

Development of Forenom's Corporate Social Responsibility Actions Across the Nordic Countries

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Bachelor Thesis
Tourism & Event Management
2019



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Degree programme Tourism and Event Management	
Report/thesis title Development of Forenom's Corporate Social Responsibility Actions Across the Nordic Countries	Number of pages and appendix pages 74 Pages
<p>Corporate Social Responsibility (CSR) refers to companies taking responsibility for their impact on society. This thesis aims to assist Forenom in its efforts to establish CSR actions and align the CSR actions it takes amongst all the Nordic countries it is based in.</p> <p>This thesis highlights the overview of CSR theories globally and evaluates how they are applied currently in the hospitality industry. The report moves into evaluation of CSR theories, to find the most suitable theory is Stakeholder Management, in which all stakeholders are involved and offer their perspective through their roles of what action should Forenom take towards CSR. The report further moves into the data collection of semi-structured interviews and use of thematic analysis in economic, environmental and social. In which several CSR actions are proposed through variety of activities. The proposed actions are re-organized in terms of their contribution towards the United Nations Sustainable Development Goals.</p> <p>In conclusion the CSR actions and research assists Forenom in pursuing activities in the near future that is suitable in terms of the resources they offer and related to their business. The actions will lay the foundation for the CSR activities and contribute to the further development of their company.</p>	
Keywords Forenom, Corporate Social Responsibility, Nordic Countries	

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1 Introduction

Without a sense of caring there can be no sense of community. In 2019, consumers as well as potential employees when choosing brands, the focus shifts to look beyond the quality of products and services and towards the brands' Corporate Social Responsibility.

Consumers are looking for ways that companies can take responsibility of the social and environmental impacts from their business operations. This idea of responsibility propels society towards a better future as businesses in society are able to act as more effective vehicles for social good than public services. This is due to businesses' major role in creation of most jobs, wealth and innovations (Chandler, 2016). CSR's major aspect is individuals in a company that have the ability to collectively go deeper to accomplish something greater; they are not able to accomplish separately as individuals (Chandler, 2016). The base objective of CSR is to examine a company's role in society and maximise the number positive social outcomes of its business activity. Although most CSR activities are carried out in affluent societies, it is a growing topic in amongst many countries. CSR activities are largely carried out by investors, corporations, campaign groups and consumers.

This thesis aims to be of assistance to Forenom in their development of actions of their current and future CSR activities. The Forenom offices located in Finland, Denmark, Norway and Sweden contribute to sustainable development in their own individual way. Their contribution varies due to local social demands, environmental concerns and their accessibility to resources. This bachelor thesis is commissioned by the Marketing Department of Forenom in Finland, it will assist the department in the creation of a collective action for all locations of Forenom. The main purpose is for all of Forenom is to be aligned in the type of CSR actions they will carry out in the near future and also have the ability to measure their positive contribution to society and the environment.

Forenom has been active in its participation in the Nordic society and wishes to be better aligned with CSR actions. To establish Forenom CSR actions, a social study is conducted involving Forenom's major stakeholders in Nordic countries.

This thesis will answer

- How can Forenom develop CSR actions while also aligning its actions amongst the Nordic countries?

Through this thesis the author's objective is to research CSR theories in the hospitality industry while providing a benchmark for Forenom to other accommodation companies and finding a suitable CSR theory for Forenom to apply within the company. Having established

Stakeholder Management as a suitable approach as explained in the following chapters, the author conducted semi-structured interviews of Forenom's stakeholders and analysis of qualitative data of the possible actions that Forenom can pursue in order to establish its Corporate Social Responsibility in the Nordic society.

2 Forenom

Majoituspalvelu Forenom Oy also known as Forenom was originally established in Finland. Forenom provides furnished apartments, hostels and aparthotels in the Nordic countries. Forenom currently has 3500 apartments, 16 aparthotels and 8 hostels (Forenom, 2019b) across the Nordic countries. Majority of Forenom's shares are owned by CapMan however Barona Group and the management of Forenom remain as minority shareholders in the company since 2016 (Lamppu, 2016). Forenom offers a wide range of services for businesses, guests and property owners.

Forenom managed to close the gap in the Finnish housing market; 15 years ago, when Finland's housing market only offered long-term apartments and hotels to customers. The long-term apartments were too permanent and the hotels were too expensive (Forenom, 2019b). The company aimed to fit in between and offer in-expensive short term and long-term accommodations. Forenom currently covers Finland, Sweden, Norway and Denmark. Figure 1 below shows Forenom's recent statistics; Forenom has more than 200,000 guests per year and it generates a revenue of 82 million (Forenom, 2019b).

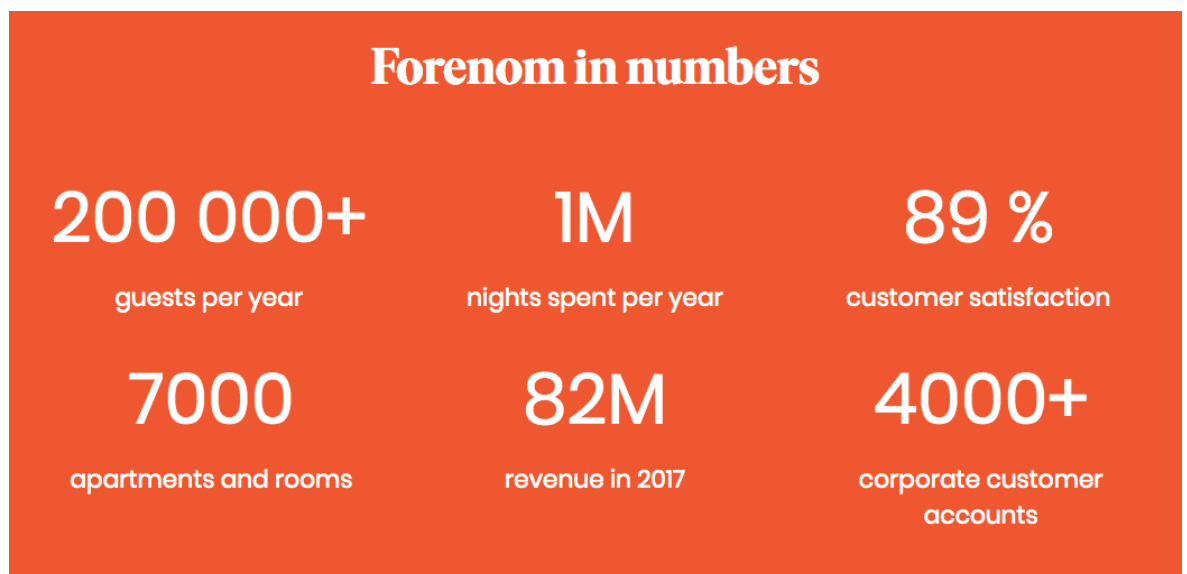


Figure 1: Forenom in Numbers (Forenom, 2019b).

For businesses it offers business travel services, business accommodation, project accommodation and relocation services to its corporate consumers. Regarding project accommodation it can range from individual apartments to economical hostels or to even flexible module housing for 10 to 400 employees. The price levels are dependent on the location requested, service requested, length of stay; these options give the consumers complete control of all the costs (Forenom, 2019a).

As seen in Figure 2, Forenom provides cost-effective and comfortable accommodation. It gives consumers value for their money through its cost-efficient solutions, convenience, space and availability at any location. It further provides 24-hour customer service, free Wi-Fi, on site laundry facilities and fully equipped kitchen facilities (Forenom, 2019b).

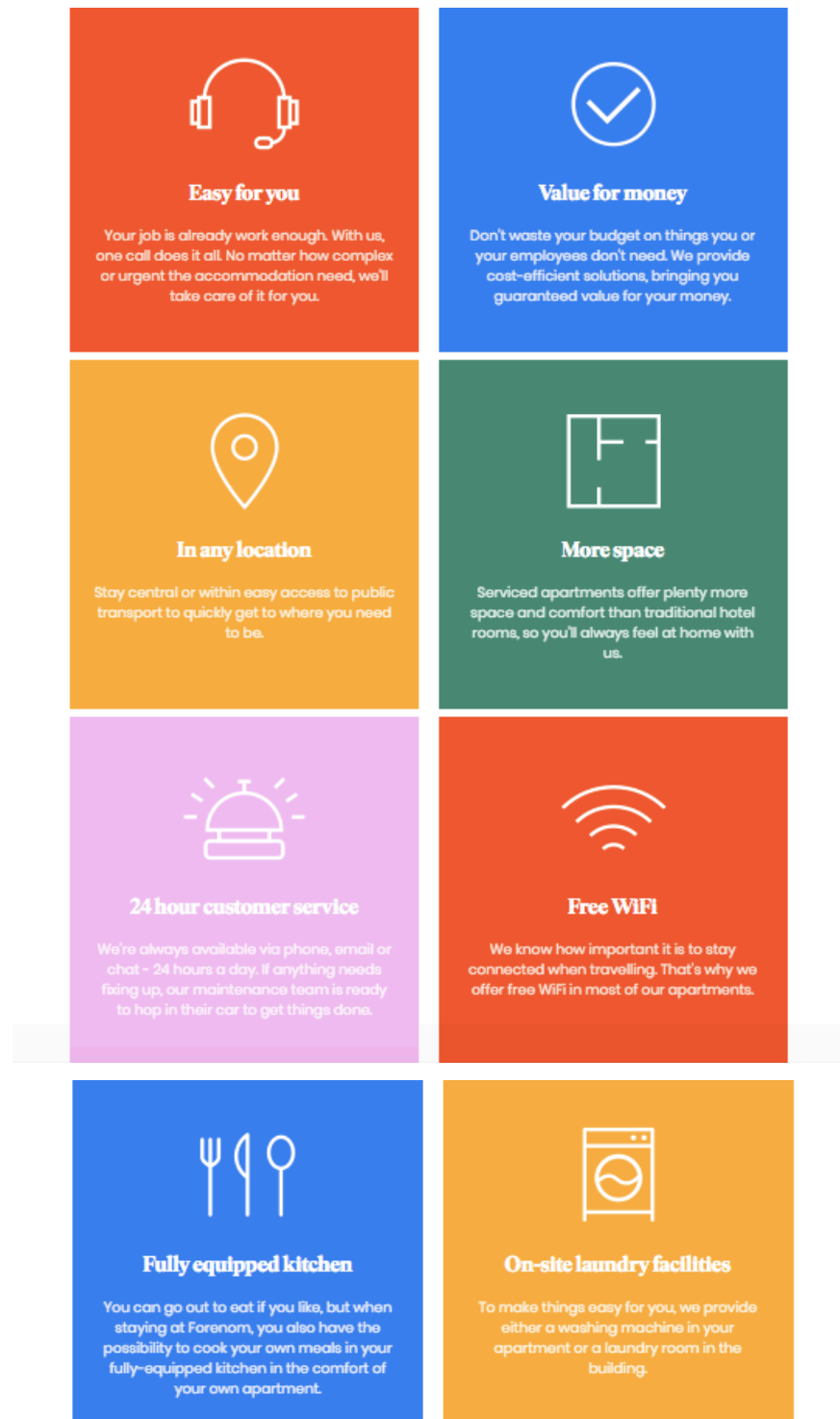


Figure 2: Services (Forenom, 2019b).

For guests Forenom offers aparthotels, hostels and apartments. Forenom's service guarantees excellent price-quality ratio, along with ease, flexibility, comfort (Forenom, 2019b). Its current guest satisfaction is 91%.

Finally, Forenom offers service for property owner regarding long term rentals and large property rental contracts, it promises guaranteed profit, professional management services and usage of an empty apartment (Forenom, 2019b).

Figure 3 shows the number of Forenom's apartments available across the Nordics (Forenom, 2019b) (See Appendix 4). This figure shows that Forenom has the most influence in the Finnish and Norwegian housing market due to the number of properties. Due to its large establishment, the coordination between the four countries is necessary.



Figure 3: Author's Demonstration of number of apartments Forenom (Forenom, 2019b).

Forenom aims promote its sustainable efforts in interests of the Forenom Group and its stakeholders; it aims to live up to its highest legal and ethical standards. Forenom has a code of conduct that is used to respect its internal and external environments. Forenom's

culture is also based on three core values which are to respect individuals (customer, employee, guest), be problem solvers and to act collectively (Forenom, 2019b).

3 Corporate Social Responsibility

The term CSR came to be since the second half of the 20th century (Garriga & Mele, 2013). The concept has been widely developed due to the growth of theories, approaches and terminologies over the years. To define CSR in the broadest sense, it is the overall contribution of business towards sustainable development. Sustainable development refers to reducing consumption of natural resources to support an ecological balance (Collins Dictionary, 2019). According to the definition of the European Union (EU), CSR is the process that integrates social, environmental, ethical and human rights in its business operations and its core strategy with close collaboration of stakeholders (Chandler, 2016). This definition acknowledges the alignment of internal business goals such as the operations, strategy and stakeholders along with external set societal goals.



Figure 4: Author's Demonstration of CSR

In Figure 4 the author demonstrates CSR as plant based on internal business goals regarding operations, strategy and stakeholder collaboration that grows to meet external societal goals such as human rights, ethical, social and environmental values. Through this internal and external alignment, all brands are able to successfully contribute towards sustainable development in society.

The article Corporate Social Responsibility Theories from the book *Advances in Business Ethics and Research* by Elizabet Garriga and Domenech Mele; manages to acknowledge all CSR theories proposed by several scholars in the last 50 years. Garriga and Mele note of

the different CSR theories and have classified them into four sections; instrumental, political, integrative and ethical. As a researcher this classification of CSR theories, manages to map out the most relevant theories and approaches of CSR in accordance to the phenomena of business and society (Garriga & Mele, 2013). It is a strong base for the research of this thesis and this classification structure gives ability to gain a greater outlook on all CSR theories. For this thesis, the classifications and relevant theories will be described and supported by real-life examples of the tourism and hospitality industry, which can be used as benchmarks for Forenom. But through this overview, the objective is to find the most suitable theory for Forenom that can be applied in order to assist Forenom in CSR, this will be discussed later in this chapter. Along with the theories addressed by Garriga and Mele, an additional set of theories are added due to recent publications in tourism and Nordic history. An overview of the theories can be seen below in Table 1.

Table 1: Author demonstration of overview of CSR theories (Garriga & Mele, 2013).

Overview of CSR Theories		
Type of Theory	Approaches	Key References
<u>Instrumental Theories</u> (Achievement of economic objectives through social activities)	Maximisation of shareholder value Strategies for competitive advantage Cause-related marketing	(Garriga and Mele, 2013) (Hart, 1995) (Prahalad and Hart, 2002)
<u>Political Theories</u> (Responsible use of business power)	Corporate Constitutionalism Corporate Citizenship	(Garriga and Mele, 2013)
<u>Integrative Theories</u> (Integration of social demands)	Social Responsiveness Stakeholder Management Corporate Social Performance	(Garriga and Mele, 2013) (Carroll, 2016)
<u>Ethical Theories</u> (Right actions to achieve a good society)	Universal Rights Sustainable Development	(Garriga and Mele, 2013)
<u>Additional Theories</u> (More relevant theories)	Tourism Sustainable Development Goals Nordic Welfare Model	(United Nations, 2018) (Midttun, 2011)

3.1 First classification: Instrumental Theories

This division of theories focuses specifically on achieving economic objectives through the use of social activities (Garriga and Mele, 2013). In this perspective companies are seen as instruments for generating wealth and that is seen as its their main purpose in society. This division includes theories such as maximizing shareholder value, strategies for achieving competitive advantage and cause-related marketing.

3.1.1 Maximising Shareholder Value

Maximizing shareholder value is a concept that aligns interests of management with shareholders of a corporation (Rappaport, 2006). Shareholders are equity owners of the company. Shareholder value is delivered through dividends, when management increases sales and free cash flow according to demands of the shareholders (Kenton, 2019). One of the ways to create shareholder value mentioned in the Ten Ways to Create Shareholder Value by Harvard Business Review; is for a company to either focus on high value activities such as research, design and marketing or focus on outsourcing of low value activities. Companies such as Hilton and Marriott outsource their low value activities by franchising hotel properties (McNew, 2016). Opening hotel properties takes time and resources, therefore companies prefer to franchise by licencing out their brand name to an existing property (of third-party owners) or the third party puts up investment for building development of the hotel. Through this Marriott, Hilton and other hotel companies are able to receive a percent of revenue with less risk or major costs. Figure 5 shows Marriott's preference towards franchise agreements at 58%. Marriott has one of the largest portfolios and it is due to its ability to use franchise agreements it has the ability to expand its presence rather than owning physical properties (McNew, 2016).

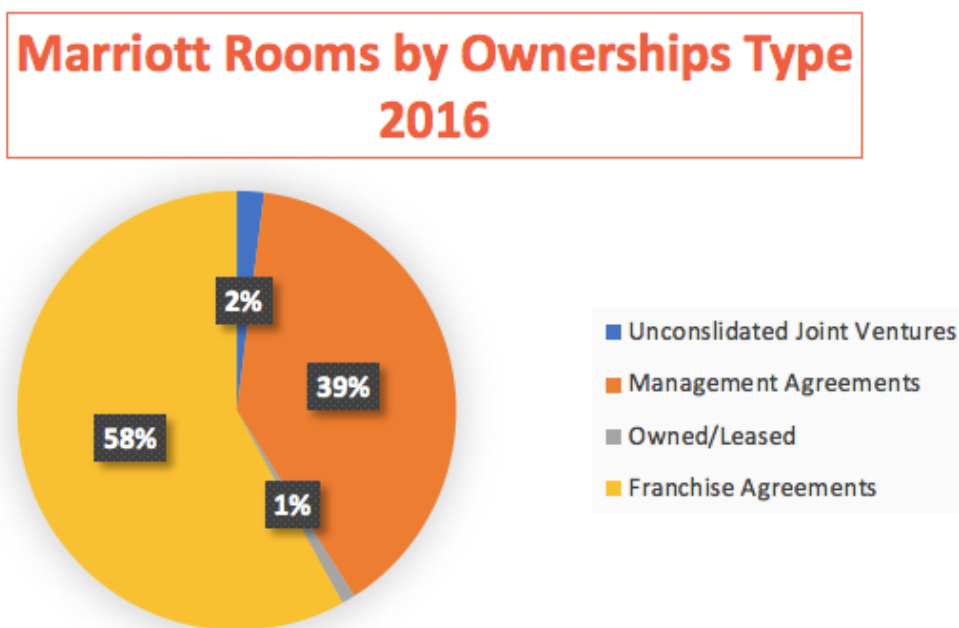


Figure 5: Author's Demonstration of Marriott Rooms by Ownership (McNew, 2016).

Using the franchise model, it allows brands to maximise shareholder value, through reduction of extra costs and focusing on ways to increase dividends. But most importantly this franchise model creates jobs and wealth in communities especially in places with lack of urbanization and opportunities. A company focusing on shareholder maximization can be

beneficial for both society and for the company; as it can involve and engage different members society in the company and the company benefits from gaining presence in new communities and profits.

This approach often leads to the assumption of market participants and investors to think that corporations exist to maximize their shareholder value first and foremost. According to research, the legal requirement to do so may be a persistent myth (Kenton, 2019). Scholars argue to this theory does not acknowledge the other stakeholders in the corporation, but only the equity owners. However it over time it has been accepted that the shareholder value maximization is not incompatible with satisfying the interests of stakeholders in a corporation (Garriga and Mele, 2013). Most demands of shareholders are valid and considerate of the success of the corporation.

