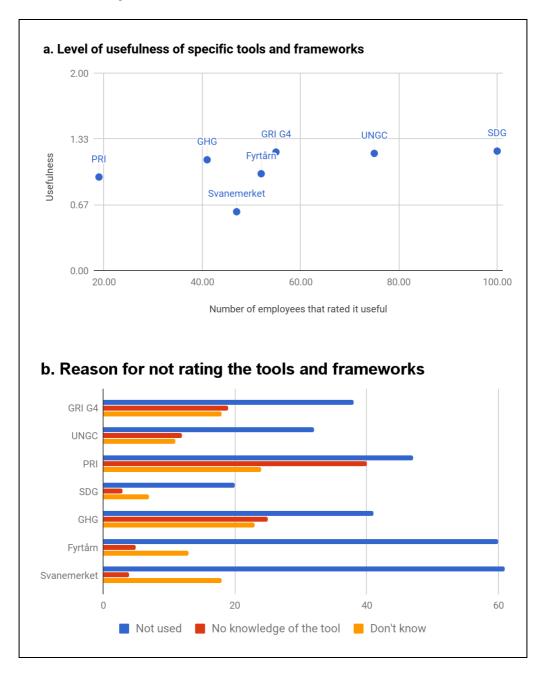
Figure 5-13 Sustainability reporting

Sustainability reporting appears to be one of the most obvious topics for a survey category. There seems to be many challenges that are directly or indirectly related to sustainability reporting. It seems to be challenging because it is one of the most time-consuming tasks of the sustainability employees. In future surveys, it is recommended to ask how much of the employee's work is dedicated to reporting.

Questions about sustainability reporting are closely linked to the questions about sustainability tools as most of the tools are meant to facilitate or support sustainability reporting. Therefore, this reporting section was followed by a tools section to keep the respondents in the same mind-set. When asking who is in charge of the sustainability report, HSEQ was mentioned three times, and the board was mentioned twice as an *other* answer.

For the question about the outcomes from sustainability reporting, the *other* answers included: "Politics understanding and changed framework", "Set targets (KPI)", "secure customer contracts, contribute to stock price". These are interesting options to include in further studies.

5.2.1 Sustainability tools and frameworks



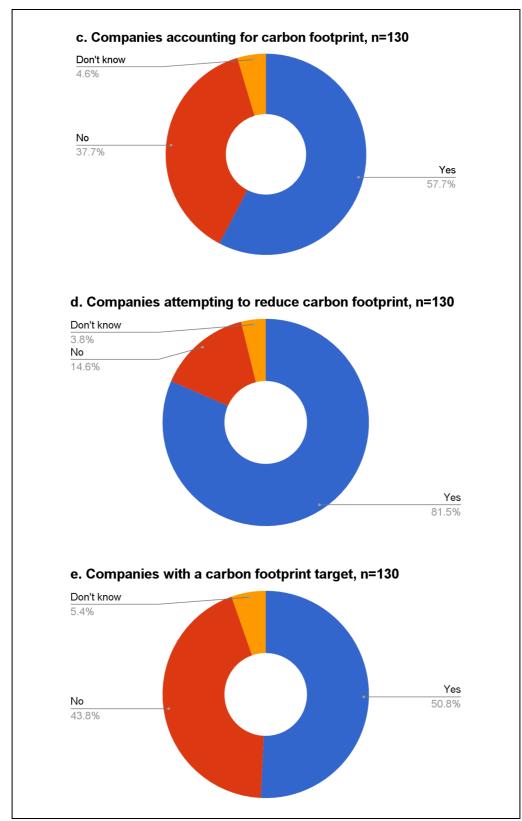


Figure 5-14 Sustainability tools and frameworks

Survey Category 11. Tools and frameworks was longer than other categories because it is a large component of the employee's sustainability work.

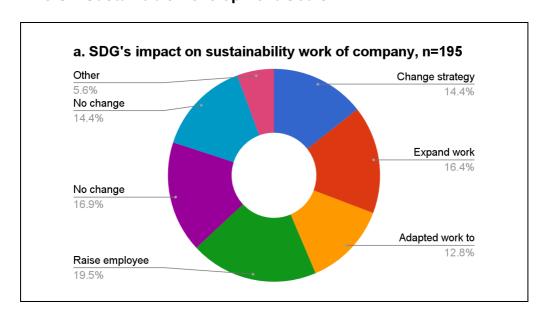
Diagram 6-11 a. displays the number of employees that rated the tools or framework to be useful on the horizontal axis. It doesn't automatically mean that they have used it, but it means that they have knowledge of the level of usefulness of that tool. That number is calculated by adding up the number of employees that rated the tool as a little useful, useful or very useful. In other words, the employees that were excluded from that number are the employees that answered either "No knowledge of the tool" or "don't know if [the tool or framework] is useful".

The vertical axis displays how useful each tool was evaluated to be on average. The value "0" represents the answer "A little useful", the value "1" represents the answer "Useful" and "2" represents the answer "Very useful".

At conferences, the importance of using the main sustainability tools was emphasised as important for multiple reasons. One being to facilitate the work of the sustainability employees in their work and in their reporting in particular. Another aspect was that external players, such as stakeholders, shareholders and others, can use those tools to evaluate the effort of a company in regards to sustainability.

Questions about carbon footprints were integrated in this section but could also have been included in the sustainability reporting section as it is neither a tool nor framework. The main reason for including it in this category is that it is "a step" or process of sustainability reporting which, in other words, is what the rest of the survey category is investigating.

