

# Working Papers Series on Social Responsibility, Ethics & Sustainable Business

Volume 9, 2022



© 2022, ASE Publishing, Bucharest, Romania.

All rights are reserved. This publication cannot be copied, reproduced or reprinted without the prior written consent from ASE Publishing.

ISSN: 2602-1056

ISSN-L: 2602-1056

**Mid Sweden University, Sweden**

**The 9th International Conference on Social Responsibility, Ethics, and  
Sustainable Business**

**Mid Sweden University, Östersund, Sweden,**

**September 15 & 16, 2022**

**WORKING PAPERS SERIES ON SOCIAL  
RESPONSIBILITY, ETHICS AND SUSTAINABLE  
BUSINESS**

**Volume 9, 2022**

**Editura ASE**

The authors of the papers bear the full responsibility for their content, accuracy, ideas and expression. The views presented in this volume are the ones of the individual authors and they do not necessarily reflect the position of the editors or any other entity.

## **EDITORS**

Anna Sörensson, Assistant Professor, Mid Sweden University, Sweden

Georgiana Grigore, Associate Professor, University of Leicester, School of Business, UK

Anders Lundström, Professor Emeritus, Mid Sweden University

Alin Stancu, Professor, Bucharest University of Economic Studies, Romania

Besrat Tesfaye, Associate Professor, Södertörn University, Sweden

Maria Bogren, Mid Sweden University, Sweden and Nord University, Norway

## SCIENTIFIC COMMITTEE

Dr. Anna Sörensson, Mid Sweden University, Sweden

Dr. Georgiana Grigore, University of Leicester, School of Business, UK

Professor emeritus Anders Lundström, Mid Sweden University, Sweden

Professor Alin Stancu, Bucharest University of Economic Studies, Romania

Associate Professor Besrat Tesfaye, Södertörn University, Sweden

Maria Bogren, Mid Sweden University, Sweden and Nord University, Norway

Dr. José Aurelio Medina-Garrido, University of Cadiz, Spain

Prof. Caroline D Ditlev-Simonsen, PhD, BI Norwegian School, Norway

Prof. Elio Borgonovi, Bocconi University, Milan, Italy

Prof. Jamilah Ahmad, University Sains Malaysia

Dr. David McQueen, Bournemouth University, UK

Prof. Ana Adi, Quadriga University of Applied Sciences, Berlin

Prof. David Crowther, DeMontfort University, UK

Dr. Cristian Ducu, Centre for Advanced Research in Management and Applied Ethics, Romania

Dr. Enric Ordeix, Ramon Llull University, Barcelona, Spain

Prof. Tom Watson, Bournemouth University, UK

Dr. Josep Rom, Ramon Llull University, Catalonia-Spain

Dr. Jordi Botey, Ramon Llull University, Catalonia-Spain

Prof. Rodica Milena Zaharia, Bucharest University of Economic Studies, Romania

Dr. Anthony Samuel, University of South Wales, Pontypridd, Wales, UK

Dr. Umit Alniacik, Kocaeli University, Turkey

Dr. Ioannis Krasnikoulakis, University of Southampton, UK

Dr. Patrick Quinn, American College of Greece, Greece

Paolo D'Anselmi, University of Rome Tor Vergata

Wybe Popma, Brighton Business School, UK

Dr Athanasios Chymis, Centre of Planning and Economic Research (KEPE), Athens, Greece.