3.1.2 Strategies for achieving competitive advantage

Strategies for achieving competitive advantage refers to a group of theories that ensure that corporations use their resources in the most productive manner to achieve a sustainable competitive advantage. According to Garriga and Mele the theories are categorized in three approaches a) social investments in competitive context, b) natural resource based view of the firm and its dynamic capabilities and c) strategies for the bottom of the economic pyramid (Garriga and Mele, 2013). If corporations were to analyse prospects for social responsibility using the same frameworks that guide their core business they would discover that CSR can be more than a cost, a constraint, or a charitable deed it can be a source of opportunity, innovation and competitive advantage (Porter and Kramer, 2006). These theories focus on efficient use of resources to achieve long term objectives.

- a) **Social investments in a competitive context;** competitive context refers to the quality of business environment and the location of the operations. Social investments also known as philanthropy enables corporations to leverage not only their own resources, but also leverage efforts and infrastructure of non-profits and other institutions (Porter and Kramer, 2002). Protea Hotels in South Africa is an example, it provides support to Reach for a Dream Foundation. This organisation works with children of 3 to 18 years old, that have been diagnosed with a life-threatening-illnesses. Each child is given a chance to dream. Protea hotels gives assistance by granting of funds, emergency relief and in-kind donations (Protea, 2018).

It is argued by Milton Friedman that majority of corporate contributions are diffused and unfocused, consisting of numerous cash donations given to aid or local causes,

charities, education to generate goodwill. These charitable contributions are completely unrelated to the business objectives and do not represent any of the personal beliefs and values of executives or employees in the corporation.

Porter and Kramer argue against Friedman, as there is a way for corporations to use their charitable efforts to improve their competitive context through strategic philanthropy. The use of context focused philanthropy can bring together social and economic goals to improve companies' long term prospects (Porter and Kramer, 2002). A corporation's ability to act is dependent on the environment and the circumstances they function in. The more social improvement pursued, the more it relates to the corporation's business and the environment it operates in; leading to more economic benefits (Porter and Kramer, 2002). They also argue when context is addressed, it enables companies to leverage their capabilities and relationships, producing social benefits far exceeding the contributions provided by individual donors, foundations or even governments (Porter and Kramer, 2002).

Protea Hotels consistently shows commitment to the organisation and the actions produced by it. It is also involved in other organisations but for the past decades it has been supporting Reach for a Dream Foundation. The hotel relates to the foundation because it manages to create opportunities and good experiences for children just as they would provide for their guests at the hotels. Protea hotels relates its events to this commitment, one of the examples is its regular fundraisers such as Arabella Golf Courses. The events involve the local community and customers, creating value for both. The event resulted in great guest experience and the money raised during the event helped 30,000 children (Protea, 2018). The consistency of working with and building stronger connection to this foundation also raised the social value of the company in the perspective of the community it serves. In Cape Town, Protea Hotels is a well-known brand automatically giving it a competitive advantage to other hotels because of its unique connection to this foundation.

- b) **Resource Based View of the firm** is theory that refers to articulation of the relationship between firm's resources, capabilities and competitive advantage. Resources refer to tangible resources and intangible resources seen in Table 2. The resources must fulfil the criteria of being Valuable, Rare, Inimitable and Non-Substitutable (VRIN) to enable corporation to develop value enhancing strategies to sustain the competitive advantage.

Table 2: Author demonstration of tangible and intangible resource and capabilities (Strategic Management Journal, 2018)

Tangible Resources and Capabilities	Examples
Financial	<ul style="list-style-type: none"> - Ability to generate internal funds - Ability to raise external capital
Physical	<ul style="list-style-type: none"> - Location of plants, machines, offices and their geographic locations - Access to raw materials and distribution channels
Technological	<ul style="list-style-type: none"> - Possession of patents, trademarks, copyrights and trade secrets
Organizational	<ul style="list-style-type: none"> - Formal planning, command and control systems - Integrated management information systems
Intangible Resources and Capabilities	Examples
Human	<ul style="list-style-type: none"> - Managerial talents - Organizational culture
Innovation	<ul style="list-style-type: none"> - Research and Development capabilities to innovate new product, process and services - Capacities for organizational innovation and change
Reputational	<ul style="list-style-type: none"> - Perceptions of product quality, durability and reliability among customers - Successful product branding and positioning with satisfied loyal customer base - Reputation as a good employer - Reputation as socially responsible corporate citizen

Competitive advantage is sustained if the capabilities creating the advantage are supported by resources that are not easily duplicated by competitors (Hart, 1995). In other words, a firm's resources must raise barriers to imitation. The resources must be tacit or socially complex. This theory also acknowledges the fact that the firm must not only be concerned with the profitability in the present and growth in the medium term but also with its future position and source of competitive advantage (Hamel and Prahalad, 1994). The conceptual framework developed by Hart considers the critical resources through continuous improvement, stakeholder integration and shared vision (Garriga and Mele, 2013). An example of this would be Airbnb and their vision of "Making the world everybody's home". This vision focuses on physical resources, shows Airbnb is globally ambitious and aims to provide homes in locations where customers need it the most and filling the un-used or extra spaces. Airbnb's biggest tangible asset is its networking platform, that provides access to users of homes in different geographical locations, through this network is has the ability to generate funds. It is able to charge premium prices for certain locations because of the variety of options the network captures (NU Business Review, 2014). This is a unique aspect of the company because other hotels and accommodations are not able to establish themselves that quickly globally and also offer for an affordable rate, therefore Airbnb has a competitive advantage through its networking platform. Therefore, Airbnb has the potential to connect with CSR in

greater ways than other accommodation companies. Airbnb is able to connect with locals and environments and contribute to the wealth of society in a more significant way. The network also pushes Airbnb to be more responsible as it gives opportunity to use efficiently spaces that are unused or are too expensive for others through its model of sharing economy.

- c) **Strategies for the bottom of the economic pyramid** is a theory that focuses on the base of the pyramid that consists of 4 billion people, two thirds of the world's population (Prahalad and Hart, 2002). This theory challenges the idea that base of the pyramid is a risky place. The world sees the bottom of the pyramid as a place of poverty and desperation averting from social decay, political chaos, terrorism and environmental disasters and the widening gap between the rich and poor (Prahalad and Hart, 2002). This theory calls for business models that create both private and public value. Businesses models can do so, by becoming committed to learning what constitutes value for various components of its population (Rangan, 2011). An example would be when the largest luxury hotel chain in India opened its first no-frills hotel Indi One in the city of Bangalore (Mahdavi, 2004). This brand name was un-associated with the famous Taj Mahal, with the aim to provide a comfortable experience with an affordable rate for the middle-class traveller. This establishment was an innovation in the Indian hospitality industry, as it had previously only targeted foreign tourists and had ignored the potential domestic tourists from the middle-class segment. The luxury chain had been successful in gaining profits by providing service as Indi One Hotel. The hotel serves as a premium hotel for the bottom of the pyramid; the lower class segment in the Indian society (Mahdavi, 2004). There's a lack of technical infrastructure at the bottom of the pyramid, this invisible opportunity that allows corporations to turn the poor into active consumers and see it is an opportunity to innovate (Garriga & Mele, 2013). This leads to the idea of disruptive innovation; products and services that are not able to be used by customers in mainstream markets can be introduced to new or less demanding applicants among non-traditional customers (Kenton, 2017). The budget hotel Indi One would not have been as successful if it targeted mainstream markets such as foreign tourists because of its lack of association with the Taj Mahal and low popularity. For companies with resources and persistence to compete at the bottom of the world's economic pyramid receive rewards including growth, profits and immense contributions to humankind (Prahalad and Hart, 2002). This theory encourages corporations to focus on all aspects of society, to accelerate growth and wealth in society. As well as collaborate and empower locals through the use of creating new sources of competitive advantage.

3.1.3 Cause-related Marketing (CM)

Cause-related marketing (CM) is a concept in which consumers believe that corporations should do more than return profits to shareholders. An increasing number of corporations are introducing marketing activities that involve corporate efforts of business and non-profit organizations for mutual benefits (Lelah, 2017). Customer engagement in exchange satisfies organisational and individual objectives of company (Keller, 2013). The campaigns work because the consumers benefit in two ways from participation, by using the product and from the pleasure derived from donating to a cause (Robinson, 2012). An example of this is British Airways and their partnership with UNICEF, through their campaign of Change For Good. The campaign promotes and collects contributions of pocket change from guests on flights (UNICEF, 2004). Through the flight experience, customers are able to donate to less fortunate on all British Airway flights. This contribution has managed to raise 26 million and funded projects in 56 countries (UNICEF, 2004).

Brands are beginning to evolve from traditional marketing to purpose driven marketing; to cultivate loyalty amongst customers. It requires corporations to be transparent of their fund distributions and outline the purpose (Lelah, 2017). The cabin crew of British Airways, some are taken on trips to see themselves of the contributions by British Airways to UNICEF (UNICEF, 2004). The crew describe their experiences to the customers after they return through their first-hand experience. The transparency attracts consumers and encourages further contributions.

Some misconceptions of CM are that consumers are quick to assume that products of a reliable and honest firm will be of high quality. However in regards to this particular case; the projects of UNICEF range from distribution of mosquito nets in Nigeria to expansion of foster care in Bulgaria. UNICEF is a trusted non-profit organisation therefore it has high standards of the services it provides around the world. Cause-related marketing has been one of the most effective tools for CSR. The market now is flooded with number of new collaborations between corporates and NGO's in which their respective assets are combined to create shareholder and social value (Robinson, 2012).

3.2 Political Theories

This division focuses on the social power of the corporation. It focuses on the interactions and connections between business and society and the power and position of the business that determines its responsibility in society (Garriga & Mele, 2013). The division includes two main theories of corporate constitutionalism and corporate citizenship.

3.2.1 Corporate Constitutionalism

Corporate constitutionalism is a theory by Keith Davis that focuses on a power of a corporation in its role in society and the social impact it has. He introduced the concept that as corporations are social institutions and they must use their power responsibly (Michalos and Poff, 2012). Davis further adds the social power equation and the iron law of responsibility. These two principles demonstrate how social power can be managed.

Social power equation, it refers to the social responsibilities of businessmen arise from the amount of social power they have (Michalos and Poff, 2012). The Iron Law of responsibility is the absence of power and the negative consequences it holds (Michalos and Poff, 2012).

In other words, the two principles imply that as a corporation; it automatically holds position in society and has responsibilities in which it can either lead society for the better or lose power to other groups who can. Other groups in society are also able to occupy the corporation's power, especially because society demands responsibility (Michalos and Poff, 2012).

An example of Corporate Constitutionalism is the Royal Jordanian (RJ) Airlines, the national carrier of Jordan. The principle of social power equation is at its highest as the airline is automatically associated with Kingdom of Jordan, including the Jordan's royal family and the government. It was established by a Royal Decree due to the King Hussein in 1963 (Royal Jordanian, 2018). RJ reinforces the country's image as a secure and politically stable country. This results in great value and responsibility of the airline both locally and abroad. Locally the airline provides 4000 jobs to Jordanians in the capital Amman, it chooses locally based suppliers and partners to indirectly create more jobs in the country (Royal Jordanian, 2018). RJ flies abroad to more than 1000 cities in 150 countries to/from the capital city of Amman (Royal Jordanian, 2018). Despite its role as a wealth creator, being a national carrier, RJ in its vision it aims to expand its political power through this carrier. RJ aims to enhance its social power as it has the ability to reach Jordanians locally and abroad, focusing on Jordan's youth through the use of events and programs. Through its engagement and network, it builds strong relations with countries in which it operates, across the four continents it reaches. It goes against the Iron Law of responsibility through its active creation and participation in international events regarding arts, entertainment, sports, educational, health and community (Royal Jordanian, 2018). It does not let any other local carrier hold the same value as RJ. It also creates more value as it chooses to collaborate and sponsor corporations that hold similar values towards sustainability to emphasize its role as a strong

power (Royal Jordanian, 2018). RJ uses both principles to demonstrate corporate constitutionalism in Jordan and abroad.

3.2.2 Corporate Citizenship

Corporate Citizenship is a theory that arises from the fact that some corporations have gradually become more powerful institutions than the government. They have the power to replace the government in the traditional concept of citizenship. It is the company's ability to produce higher standards of living and quality of life for the communities that surround them and maintain profits for stakeholders (Chen, 2018). The concern for local community has grown as a global concern due to globalization. To establish a strong foundation of corporate citizenship, the company has to show a commitment to ethical behaviour by creating a line between needs of shareholders and the needs of the community and environment (Skroupa, 2018).

An example of Corporate Citizenship is Melia Zanzibar (Melia) located in Tanzania. Melia, like many hotels on the island, it boosted the tourism and increased employment but it did so at the price of environmental damage and conflicts between investors and the community on resource exploitation of the island (Travel Tripper, 2019). The luxury resort followed up on the issues by taking various initiatives towards the environment and the community. Melia increased number of job opportunities for young people, reduced levels of poverty and improved the quality of life for locals. One of Melia's investments was 145,000 Euros for a neighbouring village of Kairo; to build fresh drinking water wells, re-build the village mosques and renovate homes (Travel Tripper, 2019). The resort also educates the local community of self-sufficiency through its own greenhouse facility. The resort arranges activities with local schools to encouragement of its own guests to assist in its sustainable efforts (Travel Tripper, 2019). To achieve Corporate Citizenship, it integrates, ethical and social responsibility in every part of the business and the model allowing fuel sales growth, expand to new markets and drive revenue (Makarov, 2018). Melia aims to follow through with more projects with its main mission being to focus on a better life for the Kairo Village while contributing to wealth in Tanzania.

3.3 Integrative Theories

This division focuses on corporations integrating social demands. The demands are limited to space and time of the current values of society in that moment. This leads to corporations achieving social legitimacy, greater social acceptance and prestige in society (Garriga and

Mele, 2013). This division includes theories such as Social Responsiveness, Stakeholder Management and Corporate Social Performance.

3.3.1 Social Responsiveness

Social responsiveness is a term that refers to social issues within an organization and the processes to manage them. This approach considered the gap between the corporations relevant public expectations and the performance of the corporation (Garriga and Mele, 2013). Magdas Hotel's motto is to stay open minded. Due to the major refugee crisis in Europe, Magdas Hotel in Vienna takes lead in maintaining profits by providing jobs and improving quality of life for minorities existing in the society. Magdas is a boutique hotel staffed almost by refugees and asylum seekers. The hotel helps the refugees and asylum seekers that have been unable to find work or need to work till their work status was approved. The hotel also prepares the workers for the job market by offering training, customer service skills, language lessons as well as a sanctuary (Travel Tripper, 2019).

It aims to develop organizational decision making processes consistent with incomplete and imperfect information, corporate decision makers collectively anticipate, response and manage policies and practices (Garriga and Mele, 2013). This pushes corporations to understand their communities and improve lives and circumstances of the people in the community. In the corporate sense it refers how corporations are although not legally required to, but there exists an ethical self-regulation to fulfil (Study, 2018).

3.3.2 Stakeholder Management

Stakeholders in an organization are individuals or groups that depend on the firm in order to achieve their personal objectives and whom the firm depends on for its existence (Chandler, 2016). Strategic Concepts further explains that the environment is also a stakeholder, it is voiced and protected by the law; non-governmental organizations and government act on its behalf. Corporations have three types of stakeholders; organizational, economic, societal stakeholders. Organizational stakeholders are employees, managers, directors, economic stakeholders refers to consumers, shareholders and competitors and societal stakeholders refers to government agencies and regulators, media and local communities (Chandler, 2016). The stakeholder theory aims to integrate different perspectives into a strategic framework that allows corporations to act and respond to demands to maximize economic and social value (Chandler, 2016). An example of stakeholder management is in China; according to figures in 2039, China is expected to reach 9.1 million hotel rooms, triple the rooms number it currently has (Noordzy, 2016). In Table 3 China figures rank highly in terms of global consumption. The Chinese government has committed to sustainability in the hotel industry by enforcing it as government policy (Noordzy, 2016).

Table 3: Author demonstration of average energy and water use per occupied room in selected countries (Noordzy, 2016)

Country	Mean Energy Per Occupied Room (kWh)	Mean Water per Occupied Rooms (L)
France	85	522
Germany	86	459
United Kingdom	98	622
United States	127	627
Canada	163	589
China	208	1555
India	212	1547
United Arab Emirates	217	1118
Mexico	227	911

Most hotel owners in China develop lavish hotels without considering energy efficient capabilities (Noordzy, 2016). In result most of the hotels must be re-designed to accommodate the future customers. The hotel development must take into consideration sustainability with its on-site construction managers, architects, consultants, technical services, property developers. One of the main issues project managers face is they must control their construction budgets and this leads to the compromise in development of sustainable features. Another issue faced is hotel managers' lack of knowledge regarding sustainability (Noordzy, 2016). Therefore, this commitment towards sustainability requires extensive collaboration between third parties, hotel owners and the Chinese government. To gain results it requires managers and employees of hotels to also comprehend the concept and objectives. In result the hotels must incorporate stakeholder management into their core strategy to comply with necessary guidelines and future betterment of the corporation and of China. China as seen in Table 4 has the second highest GHG Emission, taking initiatives in the hotel industry regarding sustainability can improve its position globally.

Table 4: Author demonstration of sample GHG Emission Output Rates by Country (Noordzy, 2016)

Country	CO2 per kWh
France	0.0612
Brazil	0.0679
Spain	0.2910
Russian Federation	0.4374
United Kingdom	0.4407
Japan	0.4973
United States	0.5031
Thailand	0.5219
China (Mainland)	0.7645
India	0.8558

With strong stakeholder management, the companies in the Chinese hotel industry can increase profits by saving unnecessary costs. However, this can only be achieved by use of investments in sustainable hotel expansion to achieve long-term sustainable value. This leads to the decision that most companies face; of whether all stakeholders are willing to sacrifice creation of short-term value to achieve the long-term sustainable value. This requires stakeholder management, to determine the best decision for the company to succeed and become sustainable. All stakeholders need to be aware of the consequences of short-term solutions and the benefits of the long-term solutions.

3.3.3 Corporate Social Performance Model

Corporate Social Performance concept was introduced in 1979 by Archie Carroll and further developed in 1991. The model that included economical, legal, ethical and discretionary categories of businesses (Carroll, 2016). In 1991, the elements later developed to Carroll's pyramid of CSR, the four responsibilities create an infrastructure that manages to characterize nature of businesses' responsibilities to society (Carroll, 2016). The author demonstrates the pyramid in Figure 6.



Figure 6: Author's demonstration of Carroll's Pyramid (Carroll, 2016).

Starting from the bottom economical responsibility of a corporation is a fundamental condition and requirement of its existence. Businesses need to be able to sustain themselves by being profitable and being able to provide incentive to shareholders or to owners to invest and have enough resources to continue operations. It is a baseline of the pyramid and the requirement to implement CSR (Carroll, 2016).

Legal responsibilities in a corporation are laws and regulations of the society that business practices operate and function in. Businesses must perform consistently with expectations of government and law; fulfilling legal obligations to societal stakeholders and providing goods and services that meet minimal legal requirements (Carroll, 2016).

Ethical responsibilities are in addition to what is required by laws and regulations. Societal expectations of activities, norms, standards and practices in businesses are to be conducted in a fair and objective fashion (Carroll, 2016). Even in cases when laws do not provide guidance or dictate courses of action, corporations should be able to be responsible for and responsive to full range of ethical responsibilities. Businesses must prevent ethical norms from being compromised in order to achieve business goals (Carroll, 2016).

Discretionary responsibilities embrace business' voluntary or philanthropic activities. The quantity and nature of the activities is guided by the desire of the businesses to participate, it is not required by law, not generally expected of businesses in an ethical sense (Carroll, 2016). Corporations engage in variety of giving forms, gifts of monetary, resources, product

and service donations, volunteerism by employees and management, community development and other discretionary contribution of community or stakeholder groups. This leads to the discussion of whether the philanthropic activities carried out to enhance corporations' reputation or whether it is due to nobility or self-sacrificing reasons (Carroll, 2016).