5.2.1 The UN Sustainable Development Goals



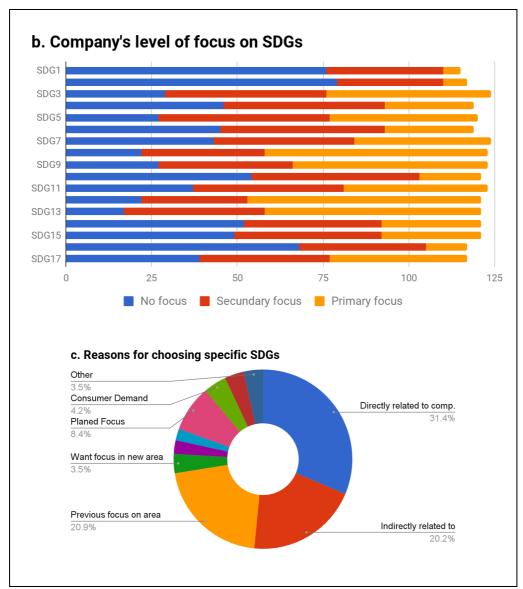


Figure 5-15 The UN SDGs

The UN SDGs are increasingly becoming essential references in the world of sustainable business. Considering it is a framework, it seems logical to keep SDGs as a separate category, rather than integrating this in the previous survey category. They were also kept separate in part due to the lengthy amount of questioning, which would make the previous category extensively long. If the categories were combined then the respondents may get the impression that the last categories were all very long. This would risk respondents becoming discouraged to finish the survey.

5.2.1 Sustainability challenges and expectations

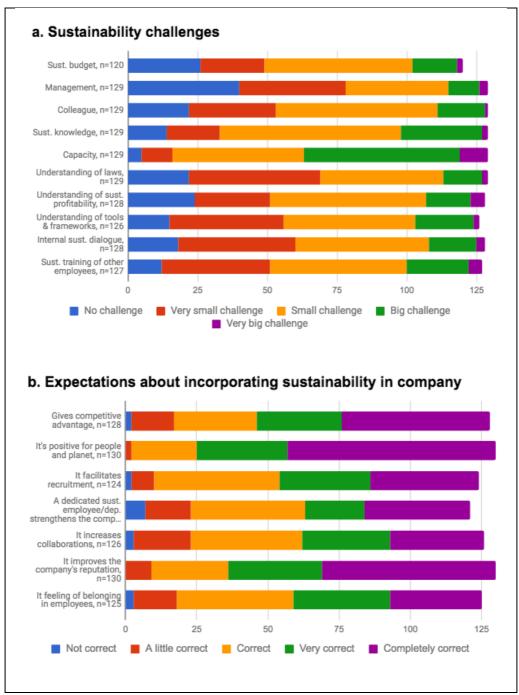


Figure 5-16 Challenges and expectations

This section is referring to the survey category 12. Challenges and expectations. The aim with the first question, "Rank the following challenges", was to grasp which challenges were the biggest ones according to the sustainability employees. As many of the challenges has been brought up in the previous questions, this question allowed to pin-point where the real issues were.

Figure 5-15 a. illustrates the findings for the first question. Since the challenges in the figure are only shorten labels, I am presenting the answer options here again to avoid any confusions of what the challenge in question is.

- "Sust. budget": Budget for sustainability work
- "Management": Embeddedness in management
- "Colleagues": Embeddedness with colleagues
- "Sust. knowledge": Knowledge about sustainability work
- "Capacity": Capacity (time and/or employees)
- "Understanding of laws": Understanding of laws and judiciary system
- "Understanding of sust. profitability": Understanding that sustainability is economically profitable
- "Understanding of tool & frameworks": Understanding of tools and frameworks
- "Internal sust. dialogue": Infernal dialogue around sustainability
- "Sust. training of other employees": Training of employees about sustainability

The question about expectations was added directly upon recommendation by Holmes Indahl.

"I'm perhaps missing questions related to expectations. We know that if enough people are expressing their expectations, we can kick-start the changes faster. [...] If the survey comes with questions that can give us [sustainability employees] sales pitches such as "90% believes sustainability makes it easier to recruit young talents", then the survey and your work can in itself help to drive development in the field" (Holmes Indahl)

As the survey was built keeping in mind the needs from the sustainability employees, this was an excellent feedback that was integrated in the survey.

5.3 Survey Evaluation

This section relies on my self-assessment of the survey and on the respondent's survey feedback obtained through the survey category *13. Closing questions*.

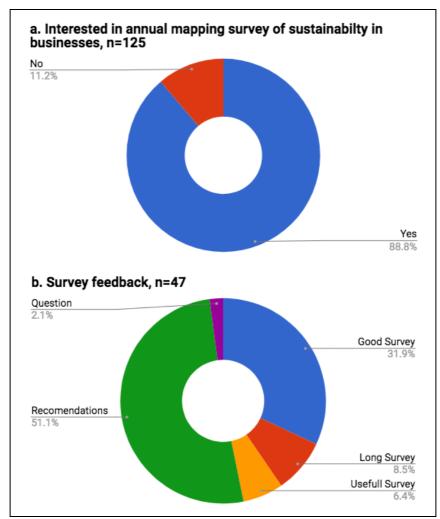


Figure 5-17 Survey feedback

Overall, the survey seems to have been received well from the respondents. Pie chart 7-1 a. illustrates how a vast majority of the respondents believe it would be interesting to continue to have this survey as an annual mapping study. This can be interpreted as positive feedback as they must have perceived this survey interesting to want further ones. The second pie chart illustrates the answers to the question: "Do you have any comments to the survey?". It was an open-ended question that was recoded into 5 different categories. The employee's comments seem to indicate that the survey was well received overall. Only 4 respondents commented that the survey was long, and half of those wrote the survey was long but that it was a good thing. The employee's recommendations are both recommendations to improve the survey and to improve the field of sustainability.

When it comes to my personal evaluation of the survey, I believe there are many small improvements that could have been done, but I believe that the survey was good overall.

6 RELATIONSHIP PATTERN ANALYSIS

This chapter aims to present the analysis that was performed to attempt to answer the second research question: *Can any relationship patterns be identified between any practices and challenges?* The chapter will begin by presenting which challenges were studied for this analysis and why those were chosen. The following section will present which tests were used to perform the relationship analysis and the results of that analysis.