Prof. Stefanie Molthagen-Schnöring, HTW Berlin

Maria Anne Schmidt, HTW Berlin

## Contents

EDITORS.....	5
SCIENTIFIC COMMITTEE .....	6
1. RURAL HOTELS IN THE FACE OF THE PANDEMIC COVID-19. A SUSTAINABLE STRATEGIC FOCUS.....	12
Bartolomé Marco-Lajara, Mercedes Úbeda-García, Esther Poveda-Pareja, Lorena Ruiz-Fernández and Javier Martínez-Falcó .....	12
2. EMBEDDING CSR INTO MANAGEMENT COURSES: A CASE OF BUSINESS DECISION ANALYSIS TUTORIAL AT THE UNDERGRADUATE LEVEL .....	13
Sijin He.....	13
3. DEVELOPING EMPLOYEE SOCIAL RESPONSIBILITY FOR CSR: CULTIVATING STUDENT’S SOCIAL RESPONSIBILITY AS A STARTING POINT.....	13
Sijin He.....	13
4. UNDERSTANDING DEPLOYMENT OF SUSTAINABILITY BUSINESS PRACTICES THROUGH A MULTI-STAKEHOLDER VALUE APPROACH.....	14
Åsa Devine and Michaela Sandell.....	14
5. THE ROLE OF ETHICS IN CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY: EFFECT ON BUILDING REPUTATION.....	15
Sangeeta Tripathi and Arunav Barua .....	15
6. HOW GREEN ARE BONUSES REALLY? THE ROLE OF ESG IN GERMAN REMUNERATION SYSTEMS ALONG MANAGEMENT LEVELS .....	16
Alexandra Knoth .....	16
7. QUALITY LABELS AND THEIR CONTRIBUTION TO SUSTAINABILITY: LOCAL, TRADITIONAL VS GEOGRAPHICAL INDICATION PRODUCTS.....	17
Trihas Nikolaos, Kladou Stella and Apladas George.....	17
8. GEN X: THE FILTERED-OUT GENERATION.....	18
Liz Hawkins, Nadia Lonsdale and Francisca Farache.....	18
9. WOKE BRAND ACTIVISM OR WOKE WASHING? AN EXAMINATION INTO CORPORATE ADVERTISING .....	19
Francisca Farache, Liz Hawkins.....	19
10. LOCATION AND CORPORATE SOCIAL RESPONSIBILITY: AN AMBIDEXTROUS APPROACH FOR THE COASTAL HOTEL INDUSTRY IN SPAIN .....	20
Bartolomé Marco-Lajara, Mercedes Úbeda-García, Esther Poveda-Pareja, Eduardo Sánchez-García and Luis Antonio Millán Tudela .....	20

11. HOW CORPORATE SOCIAL RESPONSIBILITY PROMOTES INDIVIDUAL PERFORMANCE: THE SEQUENTIAL MEDIATING ROLES OF AFFECTIVE COMMITMENT AND WELL-BEING AT WORK .....	21
Ana Patrícia Duarte .....	21
12. TAX AVOIDANCE AND CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE IN GHANA .....	22
Osman Issah, Lúcia Lima Rodrigues, Tânia Menezes Montenegro and Mário Marques .	22
13. SOCIAL IRRESPONSIBILITY OF PUBLIC MANAGERS: EMPIRICAL EVIDENCE FROM THE ITALIAN JUDICIARY .....	23
Paolo D’Anselmi .....	23
14. REFORMULATED CORPORATE SOCIAL RESPONSIBILITY. FROM MORAL BUSINESS IMPERATIVE TO MAINSTREAM ORGANIZATIONAL PRACTICE .....	24
Paolo DAnselmi, Eyob Mulat-Weldemeskel and Samuel O. Idowu.....	24
15. TAKEAWAY COFFEE: THE INTERPLAY BETWEEN CONVENIENCE AND SUSTAINABILITY .....	25
Maria Sherrington.....	25
16. MAY DERIVATIVES CONTRIBUTE TO PUTTING SPECULATION INTO LINE WITH THE SUSTAINABILITY DEVELOPMENT GOALS? .....	26
Maria-Teresa Bosch-Badia, Joan Montllor-Serrats and Maria-Antonia Tarrazon-Rodon	26
17. THE PLATFORMIZATION ROLE OF MESO LEVEL IN SUSTAINABLE INDUSTRIES .....	27
Roberta Sebastiani, Alessia Anzivino and Marta Galli .....	27
18. INNOVATIONS AND SUSTAINABILITY .....	28
Paul M. Lane .....	28
19. GREEN CONSUMER IN COVID19’S ERA, WHAT IMPACT ON HIS ENVIRONMENTAL COMMITMENT? AN EXPLORATORY STUDY OF MOROCCAN CONSUMERS .....	29
Salwa LADRAA and Jalila BOUANANI EL IDRISSE .....	29
20. INFLUENCING FACTORS FOR CHANGE TOWARDS CLIMATE NEUTRALITY IN HOSPITALS’ SECONDARY PROCESSES .....	29
Silke Bustamante, Andrea Pelzeter, Heike Prüße and Franziska Ihle .....	29
21. HOSPITAL DOCTORS' ATTITUDE TO THE ADOPTION, IMPLEMENTATION AND UTILISATION OF DIGITAL VIRTUAL CONSULTATIONS .....	30
Dorothy Zammit, Gianpaolo Tomaselli, Sandra C. Buttigieg and Lalit Garg.....	30
22. TOWARD A BETTER UNDERSTANDING OF SUSTAINABILITY IN THE INFORMAL SECTOR: THE INFORMAL ENTREPRENEURS’ PERSPECTIVE .	31