An example of this is through Airbnb and how its business model creates economical, legal, ethical and discretionary value. A visual representation can be seen in Figure 7.



Figure 7: Author Demonstration of Airbnb CSR

Airbnb creates Economic Value through the concept of sharing economy; it creates mutual benefits for consumer and suppliers (Dogru 2017). Airbnb strategizes by having properties outside the main hotel districts to provide local and affordable experiences for different types of travellers. An average Airbnb guest spends is 352 Dollars (Guttentag, 2015). It also generates income for locals by encouraging visitors to spend in local areas. Airbnb creates Legal Value by adjusting to the laws and regulations of each city and area it is established a property in. Although the corporation faces many different types of issues due to its internationality. Airbnb creates Ethical Value as the corporation has managed to clearly state its regulations for hosts and guests; this also helps it differentiate itself from real estate properties and hotels (Guttentag, 2015). As seen in Figure 8, specifically differentiating factors to help local owners understand the right use of Airbnb.



Figure 8: Airbnb for Hosts (Guttentag, 2015).

It creates discretionary value through its new concept of offering Experiences, 10% of the offers are social impactful and are operated by locally based non-profits. The social impact experiences range from 150 to 200 Dollars. The experience can offer Nairobi learning of Maasai crafts and Kenyan cooking supporting women empowerment class (Zax, 2016) or the experience can be in San Francisco to serve a meal to the poor with collaboration of the Memorial Church (Zax, 2016). Through this Airbnb is using Carroll's pyramid of CSR and also fits the previously mentioned CSR definition by the European Union.

3.4 Ethical theories

This division of theories focuses on relationship between business and society and its integrated ethical values. This perspective views for corporations as a must accept social responsibilities as an ethical obligation (Garriga and Mele, 2013). This division includes theories such as Universal Rights and Sustainable Development.

3.4.1 Universal rights

Most proposed CSR approaches have been based on human rights, one of them being the UN Global Compact. It consists of nine principles regarding human rights, labour and environment was presented by the United Nations in 1999 (Garriga and Mele, 2013). It has been adopted by many corporations as the corporations' core values. The certification SA8000 of social responsibility is also based on human and labour rights. Nearly all adopted approaches are based off the Universal Declaration of Human Rights of 1948 (Garriga and Mele, 2013).

An example is by the Intercontinental Hotels Group (IHG); IHG is a participant of the UN Global Compact since 2009 and it aligns its operations and strategies with the 10 universal principles (IHG, 2019). IHG recognises the importance of human right issues and risk of modern slavery. The company takes measures to educate its employees and colleagues on areas of human rights that are most relevant to the business and it ensures the values are reflected consistently across the business. IHG's human rights policy is available in more than 40 languages (Intercontinental Hotels Group, 2019). The policy is a brand standard in place that hotels must adopt to and make employees aware of annually. IHG has also developed a human rights e-learning module, to raise awareness and support hotels in meeting the standard set; 40,000 employees would have completed the module in 2017 (IHG, 2019). The company is consistent with its training of human rights with series of webinars and interactive sessions across the hotels in Asia, Middle East and Africa. The training is performed to identify and advise on any signs of human rights abuses (IHG, 2019). It strongly acknowledges Universal Rights.

3.4.2 Sustainable Development and Triple Bottom Line

The term came to notice through the Brutland report; in which the report states sustainable development aims to meet the needs of present generation without compromising the ability of future generations to meet their own (Garriga and Mele, 2013). Originally this term only regarded the environment but it has expanded to include the social dimension (Garriga and Mele, 2013). This approach has led to the Triple Bottom Line (TBL) that includes social,

environmental and economic value in a corporation by focusing on people, planet and profit also known as the 3P's. Companies that are able to create value for all the 3P's achieve sustainability as seen in Figure 9, if they create value for only two of the 3P's they are in the category of bearable, equitable or viable.

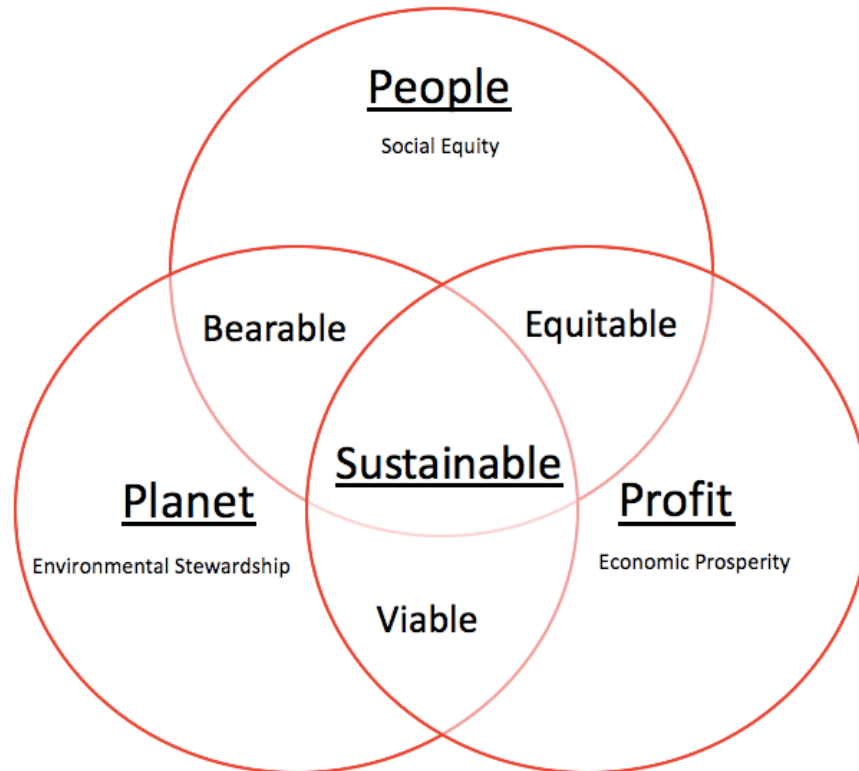


Figure 9: Author's demonstration of TBL (New Leaf, 2013)

As these three aspects do not have a common unit of measure, TBL provides that through the use of an index, the index includes several variables addressing each of the 3P's (Slaper and Hall, 2011). However, these variables vary depending on the organization regarding businesses, non-profits and governments. As seen in Table 5 the variables are specific to businesses. This framework allows organization to evaluate their performance, while going beyond the traditional measures of profits, return on investment and shareholder value (Slaper and Hall, 2011). TBL can be used to support sustainability goals set by the organization. Scholars propose to achieve and maintain sustainability within a corporation; every corporation must follow a customised process. Each organization can develop the process by choosing a specific ambition regarding triple bottom line and align with its core strategy (Slaper and Hall, 2011).

Table 5: TBL for Businesses (Slaper and Hall, 2011).

Economic (Profit)	Social (People)	Environment (Planet)
<ul style="list-style-type: none"> - Amount of taxes paid 	<ul style="list-style-type: none"> - Average hours of training/employee - From welfare to career retention - Charitable contributions 	<ul style="list-style-type: none"> - Safety incident rate - Lost/restricted workday rate - Sales dollars per kilowatt hours - Greenhouse gas emissions - Use of post-consumer and industrial recycled material - Water consumption - Amount of waste to landfill

An example of this is by the Nordic Choice Hotels (NCH) with their large commitment to sustainable development, the company addresses their transparency in the company through their annual report with a special focus on TBL. In regards to the 3P's for the People, NCH focuses on diversity and acknowledgement of its employees. In 2017, NCH has more than 16,000 employees from 172 different nationalities (Nordic Choice Hotels, 2019). In regards to the Planet, NCH focuses on sustainability on all levels. It includes details on water consumption, emissions, food wastage and initiatives including the sustainability criteria for suppliers (Lawson, 2018). Regarding the Profit, NCH focuses on its Earnings Before Income Tax Depreciation and Amortization (EBITDA), in 2017 the company increased its EBITDA by 7.5% (Nordic Choice Hotels, 2019). The company takes further measures to evaluate its triple bottom line through the use of company-based graph as seen in Figure 10.

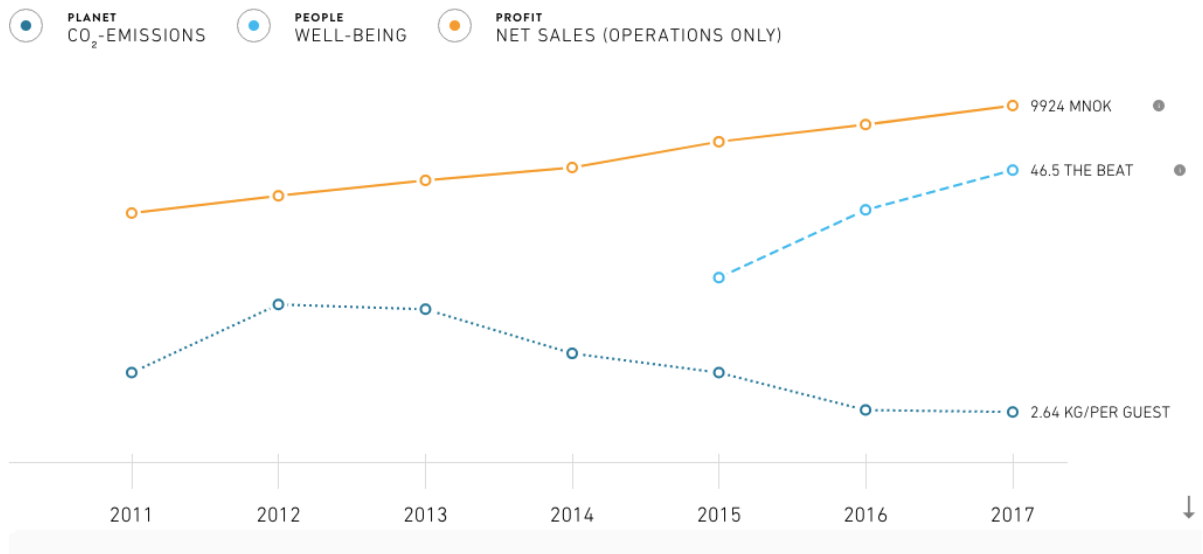


Figure 10: Triple Bottom Line (Nordic Choice Hotels, 2019).

The company's Profit is represented by the orange line and it measures the current net sales; the line is increasing. While as the People is represented by the light blue line and it measures the internal satisfaction survey filled out by employees; the line has dramatically increased. Lastly Planet represented by dark blue measures the total CO₂ per guest in kg; as seen in the figure it has immensely reduced by 2017. NCH highlights the company's CSR efforts through the use of TBL.

3.5 Additional theories

This division of theories are an addition to Garriga and Mele's CSR theories. It focuses on the recent development of CSR and also relevant CSR developments based in the Nordic society. This division includes the UN Tourism and Sustainable Development Goals and the Nordic Welfare Model.

3.5.1 Tourism and Sustainable Development Goals

The United Nations Development Program (UNDP) in 2015 established an agreement of the Universal 2030 Agenda for all countries to commit and pursue a set of 17 Sustainable Development Goals (SDGs) to achieve sustainable development as seen in Figure 11. The strategic goals focus on key areas including poverty alleviation, democratic governance and peacebuilding, climate change and disaster risk and economic inequality. The goals are interconnected, the success on one goal will automatically involve issues associated with another. Accommodation sector in tourism has the largest potential to create value locally

due to the physical presence and ability to directly engage with communities (World Tourism Organization, 2017). These goals provide an opportunity for corporations to gain a greater position and take responsibility in the society they operate in.



Figure 11: Sustainable Development Goals (World Tourism Organization, 2017).

SDGs provide a detailed framework that can be implemented into business models to build a closer relationship between the public and private tourism companies. Private tourism companies include accommodation providers, transport companies, tour operators, attractions, destinations management companies, technology companies and etc (World Tourism Organization, 2017). Tourism companies rely on well-functioning society, healthy environment and stable economy but they are also able to fill in remaining gaps that exist in society. SDGs create a basis for growth of sustainable opportunities for the private sectors to commit and contribute to the 2030 Agenda at a local, national and international level (UNWTO UNDP, 2017). SDGs can be met through several CSR activities; some activities can also contribute to several SDGs at once.

The SDG goals 8 (Decent work & economic growth), 12 (Responsible production and consumption) and 14 explicitly state features of sustainable tourism. Actions include efficient use of resources such as energy and water, recycling and management of waste, conscious choices, purchase of seasonal products to support local community (World Tourism Organization, 2017). However, SDG goals 12, 13, 1, 4 and 8 accounted for most of the matches with current CSR activities (Refer to Appendix 1).

In order to fulfil SDGs, CSR activities are necessary, more information can be found in Appendix 1. First most common CSR activity is when corporations invest and support initiatives regarding air, water, noise, carbon dioxide, water usage, and harmful wastes (World Tourism Organization, 2017). It's important for accommodation industry to invest in maintain a healthy and clean local environment as tourism relies on beauty and culture to attract tourists. Second common CSR activity is to invest in the use of certifications or eco-labels, to improve efficient in overall management in resource efficiency and also commit to sustainable practices. Certificates such as Leading Energy and Environmental Design (LEED) and Green Key are most commonly adopted. But certifications vary depending on region and purpose. Third most common CSR activity is the use of reports to measure and reduce energy consumption in unquantified amounts. Accommodation industry is able to contribute to this by upfront investment in insulation, light switches and solar panels (World Tourism Organization, 2017). Last most common activity is for corporations to in staff training, investment in professional training leads to direct economic impact (World Tourism Organization, 2017). This is one of the most crucial CSR activities as it is a people centred business; it relies on trained staff to provide high quality service for highest level of customer satisfaction. Staff training can lead to staff progressing further in their careers; especially since tourism provides opportunities for low skilled labour, youth and women (World Tourism Organization, 2017).

A hospitality example of the usage of the SDGs is Nordic Choice Hotels (NCH). As seen in Figure 12, NCH manages to focus on eight SDGs and contribute by conducting using different CSR activities.



Figure 12: NCH SDGs (UN Global Compact, 2016).

NCH focuses on being a hotel with a warm heart, it contributed towards goals 10, 11 and 3 by introducing its new employee survey, program for health of employees #PulsforUNICEF, share of female managers and female employees ratio on the same level, increase middle managers of non-Scandinavian origin and employment of excluded segments of societies such as refugees (UN Global Compact, 2016).

NCH focuses on being a hotel chain that also considers responsibility outside the hotel stairs, in which it contributed towards goals 10, 11, 12 and 17. It did by introducing sustainability requirements for improving working conditions, launch of We Care fund for the local

communities and fight against human trafficking in Cambodia through UNICEF (UN Global Compact, 2016).

NCH focuses on sustainability in all aspects of the hotel, through which it contributed to goals 12, 13, 14 and 15. It did so by having all hotels ISO 14001 certified, reduction of CO2 emission per guest night by 20%, sorting through waste routines, replacement of all bulbs by LED bulbs, use renewable energy, reduction of suppliers transportation due to greenhouse emissions, reduction and use of environmentally friendly chemicals and water saving shower heads (UN Global Compact, 2016).

NCH further contributes to goals 3, 13, 14, 15 and 17 by its food platform of sustainable guidelines, several measures for reduction of food wastage, serving of organic products, serving of certified sustainable seafood, non-server of foods in danger of extinction and use only sustainably produced palm oil. Lastly it contributes to goal 17 by its EAT a foundation for sustainable food solutions through its partnerships. NCH all partnerships can be seen in Figure 13.

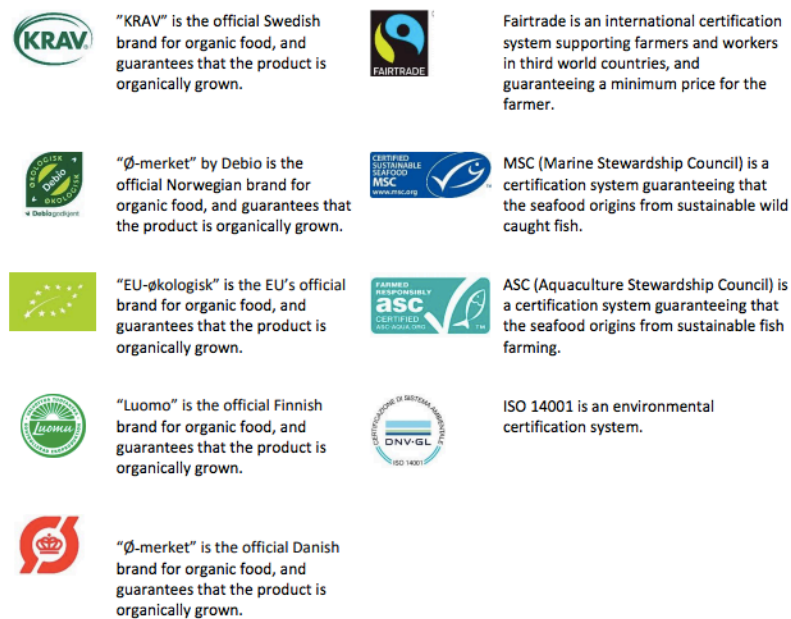


Figure 13: Partnerships NCH (UN Global Compact, 2016).

Countries must be informed that private sector is a key player in achieving the SDGs and will be able to understand and also bridge the remaining gaps in society. Tourism companies need to be aware of the economic benefits that derive from business models and practices that place SDGs at the core (World Tourism Organization, 2017). Business activities

contributing to SDGs can have results that are able to be measured against international standards and benchmarks of sustainability (World Tourism Organization, 2017).

3.5.2 Nordic Welfare Model

The global network KPMG carried out the most extensive survey of CSR and sustainability reporting based from 4900 companies in 49 countries, covering nearly all regions in the world (KPMG, 2017). This survey takes into consideration the companies in the country they are based in and their acknowledgement of climate risk, human rights, set carbon targets, link to corporate responsibility activity to SDGs and include corporate responsibility in annual report. KPMG depicted Nordic countries as some of the highest rankings. The CSR survey states that Denmark has an overall rating of 94%, while Norway has an 89% rating, Sweden has a rating of 88% and lastly Finland has a rating of 82% (KPMG, 2017). The high rankings are because Nordic companies are addressing CSR voluntarily. The Norwegian Minister of Trade and Industry addresses the reason behind as it is because most of the CSR elements are present in the Nordic Welfare Model (Nordic Innovation, 2012).

The Nordic Welfare Model is collectively carried out by Sweden, Norway, Denmark and Finland. It is a model that represents economic opportunity and equality.