6.1 The four biggest challenges from the survey

In this section, the calculation to identify the three biggest challenges will be brought forward. The relationship analysis is limited to four challenges because, as mentioned earlier, there are an unlimited amount of combinations of variables that can be examined, and the limit has to be set somewhere. The limit was also set there because those four challenges match well with the interviewees perception of important challenges.

Figure 6-1 illustrates how often the different ranking options were chosen for the question the *Rank the following challenges*.

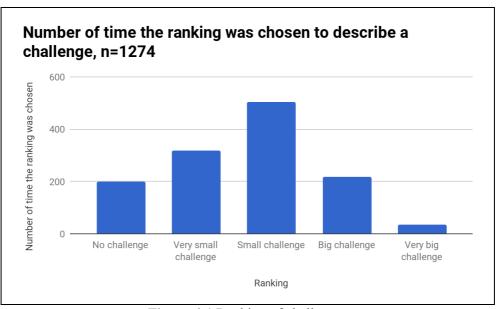


Figure 6-1 Ranking of challenges

The employees were very cautious when using the ranking *Very big challenge*. To identify which challenges are the biggest, I therefore summed up the ranking options *Very big challenge* and *Big challenge*. This way, it was easier to understand which challenges are ranked the highest. This summation is illustrated in figure 6-2.

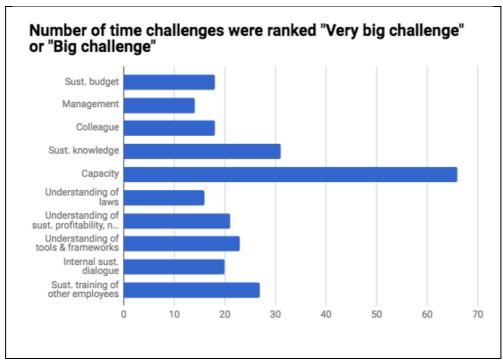


Figure 6-2 Very big and big challenges

The four challenges that are highest ranked are: capacity (ranked big or very big 66 times), knowledge about sustainability work (31 times), sustainability training of employees (27 times) and understanding of tools and frameworks (23 times).

6.2 Analysis tools

For the relationship pattern analysis, the SPPS analysis tools that were used are: contingency tables and the chi-square test. Those are the only two types of analysis that was performed because almost all the variables of the study are nominal. When both variables in a bivariate analysis are nominal, the chi-square test and contingency tables are the two only analysis tools one can use (Bryman, 2016:340).

Before going into to the details of those analysis tools, let's make an important note that no statistically significant results were found in the SPSS analysis. A test for statistically significance "allows the analyst to estimate how confident he or she can be that the results

deriving from a study based on a randomly selected sample are generalizable to the population from which the sample was drawn." (Bryman, 2016:696). As this study is not based on a randomly selected sample, it is not possible to generalisation any relationships to the general population, i.e. Norwegian sustainability employees and companies. However, just out of curiosity, the chi-square test was performed for all the cross-tabulation analysis to see if some relationships could be discovered. "Chi-square is a test of statistical significance, which is typically employed to establish how confident we can be that the findings displayed in a contingency table can be generalized from a probability sample to a population." (Bryman, 2016: 688). In this study, a chi-square does not allow to generalise any findings to the general population, but it does give us an indication of where there might be statistically significant relations if the sample process had been probable. A chi-square test shows a level of statistical significance when the p value provided by the test "is higher than the conventional cut-off level of .05" (Bryman and Cramer: 205).

6.3 The analysis process

There was a large amount of combination of variables that were tested for with contingency tables, and they will not be presented in the paper because it would be too lengthy to do so, but I am presenting here the main traits of the analysis.

The way I tried to see if I could identify any relationship patterns was to examine two variables simultaneously to see if there is a difference in one variable between the employees that believe a challenge to be non-existing or small and those that believed a challenge was big or very big. If for example all the ones thinking challenge "x" is

For each of the four big challenges, I performed a large amount of cross-tabulation analysis between each of the four biggest challenges and *other variables*. Those *other variables* were both, (1) variables that are highly linked to the challenge (see Appendix B), and (2) other random background variables about the employee and the company. A few of those other background variables that were often tested was: the employee's educational background, the employee's management level, the employee's percentage of work dedicated to sustainability, the employee's gender, the company's industry, if the company had a sustainability department.

For each of the four challenge variables, the SPSS function "Recode into different variables" was used to group the variable answers into two categories: No or small challenge and Big challenge. The first category grouped answers No challenge, Very small challenge and Small

challenge; while Big challenge grouped the answer options Big challenge and Very big challenge.

The aim was to bring forward in this chapter the interesting findings for each of the challenges. By interesting findings, it is understood contingency tables that showed any particular pattern of association between a challenge and other variables. The relationship analysis was not successful in the sense that only one pattern of association was found in the SPSS analysis.

The cross-tabulation with a chi-square test in this analysis confirmed to be statistically significant. One statistical significant relationship that was found was between the variables *Sustainability Challenge: Capacity – time and employees* and the variable *Sufficient number of sustainability employees*. This chi-square test revealed a p value of .000. This relationship can be interpreted that in this sample, there was a relationship between employee beliefs that thought their company needed to expand the number of employees working with sustainability in their company and the belief that capacity was a challenge for them. This is not the most interesting revelation as it means in other words that people who have capacity challenges believes they need to hire more people.

This cross-tabulation method gives contingency tables which allows to analyse two variables at the same time to examine if there are any relationships between the two variables (Bryman, 2016:340). Bryman points out that contingency tables are good for when you ae searching a pattern of association between two variables (ibid.).

We will look in the recommendations section changes that are proposed to enable a successful challenge pattern analysis in the case of a future survey.

7 CONCLUSION

7.1 Resume of study

Many studies have an extensive discussion over the results of the research. However, in this case, the quantitative nature of the first research question "What are the sustainability practices and challenges in Norwegian companies?" can be expected to provide descriptive results. Presenting the list of practices and challenges that has been identified in this study is technically answering that question with the results presented in chapters 4 & 5.