Méno Tamno Anne Thérèse .....	31
23. ADDICTED TO BE (UN)SUSTAINABLE .....	32
Björn Koch .....	32
24. TECHNOLOGICAL SOCIAL RESPONSIBILITY: THE POWER OF INNOVATION TECHNOLOGY TO ALIGN CORPORATE AND SOCIETAL INTERESTS .....	33
Sadaf Shariat and Shahab Gholizadehdastjerd .....	33
25. CORPORATE LEGAL STRUCTURE FOR SOCIAL ENTERPRISE: THE CASE OF WALES, UNITED KINGDOM.....	34
Sadaf Shariat, Zahra Khamseh and Tayiba Hussain.....	34
26. PARADOXICAL EFFECTS OF ETHICAL LEADERSHIP ON FOLLOWERS’ BEHAVIOR – HOW IT PROMOTES UNETHICAL BEHAVIOR THROUGH INCREASED VALUE CONGRUENCE AND TRUST IN THE LEADER.....	35
Vítor Hugo Silva and Ana Patrícia Duarte .....	35
27. CONSUMER TRUST LEVELS IN CELEBRITY BRAND IMAGE DURING CRISIS: THE GOOD, THE BAD AND THE UGLY. ....	36
Nadia Lonsdale and Alice Hennel.....	36
28. TRAINING COURSES IN OUTDOOR LIFE: IS THE FOCUS ON SUSTAINABILITY STILL RELEVANT?.....	37
Olga Milinchuk.....	37
29. CONSUMER BEHAVIOUR IN A CIRCULAR SYSTEM – HOW VALUES PROMOTE OR HINDER YOUNG ADULTS’ PARTICIPATION IN THE SWEDISH DEPOSIT-REFUND SYSTEM .....	38
Anna Kremel .....	38
30. CORPORATE SOCIAL RESPONSIBILITY IN SUDAN OIL SECTOR. INTERSECTION BETWEEN OIL COMPANIES, GOVERNMENT ENTITIES AND STAKEHOLDER.....	39
Khalid Mohamed Hassan Drras.....	39
31. CREATING (UN)ETHICAL MANAGEMENT FOR SUSTAINABLE ECONOMY – DIMENSIONS FROM A LITERATURE REVIEW .....	39
Kremel Anna and Nilsson Andreas .....	39
32. LOBBYING ON SUSTAINABILITY REPORTING STANDARDS: A COMPARISON OF TWO GRI ISSUES.....	40
David Delkus, Bernd Huefner and Juliane Witter.....	40
33. BIBLIOMETRIC ANALYSIS OF RESEARCH ON THE CONCEPT OF CSR AND SUSTAINABLE DEVELOPMENT IN E-COMMERCE .....	42
Anna Napiórkowska.....	42

34. BIBLIOMETRIC ANALYSIS ON HOW HAPPINESS CONNECTS TO SUSTAINABILITY AND CORPORATE SOCIAL RESPONSIBILITY: PROPOSAL OF THEMATIC RESEARCH AREAS .....	43
Jaime González-Masip and Sonia Marcos .....	43
35. RURAL ENTREPRENEURSHIP AND SUSTAINABILITY: A BIBLIOMETRIC ANALYSIS (1984-2022).....	44
Sonia Marcos and Jaime González-Masip .....	44
36. CSR PRACTICES IN THE SMES IN GYŐR, HUNGARY.....	45
Adrienn Reisinger.....	45
37. SUSTAINABILITY-CSR REPORTING IN TOURISM: THE CASE OF HOTELS BASED IN GREECE.....	45
Triantafyllos Papafloratos and Tania Pantazi.....	45
38. CITIZENS' ENGAGEMENT TO CO-CREATE A SMART CITY - AN EMPIRICAL STUDY .....	46
Małgorzata Wiścicka-Fernando .....	46
39. CITIZENS' ENGAGEMENT IN A SOCIAL VALUE CO-CREATION IN A SMART CITY - AN EMPIRICAL STUDY .....	47
Sandra Misiak-Kwit .....	47
40. A THEORETICAL FRAMEWORK FOR SUSTAINABILITY INITIATIVES FROM THE LENS OF STAKEHOLDER THEORY AND INSTITUTIONAL THEORY ..	47
Azlina Abdul Aziz, Fathilatul Zakimi bin Abdul Hamid and Mohamad Afzhan Khan bin Mohamad Khalil.....	47
41. THE METAVERSE: OPPORTUNITIES AND CHALLENGES FOR SUSTAINABLE DEVELOPMENT AND CORPORATE SOCIAL RESPONSIBILITY.....	48
Timothy Munene .....	48
42. HOW CAN SOLIDARITY CENTER BRANDING PROSPER SUSTAINABLE DEVELOPMENT? A CASE STUDY FROM FRANCE.....	49
Okai OZBAL.....	49
43. SUSTAINABLE ECONOMY AND ONTOLOGICAL TURN: ENFRAMING ONLINE PAYMENT GATEWAYS TOWARD SUSTAINABLE SPENDING.....	50
Nathan Lakew and Felix Dobsław .....	50
44. TRAINING STUDENTS TO ENGAGE IN SDGS - THE ROLE OF COMPASSION IN ENTREPRENEURSHIP EDUCATION .....	51
Marta Lindvert.....	51
45. PSYCHOLOGICAL MODES OF ORGANISING RESPONSIBILITIES RELATED TO DIGITAL TECHNOLOGIES: BOUNDARIES, SPLITTING AND REPARATION STRUGGLES .....	52