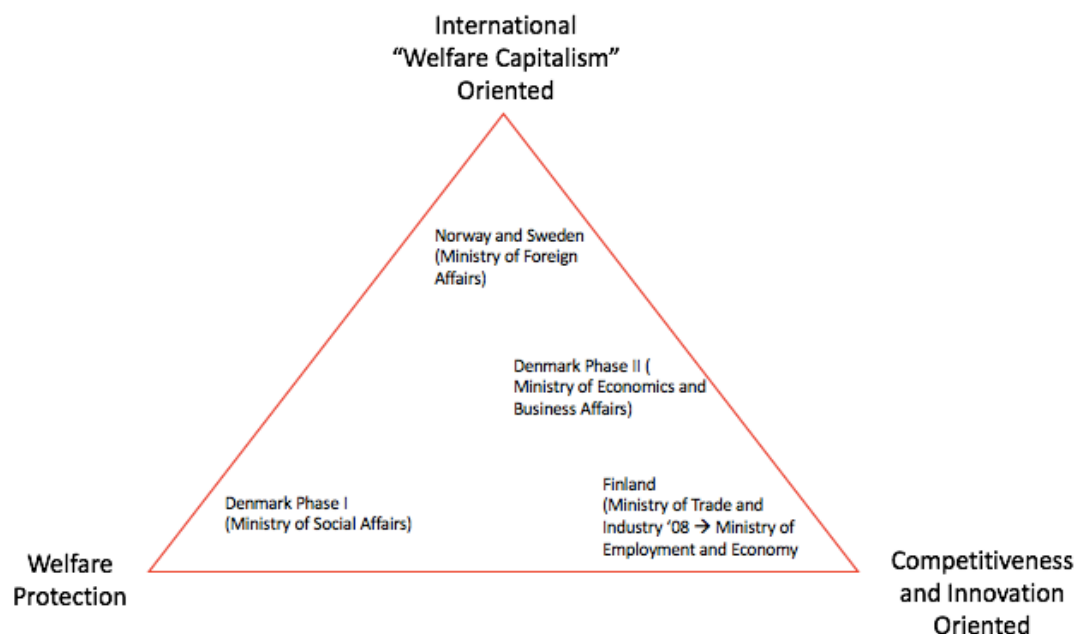


Figure 14: Author’s demonstration of Nordic Welfare Model (Midttun, 2011).

As seen in Figure 14 the Nordic model captures unique aspects of the free market capitalism and social benefits that include free education, free healthcare and guaranteed pension payment for retirees. It provides welfare protection through benefits that are funded by tax

payers (Mcwhinney, 2019). Nordic citizens have trust in their governments and are able to work together addressing societal issues through democratic processes (Mcwhinney, 2019). This framework allows businesses to be competitive and innovation oriented to maximize their profit within boundaries and regulations that enforce decent and fair wages, employment, workplace democracy and high environmental standards (Midttun, 2011).

CSR triple bottom line theory focuses on a secure balance between financial, social and environment, the same elements are all factored into the Nordic welfare state policies (Midttun 2015). The two ideas share the aspect of commercial responsibility for development but remain distinct. The CSR concept is built upon the business and society as being the main actors in society. In contrast with the welfare model emphasizes the responsibility lies with the government (Midttun, 2011). This is the main difference between the CSR concept and the Welfare Model as they both draw different boundaries between state, market and civil society (Midttun, 2011).

Studies conducted in the Nordic countries examined each country's role in their policy formulation and operational implementation of CSR (Midttun, 2011). As seen in Figure 14, each Nordic country is placed in a position of what part of the model it acknowledges or focuses on the most. The examples below will address the welfare model and its implementation in Sweden, Norway, Denmark and Finland.

In Sweden the CSR initiative is called the *Globalt Ansvar* (Swedish Partnership for Global Responsibility), this is placed under the control of the Ministry of Foreign Affairs. The government focuses more global initiatives than national. It works with Swedish corporations to strengthen policies regarding human rights, labour standards, environmental protection and anticorruption. All elements are based of the principles and guidelines of UN Global Compact and Organization for Economic Cooperation and Development (OECD) (Midttun, 2011). The Swedish government has increased reporting based on sustainability issues using GRI standards. Sweden's political leadership is focused on improving labour conditions, environmental protection and economic prosperity in developing countries rather than improving the Swedish business community. Swedish companies are perceived by the government to be capable of managing CSR without governmental assistance (Midttun, 2011).

In Norway, the government established the *KOMPakt* to strengthen respect for human rights, managed by human rights groups, the Norwegian industry and the Norwegian public administration (Midttun, 2011). This was expanded using the Triple Bottom Line (TBL) approach and was renamed the Consultative Body for CSR. The was initiative further developed to align with the UN Global Compacts 10 Principles (Midttun, 2011). The government

developed CSR agenda, through new policies; such as the ethical investment guidelines regarding Norwegian pensions fund, management of environmental impact, gender equality and working environment (Midttun, 2011). The Norwegian government is highly supportive of global initiatives and is a financial contributor to the UN Global Compact. The government expresses that there is no need to establish a domestic policy issue as its primary focus in regarding Norwegian business activities in developing countries. To quote Minister of Trade and Industry we are a more advanced stage in Norway than in the UK, for instance in relation to labour conditions and environmental protection, due to Nordic Model and Tripartite Cooperation (Midttun, 2011). The Norwegian government is heavily focused on CSR and it aims to establish itself as a humanitarian superpower through its humanitarian foreign policy (Midttun, 2011).

In Denmark, the Danish government the CSR initiative was launched as a campaign “It concerns us all”, it aimed to introduce public-private corporations to actively play a role in solving issues concerning domestic employment (Midttun, 2011). Danish government launched the Action Plan for Corporate Social Responsibility consisting of list of actions which support the concept of strategic CSR by the CSR scholars Michael Porter and Mark Kramer (Midttun, 2011). The government established the Danish Commerce and Companies Agency (DCCA) led CSR initiated programs for small and medium sized corporations; known as the Profits with Principles program (Midttun, 2011). CSR became an industrial policy to improve competitiveness of Danish corporations internationally, with extensive policies and programs (Midttun, 2011).

In Finland CSR is less developed than in other Nordic countries, the Finnish government launched MONIKA the Committee on International Investment and Multinational Enterprises, this further developed to a broader committee with wider range of stakeholders, such as companies, business organizations, trade unions and NGOs (Midttun, 2011). It established CSR policies such the Accounting Act, the State Pension Fund, the National Export Credit Agency and the Finnish Fund for Industrial Cooperation. The Finnish government’s approach to CSR is reactive. MONIKA was established in response to guidelines by Organization for Economic Cooperation and Development (OECD) (Midttun, 2011). Ministry of Employment and Economy provided Finnish Business & society (FiBS) the responsibility for handling practical work and activities, to promote responsible competitiveness (Midttun, 2011). Based on the EU Lisbon Agenda the Finnish approach to CSR is more focused on innovation and international competitiveness as seen in Figure 14 (Midttun, 2011).

To conclude, this leads to two approaches behind the high performance of Nordic countries regarding CSR. The first approach considers CSR and the Nordic Welfare Model having

goals that are similar and aligned with each other and that leads to further development of CSR engagement. The second approach considers that CSR will create a conflict between the democratic and style of the Nordic Welfare Model against the business driven and voluntary CSR. Both approaches are probable in all four Nordic countries, but still have to be determined. All Nordic governments eagerly support and promote international initiatives of CSR.

3.6 Evaluation of CSR theories

According to the research problem that Forenom faces, the question is how can Forenom develop CSR while aligning its actions amongst the Nordic countries? Forenom must develop its CSR actions taking into consideration all its stakeholders across the Nordics. In Figure 15 the author has visualized the alignment of CSR between the Nordic countries. With the help of its internal and external stakeholders of Forenom's organization it can collectively accomplish CSR.



Figure 15: Author's Demonstration of CSR Action Alignment in Future

Taking the research problem into consideration, there are a few theories Forenom can pursue to help develop CSR actions. But Forenom must consider all classifications and follow an elimination process. The hospitality examples helped consider how the theories can be pursued and what is being done by accommodation and tourism companies in development of CSR. Regarding the instrumental theories, the approaches were too advanced for the company to pursue at such an early stage. Moreover, considering the demands of only the shareholders is useful, but due to the different locations, the company would prefer to in-

clude all stakeholders in a collaborative decision to help alignment of the countries. Although Forenom has the ability to gain competitive advantage through the use of its projects section, it is still a difficult section to pursue for CSR, nevertheless they are considering very sustainable options already. Focusing on the bottom of the pyramid, it is not applicable as the company would like to first focus on the Nordic society and how to improve where the company is based. Although the company is interested in collaborating with influential non-profits, the company already has the ability to use its own resources to create an impact and aims to use tools and connections it already has.

Moving on to the political theories, as the accommodation company is not associated with the government or a higher social power in society; and the quality of life in the Nordic countries is quite high, this set of theories was also difficult to pursue.

The integrative theories were most relevant to Forenom. The most suitable theory out of the three, was Stakeholder Management as it took into consideration all stakeholders and encouraged collaboration with the stakeholders. This would help fix the alignment problem and also the collaboration could result into development of CSR actions. The other integrative theories seemed too advanced for the beginning stages of the company's CSR development.

Regarding Ethical theories, the company takes strong consideration of Universal Rights already. Sustainable Development & TBL it intends to pursue and develop towards them in the future. Currently the rights are already adopted and the company needs to work towards TBL framework later in the future after it has developed its CSR.

Lastly, additional theories such as SDGs are perfect as it allows the company to choose the direction it intends to go towards in CSR. It is also great way to be aligned and for CSR efforts to not go un-noticed. The goals provide a large framework for the company to follow. The Nordic Welfare Model, it is more a process for the government and is already implemented in Nordic society, still the company tends to switch its approach from being reactive towards CSR to more voluntary especially in Finland.

The two best approaches towards development of CSR actions were Stakeholder Management and Tourism Sustainable Development Goals (SDGs). Stakeholder Management will help gain information from all stakeholders on their intentions towards CSR. It will help in combining their perspectives through respective positions within the company. While as the SDGs will help Forenom focus and work towards certain goals that are relevant to the company.

4. Research Methods

Forenom's information regarding Forenom was obtained from Forenom's official website. Most theoretical research information was obtained from literature-based sources, two of the most used literature throughout the thesis is *Advances in Business Ethics Research* (2013) and *Strategic Corporate Social Responsibility Sustainable Value Creation* (2016). Most articles researched were found through Haaga-Helia's library online resources HH Finna, this is a reliable sources provider for journal articles, research & scientific articles and ebooks. Another online source used was Investopedia for clear explanations of concepts. For conducting the study to develop Forenom's CSR actions, the author considered the research articles on how to collect primary data, select interviewees and analysis process.

4.1 Qualitative Data and Quantitative Data

While gaining primary data, the main focus will be on gaining qualitative data. The use of qualitative data gives the opportunity to explore different techniques including participant observations, semi structured interviews, group discussions and analysis of documentation (Symon and Cassel, 1999). The use of collecting primary qualitative data has some benefits are that firstly understanding the ambiguities, uncertainties, and problematics which individual experience resolve on a daily basis (Symon and Cassel, 1999). This manages to display the imperfections and truthful data, which could potentially be useful for CSR. A disadvantage is this method gives the researcher a lot of data to sort through, and it allows for the interview to not directly answer the research question but rather explore the subject itself.

Another benefit is it encourages people to explain for themselves the experience of contradictions and confusions, moments of indecision and turning points can illustrate how organizational socialization processes are accomplished (Symon and Cassel, 1999). A drawback of this method is that it also allows interviewees to formulate their thoughts, much of what is collected through this interview can be irrelevant to the researcher.

Second the technique gives advantage to the researcher by providing access to network in which individuals bring to their role in the particular organization (Symon and Cassel, 1999). This gives interviewees the opportunity to really offer ideas from their role in the organization which helps the research develop further. A disadvantage is that people part of the organization might confuse their professional and personal opinion which puts the research at a risk. There are equal amounts of advantages and disadvantages to this method, this leads

to the conclusion this data collection requires great planning to produce reliable and useful data. This data collection method is necessary for the stakeholder approach and therefore is the best choice for this study.

The interview will have at least one question based on collecting quantitative data. Its advantage is to the ability to generalize, receive reliable and valid results. Some disadvantages are that it results in questions being very close ended. All information being considered, both approaches of collecting data are useful to this study and will help work towards the end goal of assisting Forenom.

4.2 Semi-Structured Interview Method

The choice of conducting semi structured interviews was chosen because it allows the interviewer takes the role of non-directive phenomenologically aware counsellor that tries to grasp the narratives point of view, in relation to life, to realize his/her vision of the world (Symon and Cassel, 1999). This method will be suitable for Stakeholder Management as each interviewee will offer their holistic perspective in the interview. The open-ended structure of the narrative allows people to introduce subject of major importance to them (Symon and Cassel, 1999). The interview will be conducted in a manner that the role of researcher will facilitate the discussion by asking appropriate questions relevant to the area of interest and being able to guide the interview in an appropriate direction.

This approach that gives the researcher the opportunity to collect qualitative data by directly communicating with the people in the organization. To further emphasize this is the best choice for any organizational research that seeks to understand the depth of how organizations function and the ways in which individuals make sense of and act upon their organizational worlds (Symon and Cassel, 1999). Companies usually face the issue of which stakeholders should be prioritised before others. Through this method all stakeholders are considered equal but it can help discover those who are more influential than others, who can play a central role in defining organization meanings and realities (Symon and Cassel, 1999). This method allows researcher to discover the knowledge of the people and of the organization to depict the reality of the organisation through its stakeholders.

4.3 Application of the Stakeholder Management

As discussed in the Integrative Theories 3.3.2, Stakeholder Management; the theory focuses on gaining multiple perspectives from different stakeholders in order to perform an action that incorporates a combination of demands. David Chandler's definition of a stakeholder is any individual or group who can affect or can be affected by the achievement of

the organizations' objectives. Stakeholder theory implies that all stakeholders should be engaged in developing CSR, so the implementation will be much more successful. The data collection will take place in group and individual interviews with internal stakeholders such as employees, managers and directors and external stakeholders such as partners. The organisational/internal stakeholders will range across the Nordic countries, this will help align the offices and their views of CSR. Each stakeholder will have a different perspective and opinion on how an organisation should proceed based on the social demands of the society. This might change depending on which Nordic country the stakeholders are based in, although the Nordic countries hold very similar values. The data results will provide both professional as well as personal intake on CSR; eventually the data analysis will offer Forenom useful and passionate CSR activities that Forenom can pursue its actions.

4.4 Use of Triple Bottom Line, Global Reporting Initiatives and Sustainable Development Goals

Before conducting the interviews, the focus was on building the right questions for all stakeholders in Forenom. The questions were built upon using John Elkington's theory of the Triple Bottom Line (TBL) also mentioned in Ethical Theories. The theory divides CSR into three categories of social, economic and environment. Each category has a list of variables it considers, a brief overview of the variables. TBL is specifically established for businesses that consists of eleven variables (See Ethical Theories – 3.5.2 – Table 5). Many of the variables were already implemented in Forenom or were mandatory by Finnish law therefore only eleven variables were focused upon in the questions process.

Other sources used to help with developing the questions were Global Reporting Initiative (GRI) and their topic specific sustainable reporting standards. GRI supports companies to protect the environment and improve society while thriving economically through improvement in governance and stakeholder relations. The standards are questions available as free public good and developed for the past 20 years, regarding economic, environmental and social issues (Global Reporting Initiative, 2018). The most relevant to Forenom were the social and environmental standards. The standards go into depth considering many more variables than TBL.

The use of the 17 Sustainable Development Goals set by the UN. These goals were specifically targeted towards private corporations and the tourism industry which made it highly relevant to Forenom's interest. Each stakeholder was to be asked what SDG Forenom should pursue and can relate most to. This was asked towards the end of each interview. Although the semi-structured interviews were arranged to gain only qualitative data, through the responses towards SDGs, it was the only question that was purely focused on gaining

a quantitative result. This question created balance and allowed stakeholders to assess which direction the company can work towards. The development of all the questions as well as their modifications and justifications can be found in Appendix 2.

The questions asked to the stakeholders discuss Forenom's future in implementing CSR. Some questions will be specific to department managers, to gain more specific data, such as human resources department or the marketing department. The researcher must prepare to be as flexible and fluid as the situation demands; allowing the lead to be taken by the story teller rather than trying to impose rigid predetermined framework on to the interview situation (Symon and Cassel, 1999). Therefore, the questions will be a form of guidelines to follow and to facilitate the discussion. The interviews will be coordinated individually or in groups; in person, or through Skype or WhatsApp call. It is acknowledged that each interview will be different and will require different types of flexibility.

4.5 Setting Up Stakeholder Interview

Along with the Forenom team, the author attempted to map the stakeholders that could possibly be interviewed as seen in Table below. The stakeholders were divided into two groups internal and external. These stakeholders were nearly all contacted in order to set up the interviews. An announcement was put out to the stakeholders informing them for the need of CSR program and concepts behind it. In Appendix 3 the original interviewees originally selected can be found. Table 6 below is the confirmed interviewees and the ones participating in the CSR development process.

It was important to find stakeholders with different positions within the Forenom company to get different ideas for the CSR plan. The most important and the most accessible groups of stakeholders were the internal stakeholders and external partners group. These groups hold the most power in the company which makes them the most influential stakeholders. The internal group varies across the Nordics, the most contactable stakeholders are in Finland, Sweden and Norway. Other stakeholder groups were not as easily contacted as they are placed in different location across the Nordics and with busy schedules. This is the reason why Denmark is unable to join the interviews and Sweden was unable to be involved in the interview process.

Table 6: Forenom Stakeholders

Forenom Stakeholders		
Positions	Type	Letter
CEO Finland	Individual	A
CEO + Head of Sales Norway	Individual	B
HR Manager Finland + Service Director Finland	Group	C
Senior Country Director Finland	Individual	D
Country Director Finland	Individual	E
Chief Marketing Officer + Marketing & Communications Manager Finland	Group	F
Sales Manager Nordics	Individual	G
Partner Futurice	Individual	H

4.6 Thematic Analysis of the interview

The data will be analysed using the thematic content analysis, it was chosen for high validity of results, to avoid overlooking of details and to understand the data through a systematic and thorough approach (Mortensen, 2018). The thematic analysis is ideal for the semi-structured interviews, it identifies patterns of themes and it consists of six phases.

Phase 1 is Familiarization. This is a step especially for visual or audio recordings, to go through the interviews and if necessary to transcript interviews and take notes. Through this process, different aspects and patterns are identified in the interviews (Mortensen, 2018).

Phase 2 is Generating Initial Codes. It is a step to note interesting or important aspects of what is said in the interview. The note is a code, a brief description to represent the highlights of the interview. Through codes it is easier to organize data. Coding depends on the data and purpose of research (Mortensen, 2018).

Phase 3 is Searching for Themes. This step uses the codes and tries to place the them into broad themes and sub themes. Not all codes will fit with other codes, some codes may become themes themselves (Mortensen, 2018).

Phase 4 in Reviewing Themes. This step allows to review and refine themes identified. For any contradictions of codes in a theme, can lead to new themes. And for all codes to be placed correctly. All themes should be coherent and distinctive (Mortensen, 2018).

Phase 5 is Defining and Naming Themes. This step defines the essence of the theme and how it relates to the other themes (Mortensen, 2018).

Phase 6 is the Delivery of the Results. This step is critical as it is the summary of the findings in an engaging way (Mortensen, 2018).

The phases help the author systematically analyse the data gained from semi-structured interviews. It is an efficient way to address all the issues and ideas gained and act towards presenting and developing them.

3.7 Data Collection

Through the use of the semi-structured interviews and qualitative and some quantitative data; every stakeholder offered their professional opinion on the direction Forenom should pursue towards CSR. Each interview led to revelation of a potential CSR proposal. The interviews were recorded as audio files; the audio files were converted into text files. Through the text files it was possible to highlight the ideas and create interview summaries of all the stakeholders. The interview process occurred throughout June and July.

4.7 Reliability and Validity

In terms of research reliability implies consistency and stability while as validity refers to using tools to accurately measure results to meet all the requirements of the research method (Explore, 2018).

The theoretical part of the study, through the use of academic multiple sources offline and online from the student data base and the school library. The research concepts and examples were defined using multiple sources.

After the first interview with the Marketing Department also the supervising team, it led to a few modifications to the questions to take into consideration the openness and relevance of the questions and the length of the interview. The modifications and their justifications, they can be found in Appendix 2. Each interview consisted of at least 10 questions and nearly all interviews went above 25 minutes. Group interviews consisted of maximum 2 people. This shows reliability as the author had proper discussions with every stakeholder.