Unlike the first, the second question "Can any relationship patterns be identified between any practices and challenges?" would be fitting to answer in this section. However, for reasons already shown, this study was unable to identify any relationship patterns between practices and challenges so there is no further discussion to be made on the question.

7.2 Study evaluation

As described in the 1.2.2. Research objective, the concrete objective of the study was to explore and identify companies' sustainability practices and challenges and possible relationships between those two. The overall objective is that the findings from this concrete objective will allow sustainability in the business sector to develop.

Overall, I believe this study has been successful because it has indeed produced the necessary data responding to the first part of the research objective: explore and identify sustainability practices and challenges. The study produced a total of 250 variables describing the sustainability landscape in Norwegian businesses. The objective will be further reached when the findings will be transformed to a comprehensible business report sent to the respondents as promised.

The study has however been unsuccessful in the answering the second research question. As mentioned early on, this was an outcome that was predicted but the question was included as the data set presented an excellent opportunity to make such findings. If any relationship patterns had been discovered, this could have helped reach the overall objective of helping develop the business sector exponentially.

The two biggest limitation of this study are the fact that it failed to rely on a probability sampling and the fact that the study had an insufficient sample size. These limitations affected in particular the analysis trying to answer the second research question.

7.3 Recommendations for annual mapping study

I recommend considering this study paper as a pilot project for an annual national mapping study of sustainability in Norway. This recommendation has been considered possible since the beginning and seems to be confirmed by the feedback of the respondents. There are two main reasons why this could continue as an annual project. The first reason is inspired by ACCSR's annual mapping study. Their study has been going on for 7 years and keep receiving increased attention in media and an increase number of respondents. This confirms the success of the project at an Australian national level and there are no reasons to believe this couldn't be applicable for Norway.

The second argument talking in favour of making this an annual study is concluded from the respondent's feedback. As seen in survey evaluation, 88.8% of the respondents responded that they would be interested in making an annual study.

Throughout the whole analysis, recommendations were purposively given keeping mind that a future survey would be possible. In discussion with S-HUB, there was a great interest from their part to continue this study to an annual mapping study

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APPENDIX A: Master Interview Guide

Master Interview guide - Name of Interviewee

Job title:

Interviewee found through:

Interview type:

Aim of the interview:

Recording file number:

Interview Introduction

- Presentation of the study and purpose of the interview
- Approval to record interview and use name, name of the company and quotes for the study

Warm-up questions

- Work title and work description
- About the company

Part 1: Sustainability topics

- Which sustainability topics do you think there should be more studies on?
- What would you want to map in Norway?
- Presentation of the current survey topics and ask for comments

Part 2: Sustainability challenges

- What challenges are businesses facing when it comes to sustainability?
- What challenges are you familiar with in regards to sustainability in your work?
- Where do you believe the challenges come from?

Round-up

- Any questions or comments
- Forward of the study when finished

Interview Notes

APENDIX B: Relationship pattern analysis summary

Capacity (time and/or employees)	Knowledge about sustainability work
 Percentage of employee's position attributed to sustainability work Companies with a sustainability department Employee's opinion that there is a sufficient number of sustainability employees in their company Employee's opinion on company's economic sustainability efforts Frequency of company hiring external sustainability help Reasons for company hiring external sustainability help 	 Employee's education background Employee's sustainability experience in company Employee's sustainability work experience prior to current company Total sustainability work experience of employees with prior sustainability experience Employee's department in company Percentage of employee's position attributed to sustainability work Employee's recruitment method to sustainability work within company Reasons for company hiring external sustainability help
Training of employees about sustainability	Understanding of tools and frameworks
 Employee's management level Companies with a sustainability department Sustainability work priorities Management and colleagues' economic understanding of sustainability according to employee Management and colleagues' attitude towards sustainability according to employee Challenging groups for employee's sustainability work Outcomes of sustainability reporting 	 Employee's education background Percentage of employee's position attributed to sustainability work Employee's sustainability experience in company Employee's areas of sustainability work Sustainability targeting in company Frequency of company hiring external sustainability help Reasons for company hiring external sustainability help Frequency of company's sustainability reporting Years of company's sustainability reporting Groups working on sustainability reporting Outcomes of sustainability reporting

APPENDIX C: Survey data

C.1: Email approach to respondents

Hei,

Jeg forstår det sånn at du jobber med samfunnsansvar/bærekraft i bedriften din og lurte på om du hadde 10 minutter til å svare på en spørreundersøkelse?

Spørreundersøkelsen er rettet til alle som jobber med samfunnsansvar - uansett om det er heltid, deltid eller prosjektbasert innen en spesifikk bedrift. Så hvis dere er flere i samme bedrift som jobber med samfunnsansvar oppfordres til at alle svarer på undersøkelsen for å forstå samfunnsansvar fra flere perspektiver.

Hvis du ikke er den som jobber med samfunnsansvar, er det mulig for deg å gi beskjed om dette eller videresende henvendelsen til riktig person?

Spørreundersøkelse er en del av masteroppgaven min hos NTNU som er en kartleggingsstudie av samfunnsansvar i Norge. Målet med oppgaven er å kartlegge hva som faktisk blir gjort innenfor samfunnsansvar i Norge.

Som takk for deltakelsen vil det komme en innholdsrik driftsrapport av masteroppgaven som sendes automatisk til de som har svart på spørreundersøkelsen. Hensikten med bedriftsrapporten er å fremstille kartleggingen på en enkel måte for å gi bedrifter en mulighet til å måle og sammenligne deres egen innsats innenfor samfunnsansvar mot nasjonale trender.

Studiet vil blant annet kartlegge valg rammeverk, valg av fokusområder, valg av verktøy, hvilke typer bedrifter som jobber med samfunnsansvar, osv.

Her er linken til spørreundersøkelsen

Takk for eventuell deltakelse! Ikke nøl med å ta kontakt hvis det er noe du lurer på.

Med vennlig hilsen, Pia Lefevre

C.2: Survey

See next page.