Georgiana Grigore, Mike Molesworth and Niloofar Borghei Razavi .....	52
46. EXPLORING CSR AND SUSTAINABILITY MANAGEMENT IN “GREEN” AND NATURE-BASED MICRO-ENTERPRISES.....	52
Karin Dahlström and Anders Lundström .....	52
47. INTELLECTUAL PROPERTY PROTECTION, INCLUSIVENESS, AND SUSTAINABILITY .....	53
Besrat Tesfaye and Anders Lundström .....	53
48. CRAFT BREWERIES AND FINANCIAL BOTTLENECKS – IDENTIFYING OBSTACLES AND SUCCESSFUL SOLUTIONS .....	54
Wilhelm Skoglund and Anders Lingensjö .....	54
49. SOCIAL ENTREPRENEURSHIP AS A DRIVING FORCE FOR SUSTAINABLE DEVELOPMENT IN SPARSELY POPULATED AREAS – MUNICIPALITIES’ AND COMPANIES’ PERCEPTION OF CHALLENGES AND OPPORTUNITIES .....	55
Anna Sörensson, Maria Bogren and Anders Lundström.....	55
50. SUSTAINABLE BUSINESSES BY WOMEN ENTREPRENEURS DURING THE COVID-19 PANDEMIC – A COMPARATIVE STUDY BETWEEN EUROPE AND ASIA .....	55
Anna Sörensson and Navid Ghannad.....	55
51. SUSTAINABLE TOURISM DEVELOPMENT IN SHADOW DESTINATIONS... 56	
Ulrich Schmutde and Anna Sörensson.....	56

# **RURAL HOTELS IN THE FACE OF THE PANDEMIC COVID-19. A SUSTAINABLE STRATEGIC FOCUS**

**Bartolomé Marco-Lajara, Mercedes Úbeda-García, Esther Poveda-Pareja,  
Lorena Ruiz-Fernández and Javier Martínez-Falcó**

*University of Alicante*

Sustainability has become one of the main goals for tourism companies during the last decades. This sustainable approach has been motivated, among other aspects, by the dependent nature of the sector on the location where it is developed, baring its ability to generate both positive externalities, from the standpoint of economic development, but also negative effects in the destination area, making it necessary to promote sustainable actions that minimize the impacts of the sector. However, tourism is dependent not only on the location where carries out its activity, but also on factors subjected to cyclical changes, such as the seasonal nature of the sector, the climate and the economic context. In this sense, tourism has been one of the most affected sectors by the COVID-19 pandemic, causing the shutdown of countless companies and the need to adopt emerging strategic decisions in order to survive in the market.

In this context, the purpose of the study focuses on understanding, on the one hand, the importance of adopting a sustainable approach for tourism companies through their respective CSR strategies and, at the same time, analysing how this strategy can become a determining factor in periods of instability in the environment. To this end, we will analyse the relationship between CSR strategy and resilience, and, at the same time, we will consider this same relationship between other short term COVID-19 adopted actions and resilience. Additionally, we will consider the effects of the prior economic support of each company and the possible influence of control variables.