Each stakeholder was given an opportunity to explore the company's possible CSR actions and lead to solutions.

All interviewees selected had prior knowledge of CSR and that led to the interviews to be more in depth and more solution-based. This helped speed up the process and for all stakeholders to answer all the questions. This shows validity as the stakeholders were aware of the process and through the different positions they held within the company, they wanted to equally contribute towards the company's CSR actions.

All the interviews conducted were recorded on audio files and a transcript was written. The data in the results chapter consists of un-modified and direct quotations from interviewees, to show the depth and richness of the data. Also, the codes generated in data analysis chapter is taken word to word from the interview, even similar concepts, to be able to differentiate individual ideas.

The method chosen to analyse data is systematic, the thematic content analysis has proven to be the efficient and reliable method to consider and effectively analyse vast amounts of data.

4.8 Limitations and Delimitations

Limitations occur in all types of research, things that are out of the researchers' control, this includes practical constraints such as time, funds, access to populations of interest. Some limitations are also inherent to the research design itself (Elite Research, 2018). Delimitations are part of every research, they are the boundaries around the design of the research (Elite Research, 2018).

One of the possible limitations was the amount of time of every stakeholder had, the aim was to have interviews under 30 minutes. Some interviews went up till 1 hour, this resulted in modifications of questions during the process. Another limitation was that although all questions were purposefully different in the responses they aimed to receive; the interpretation was also a factor that led to modifications and elimination of similar questions. This decision helped reduce time or repetition of responses during the interviews, but it is a limitation as some of the questions do not have responses due to that reason.

Most interviews were held in person in Forenom office meeting rooms. However, another possible limitation was group interviews, this resulted in some questions only being answered by one person while it was intended for both people. It can be a limitation as a stakeholder can interrupt the other stakeholders' thinking process. Some interviews were

also based on Skype or WhatsApp call, this can result in interviewees being hesitant and not going into much depth as they could have. The interview with stakeholder B (See Table 6) was both limited by being a group interview and through WhatsApp call, this could possibly result in being a limitation.

One of the delimitations this study faces is the possibilities of contributing to different areas of society are infinite and the process of giving is endless. These choices make it difficult to find the perfect CSR activity, that fits the company and that all stakeholders are passionate of.

Second delimitation is due to the fact that this CSR development process began in Finland and due to the summer break the most accessible stakeholders interviewed were internal stakeholders in the Finland based office. This led to Sweden and Denmark office not being able to participate in the interview process. Other stakeholders had not responded due to busy schedules or being on vacation. This resulted in a limitation of the performing theory of Stakeholder Management.

Another delimitation is although the stakeholders suggested different ideas of the possible CSR actions, some stakeholders did not go as much depth of how the ideas could be implemented. Their responses were developed by the author's interpretation of their response, in the proposals seen in the following chapters.

5. Data Analysis

The thematic process was implemented successfully in the data analysis for Forenom. In each phase all the steps taken by author will be clearly described to explain the final results.

- I. **Familiarization** was a critical step for the process as there were nine interviews of 30 minutes or longer. This process was repeated two times to note all the transcript of all responses during the interview were correctly performed. The process followed the sequence of numbered questions in this order throughout all the interviews as seen in Table 7. The rest of the questions asked can be found in the Appendix 5, also followed by the thematic process. The 9 questions will be focused upon as they received with the most useful qualitative data regarding CSR, they are organized in themes of TBL already. The numbers of the questions in Table 7 will also be used through-out code generating process.

Table 7: Questions

Economic Questions	
1	What potential does Forenom have to stand out from its competitors when it comes to responsibility subjects?
2	Based on your perspective what do you think consumers want to see from Forenom?
Environment Questions	
1	Is Forenom interested in acquiring more eco-design certifications on its properties?
2	Does Forenom have any plans further innovate its system or operations to be more sustainable?
Social Questions	
1	How do you think Forenom can be more involved in the Nordic society?
2	Are there any global issues or trends you have seen or heard of that you would like Forenom to take part of?
3	Would Forenom be interested in raising awareness of certain issues or give importance to?
4	Is Forenom interested in supporting or providing for those involved in global conflicts?
5	Where do you think Forenom should invest its money to benefit society?

Each stakeholder was also labelled as a letter to speed up the process and easily refer to different stakeholders, this can be seen below in Table 8. The letters are also colour coded to help the reader differentiate easily between the stakeholders.

Table 8: Interviewees

Stakeholder Interviews		
Positions	Type	Letter
CEO Finland	Individual	A
CEO + Head of Sales Norway	Individual	B
HR Manager Finland + Service Director Finland	Group	C
Senior Country Director Finland	Individual	D
Country Director Finland	Individual	E
Chief Marketing Officer + Marketing & Communications Manager Finland	Group	F
Sales Manager Nordics	Individual	G
Partner Futurice	Individual	H

The process itself was more efficient because of the familiarization phase, it helped to understand responses better and notice patterns.

- II. **Generating Initial Codes**, this was a difficult and necessary step, because the semi-structured interview had great deal of information some of which only some it was useful and some of it was irrelevant information. Each interviewee responded in different ways, therefore an efficient way of displaying quotes from interviewees was through the use of codes. This step summarised the key idea each interviewee had proposed during the interview as a response to the questions asked.

The codes were developed as seen in Table 9 and Table 10 and they consisted of maximum three words to summarize each idea. The main headings of the table refer back to TBL, they are organized under economic, environmental and social themes. Table 9 is the economic and environmental codes and the Table 10 is the social codes. The numbered questions are represented on the left side of each table in a column while as the stakeholders are represented as letter horizontally on the top. The additional questions asked can be found in the Appendix 2.

Table 9: Economic and Environmental Code

Economic Responses	A	B	C	D	E	F	G	H
1	X	Voice to communicate effectively Help from other organizations	Open mindedness Diversity	X	X	Great culture Diversity	LEEDs important differentiator	Quality Transparency Become more energy efficient
2	More efficient usage of properties	Match action and words Stand by values	Responsibility beyond business Expectations	Cost efficient solutions Flexibility Resource efficiency	Social responsibility Paid taxes Fairness Environmentally friendly	X	Good quality Low price Reliable Aware of environment and social	Reliability Quality Easiness of transactions Usage of product when needed Sharing economy

Environment Responses	A	B	C	D	E	F	G	H
1	LEEDS certified properties Old building less energy usage	Keen on new and old buildings green marked Sharing economy in restaurants	Important for big companies Already existing rules and guidelines	Different standards in all Nordics Efficient use of buildings	Yes	Easy to implement Low expense Valuable to Forenom	Yes	Value for Forenom Credibility Transparency in using certificate
2	Technology development needed Combining small systems	X	Improve employee flexibility	Energy efficiency Limited options being the tenant Use of technology	X	Reducing expenses Guests involvement Need for improvement	X	Invest in projects section Energy efficient short term solution Modular construction Marketing to draw consumers

Table 10: Social Codes

Social Responses	A	B	C	D	E	F	G	H
1	Enthusiasm Efficient living Educative discussions	Sports and social events Temporary accommodation to help Helping students	Value to Forenom Integration for foreigners	Involve locals Opportunity for young people Providing proper housing Align with Nordics	Young people recruitment Training people	Not for image but impact Instructions & guidelines to guests Participation is local cleaning and neighborhood	Helping foreigners with low income	Listen to locals Societal impact of business
2	Technology development	Artificial Intelligence Customer focused Personalization Effective communication	Become strong employer Impact	Develop market to be customer oriented Technology focus Better leadership Efficiency Cross border movement Flexibility	Use few office hours to help out	Equality Employee benefits Diversity Global warming	Equality	X
3	X	Positive	Clear plan	Focusing on employment	Expertise in housing Strong relation to business	Help poor families Difficulty in integration of international people Loneliness Healthy travel	Diverse media image	Useful to community Healthy for company
4	Refugee centers Temporary accommodations available Support all causes	Nordic based	X	Based in Nordics Help refugees	Based in Nordics Help refugees	Refugees in Finland Connection to Finland Attack in Sweden Provide free accommodation	Yes	Capable
5	Efficient player in market Environmentally friendly Sustainable	X	Talented recruitment	Become strong employer Invest excess in CSR	X	Equal opportunity Diverse and talented recruitment Reducing Nordic social issues	X	X

The code generating process simplified and summarised the interviews. It also highlighted the areas of importance for the stakeholders of Forenom. The reason for there being two or more codes with similar meanings is that they are solely generated using the exact words used by the stakeholder during the interview. This remained the accuracy and validity of the code generating process. As well as helping differentiate similar ideas. The use of capitalisation in the codes represents a new idea. To understand the code generating process, below are several examples:

Economic Table

a) **Great Culture & Diversity – (Refer to Economic Table – Q1 – F)**

- i. **Interviewee F:** I would say what we have, what I assume we have better is that we have very *great culture*. I would say that social responsibility may even be like how *we have in this company, very different people, very different backgrounds from very different countries*. I think that is special at least and when we try to recruit people we really see if people are different and that is very valuable for us.

b) **Usage of product when needed & Sharing economy (Refer to Economic Table – Q2 – H)**

- i. **Interviewee H:** Ok here it comes, you know car industry, you either own a car or you rent a car and the feeling of those two is very different. Because when you own it then it's yours, it's on your drive way and you use the same thing every day. When you rent a car then it's kind of a special occasion you pay for this fixed period of time and then you return it and never see it again. I think it's very similar to the way we live and the way we go on holidays. But now in a mobility, or car industry, *there's this new area, this grey area of sharing*, car sharing, it's not really a rent car but it's not really anyone's own car. *So the whole idea is the easiness, the kind of immediacy, of things, when you need you just do it easily though application and all*. And you have it. And you don't necessarily even need it for more than two hours. So there is this kind of like weird new market area that actually, the car manufacturers and car sales people have kind of missed. For example the first car share product at least is the visible one was made by OP the bank, created it. So now I'm getting to my point. So Forenom should be the car sharer service of hospitality business.

Environmental Table

c) **Old building less energy usage – (Refer to Environmental Table – Q1 – A) or Efficient use of buildings - (Refer to Environmental Table – Q1 – D)**

- i. **Interviewee A:** I think that we have in several properties, maybe not several but in many properties, we have the Leeds certificate in some way. Of course we are interested. I don't know yet the certificate problem is always that of course it's pulling up the problems. Ok how much energy we lose, that is the problem right now. There's a building lay over 100 years it is using less energy than the new building can use. So what if there's a Leeds certificate and it's a cool property but it's using double as much energy as the old one. Which is better? So the certificates and such are just developing, so I'm not sure if there are any good so it's kind of its problem in that way. If there's any that are really helping things we will right away be ready to go. But usually the normal efficiency and economy rules they are forcing you to be as environmental friendly as possible. That's how it goes.
- ii. **Interviewee D:** But important point when we are converting these buildings basically all the hostels we have, and big part of our aparthotel building are former office buildings meaning that those buildings have been end of their rent life cycle in a way. So owner is often thinking that to demolish the whole building in order to build something new which is quite in a way a rough way because the building is already existing. So that sense we are doing quite a lot, the social responsibility that we been able to prolong the life cycle of one building. In a way we are renovating only necessary part of the building in order to run accommodation business in the building and it is sufficient enough for business and at the same time it is way better for the environment.

d) **Transparency & Credibility (Refer to Environmental Table – Q1 – H)**

- i. **Interviewee H:** The biggest question is does a certificate help and accelerate the work that Forenom wants to do for social responsibility. So for that the certificate itself needs to do a lot of brand work so they need to get the credibility so that the certificate is something that people actually trust. So therefore that also helps us to do our part of the responsibility. So in that sense definitely yes but I think it would require some research on what to focus on so I wouldn't just. Be really transparent about why they have this certificate, why it's actually useful and important that they have applied for it and so that would be a good thing.

e) **Technology development needed – (Refer to Environmental Table – Q2 – A)**

- i. **Interviewee A:** We are all the time developing new technologies and how we would handle any issue. But it's not only one, there are really many kinds of systems and software available for these kinds of things. Then you have 10 systems, they are separated and might be that the air ventilation is cooling down the property and the heating system might be warming up the property. So, you should have something that really combines all of this. And it's not easy they are not ready working solutions yet. So, it's not working to do all of these separately. But it will in near future, it will be possible.

f) **Invest in Projects Section (Refer to Environmental Table – Q1 – H)**

- i. **Interviewee H:** Forenom has flats, hostels, apart hotels and the fourth one is projects. So it's kind of like more special type of accommodation, arrangements and I think there's a lot of potential in that area like you can really kind of create this energy efficient, sustainable, short-term accommodation villages; that are then recycled and re-used or somehow. So I think that would be, in terms of marketing that would be actually quite nice way to do it. I have been looking into modular constructions business quite a lot recently. Yeah it's kind of like you build everything in a factory and then you just transport them in a place. You actually, reduce the amount of building time on the location. Plus you can do it cheaper and faster. And also you can relocate and resell. It's a bit different way of thinking about living in general. I think there might be some, in those trends there might be something really useful for Forenom.

Social Table

g) **Young People Recruitment (Refer to Social Table – Q1 – E)**

- i. **Interviewee E:** One major thing I would appreciate Forenom doing more is to be in touch with young people. Starting from those who go to schools and then university or students in general. That is like the biggest thing, a company can do, in my opinion. To get the people on board companies when they are at rather young age, give them their first jobs in their working life. Sort of like getting people on board of the life in general.

- h) **Instructions and guidelines to guests (Refer to Social Table – Q1 – F)**
- i. I think I'm not that interested in creating very local small events just for Fore-nom. But I think we should and we could give all the time better instructions and guidelines to our guests. How they can utilize the neighbourhood how they can participate. If there is for example something like local cleaning of the streets. Always making sure the neighbourhood is tidy and things like that. I think we could all the time give better instructions and support them even more.
- i) **Equality – (Refer to Social Table – Q2 – G)**
- i. **Interviewee G:** Like global issues, of course what I think is important is how men and women are treated equally. They get the same salary and there are also women in management positions, that is important for me.
- j) **Cross border Movement (Refer to Social Table – Q2 – D)**
- i. **Interviewee D:** What we see today the big drivers the big trends are the cross-border movement. So let's say that earlier one might work 20 years in the same company but that is not the pattern nowadays. People are not that strongly committed to one employer. They are willing to change, want to get some new experiences, want to see some new cultures, new countries in a way. We see that we have a really important role in terms of offering that flexibility in housing.
- k) **Employee flexibility (Refer to Social Table – Q3 – D)**
- i. **Interviewee D:** I think definitely employment that is our core business at the moment. Supporting companies moving their work force, offering flexibility for the employees, in northern temperature around in a way. So I think that is very important, we already have to.
- l) **Diverse media image (Refer to Social Table – Q3 – G)**
- i. **Interviewee G:** How we are shown in the media. Of-course it's good to have different kinds of people represented even in our web pages. When you have pictures and stories of people, it's good to have a variety of people of different ethnicities, cultures, different genders, different ages stuff like that.
- m) **Nordic Based (Refer to Social Table 4 – Q4 – B)**

- i. **Interviewee B:** I think we would focus on the Nordic society because we are operating here I'm not saying we close our eyes to what's happening out there in the world but if we were helping out with stuff then we should do it here. I'm not saying we should limit ourselves to that but we also have limited resources.

- n) **Talented Recruitment (Refer to Social Table – Q5 – F)**
 - i. **Interviewee F:** Who do we recruit in a diverse manner and how do we get the best talent independent of the background. Get forward and then also that inequality between the genders is very important. Because often times we also have that 50 50 split of female and male workers. Great! then if you go towards the top the females just drop out suddenly and then you have most males so those type of, same applies to different backgrounds and different nationalities. It's not that wide anymore its quite homogenous.

These were some of the main ideas by the stakeholders, they show how the codes were developed. There were several codes that repeated throughout the interviews, similar ideas that were proposed by different interviewees during different sections. Although all ideas and concepts were taken into consideration, due to the amount of data, the most used and most similar concepts were combined together. In the end the themes ended up colliding and became more interlinked.

- III. **Searching for Themes & Reviewing themes** – These two phases were combined and the themes were already identified in the questions as social, economic and environmental.

The format of the codes through this part of the process as seen in Table 11, helped group the codes for each question together or place together similar ideas, as beforehand they were scattered. In Table 11 the same themes of social, environmental and economic were used but similar ideas were combined. This helped organize data and interpret results more efficiently. Table 11 also states which interviewee had suggested the idea, to refer to different stakeholders and also see the similar thinking of the stakeholders in the company.

Table 11: Regrouping of codes

Economic	
H	Invest in project section
H	Energy efficient short term solutions
H	Modular construction
A	Efficient use of old buildings
A	Old buildings less energy usage
Environmental	
A	Old buildings less energy usage
A	New and old areas green marked
B	Already existing rules and guidelines
C	Different standards in all Nordics
D	Value to Forenom
H	Credibility
H	Transparency
H	Transparency
G	Reliability
G	Quality
H	Marketing to draw consumers
F	Instructions & guidelines to guests
F	Participation in local cleaning and neighborhood
Social	
D	Opportunity for young people
D	Focus on employment
E	Young people recruitment
E	Training people
C	Integration of foreigners
C	Become strong employer
D	Cross Border movement
F	Equality
F	Equal Opportunity
G	Diversity
A	Efficient Living
A	Educative discussions
H	Listen to locals
H	Societal impact of business
D	Provide proper housing
A	Efficient use of resources
B	Helping students
B	Temporary accommodation to help
H	Useful to community
F	Help poor families

After the regrouping the codes, the process led to further development of the groups into idea proposals for the activities carried out in the CSR plan. The last phase of the thematic analysis, the IV. Delivery of the results, this is discussed in the next chapter.

6. Results

Each of the stakeholder interviews led to a revelation of potential CSR proposals. Every interview had minimum two ideas that could be further developed. The initial draft of proposals along with codes can be found in the Table 12 and Table 13. It consists of eleven proposals. The proposals were presented to the Forenom CSR supervising team and were eliminated or further developed.

6.1 Delivery of results

The draft of the proposals were presented to the supervising team the same way they were presented to the supervising team, this is to show raw data and development of ideas, no words have been added or removed. During the meeting with the supervising team, all proposals were discussed and much more in depth than the brief description of them in the drafts below. Therefore, each of the proposals will be further explained. The ideas needed to be approved by management, before the action plans are created and implemented.

Table 12: Draft 1 Economic & Environmental Action Plan Proposals

Economic Plan Proposals		Codes
<ul style="list-style-type: none"> Use and expand Projects section in Forenom. <ul style="list-style-type: none"> Projects to be created that are energy efficient, sustainable, short-term accommodation villages that can be recycled or re-used somehow. Further research into modular housing efficiency. Finding the best alternative accommodation solutions. 	H	Invest in project section
	H	Energy efficient short term solutions
	H	Modular construction
Environmental Plan Proposals		Codes
<ul style="list-style-type: none"> Making Forenom properties environmentally certified. To achieve externally certified labels or creation of Forenom's own internal program for transparency of Forenom's guidelines and rules. <ul style="list-style-type: none"> Educate people/spread awareness of the efficient use of buildings – how Forenom makes use of old buildings. Example: Helsinki Vanta property or Norway's new building. 	A	Old buildings less energy usage
	A	New and old areas green marked
	B	Already existing rules and guidelines
	C	Different standards in all Nordics
	D	Value to Forenom
	H	Credibility
<ul style="list-style-type: none"> Make Forenom more transparent to public by knowing who cleans, maintains, owns apartments. <ul style="list-style-type: none"> Give insights of their satisfaction with their jobs. 	H	Transparency
	G	Reliability
	G	Quality
	H	Marketing to draw consumers
<ul style="list-style-type: none"> Give guests better instructions and guidelines to utilize and support the neighborhood and participate in activities to support locals. <ul style="list-style-type: none"> Collaboration with local companies with environmentally beneficial solutions and use their products in housing. 	F	Instructions & guidelines to guests
	F	Participation in local cleaning and neighborhood

An example of how a proposal was developed from the economic section; (Refer to Table 12 - Economic section – Proposal 1) this was suggested by a stakeholder, that encouraged Forenom to gain a competitive advantage while also pursuing CSR. The codes used were Invest in project section, Energy efficient in short-term solutions and Modular Construction. It suggested Forenom's project section, a section in which Forenom provides accommodation from scratch for a period of time for its guests. This section is very solution-based. The proposal recommends all accommodation solutions are sustainably efficient. An argument raised was the difficulty in implementing of CSR as this section is much more customer focused; although most solutions are considerate of the environment, it is difficult to show consistency and the section is very unpredictable.