Kartleggingsstudie av norsk samfunnsansvar

Denne spørreundersøkelsen er en del av en masteroppgave fra NTNU skrevet i samarbeid med Sustainability Hub Norway.

HVA MENES DET MED SAMFUNNSANSVAR?

Begrepene samfunnsansvar, bærekraft, Corporate Social Responsability, Shared Value, osv. brukes om hverandre i denne undersøkelsen. Hvis bedriften du jobber i arbeider på noen av de områdene er denne undersøkelsen relevant for deg.

HVFM KAN SVARE?

Spørreundersøkelsen et rettet til alle som jobber med samfunnsansvar - uansett om det er heltid, deltid eller prosjektbasert innad en spesifikk bedrift. Hvis dere er flere i samme bedrift som jobber med samfunnsansvar oppfordres til at alle svarer på undersøkelsen.

HVORFOR DU BØR SVARE

Masteroppgaven vil resultere i en bedriftsrapport som er en oversiktlig og kortfattet oppsummering av masteroppgaven. Bedriftsrapporten vil gi deg muligheten til å måle og sammenligne innsatsen til din bedrift med norske samfunnsansvartrender. Ved å svare på undersøkelsen er du også med på å støtte en student med masteroppgaven sin.

ANONYMITET

Navn på bedrift er nødvendig for å kvalitetssikre studiet men dette vil holdes anonymt for å oppnå åpne og ærlige svar. Svarene dine (bortsett fra navn på bedrift og epostadresse) vil brukes i masteroppgaven og i bedriftsrapporten. Ingen opplysninger som kan spores tilbake til enkeltpersoner vil bli publisert eller brukt på annen måte.

Estimert tid for spørreundersøkelsen: ca. 10 minutter Spørsmål kan rettes til Pia Lefevre, pialeba@gmail.com

Hvis bedriften din ikke jobber med samfunnsansvar bes du svare på denne spørreundersøkelsen i stedet: https://goo.gl/forms/1cWSsF9lExjuVjLa2

*Må fylles ut

Om deg som jobber med samfunnsansvar

1.	. Kjønn * <i>Markér ba</i>	are én oval.		
	K\	vinne		
	◯ Ma	ann		
	O Ar	nnet		
2.	. Fødselså	r *		
3.	. Hva er di	n stillingsti	ttel?*	

Ungdomskole Videregående skole Bachelorgrad Mastergrad Doktorgrad Hvilken utdanningsbakgrunn har du? * Merk av for alt som passer	
Videregående skole Bachelorgrad Mastergrad Doktorgrad Hvilken utdanningsbakgrunn har du? *	
Mastergrad Doktorgrad Mastergrad Doktorgrad Mastergrad	
Doktorgrad 5. Hvilken utdanningsbakgrunn har du? *	
5. Hvilken utdanningsbakgrunn har du? *	
Merk av for alt som passer	
Økonomi	
Statsvitenskap	
Sosiologi	
Markedsføring	
Kommunikasjon	
Bærekraft	
Ingeniør	
Juss	
Andre:	
bedriften? *	
	*
7. Har du tidligere jobberfaring med samfunnsansvar?	*
7. Har du tidligere jobberfaring med samfunnsansvar? Markér bare én oval.	*
. Har du tidligere jobberfaring med samfunnsansvar? Markér bare én oval. Ja, med lignende stilling	*