For this purpose, we will use the variance-based structural equation modelling (Partial Least Squares) method. The study is designed for Spanish rural hotels, whose information will be collected by a self-made questionnaire using previously validated scales. The conclusions drawn will have a twofold contribution. On the one hand, we make a theoretical contribution to the CSR field of study, extolling its value as a key strategic option for hotels. On the other hand, we provide practical contributions through our empirical study, demonstrating hotel managers the usefulness of CSR strategy during changing environments and thereby encouraging them to focus their efforts on contributing to sustainability.

*Key words: Corporate Social Responsibility, hotels, COVID-19 crisis, resilience.*

# **EMBEDDING CSR INTO MANAGEMENT COURSES: A CASE OF BUSINESS DECISION ANALYSIS TUTORIAL AT THE UNDERGRADUATE LEVEL**

**Sijin He**

*Adam Smith Business School (ASBS), University of Glasgow, United Kingdom*

Due to an increasing concern on Corporate Social Responsibility (CSR) and commitment to achieve Sustainable Development Goals, a larger number of higher education institutes, in addition to provide CSR courses, decide to proactively make their effort to embed CSR into existing courses. Considering the expectation of cultivating business school students to be corporate decision-makers in future, this paper aims to apply a curriculum framework for teaching CSR, which is developed by qualitative content analysis, to explore the practice of embedding CSR into the existing management tutorial of Business Decision Analysis (BDA) course at the undergraduate level.

The framework implies that CSR knowledge can be classified into thirteen types under four sections. These sections are CSR Learning, CSR Application, CSR Management, and CSR Strategy. Relevant themes with content from this framework are used to revise five tutorials of BDA undergraduate course to be more socially responsible.

This research work contributes to embedding CSR into existing courses by applying an informed and structured framework for teaching CSR in higher education. Such practices are essential if a higher education institute intends to be more socially responsible and sustainable in the aspect of teaching, starting from the undergraduate level and business courses, to the postgraduate level and the courses of all subjects at large.

*Keywords: Corporate Social Responsibility (CSR), higher education, teaching, Business Decision Analysis (BDA)*

## **DEVELOPING EMPLOYEE SOCIAL RESPONSIBILITY FOR CSR: CULTIVATING STUDENT'S SOCIAL RESPONSIBILITY AS A STARTING POINT**

**Sijin He**

*Adam Smith Business School (ASBS), University of Glasgow, United Kingdom*

Corporate Social Responsibility (CSR) is taking an increasingly important role in corporations. This topic is debated a lot at the organisation level. In contrast, it lacks concern on how to contribute to CSR at the individual level. For the sake of the importance of individual

contribution to an organisation, a corporation can be more socially responsible if its employees are (more) socially responsible. In this context, the cultivation of social responsibility matters in higher education to provide the society with socially responsible graduates.

This paper aims to develop a framework for cultivating student's social responsibility in higher education by conducting qualitative research on the basis of semi-structured interviews with policymakers, CSR academics, and student representatives. These participants are from higher education institutes in either the UK or China.

The framework implies that the cultivation of student's social responsibility includes three main topics. These topics are aspect (i.e. reason, concern, action, and contribution), strategy, and measures. This framework is generic enough to be applied as a source and guideline for designing customised process of cultivating student's social responsibility to meet the expectation of employers in different industries.

This research contributes to providing organisations with socially responsible employees by developing a framework to cultivate the social responsibility of students as future employees. Such framework is significant if a higher education institute is socially responsible and an organisation has a commitment to take social responsibility.

***Keywords:** Corporate Social Responsibility (CSR), higher education, employee, student, social responsibility*

## **UNDERSTANDING DEPLOYMENT OF SUSTAINABILITY BUSINESS PRACTICES THROUGH A MULTI-STAKEHOLDER VALUE APPROACH**

**Åsa Devine and Michaela Sandell**

*Linnaeus University*

The general ambition of the paper is to contribute with insight on adoption of sustainable business practices undertaken by a company. This ambition coincides with the need for more research on business models for sustainability as this research area is in an initial phase of development. A sustainable business model (SBM) framework is presented consisting of 11 categories of sustainability approaches. These categories relate to environmental, social and economic sustainability. A three-dimensional value frame, specifying value creation, value delivery and value capture, is integrated with this SBM framework to form a matrix. This matrix allows for identifying different roles of various stakeholder groups (including the company itself) in relation to initiation, delivery, and capture of value concerning the categories