Another example of how a proposal was developed from the environmental section (Refer to Table 12 – Environmental Section- Proposal 1). In this proposal the codes used were Already existing rules and guidelines, Old buildings less energy usage and Different Standards in Nordics, Transparency and Credibility. This concept was regarding Forenom's properties and their efficient use of energy. This proposal suggested two options for Forenom. First option it suggests is for Forenom's properties to get environmentally certified by a third-party company. Forenom already has some local green marked properties and some LEEDS certifications but it suggests for Forenom to have the same environmental standards in all its properties, to create consistency. This has two benefits firstly all of Forenom's properties will be acknowledged in their environmental standards and all Forenom's properties will all be energy efficient and contribute less to environment. The proposal also suggests a second option for Forenom to have consistency at all its properties. As Forenom already has strong environmental standards in place that is follows on all its properties; it could develop an internal program of transparency of its current guidelines and rules for all its properties. This could be more efficient as some stakeholders mentioned a counter argument to the first option, as there are several different types of environmental standards internationally and there are also different standards that are only present in Nordic countries. Therefore, when choosing a certification, the company should consider how valued the certificate is, in each Nordic country. Another argument raised regarding certificates is also costly it would be to gain certification all 3500+ properties. Therefore, it would be more valuable to Forenom to be more transparent of its process, as it is well aware of the international and Nordic standards. Th two options would enhance Forenom's credibility.

Second example of the development of the proposals from the environmental section (Refer to Table 12 – Environmental Section – Proposal 2); includes the codes Transparency, Reliability and Quality. The proposal suggests Forenom to become more transparent to show to the public the quality and reliability of its practices and policies regarding its employees

including its outsourced employees. This encourages Forenom to enhance its value as an employer and attract future potential employees. It also enhances Forenom's reliability as Forenom partners with companies that it shares similar values with.

The third example from environment section; (Refer to Table 12 - Environmental Section – Proposal 3), this proposal suggests how Forenom could offer environmentally friendly guidelines towards use of local products, services and areas. It further suggests Forenom could collaborate with local partners to provide sustainable products, to encourage usage of sustainable products at its properties. It also recommends Forenom to encourage guests to use local products and services around Forenom properties, this will help enhance revenue for locals and build relationships with the local communities. An argument raised was that due to the advantage of the company being Nordic based, most local products due to high Nordic regulations are sustainable.

Table 13: Draft 1 Social Action Plan Proposals

Social Plan Proposals		Codes
<ul style="list-style-type: none"> • Offer opportunities to young people or students. Offer them experiences, give them their first jobs in working life. • Getting people on board with life through teaching and educating for a period of time. • Develop a program for young people across Nordics. 	D	Opportunity for young people
	D	Focus on employment
	E	Young people recruitment
<ul style="list-style-type: none"> • Diversity program for international workers amongst Forenom to build strong ties within Nordic community. To support cross border movement. • Expansion on one Forenom and Forenom academy. 	C	Integration of foreigners
	C	Become strong employer
	D	Cross Border movement
<ul style="list-style-type: none"> • Equal opportunity campaign in terms of gender, diversity and such. Encouraging people to take leadership positions within their work. • Expand on leadership forum. 	F	Equality
	F	Equal Opportunity
	G	Diversity
<ul style="list-style-type: none"> • Hold discussions or educative talks of how the housing market needs to become an efficient user of buildings, Nordic countries and their usage of apartments and how to progress forward through Forenom's perspective. • Promoted externally, similar to TED talks • Make people aware of efficient living and importance of sharing 	A	Efficient Living
	A	Educative discussions
<ul style="list-style-type: none"> • Event, discussion or workshops where locals/students/industry workers participate, share impact, experience and opinion and find solutions of housing market currently. • Forenom interacts with local community with educative purpose • Help in development of new technology • Make people aware of the use of efficient living to help people understand the importance of sharing. Flexible system. 	H	Listen to locals
	H	Societal impact of business
<ul style="list-style-type: none"> • Help international and domestic students to find proper housing within Nordics. • Collaboration with universities. 	D	Provide proper housing
	A	Efficient use of resources
	B	Helping students
<ul style="list-style-type: none"> • Help those in need of temporary housing, families and children, recovering addicts during difficult times. • Work along with organizations to help find a permanent solutions and be consistent. 	B	Temporary accommodation to help
	H	Useful to community
	F	Help poor families

An example of how a proposal was developed from the social section (Refer to Table 13 – Proposal 1) includes the codes used were Opportunity for young people and Young people recruitment, along other similar codes seen in Table 13. It suggests the concept of Forenom providing young people more work opportunities; it acknowledges that it is more difficult for young people to find jobs as they have limited or no prior experience in the work field. Stakeholders suggested Forenom should be an employer that could help provide the younger generations with internships or training for a period of time and opportunity to join Forenom's staff. This proposal has quite some benefits as it encourages the company to have a diverse work force, to recruit new talent, to help build a workforce and also benefit the disadvantaged group in society. The proposal further suggests for a development of a program for young people, that could help create a consistent process and make this opportunity available to all young people across the Nordic countries.

To further add, a second example of how social proposals were developed (Refer to Table 13 – Proposal 2), includes the codes Integration of foreigners, Become strong employer and Cross border movement. In this action there are two parts, first part suggests for Forenom to integrate diversity better through the use of a program to help its foreign employees. This diversity program aims to help foreign employees build stronger ties to the Nordic community by enhancing their integrating experience. This can be useful for Forenom to become a strong employer as it can create a more welcoming atmosphere for new employees and encourage local employees to interact with internationals and build stronger personal and work relationships. Second part to this action is to support Cross Border Movement, this suggests to Forenom to provide flexibility for employees and giving them the opportunity to be able to switch Forenom offices across the Nordic countries. This provides learning growth for employees due to change in environment and it also creates loyalty of Forenom employees to Forenom. Further it also aims to enhance diversity within the workforce. These decisions can be as a new action or through the already implemented programs such as One Forenom and Forenom's academy.

Fourth example of how a proposal was developed from the social section (Refer to Table 13 – Proposal 3). This proposal includes codes such as Equality, Equal Opportunity and Diversity. This concept was initially a marketing concept proposed by a stakeholder, to show diversity within the media externally. An argument raised by a stakeholder was how equality needs to be promoted within the company as well, as there are still many ways it can be improved in the company, therefore it should be properly encouraged and promoted. A campaign was suggested to engage for both internal and external purposes; the campaign focuses on equal opportunity for all employees and encourages employees to take leadership roles within the company. Forenom already has a program the Leadership Forum, that encourages leadership within the company but can be further developed to include this campaign.

Referring again to the social section, the fifth and sixth proposals were focused on involving the local community in discussions, workshops or events. This was an idea to raise awareness and also directly address the needs of the community. The seventh and eighth were focused on taking action to assist or help those in need within the local communities. It will be further addressed later in this chapter.

The initial proposals developed were used as a base for the supervising team to find an action that fits Forenom even better. Also, multiple proposals can be taken to be part of

Forenom's CSR actions. After discussion with the supervising team of whether these proposals were possible to implement and whether Forenom was interested in pursuing any of the proposals from this set; it led to the process of elimination. The final set of CSR actions was put together and presented to the management. Table 14 consists of nine proposals excluding the Economic Proposal "Use and Expand projects section" due to difficulty in its implementation. In Social Proposals "Hold discussions or educative talks" was also eliminated because of its similarity to "Event, discussion or workshops".

Table 14: Final Nine Proposals Environment and Social

Environmental Plan Proposals		Codes
<ul style="list-style-type: none"> Making Forenom properties environmentally certified. To achieve externally certified labels or creation of Forenom's own internal program for transparency of Forenom's guidelines and rules. <ul style="list-style-type: none"> Educate people/spread awareness of the efficient use of buildings – how Forenom makes use of old buildings. Example: Helsinki Vanta property or Norway's new building. 	A	Old buildings less energy usage
	A	New and old areas green marked
	B	Already existing rules and guidelines
	C	Different standards in all Nordics
	D	Value to Forenom
	H	Credibility
	H	Transparency
<ul style="list-style-type: none"> Make Forenom more transparent to public by knowing who cleans, maintains, owns apartments. <ul style="list-style-type: none"> Give insights of their satisfaction with their jobs. 	H	Transparency
	G	Reliability
	G	Quality
	H	Marketing to draw consumers
<ul style="list-style-type: none"> Give guests better instructions and guidelines to utilize and support the neighborhood and participate in activities to support locals. <ul style="list-style-type: none"> Collaboration with local companies with environmentally beneficial solutions and use their products in housing. 	F	Instructions & guidelines to guests
	F	Participation in local cleaning and neighborhood
Social Plan Proposals		Codes
<ul style="list-style-type: none"> Offer opportunities to young people or students. Offer them experiences, give them their first jobs in working life. <ul style="list-style-type: none"> Getting people on board with life through teaching and educating for a period of time. Develop a program for young people across Nordics. 	D	Opportunity for young people
	D	Focus on employment
	E	Young people recruitment
	E	Training people
<ul style="list-style-type: none"> Diversity program for international workers amongst Forenom to build strong ties within Nordic community. To support cross border movement. <ul style="list-style-type: none"> Expansion on one Forenom and Forenom academy. 	C	Integration of foreigners
	C	Become strong employer
	D	Cross Border movement
<ul style="list-style-type: none"> Equal opportunity campaign in terms of gender, diversity and such. Encouraging people to take leadership positions within their work. <ul style="list-style-type: none"> Expand on leadership forum. 	F	Equality
	F	Equal Opportunity
	G	Diversity
<ul style="list-style-type: none"> Event, discussion or workshops where locals/students/industry workers participate, share impact, experience and opinion and find solutions of housing market currently. <ul style="list-style-type: none"> Forenom interacts with local community with educative purpose Help in development of new technology Make people aware of the use of efficient living to help people understand the importance of sharing. Flexible system. 	H	Listen to locals
	H	Societal impact of business
<ul style="list-style-type: none"> Help international and domestic students to find proper housing within Nordics. <ul style="list-style-type: none"> Collaboration with universities. 	D	Provide proper housing
	A	Efficient use of resources
	B	Helping students
<ul style="list-style-type: none"> Help those in need of temporary housing, families and children, recovering addicts during difficult times. <ul style="list-style-type: none"> Work along with organizations to help find a permanent solutions and be consistent. 	B	Temporary accommodation to help
	H	Useful to community
	F	Help poor families

An example of how similar ideas were eliminated (Refer to Table 13 – Proposal 4), proposal 4 was more of an educative discussion with the local community while (Refer to Table 13 – Proposal 5) was more interactive and solution-based, proposal 4 was eliminated as seen in Table 14. In Table 14, the final chosen proposal after the elimination (Refer to Table 14 – Social Section – Proposal 4) included the codes Listen to locals and Societal impact of business. This idea recommends Forenom to conduct events, discussions or workshops

intended for locals, students or industry workers, to participate and discuss impact of Forenom in the community. This gives the company to directly communicate with the local community with a purpose. This proposal has many benefits such as direct interaction of Forenom employees with community, an educative exchange, possible help from locals in development of innovation within Forenom but most importantly raise awareness of the trend of efficient living.

Another example from the social section (Refer to Table 14 - Social Section – Proposal 5). Proposal 5 recommends Forenom to assist international and domestic students in finding accommodation. Proposal 5 recommends to Forenom to collaborate with local universities and help a larger number of students and develop a process.

Last example from social section (Refer to Table 14 - Social Section – Proposal 6). This proposal suggested to provide temporary housing to poor families, sick children or recovering addicts, it focuses on those in need of housing. It encourages Forenom to collaborate with a non-profit that helps assist Forenom's contribution to society. Proposals 5 and 6 have already been acted upon by Forenom, differently in each Nordic country especially in Finland and Norway. Both Nordic countries have helped students in finding accommodation or given temporary housing to those in need. Proposal 5 and 6 both suggests for Forenom to be more consistent and impactful with helping students and those in need.

6.2 Presentation of final proposals

Due to the large amounts of data, sub themes were formed specifically focusing on the UN Sustainable Development Goals (SDG) (Figure 17). The UN goals help companies work and contribute towards larger goals. More information of the SDG Goals can be found in the Additional Theories. In all interviews each stakeholder was asked of which UN SDG Forenom most identifies with and the responses led to SDG 7, 8, 9, 11 and 12 being chosen.



Figure 16: Initial Sustainable Development Goals

The initial goals were evaluated and in result the SDG's 7, 8 and 11 were most related to Forenom business and the company could contribute towards them. However, 9 and 12

were eliminated due to difficulty in implementation. This resulted in addition of SDG 10 due Forenom’s passion of equality and future contribution towards the goal.



Figure 17: Final Sustainable development Goals (SDGs)

Working towards larger goals led to SDG becoming themes instead of the previous themes of TBL. However, despite the themes of UN SDG’s there were also proposals that could not be placed within the four SDG’s therefore an additional category was created as seen in Table 15.

Table 15: Final Proposals with SDG Goals

Goal 7 – Affordable and Clean Energy	Goal 8 - Decent Work and Economic Growth	Goal 10 – Reduced Inequalities	Goal 11 – Sustainable Cities and Communities	Additional CSR Actions
<ul style="list-style-type: none"> Making Forenom properties environmentally certified. To achieve externally certified labels or creation of Forenom’s own internal program for transparency of Forenom’s guidelines and rules. <ul style="list-style-type: none"> Educate people/spread awareness of the efficient use of buildings – how Forenom makes use of old buildings. Example: Helsinki Vanta property or Norway’s new building. 	<ul style="list-style-type: none"> Offer opportunities to young people or students. Offer them experiences, give them their first jobs in working life. <ul style="list-style-type: none"> Getting people on board with life through teaching and educating for a period of time. Develop a program for young people across Nordics. 	<ul style="list-style-type: none"> Diversity program for international workers amongst Forenom to build strong ties within Nordic community. To support cross border movement. <ul style="list-style-type: none"> Expansion on one Forenom and Forenom academy. Equal opportunity campaign in terms of gender, diversity and such. Encouraging people to take leadership positions within their work. <ul style="list-style-type: none"> Expand on leadership forum. 	<ul style="list-style-type: none"> Help international and domestic students to find proper housing within Nordics. <ul style="list-style-type: none"> Collaboration with universities. Help those in need of temporary housing, families and children, recovering addicts during difficult times. <ul style="list-style-type: none"> Work along with organizations to help find a permanent solutions and be consistent. 	<ul style="list-style-type: none"> Give guests better instructions and guidelines to utilize and support the neighborhood and participate in activities to support locals. <ul style="list-style-type: none"> Collaboration with local companies with environmentally beneficial solutions and use their products in housing. Event, discussion or workshops where locals/students/industry workers participate, share impact, experience and opinion and find solutions of housing market currently. <ul style="list-style-type: none"> Forenom interacts with local community with educative purpose Help in development of new technology Make people aware of the use of efficient living to help people understand the importance of sharing. Flexible system. Make Forenom more transparent to public by knowing who cleans, maintains, owns apartments. <ul style="list-style-type: none"> Give insights of their satisfaction with their jobs.

As seen in Table 15, the environmental proposal (Regarding Certification of properties) was put under Goal 7 – Affordable and Clean Energy. Every goal has several targets, one of the targets of this goal by 2030 was enhancement of international cooperation; to help increase access to clean energy research and technology, to promote investment in energy infrastructure and clean energy technology (World Tourism Organization, 2017).

The first proposal already aims to contribute towards investment in energy infrastructure and clean energy technology as it recommends to either invest in third party certifications or create an internal program. Through this proposal it will enhance cooperation of Nordic countries because of Nordic standards or with third parties because of international standards. The proposal can achieve the target by taking measures towards investment in energy infrastructure of the properties, the gas pipelines or electric transmissions; the target can be further achieved if it will also monitor its energy levels consistently. This proposal also works towards clean energy, which can be provided with solar panels and multiple other resources. Stakeholder B mentioned in the interviews, in Norway they have implemented solar panels at a property already, therefore the company can work towards possibly further implementing it and providing access to clean energy.

As also seen in Table 15, the social proposal (Regarding work opportunities for young people) was put under Goal 8 – Decent Work and Economic Growth. One of the targets of this goal to achieve by 2030, provide full and productive employment as well as decent work for all men and women including young people and people with disabilities (World Tourism Organization, 2017). Additionally, another target is to reduce unemployment for youth and provide education and training (World Tourism Organization, 2017). The aim of this proposal is to provide work opportunities, although the proposal is focused on young people or the youth. The proposal aims to provide a program in which training and experience is provided, to help young generations develop and speed up their process into the work life. This proposal effectively targets towards achieving this goal.

Table 15 also displays the two social proposals (Regarding the diversity program and equal opportunity campaign) under Goal 10 – Reduce Inequality. This goal's target is to empower and promote social, economic and political inclusion of all (World Tourism Organization, 2017). This target can effectively be contributed towards through the equal opportunity campaign as the campaign further highlights the inclusion of all employees, the campaign focuses on empowering all employees to encourage leadership within the company. The second target the goal addresses is to safely and responsibly facilitate migration and mobility of people (World Tourism Organization, 2017). This target can be contributed towards through the diversity program as it focuses on the migration of foreigners and their mobility. The proposal is focused on creating better experiences to help foreigners integrate and build strong ties and also support cross border movement of employees through flexible options. The proposal works towards meeting these targets.

Moving on to the social proposal (Providing housing to those in need and housing for students) under Goal 11 – Sustainable Cities and Communities. This target of this goal is to

ensure access for all to adequate, safe and affordable housing and basic services and upgrade less developed areas (World Tourism Organization, 2017). Providing housing for those in need, contributes towards this goal, it gives opportunities for those who are not able to afford or need help in receiving these services. The provision of housing for students also successfully contributes towards this target, as both domestic and international students need safe and affordable housing that have basic service options.

The additional CSR actions (include offering guests' guidelines of products, services and areas, offering of events or workshops for local community & transparency in company's policies). Although these are very useful CSR actions, they are not aligned with the four goals chosen but they are still considered valid as they show the different aspects of CSR stakeholders are passionate of. These additional actions focus on raising awareness regarding resource efficiency and contributing to local companies. The actions need to be developed more in order to directly contribute to the SDG's.

There are also links between Goal 7 and Goal 12 (Responsible Consumption and Production), as mentioned in Additional Theories of SDGs; most of the goals are interlinked, therefore the proposal regarding Forenom becoming certified or having its own certification can reduce environmental impact. While contributing to Goal 7 it can also contribute to Goal 12, as one of the targets specifically focuses on taking measures to improving air quality and waste management (World Tourism Organization, 2017).

Through this grouping of the proposals under the SDG themes helps assist Forenom is visualizing its potential impact. Forenom supervising team will consider these proposals and needs to propose and get approval of management. The supervising team will then know how to proceed with either one of these proposals or choose to further develop them.