10. Hvilket område innenfor samfunnsansvar jobber	du med? *
Merk av for alt som passer	
Miljø, klimaansvar	
Sosialt ansvar	
Etikk	
Korrupsjon	
Menneskerettigheter	
Rapportering	
FNs Bærekraftsmål	
Veldedighet	
Partnerskap	
Verdikjede	
Avfall	
Sirkulær økonomi	
Andre:	
11. Hvordan ble du rekruttert til å jobbe med samfun Markér bare én oval. Internt	nsansvar i bedriften? *
Offentlig utlysning	
Word of mouth, nettverk	
Andre:	
12. Hvor lenge har bedriften hatt en egen stilling hvor samfunnsansvar inngår i jobbeskrivelsen?	
 12. Hvor lenge har bedriften hatt en egen stilling hvor samfunnsansvar inngår i jobbeskrivelsen? * Om bedriften du jobber i 13. Hva heter bedriften du jobber i? * Påminnelse: navn på bedrift holdes konfidensielt men er etterspurt av flere grunner, blant annet kvalitetssikring av spørreundersøkelsen 	
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Hvilken kategori bes Merk av for alt som pa	<u>-</u>
Stort multinasjo	nalt konsern
	rt konsern / ASA
Stor nasjonalt A	
Kooperativ bedr	
Offentlig eid bed	
Familieeid bedri	
Liten eller mello	•
6. Hvor jobber du i bec Markér bare én oval.	driften? *
Hovedkontore	t til hadriftan
Hovedkontore	
Et annet konto	
Hjemmekonto	
Flere steder/p	
Utlandet	ender
Andre:	
m samfunnsan	nsvar i bedriften
8. Hvor lenge har bedr samfunnsansvar? * 9. Hvilket områder inne	isvar i bedriften iften jobbet med enfor samfunnsansvar jobber bedriften med? *
8. Hvor lenge har bedr samfunnsansvar? *	enfor samfunnsansvar jobber bedriften med? *
8. Hvor lenge har bedr samfunnsansvar? * 9. Hvilket områder inne	isvar i bedriften iften jobbet med enfor samfunnsansvar jobber bedriften med? *
8. Hvor lenge har bedr samfunnsansvar? * 9. Hvilket områder inne Markér bare én oval p	enfor samfunnsansvar jobber bedriften med? *
8. Hvor lenge har bedr samfunnsansvar? * 9. Hvilket områder inne Markér bare én oval p Miljø Sosialt ansvar Etikk	enfor samfunnsansvar jobber bedriften med? *
	nsvar i bedriften
Hvor lenge har bedr samfunnsansvar? * Hvilket områder inne	enfor samfunnsansvar jobber bedriften med? *
8. Hvor lenge har bedr samfunnsansvar? * 9. Hvilket områder inne Markér bare én oval p Miljø Sosialt ansvar Etikk	enfor samfunnsansvar jobber bedriften med? *
8. Hvor lenge har bedr samfunnsansvar? * 9. Hvilket områder inne Markér bare én oval p Miljø Sosialt ansvar	enfor samfunnsansvar jobber bedriften med? * Der rad Ikke noe Lite Mye Mest Vet ikke
8. Hvor lenge har bedr samfunnsansvar? * 9. Hvilket områder inne Markér bare én oval p Miljø Sosialt ansvar Etikk Korrupsjon Bærekraftsstrategi	enfor samfunnsansvar jobber bedriften med? * Der rad Ikke noe Lite Mye Mest Vet ikke Der bedriften med samfunnsansvar? * Der bedriften med samfunnsansvar? *
8. Hvor lenge har bedr samfunnsansvar? * 9. Hvilket områder inne Markér bare én oval p Miljø Sosialt ansvar Etikk Korrupsjon Bærekraftsstrategi 0. På hvilken måte jobl	enfor samfunnsansvar jobber bedriften med? * Der rad Ikke noe Lite Mye Mest Vet ikke Der bedriften med samfunnsansvar? * asser sjekter
8. Hvor lenge har bedr samfunnsansvar? * 9. Hvilket områder inne Markér bare én oval p Miljø Sosialt ansvar Etikk Korrupsjon Bærekraftsstrategi 0. På hvilken måte jobl Merk av for alt som pa Samarbeidspros Bygger egne pro	enfor samfunnsansvar jobber bedriften med? * likke noe Lite Mye Mest Vet ikke ber bedriften med samfunnsansvar? * asser sjekter osjekter
8. Hvor lenge har bedr samfunnsansvar? * 9. Hvilket områder inne Markér bare én oval p Miljø Sosialt ansvar Etikk Korrupsjon Bærekraftsstrategi 0. På hvilken måte jobl Merk av for alt som pa Samarbeidspros Bygger egne pro Donerer penger	enfor samfunnsansvar jobber bedriften med? * Der rad Ikke noe Lite Mye Mest Vet ikke Der bedriften med samfunnsansvar? * asser sjekter psjekter
8. Hvor lenge har bedr samfunnsansvar? * 9. Hvilket områder inne Markér bare én oval p Miljø Sosialt ansvar Etikk Korrupsjon Bærekraftsstrategi 0. På hvilken måte jobl Merk av for alt som pa Samarbeidspros Bygger egne pro Donerer penger Tilpasser bedrift	enfor samfunnsansvar jobber bedriften med? * likke noe Lite Mye Mest Vet ikke ber bedriften med samfunnsansvar? * asser sjekter osjekter

2. Hvor mange jobber med : Markér bare én oval per ra								
	Ingen	1 ansatt	2 ansatte	3 ansatte	4 ansatte	5-10 ansatte	10 ansatte eller mer	Vet ikke
Jobber fulltid med								
samfunnsansvar Jobber 50% eller mer								
med samfunnsansvar								
Jobber under 50% med samfunnsansvar								
Samfunnsansvar Bærekraft								
Sustainability Miljø								
Miljø Corporate Social Res	•	• ,)					
Miljø Corporate Social Res Corporate Responsal	•	• ,)					
Miljø Corporate Social Res	•	• ,						
Miljø Corporate Social Res Corporate Responsal Shared Value Vet ikke	•	• ,	,					
Miljø Corporate Social Res Corporate Responsal Shared Value	•	• ,						

Ja, innenfor miljø				
Ja, innenfor sosialt arbeid				
Ja, innenfor annet				
Nei				
Vet ikke				
lvilke arbeidsområder innenfor sa Markér bare én oval per rad	ımfunnsansva	ar fokuserer be	edriften på? *	
	Lav prioritet	Medium prior	itet Høy priorit	et
Bygge sterkere relasjoner med stakeholders				
Bygge intern forståelse og støtte for vår tilnærming til samfunnsansvar				
Håndtere lovkrav og lovendringer				
Utvikle nye produkter eller tjenester med miljøvennlige attributter				
Forbedre vår verdikjede,				
prosesser og oppslagsverk Sikre markedstilgang				
Heve frem viktige				
menneskerettigheter hvor vår bransje har forbedringspotensial og vår bedrift vil kunne påvirke.				
Bekjempe korrupsjon				
	nsvar			
Bekjempe korrupsjon Sikre forsvarlig arbeidsmiljø og - rettigheter	ındt samfunn		_	måt
Bekjempe korrupsjon Sikre forsvarlig arbeidsmiljø og - rettigheter midling av samfunnsal formidler bedriften arbeidet sitt ru Markér bare én oval per rad	ındt samfunn	sansvar på nod	_	måt
Bekjempe korrupsjon Sikre forsvarlig arbeidsmiljø og - rettigheter midling av samfunnsar formidler bedriften arbeidet sitt ru Markér bare én oval per rad Via nettsidene til bedriften	ındt samfunn		_	måt
Bekjempe korrupsjon Sikre forsvarlig arbeidsmiljø og - rettigheter midling av samfunnsal formidler bedriften arbeidet sitt ru Markér bare én oval per rad	ındt samfunn		_	måt
Bekjempe korrupsjon Sikre forsvarlig arbeidsmiljø og - rettigheter midling av samfunnsal formidler bedriften arbeidet sitt ru Markér bare én oval per rad Via nettsidene til bedriften Via sosiale medier	ındt samfunn		_	måt
Bekjempe korrupsjon Sikre forsvarlig arbeidsmiljø og - rettigheter midling av samfunnsa formidler bedriften arbeidet sitt ru Markér bare én oval per rad Via nettsidene til bedriften Via sosiale medier Via reklame Gjennom samfunnansvarsrapporten	ındt samfunn		_	måt
Bekjempe korrupsjon Sikre forsvarlig arbeidsmiljø og - rettigheter midling av samfunnsar formidler bedriften arbeidet sitt ru Markér bare én oval per rad Via nettsidene til bedriften Via sosiale medier Via reklame Gjennom	ındt samfunn		_	måt
Bekjempe korrupsjon Sikre forsvarlig arbeidsmiljø og - rettigheter midling av samfunnsa formidler bedriften arbeidet sitt ru Markér bare én oval per rad Via nettsidene til bedriften Via sosiale medier Via reklame Gjennom samfunnansvarsrapporten	Ja, alt arbeid	det Deler av a	rbeidet Nei	måt
Bekjempe korrupsjon Sikre forsvarlig arbeidsmiljø og - rettigheter midling av samfunnsar formidler bedriften arbeidet sitt ru Markér bare én oval per rad Via nettsidene til bedriften Via sosiale medier Via reklame Gjennom samfunnansvarsrapporten Gjennom årsrapporten	Ja, alt arbeid	det Deler av a	rbeidet Nei	
Bekjempe korrupsjon Sikre forsvarlig arbeidsmiljø og - rettigheter midling av samfunnsar formidler bedriften arbeidet sitt ru Markér bare én oval per rad Via nettsidene til bedriften Via sosiale medier Via reklame Gjennom samfunnansvarsrapporten Gjennom årsrapporten	Ja, alt arbeid	det Deler av a	rbeidet Nei	måt
Bekjempe korrupsjon Sikre forsvarlig arbeidsmiljø og - rettigheter midling av samfunnsar formidler bedriften arbeidet sitt ru Markér bare én oval per rad Via nettsidene til bedriften Via sosiale medier Via reklame Gjennom samfunnansvarsrapporten Gjennom årsrapporten Ivilke påstander om formidling av Markér bare én oval per rad Offentlig formidling av samfunnsansvar er bare positivt for bedriften Offentlig formidling av samfunnsansvar er god praksis	Ja, alt arbeid	det Deler av a	rbeidet Nei	
Bekjempe korrupsjon Sikre forsvarlig arbeidsmiljø og - rettigheter midling av samfunnsar formidler bedriften arbeidet sitt ru darkér bare én oval per rad Via nettsidene til bedriften Via sosiale medier Via reklame Gjennom samfunnansvarsrapporten Gjennom årsrapporten Ivilke påstander om formidling av darkér bare én oval per rad Offentlig formidling av samfunnsansvar er bare positivt for bedriften Offentlig formidling av	Ja, alt arbeid	det Deler av a	rbeidet Nei	

Samfunnsansvar og økonomi

30. Har bedriften et det Markér bare én oval.	-	funnsansvar i bedriften? *	
Ja, et spesifil			
	tt som tilpasses etter bel	nov	
Nei Vat ikka			
Vet ikke			
Andre:			
31. Etter din mening, h Markér bare én oval.		konomiske innsats på samfunns	ansvar? *
For lite			
Nok			
For mye			
32. Hvem definerer bud Markér bare én oval	=	nsvar? *	
Ledelsen			
	ller ansatt for samfunnsa		
	iom ledelsen og avdeling	g eller ansatt for samfunnsansvar	
Andre:			
33. Hvilken forståelse l <i>Markér bare én oval</i>	per rad Samfunnsansvar er	nfunnsansvar og økonomisk lønr Samfunnsansvar er hverken	Samfunnsansvar er
Ladalaan	en økonomisk byrde	økonomisk positivt eller negativt	økonomisk lønnsomt
Ledelsen Kollegaer			
Ekstern hjelp			
34. Har bedriften din a <i>Markér bare én oval.</i>		arbeid innenfor samfunnsansvar	?*
Ja, på årlig b	asis		
Ja, ved en el	ler flere anledninger		
Nei			
Nei, men bed	driften har planer om det		
Vet ikke			
35. Hvis bedriften har a Merk av for alt som p		er har planer om det, på hvilket g	ırunnlag?
Mangel på kom	npetanse internt i bedrifte	en	
Mangel på ans	atte		
Mangel på tid			
Mangel på tilga	ang til verktøy eller progr	rammer	
Manglende evr	ne til verifisere egen bed	rift	
Andre:			
36. Hvis bedriften har a tjenester gjaldt hjel		vilke	

Forankring i bedriften

37. Hvilken generell instilling viser følgende til samfunnsansvar? *

Markér bare én oval per rad Med motstand Kritisk Likegyldig Med forståelse Oppfordrende Ledelsen Ansatte i bedriften 38. Har ditt arbeid med samfunnsansvar vært utfordrende på grunn av følgende grupper?* Merk av for alt som passer Ledelsen Aksjonærer (shareholders) Interessenter (stakeholders) Leverandører Kunder Kollegaer som ikke jobber med samfunnsansvar Kollegaer som jobber med samfunnsansvar Ingen utfordring Andre: Samfunnsansvarsrapportering 39. Driver bedriften med samfunnsansvarsrapportering? * Markér bare én oval. Ja, på årlig basis Ja, ved en eller flere anledninger Nei, men vi har planer om å begynne med det Nei 40. Hvor lenge har bedriften jobbet med samfunnsansvarsrapportering? 41. Hvem har jobbet med samfunnsansvarsrapporteringen? * Merk av for alt som passer Ansvarlig for samfunnsansvar i bedriften Konsulent Ledelsen Markedsføringsavdelingen Vet ikke Ikke gyldig Andre: 42. Har rapporten gått gjennom en revisjon (audit) av en ekstern aktør? * Markér bare én oval. Ja Nei Vet ikke Ikke gyldig