7. Conclusion

Extensive research was conducted regarding Corporate Social Responsibility globally. Using the basis of the article by Garriga and Mele's overview of CSR theories as well as additional contemporary CSR theories. The application of the CSR theories in the hospitality and tourism industry were thoroughly analysed and discussed. CSR is becoming a greater responsibility for companies and there are several strategic ways to approach CSR. It can be approached through the achievement of economic objectives through social activities (instrumental theories), through the use of responsible business power (political theories), through the integration of social demands (integrative theories) and through the use of right actions to achieve a good society (ethical theories). Lastly it can be approached through (additional theories) relevant demands of the contemporary and evolving society. The research also determined that Forenom has quite a few major competitors that have strong CSR plans such as Nordic Choice Hotels.

After the research was performed the focus was on the most suitable theory for Forenom to approach CSR. CSR's supervising team had decided upon the theory of Stakeholder Management as it managed to give multiple stakeholders across the Nordics to contribute to the development of CSR, this helped fix the alignment problem of CSR actions and development of CSR actions. The theory also manages to reach and discuss the possibility of CSR amongst the different Nordic countries through the different stakeholders through conducting semi-structured interviews. The questions asked were built upon using the Triple Bottom Line, GRI Standards and UN Development Goals targeting different aspects of CSR learnt during the research. The questions managed to ask of which direction Forenom's stakeholders expected to go, regarding social, environmental and economic aspects.

The large amount of qualitative data was analysed using the thematic content analysis. In which the data was able to be presented in a very concise manner. The data was evaluated and developed into potential ideas for the CSR plan. All stakeholders had equal priority in their ideas regardless of their position in the company. The results concluded that each stakeholder contributed to nine final proposals. The proposals can be categorised along with the chosen top two sustainable development goals. The final nine ideas consisted of mostly environmental and social based CSR activities. They were chosen due to their realistic implementation and high interest from Forenom's stakeholders. The ideas will further be pursued in combination of couple ideas to form the CSR plan. The final idea proposals were aligned according to the UN sustainable development goals, to provide the company a direction and enlarge the impact the company currently has.

To conclude the CSR actions proposed is still in development. This approach really pushed stakeholders in the different Nordic countries to evaluate their company’s position and interests regarding CSR. It also pushed the stakeholders to understand the gap that will be filled between the company and the community. This thesis manages to propose several ideas to Forenom, that Forenom can start to build upon or further align their business objectives to. This refers back to the plan of CSR introduced in the beginning of thesis. The company can only successfully contribute to society when it sustainably developed; that is when it manages to meet its internal business goals to its external societal goals. This alignment pushes the company to find its responsibility and continue to grow.

7.1 Thesis Results

The supervising team is pushing towards larger CSR actions to become more competitive and enhance their physical footprint. They have recently launched the Forenom CSR guidelines in which they focus on all the four sustainable development goals as seen in Figure 18.



Figure 18: Broader Perspective (Forenom, 2019b).

Forenom also became more transparent towards its practices and guidelines for its properties, referring back to proposal idea. This is similar to the proposal regarding Forenom’s internal environmental standards and transparency in processes. The Six Principles for

Sustainable Business Accommodation already existed in Forenom but have now been displayed to the public. It is a combination of ideas that have led to development of the guidelines.

Forenom Corporate Responsibility Guidelines 2019 6

Our six Principles for Sustainable Business Accommodation

1. We avoid unnecessary new construction

We avoid unnecessary new construction by utilizing the existing capacity in the market whenever possible and renovate buildings rather than building new sites. Forenom properties are also designed efficiently and compactly. For instance, we save square meters for more spacious apartments and rooms by building small yet modern entrances and lobbies.

2. We maximize the usage of housing capacity

Our flexible housing solutions maximize the usage of housing capacity on the market, as companies and organizations have no need to buy or rent their own capacity to accommodate employees. This helps improve the availability of rental apartments while promoting the more sustainable use of housing capacity.

We also maximize the efficiency and usage of our capacity. We monitor the utilization of our properties in real time and minimize the risk of units sitting empty. In 2018, Forenom's total occupancy rate was 77% and in 2019 our goal is to maximize the utilization even further and achieve an 80% occupancy rate. One simple way to accomplish this is our webshop, which automatically

recommends apartments and rooms that fill any gaps in our booking capacity.

3. We follow the one-visit principle

We offer over 7,000 accommodation options across the Nordic countries, so our apartment visits for cleaning and maintenance work have a significant accumulative impact on the environment. All of our employees follow the 'one-visit principle', which means that all maintenance and cleaning work in an apartment is carried out during a single visit and our staff's driving routes are optimized to reduce environmental impact. We use digital and automatic key delivery to avoid unnecessary mileage or lost keys.

4. We work closely with our suppliers to ensure sustainable procurement

When choosing a supplier, we pay close attention to the company's ethical choices, environmental certification and the greening of procurement processes. We continuously monitor and follow up with our suppliers on the fulfillment and implementation of Forenom Code of Conduct.

5. We optimize our water and energy usage

We are committed to reducing the use of natural resources, mainly water and energy. We clean the apartments only when necessary, allowing us to save water and energy by avoiding, among other things, unnecessary washing of linen. Electricity accounts for most of our energy consumption, so we are constantly looking for new solutions to reduce power consumption and increase the use of renewable energy. We want to actively monitor our electricity and water consumption and help our customers to use water and electricity in an environmentally friendly way.

6. We focus on serving flexible stays

Our strategic focus is to provide home-like accommodation solutions for companies that require length of stays of more than seven days. For example, the average length of stay in our serviced apartments is 60 days. By providing flexible stays in fully-furnished apartments, we endorse eco-efficiency, as companies have no need to rent or buy empty apartments and furnish them with single-use furniture. In fact, our solution allows companies to use and buy only what they need – for as long as they need it. Our fully-equipped kitchens also allow our guests to minimize their environmental footprint by cooking their own meals instead of going out to eat out every day.

Figure 19: Six Principles (Forenom, 2019b).

Forenom has further decided to pursue an equal opportunity, by addressing what it currently does regarding equality and why it is necessary in Forenom as seen in Figure 22. These values empower employees within the company.

Taking care of our employees

Our employees are our greatest and most valued asset, which enables us to deliver great customer satisfaction. For us, being number one in our industry also means being number one as a workplace. Our core values stand for bravery, being 100% open-minded and getting more done together. We also provide training and other opportunities for professional growth for our employees and promote lifelong learning.

Dedicated to equality in the workplace

Forenom is powered by people – both our own employees and carefully chosen business partners. We see our responsibility toward these different interest groups as the most important contributing factor to the healthy growth of our business. The motivation and job satisfaction of our employees is our top priority and a prerequisite for the best possible customer experience.

For us, it's not only about showing empathy and friendliness toward our customers, but also toward colleagues and partners. We embrace diversity in all its forms and see it as one of our biggest competitive advantages. We encourage our global staff and business partners to respect each other and to be 100% themselves. Forenomians are all equally respected, regardless of their age, gender, religion, nationality, disability, culture or other status. In fact, many of our employees see workplace diversity as something to be extremely proud of.

Our Values

Our core values stand for bravery, being 100% open-minded and getting more done together. We believe together is better, and we inspire each other to achieve the best possible results.

THE BRAVE DO

- We love to create super simple solutions that are easy-to-use and cost-effective.
- We also enjoy challenging ourselves because it helps us find new ways to serve our customers.
- Our customers are at the center of everything we do – come rain or shine.

100% OPEN-MINDED

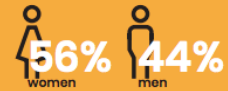
- We embrace diversity in all its forms and see it as one of our biggest competitive advantages.
- We also encourage our global staff to respect each other and to be 100% themselves.
- Our DNA is all about showing empathy and friendliness toward our colleagues, customers and partners.

TOGETHER IS BETTER

- We inspire each other to achieve the best possible and support one another.
- We only compete to find the best solution for our customers.
- Our customers love how we are always one-step ahead of the challenge because we're already on it.

Forenom stats

Our staff is



Our staff ranges in age from



Our employees say

74% say Forenom is going in to the right direction*

75% would recommend Forenom as an employer*

77% enjoy Forenom's culture*

*December 2018

Figure 20: Take care of employees (Forenom, 2019b).

The guidelines also address the proposal of contributing with local companies and using local and sustainable products. It aims to use environmentally products in the future and it currently uses Swan label cleaning products. Emphasizing the importance of sustainable products.

Taking care of our environment

We believe that efficiency and sustainability can be achieved together. We believe that it is our responsibility to actively search for more environmentally friendly ways to run our business. For us, it means responsible sourcing as well as efficient use of resources.

Responsible Sourcing

Our suppliers are important part of our business and our total supply chain. However, due to the fact that we make a significant part of our service production – for instance, cleaning and maintenance with our own staff – outsourcing plays a relatively small role in our procurement operations. For us, it's important to work closely with our suppliers to ensure sustainable procurement. We pay close attention to the company's ethical choices, environmental certification and sustainability goals.

Our suppliers are expected to conduct their business in compliance with the same high legal, ethical, environmental and employee-related standards Forenom itself is adhering to. We take reasonable efforts to work only with

suppliers or service providers who themselves enhance international human rights and environmental laws and practices. Forenom commits to observing the ethical performance of its suppliers and will take immediate needed steps in cases where the ethical performance of its suppliers comes into question.

Environmentally friendly carpets for years to come

In communal spaces, we use durable rental carpets that are inspected in the laundry and repaired if necessary to extend their lifecycle. Our supplier also uses optimized transport routes and water management tools to reduce carbon footprint.

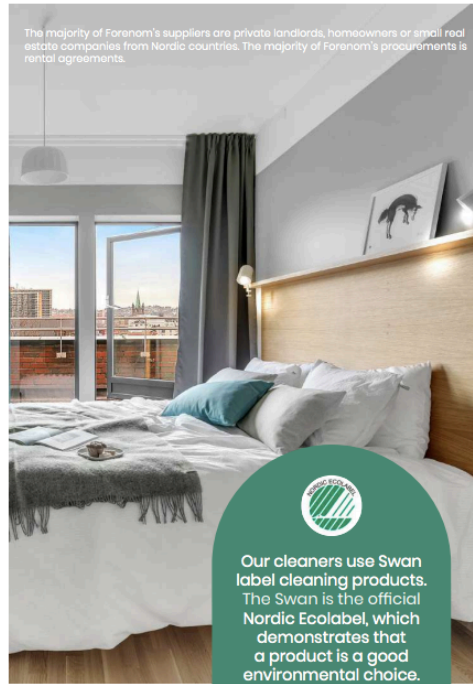


Figure 21: Taking care of environment (Forenom, 2019b).

Lastly it further emphasizes its efficient use of its resources by taking measures to saving energy, water and no long use of hand towels. Through this, it contributes to Goal 7, it highlights its current savings and also its aims for the future.

Efficient use of resources

Cleaner, more sustainable power

Electricity is a major part of our energy consumption, so we pay attention to the fact that the electricity we use is produced responsibly. We are constantly looking for new solutions to reduce electricity usage and increase the use of renewable energy. For instance, in Finland we work with a power company who in recent years has continuously reduced the use of fossil fuels in power generation and, consequently, increased the use of renewable energy sources. Our goal is to further reduce the use of fossil fuels by 2019. We will start by harmonizing our electricity procurement practices throughout the Nordic countries in 2019 as well as prioritize the use of renewable energy.

Saving water one drop at a time

Water is one of our planet's most precious resources, which is why we at Forenom are looking for ways to reduce the water consumption in our properties. In some of our largest properties, we have introduced a water saving system, which monitors the water consumption 24/7 and reports immediately if there is a suspected water leak. We have also installed water-saving equipment in our larger properties to reduce the water flow. In 2019, we will provide customers with guidance on reducing water consumption.



Figure 22: Efficient use (Forenom, 2019b).

These were a few examples of the guidelines, the proposals helped develop CSR in different ways. Some of the proposal ideas were used and further developed which is exactly what this thesis aimed to do. Most importantly Forenom is contributing to the SDG goals and will find ways to keep developing its contribution towards sustainable development.

7.2 Knowledge Absorption

As a researcher the importance of corporate social responsibility is increasing in hospitality and tourism business. Most companies are now pursuing it however are unsure of how to align their projects in a successful manner. I was fortunate enough to have the opportunity to gain a leadership role as this project pushed me to use my knowledge I gained from the research to the best of my abilities and apply it within the company to gain results in potential CSR action proposals for Forenom. The cooperation with different stakeholders of the company and especially the supervising team was a great learning experience, it was both challenging and exciting. It taught me a lot about different concepts, roles of stakeholders and the operations of Forenom. This project was the first regarding CSR, there was a lot of pressure for its development and as seen through the guidelines the actions have developed quite significantly over the period since this thesis research began.

This project enhanced my social skills as I constantly had to interact with different kinds of people. The company had a great working environment and was full of inspiring people which created a very positive experience. And through the process I received great feedback from my thesis supervisor and encouragement from all the stakeholders which pushed to me finishing this thesis.

I am very satisfied with the results, this was a complex process as I felt very independent in what direction I could go with the thesis. Communication was key because it was a very collaborative process and needed to be explained because it was very detailed. It took time for me to communicate effectively and explain exactly what had been done during the past half year. I do wish that the timings of finishing this thesis could be better. Despite time management, would like to thank my thesis supervisor for giving feedback and dealing with the complexity of my work, even when it lacked organization. I would also like to thank Forenom for the opportunity of being a part of their company. I can say this thesis process and my experience with Forenom was a great end to my study path in Haaga-Helia as a bachelor student. I strongly believe this knowledge will be very beneficial for my future in hospitality and tourism.

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Appendix 1

Public policy	Companies and CSR actions	
<p>SDG 1 – End poverty in all its forms everywhere</p> <p>Tourism provides income through job creation at local and community levels. It can be linked with national poverty reduction strategies and entrepreneurship. Low skills requirement and local recruitment can empower less favoured groups, particularly youth and women.</p>		<p>On-going staff training; Partnerships for education; Diversity management; Complementary benefits; In-kind donations for education, Poverty and human rights; Responsible investment and local recruitment; Local purchases and fair-trade</p>
<p>SDG 2 – End hunger, achieve food security and nutrition, promote sustainable agriculture</p> <p>Tourism can spur sustainable agricultural by promoting the production and supplies to hotels, and sales of local products to tourists. Agro-tourism can generate additional income while enhancing the value of the tourism experience.</p>		<p>Local and green purchase (food/ agriculture); Local supplies and fair trade; Host community involvement; Wildlife and ecosystem protection; Offsetting actions</p>
<p>SDG 3 – Ensure healthy lives and promote well-being for all at all ages</p> <p>Tax income generated from tourism can be reinvested in health care and services, improving maternal health, reduce child mortality and preventing diseases. Visitors fees collected in protected areas can as well contribute to health services.</p>		<p>Health prevention programs; Fight against sex tourism, health and disasters awareness and donations; Customer security and health – prevention and facilities</p>
<p>SDG 4 – Ensure inclusive and equitable quality education and promote lifelong learning for all</p> <p>Tourism has the potential to promote inclusiveness. A skilful workforce is crucial for tourism to prosper. The tourism sector provides opportunities for direct and indirect jobs for youth, women, and those with special needs, who should benefit through educational means.</p>		<p>Professional development and training; Partnerships for education; Diversity management; Education for culture and heritage; In-kind donations for education; On-going staff training, information, facilities; Host community involvement</p>
<p>SDG 5 – Achieve gender equality and empower all women and girls</p> <p>Tourism can empower women, particularly through the provision of direct jobs and income-generation from MMEs in tourism and hospitality related enterprises. Tourism can be a tool for women to become fully engaged and lead in every aspect of society.</p>		<p>Diversity management; Awareness campaigns and in-kind donations towards fight against sex tourism and human rights; Non-discrimination values in staff recruitment and training</p>
<p>SDG 6 - Ensure availability and sustainable management of water and sanitation for all</p> <p>Tourism investment requirement for providing utilities can play a critical role in achieving water access and security, as well as hygiene and sanitation for all. The efficient use of water in tourism, pollution control and technology efficiency can be key to safeguarding our most precious resource.</p>		<p>New equipment and technologies; Prevention programs for security and health; Standards and certifications; Community involvement</p>
<p>SDG 7 – Ensure access to affordable, reliable, sustainable and modern energy for all</p> <p>As a sector, which is energy intensive, tourism can accelerate the shift towards increased renewable energy shares in the global energy mix. By promoting investments in clean energy sources, tourism can help to reduce green house gases, mitigate climate change and contribute to access of energy for all.</p>		<p>New equipment and technologies; Prevention programs for security and health; Standards and certifications; Community involvement</p>
<p>SDG 8 – Promote sustained, inclusive and sustainable economic growth, employment and decent work for all</p> <p>Tourism, as services trade, is one of the top four export earners globally, currently providing one in ten jobs worldwide. Decent work opportunities in tourism, particularly for youth and women, and policies that favour better diversification through tourism value chains can enhance tourism positive socio-economic impacts.</p>		<p>Training for professional development; Diversity management and local recruitment; Performance incentives-complementary benefits; Responsible investment and local purchases; Community involvement</p>

Figure 1: SDG 1-8 (World Tourism Organization, 2017).







Public policy	Companies and CSR actions
<p>SDG 10 – Reduce inequality within and among countries</p> <p>Tourism can be a powerful tool for reducing inequalities if it engages local populations and all key stakeholders in its development. Tourism can contribute to urban renewal and rural development by giving people the opportunity to prosper in their place of origin. Tourism is an effective means for economic integration and diversification.</p>	 <p>Diversity management; Local enterprise investment; Responsible purchases; Non-discrimination values in staff recruitment and training; Community involvement</p>
<p>SDG 11 – Make cities and human settlements inclusive, safe, resilient and sustainable</p> <p>Tourism can advance urban infrastructure and accessibility, promote regeneration and preserve cultural and natural heritage, assets on which tourism depends. Investment in green infrastructure (more efficient transport, reduced air pollution) should result in smarter and greener cities for, not only residents but also tourists.</p>	 <p>Certifications; Partnerships; Awareness campaigns, in-kind donations for culture and heritage sites; Host community involvement; Clean energy; Resource efficiency; Biodiversity conservation initiatives</p>
<p>SDG 12 – Ensure sustainable consumption and production patterns</p> <p>The tourism sector needs to adopt sustainable consumption and production (SCP) modes, accelerating the shift towards sustainability. Tools to monitor sustainable development impacts for tourism including for energy, water, waste, biodiversity and job creation will result in enhanced economic, social and environmental outcomes.</p>	 <p>Efficiency technologies for energy and water; Renewable energies; Recycling – waste treatment; Pollution reduction; Local purchase and enterprises; Local supplier; Community involvement; Responsible investment; Guest involvement</p>
<p>SDG 13 – Take urgent action to combat climate change and its impacts</p> <p>Tourism contributes to and is affected by climate change. Tourism stakeholders should play a leading role in the global response to climate change. By reducing its carbon footprint, in the transport and accommodation sector, tourism can benefit from low carbon growth and help tackle one of the most pressing challenges of our time.</p>	 <p>Eco-design; New equipment and technologies; Renewable energies; Recycling and waste; Wildlife and ecosystems – landscape protection; Pollution reduction; Offsetting actions; Awareness campaign and in-kind donations for disasters</p>
<p>SDG 14 – Conserve and sustainably use the oceans, seas and marine resources for sustainable development</p> <p>Coastal and maritime tourism rely on healthy marine ecosystems. Tourism development must be a part of Integrated Coastal Zone Management in order to help conserve and preserve fragile marine ecosystems and serve as a vehicle to promote a blue economy, contributing to the sustainable use of marine resources.</p>	 <p>Wildlife and ecosystems animal protection; Pollution reduction; Waste treatment; Offsetting actions; Green purchases; Information for customers and staff; Community involvement</p>
<p>SDG 15 – Protect, restore and promote sustainable use of terrestrial ecosystems and halt biodiversity loss</p> <p>Rich biodiversity and natural heritage are often the main reasons why tourists visit a destination. Tourism can play a major role if sustainably managed in fragile zones, not only in conserving and preserving biodiversity, but also in generating revenue as an alternative livelihood to local communities.</p>	 <p>Wildlife and ecosystems animal protection; Pollution reduction; Waste treatment; Offsetting actions; Green purchases; Information for customers and staff; Community involvement</p>
<p>SDG 16 – Promote peaceful and inclusive societies, provide access to justice for all and build inclusive institutions</p> <p>As tourism revolves around billions of encounters between people of diverse cultural backgrounds, the sector can foster multicultural and inter-faith tolerance and understanding, laying the foundation for more peaceful societies. Tourism, which benefits and engages local communities, can also consolidate peace in post-conflict societies.</p>	 <p>Human rights awareness; In-kind donations; Local enterprises – responsible investment; Local recruitment and purchases; Diversity and respect policy; Anti-corruption money laundering; Client relationships; Host community involvement</p>
<p>SDG 17 – Strengthen the means of implementation and revitalize the global partnership for sustainable development</p> <p>Due to its cross-sectoral nature, tourism has the ability to strengthen private/public partnerships and engage multiple stakeholders – international, national, regional and local – to work together to achieve the SDGs and other common goals. Public policy and innovative financing are at the core for achieving the 2030 Agenda.</p>	 <p>Professional development; Partnerships for education; Wildlife and ecosystems animal protection; Offsetting actions; Supplier and Customer involvement; Client relationships; Staff involvement and relationships; Community involvement</p>

Figure 2: SDG 9-17 (World Tourism Organization, 2017).