Har rapporteringspros Merk av for alt som pass	-	lpet me	d følgende? *			
Definere samfunns	sansvarstra	ategien				
Videreutvikle samf		_	ion			
		•				
Skape intern forstå						
Skape intern delta						
Videreformidle og	skape eks	tern fors	tåelse for samt	unnsansvar		
Rapporteringspros	sesen har	ikke hju	lpet med noe			
Arbeid ut mot kund	der på bær	ekraft				
Ikke gyldig - ingen	samfunns	rapport				
Andre:						
erktøy og ramme Hvilke av følgende ver samfunnsansvar? *						t med
Markér bare én oval per		Nyttia	Veldia nyttia	lkke brukt	Ingen kjennskap om	Vet ikke
GRI G4	Littifuig	Ttytag	Voldig Tryttig	TIME DIGINE	mgen kjennokap om	Votilities
UN Global Compact						\rightarrow
PRI						
FNs Bærekraftsmål						
GHG Protocol						
Miljøfyrtårn						
Svanemerket						
Ved bruk av overnevni Merk av for alt som pass Enkelt å forstå og Raskt å sette i gar Økonomisk lønnso Det er normen for Vet ikke Beste tilgjengelig v	te, hvorfor ser bruke ng omt bedriftens		driften valgt å	bruke akku	ırat disse?	
Karbonregnskap * Markér bare én oval per Har bedriften laget et klimaregnskap for å n karbonutslipp?		Ja	Nei Vet ikk	е		
Jobber selskapet med karbonavtrykket? Har bedriften laget se		or _				
karbonutslipp?						

FNs Bærekraftsmål

Har FNs bærekraftsmål hatt noen a Merk av for alt som passer	av følgende in	ivirkninger på bed	riften? *	
Endret samfunnsansvarstrategi	en for å jobbe	mot bærekraftsmål	ene	
Utvidet samfunnsansvararbeide	-			
	•	oomfunnaanavar ti	Largonionoionor	م ا شعر س
Tilpasset organisasjonen av arb			i organisasjoner	i av maiei
Økt oppmerksonheten til ansatt				
Ingen endring, fordi bedriften jo	bber allerede i	ndirekte mot målen	е	
Ingen endring				
Andre:				
Hvilke av bærekraftsmålene fokuso Markér bare én oval per rad	erer bedriften	på? Enten direkte	e eller indirekte	*
	Ingen fokus	Sekundær fokus	Primær fokus	Vet ikke
Mål 1 - Utrydde fattigdom				
Mål 2 - Utrydde sult				
Mål 3 - God helse				
Mål 4 - God utdanning				
Mål 5 - Likestilling mellom kjønnene				
Mål 6 - Rent vann og gode				
sanitærforhold				
Mål 7 - Ren energi for alle Mål 8 - Anstendig arbeid og				
økonomisk vekst				
Mål 9 - Innovasjon og infrastruktur				
Mål 10 - Mindre ulikhet				
Mål 11 - Bærekraftige byer og samfunn				
Mål 12 - Ansvarlig forbruk og produksjon				
Mål 13 - Stoppe klimaendringene				
Mål 14 - Liv under vann				
Mål 15 - Liv på land				
Mål 16 - Fred og rettferdighet				
Mål 17 - Samarbeid for å nå				
målene				
Merk av for alt som passer Målet/målene er direkte relatert Målet/målene er indirekte relate Bedriften har allerede fokus på Bedriften ønsker å forbedre seg Målet/målene var mer oppnåelig Målet/målene var relatert til et a På grunn av etterspørsel fra for	ert til bedriftens arbeid relatert g på et nytt om ge enn andre r ske oppnåelige irbeid vi planla brukerne	arbeid til det/de målene råde mål e å fokusere på		
På grunn av etterspørsel fra sar	•			
Ikke gyldig, ingen fokus på bær	ekraftsmålene			
Ikke gyldig, fokus på alle bærek	raftsmålene			
Andre:				

Utfordringer og forventninger

Markér bare én oval per rad Ingen Svært liten Liten Stor Veldig stor Ikke utfordring utfordring utfordring utfordring utfordring relevant Budsjett for samfunnsansvar Forankring i ledelsen Forankring hos ansatte Kunnskap om samfunnsansvar Kapasitet (tid og /eller ansatte) Forståelse for lover og regelverk Forståelse for at bærekraft er økonomisk lønnsomt Forståelse av verktøy eller rammeverk Intern dialog om samfunnsansvar Opplæring av ansatte om samfunnsansvar 52. Hvilke forventninger har du til samfunnsansvar? * Markér bare én oval per rad Stemmer Stemmer Stemmer Stemmer Vet Stemmer ikke litt veldig helt ikke Samfunnsansvar gir bedriften et konkurransefortrinn Samfunnsansvar har en positiv innvirkning på planeten og mennesker Samfunnsansvar gjør det lettere å rekruttere Å ha egen en ansatt eller avdeling for samfunnsansvar styrker bedriften Samfunnsansvar øker bedriftens samarbeid med eksterne aktører Samfunnsansvar forbedrer bedriftens omdømme Samfunnsansvar øker tilhørighetsgraden hos bedriftens ansatte 53. Opplever du noen andre utfordringer som ikke ble nevnt ovenfor?

"Ingen utfordring" betyr at dette ikke er en barriere for arbeidet ditt på samfunnsansvar. "Svært stor utfordring" betyr at mangelen på dette har negativ påvirkning på ditt arbeid med samfunnsansvar.

51. Ranger utfordringene under. *

Avsluttende spørsmål om spørreundersøkelsen

54.	Hadde du hatt interesse av en årlig rapport som kartlegger samfunnsansvar i Norge? * Markér bare én oval.
	Ja
	Nei
	Andre:
55.	Er det et spesielt området du ønsker mer forskning på innenfor norsk samfunnsanvar? *
56.	Hvis dine svar avdekker noen interessante funn, kunne du vært interessert i en samtale rundt dette? * Dette vil kunne gi muligheten å ha din bedrift com case study i bedriftsrapporten hvor hensikten er å
	promotere gode initiativer Markér bare én oval.
	Ja
	Nei Nei
57.	Har du noen kommentarer eller innspill til spørreundersøkelsen? *
58.	Vennligst fyll ut epostadressen din for å automatisk mota bedriftsrapporten. Epostadresser holdes anonyme. *

Drevet av