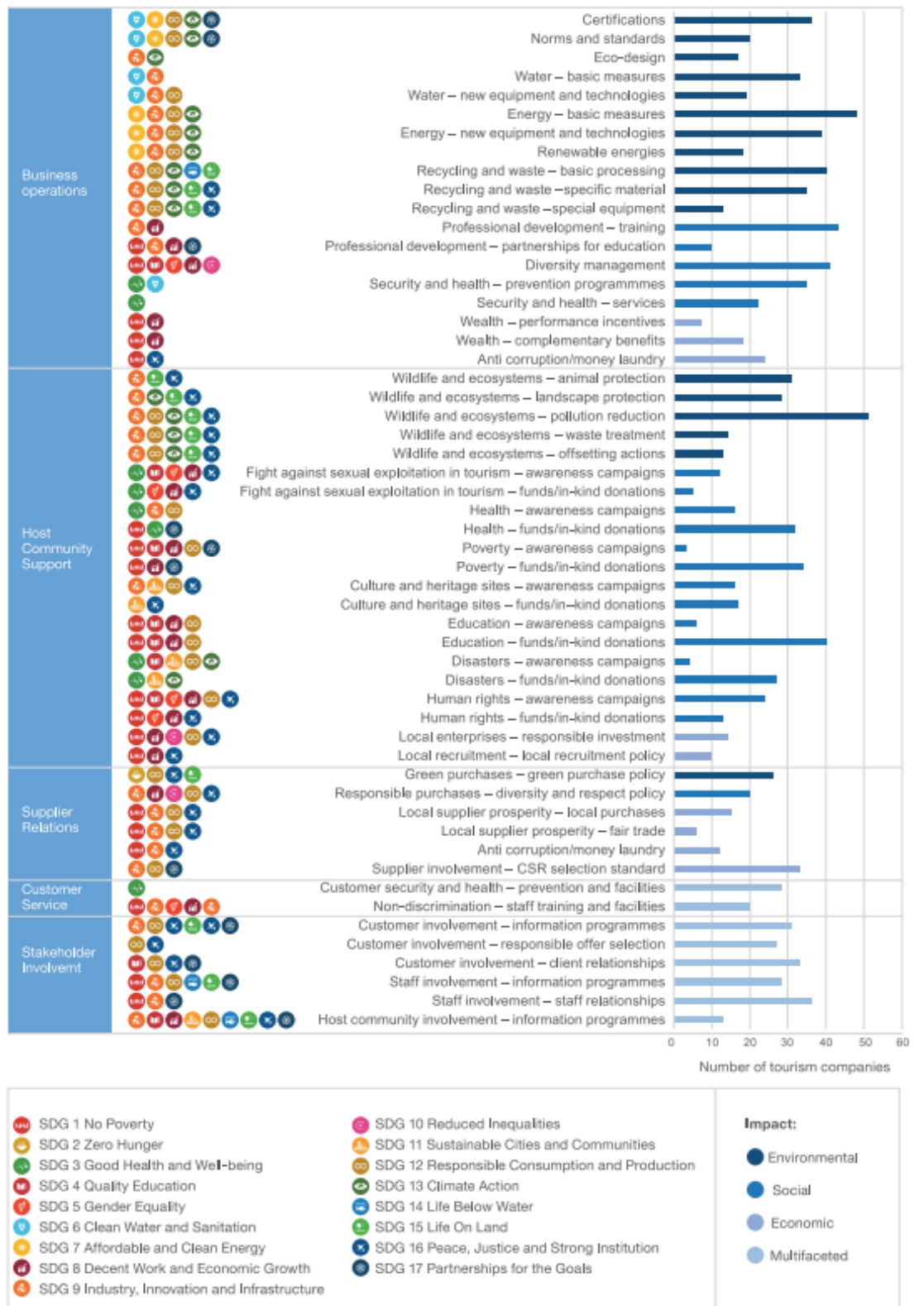


Figure 3: CSR Activities matching with SDGs (World Tourism Organization, 2017).

Appendix 2

Table 1: General Questions and Justifications During Interviews

General Questions	Justification of Question
<p data-bbox="312 412 738 483">How do you understand the concepts of social responsibility and sustainability?</p> <p data-bbox="312 551 751 622">How these aspects are linked to Forenom strategy?</p>	<p data-bbox="799 367 1362 483">This question has great significance because it outlines a picture of how the stakeholders understand the concepts of CSR and how they connect it Forenom.</p> <p data-bbox="799 501 1362 846">This question has two parts. The second part was added by the Forenom supervisors. This question is purposefully broad because all the stakeholders have different knowledge in terms of the position they have in Forenom and also about the CSR and sustainability subject. The question allows individuals to connect the two elements while expressing their concerns or desires.</p>
<p data-bbox="312 864 759 981">Based on the SDG standards pick 3-5 goals that you think Forenom could contribute to?</p>	<p data-bbox="799 864 1362 1070">The sustainable development goals are necessary to create a base for the CSR program. The purpose is for stakeholders to be familiar with SDGs and vote for the ones they find most relevant to the accommodation business or Forenom.</p>

Table 2: Social Questions During Interview

Social Impact Questions	Justification of Question
<p>1. How do you think Forenom can be more involved in the Nordic/specific Nordic country society?</p> <ul style="list-style-type: none"> • Would Forenom be interested in creating or participating in local community development programs (based on their needs)? <p>– Example: Would Forenom be interested in sponsoring or creating events related to social or sports activities?</p>	<p>This question relates to the previous question of Forenom’s impact on society. The purpose of this question is to give stakeholders an opportunity to creatively identify things Forenom could improve or create. The sub question goes into further depth, whether Forenom should invest in local community programs. The example further specifies if Forenom would be interested in sponsoring or creating events for the public. This a direct question, to lead stakeholders to think of possible CSR activities.</p>
<p>2. Are there any global issues or trends you have seen or heard of that you would like Forenom to take part of? (e.g., it could be in terms of leadership, social media, technology, entrepreneurship, culture.)</p>	<p>This question aimed to identify the stakeholder’s awareness, interests and concerns. The purpose of this question was to gain insights of the stakeholder’s current knowledge of trends or global issues. But most importantly for stakeholders to connect those aspects to CSR or to be in relevance of Forenom.</p>
<p>3. Would Forenom be interested in raising awareness of certain issues or give importance to?</p> <p>If Forenom were to support a cause, would it be a cause related to the industry or any cause of importance?</p> <p>Example: Social issues like disease, inequality, drugs, unemployment or lifestyle</p>	<p>The purpose of this question is to determine stakeholders’ interests toward CSR activities such as raising awareness. Dependent on the yes or no response, the sub-question further asks for whether it should be related or unrelated to Forenom’s business. The example is to clarify what is meant by issues, and also give the stakeholders some ideas to discuss.</p>
<p>4. Is Forenom interested in supporting or providing for those involved in global conflicts?</p> <ul style="list-style-type: none"> • Would Forenom as a company be interested in providing support globally or rather keep the focus on the Nordic society? <p>For example, the biggest refugee crisis.</p>	<p>The purpose of this question is to understand how large the impact and how far the CSR plan should reach out to satisfy Forenom’s standards.</p>
<p>5. Where do you think Forenom should invest its money to benefit society?</p>	<p>This is a purposefully broad question, to give stakeholders a chance to discuss their thoughts. But also think of where Forenom’s profit should be invested. This aims to identify weaknesses or improvements in Nordic society or Forenom’s current operations.</p>

Table 3: Environmental Questions During Interview

Environmental Impact Questions	Justification of Question
<p>1. Is Forenom interested in acquiring more eco-design certifications on its properties? Example: LEEDS, Swan label or Green Key)</p>	<p>This is the first environmental question and it concerns energy, water and waste efficiency in Forenom's properties. It aims for stakeholders to identify Forenom's procedures and the responsibility they consider Forenom holds towards the idea of sustainable methods. The examples give an idea of the types of eco-labels that are popular with hotels and properties.</p>
<p>2. Does Forenom have any plans further innovate its system or operations?</p> <ul style="list-style-type: none"> • Is Forenom interested in being efficient in use of energy, water or waste disposal in society? If yes, how? • Does Forenom want to take specific measures or policies towards recycling or use of plastic? If yes, how? • How has Forenom implemented or plans to implement new technology to benefit society? • How can Forenom contribute to a healthier lifestyle? 	<p>This is related to the eco-certifications question. But this question focuses on Forenom's current actions and plans towards sustainability. The sub-questions become more specific but also reach out of variety of different subjects such as technology and healthy living.</p>

Table 4: Economic Questions During Interview

Economic Impact Questions	Justification of Question
<p>1.What potential does Forenom have to stand out from its competitors when it comes to responsibility subjects?</p>	<p>This question pushes stakeholders to think outside the box of ways for Forenom to stand out amongst its competitors using the sustainability. This question’s objective is to learn the strengths of Forenom and use them in the CSR program.</p>
<p>2.Based on your perspective what do you think the consumers want to see from Forenom?</p>	<p>The intent of this question is to place the stakeholders out of their current professional positions and place them into the position of a consumer. Through this it allows for stakeholders to evaluate what Forenom offers and the qualities they see as important.</p>

Table 5: Department Specific Questions

Department Specific Questions (HR & Marketing & CEO)	
<p>How does Forenom manage training of employees?</p> <ul style="list-style-type: none"> • How many hours of training have been undertaken by employees according to each employee category? • What type of programs have been implemented to upgrade employee skills? • How does Forenom motivate its employees? • Does Forenom offer distance work for its employees or does everyone have to work at the office? 	<p>This is another question based off GRI standards and it is also towards the Human Resources Department. This is to identify of Forenom’s current CSR activities and its current practices. This opportunity gives stakeholders to discuss their current policies and opportunities they offer their employees. The sub questions are direct and specific.</p>
<p>How does Forenom’s current marketing produce an environmental or social impact on society?</p> <ul style="list-style-type: none"> • Do ethical issues play a part in Forenom’s brand image or market campaigns? • What steps need to be taken for Forenom to appear as a socially responsible brand? 	<p>This question is specifically regarding the Marketing Department. This aims to identify whether Forenom has built a relationship with CSR through its marketing strategies. The sub-questions are in addition to inquire the role of ethical issues and to be social responsible as a brand.</p>
<p>How does Forenom promote or maintain a diverse culture?</p> <ul style="list-style-type: none"> • How does gender, age and cultural differences shape the culture at Forenom? • How is staff recruited in Forenom? • What types of contracts does Forenom offer to its employees? • What partnerships has Forenom been involved with or plans to be involved with to improve the welfare of the community? • How could it be improved? 	<p>This question was inspired by the GRI social standards. This question is initially directed towards the Human Resources department. It aims to comprehend how diverse Forenom’s corporate culture is, the sub questions go into further details. This question is asked for stakeholders to identify how diversity at Forenom can be further developed.</p>

Table 6: Extra Questions

Extra Questions	
<p>What impact do you think Forenom has on society currently?</p>	<p>This question's aimed for stakeholders to discuss Forenom and its responsibilities towards society as a business. The stakeholders had the option of discussing positives and negatives as the question was fairly broad-ranging. But the main focus of this question is the identify according to the stakeholders the purpose of Forenom's existence in society.</p>
<p>How does Forenom deal with impacts on local community and consumers?</p> <ul style="list-style-type: none"> • Has Forenom had potential negative impacts on local communities? • What kind of social or environmental impact assessment does Forenom use when having a property? • How can Forenom ensure safety for all customers? 	<p>This question was to comprehend how Forenom communicates with its consumers and the local community depending on the area its property is located in. The sub questions further specify the different aspects of the question, in order to receive a direct response. While also making it comprehensive and easy to follow by the stakeholders. The question leaned towards the procedures and policies regarding the relationship of Forenom with the public.</p>
<p>How does Forenom contribute to society?</p> <ul style="list-style-type: none"> • Does Forenom consider taxes as contribution to national economy? • Does Forenom offer competitive salaries to employees compared to its competitors? • Does Forenom outsource employees or have their own employees when cleaning properties? • Does Forenom pay dividends to its shareholders? 	<p>This question is regarding the Forenom's position in the economy, its similar to Forenom's impact in society. However this is to gain more knowledge and learn of Forenom's current operations regarding taxes, salaries, outsourcing of employees and dividends to shareholders.</p>
<p>Is there something you noticed about the Nordic/specific Nordic country Society that you would like to change?</p>	<p>This question aimed to give the stakeholders an opportunity to freely discuss things they have observed or have concerns regarding society that has a negative impact. It aimed to identify any concerns based on social, environmental, political, technological or other aspects.</p>

Appendix 3

Table 7: Possible Stakeholder Interviews

Possible Stakeholders Interviews	
<i>Internal Stakeholders</i>	<p>CEO Finland CEO Sweden CEO Norway HR Manager Finland Service Director Finland Senior Country Director Finland Country Director Finland Chief Marketing Officer Finland (Group Interview) Marketing & Communications Manager Finland (Group Interview) Head of Sales Sweden (Group Interview) Sales Manager Nordics</p>
<i>External Stakeholders</i>	<p>Customers ICT Buyer ICT Guest Project Engineer Construction Project Engineer Manufacturing Management Level Buyer</p> <p><i>Partners:</i> Cleaning Company IT Partner Futurice Safetum Oy Skanska</p> <p>Property Owners</p> <p>Government Agencies & Regulators: Rakennusministerio Helsinki City</p>

Appendix 4

Finland			
Espoo (231)	Haapajärvi (1)	Hamina (9)	Harjavalta (1)
Heinola (2)	Helsinki (601)	Hyvinkää (17)	Hämeenlinna (11)
Iisalmi (3)	Imatra (9)	Inkoo (2)	Joensuu (10)
Jyväskylä (48)	Järvenpää (16)	Kaarina (2)	Kajaani (2)
Kalajoensuu (1)	Kangasala (5)	Kankaanpää (2)	Kauniainen (1)
Kemi (4)	Kemijärvi (5)	Keminmaa (2)	Kerava (14)
Keuruu (1)	Kirkkonummi (6)	Kitee (1)	Kokkola (4)
Kolari (8)	Kotka (27)	Kouvola (27)	Kuopio (44)
Kuusamo (6)	Lahti (93)	Lappeenranta (25)	Laukaa (1)
Liexa (1)	Lohja (4)	Laijaa (1)	Loviisa (7)
Luumäki (1)	Miehikkälä (1)	Mikkeli (8)	Mänttä-Vilppula (1)
Mäntyharju (1)	Naantali (2)	Nastola (2)	Nurmes (1)
Nurmijärvi (1)	Orimattila (1)	Oulu (73)	Pieksämäki (1)
Pietarsaari (1)	Pori (33)	Parvoo (60)	Punkaharju (1)
Pyhtää (1)	Pyhäjoki (29)	Raisio (23)	Ranua (1)
Rauma (20)	Riihimäki (5)	Rovaniemi (25)	Ruokolahti (1)
Saarjärvi (1)	Savonlinna (7)	Seinäjoki (6)	Sillinjärvi (2)
Sipoo (9)	Sodankylä (14)	Sotkama (1)	Taavetti (1)
Tampere (118)	Tornio (26)	Turku (22)	Tuusula (3)
Uimaharju (1)	Uusikaupunki (13)	Vaasa (19)	Vantaa (34)
Varkaus (3)	Virojoki (1)	Ähtäri (1)	Äänekoski (2)
Denmark			
Copenhagen (62)	Copenhagen K (3)	Copenhagen N (1)	Copenhagen S (28)
Copenhagen Sv (18)	Copenhagen Ø (6)	Cph S (1)	Frederiksberg (1)
Hellerup (1)	Helsinger (1)	Kalundborg (4)	København S (7)
København Sv (1)	Køge (1)	Seborg (2)	Valby (14)
Sweden			
Öteborg (7)	Linköping (5)	Malmö (10)	Norrköping (40)
Stockholm (204)			
Norway			
Bergen (14)	Dröbak (1)	Fjerdingby (1)	Fornebu (1)
Jessheim (1)	Lilleström (10)	Lysaker (1)	Oslo (293)
Ski (3)	Snertingdal (1)	Strømmen (3)	Vestby (1)
Ås (1)			

Figure 4: Apartments (Forenom, 2019b)

Appendix 5

Table 9: General Questions and Coding

General Questions								
1. How do you understand the concept of social responsibility and how do you think it links to Forenom?								
2. Based on SDG, pick 3-5 goals that you think Forenom could contribute to?								
General Responses	A	B	C	D	E	F	G	H
1	Our roots Efficient use of old buildings Energy and natural consumption Efficient use of resources Ease the environment	Government regulations Stand out from competitors	Choose passion Help families	Important to succeed Carry responsibility Doing good	Forenom in strong position Different surfaces	Footprint physically and for well-being of others Responsibility	Paying attention to issues Environment concern in decision making	Environment Equality Only looking at present
2	8, 9, 12, 15	4, 7, 9, 11, 12, 13	3, 4, 5, 7, 9, 11	8, 11, 12	3, 8, 9, 11, 12	X	3, 5, 7, 9, 13	7, 9, 11, 12

Table 11: Extra Questions and Coding

Extra Questions								
1	How does Forenom manage training of its employees?							
2	How does Forenom current marketing produce an impact on society?							
3	Is there something you would like to change? (ONLY SPECIFIC HEADS)							
4	What impact do you think Forenom has on society currently?							
5	How does Forenom deal with local community and consumers?							
Extra Responses	A	B	C	D	E	F	G	H
1	X	X	One Forenom Leadership program	X	X		X	X
2	X	X	X	X	X	Fragmented efforts Need a clear plan Commitment Human approach Social awareness	X	X
3	Flexible system to use rooms Use of needed resources	X	X	Help children Lack of housing available Families Students	X	X	X	X
4	Flexible system to use rooms Use of needed resources	X	X	Help children Lack of housing available Families Students	X		X	X
5	X	X	X	X	X	Cost effective solutions. Support wealth in local community	X	X