of sustainability approaches. Based on this the purpose of the study is to extend the understanding of how a company can initiate, deliver, and capture value for and with stakeholders within the scope of a sustainable business model (SBM). Inter IKEA Group (referred to as IKEA) was chosen as a preferred case due to the progress the company has made over time across the domains of environmental, social, and economic sustainability. The empirical data consists of 912 measurement points that was collected from three annual sustainability reports published in 2020, 2021 and 2022 by the case company IKEA. Consolidated findings across the three years indicate that while the company typically takes the role as the initiator of sustainability business practices, the delivery of value is either carried out by the company itself or co-delivered with various partners. The most common benefactor of the value capture is society at large. This could be seen as the company driving sustainable business practices, though they might not reap the immediate benefits. Implications for managers and researchers are included.

*Keywords: Sustainable business practices, Sustainable Business Model (SBM), Value Initiation, Value Delivery, Value Capture*

## **THE ROLE OF ETHICS IN CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY: EFFECT ON BUILDING REPUTATION.**

**Sangeeta Tripathi and Arunav Barua**

*NERIM Group of Institutions, Guwahati, Assam, India*

The objective of the study is to investigate how the ethics in an organisation will impact the relationship between corporate governance (CG) and corporate social responsibility (CSR). The present research also discusses the moderating effect of ethics in the relationship between CG and CSR. The rationale behind the study is that there has been scant or almost no research in the East, particularly in India, on this topic. The literature review compares the business philosophies of the East and the West, ethical stances in business and the creation of 'trust' in business through ethics. The sample of the study involved 306 respondents from Banks and Hospitals in Kamrup region of Assam, India. The tools used to evaluate the data are Regression Analysis, Correlation and Independent Samples t-Test. The present research shows how an ethical CG structure in a business organisation creates trust in the discerning public, including stakeholders. The ethical stance of the CG structure is reflected in CSR. So an ethical CG results in ethical CSR, leading to a branding by the discerning public that the ethical organisation is here for good (in both longevity and action).

This “trust issue” is where the ethics of doing business comes in. Where there is no or less trust, the rarer it would be for the consumer to trust a business house. An evident lack of trust can be counterpointed by and through, ethics. This builds upon the reputation of the business organisation and both are interrelated. The more trust, the better the reputation, but this trust is earned only through an Ethical governance structure.

*Keywords: Business Ethics, Corporate Governance, Corporate Social Responsibility, Sustainability, Business Reputation.*

## **HOW GREEN ARE BONUSES REALLY? THE ROLE OF ESG IN GERMAN REMUNERATION SYSTEMS ALONG MANAGEMENT LEVELS**

**Alexandra Knoth**

*TUM School of Management*

This study investigates the current status of environmental, social and governmental (ESG) integration in remuneration systems across various levels of employment (CEO to employee), company ownership (public and private) and industries. Scholars consider the topic of ESG an essential mechanism to drive long-term sustainable decisions and has evolved to a key driver of firms’ strategic activities.

However, ESG has rarely been investigated as a discriminating aspect in firms’ governance and managers’ compensation. Within a multiple-case study, I examined 15 German companies via in-depth interviews with senior executives. I find considerable differences in ESG-related compensation practices ranging from well-advanced via intermediate and low levels of integration.

Thus, I derive a framework to explain this divergence: By mapping the observed cases to the framework, I can empirically reveal that there is (1) a focus on environmental aspects with (2) quantifiable KPIs for compensation, a compound of (3) short-and/ or long-term incentives and differences in the (4) governance of incentive setting. I find that ESG integration in compensation is currently within its development stage; companies are enhancing their schemes, but there is a clear trend towards long-term bonuses with deep integration to stimulate intrinsic motivation for ESG improvements.

My work constitutes a guideline for companies to determine the status quo, define potential gaps between the four developed archetypes and present guidance for potential



adjustments. I contribute to the existing ESG compensation literature by showing potential options of the manifold mechanisms with strengths and weaknesses.

Managers can use these results as recommendations for actions within companies, investors as stimulus for decisions and researchers as a basis to empirically further validate and refine findings.

*Keywords.* Compensation, ESG, Sustainability, Key performance indicator

## **QUALITY LABELS AND THEIR CONTRIBUTION TO SUSTAINABILITY: LOCAL, TRADITIONAL VS GEOGRAPHICAL INDICATION PRODUCTS**

**Trihas Nikolaos, Kladou Stella and Apladas George**

*Hellenic Mediterranean University, Estavromenos, PC 71410, Heraklion, Crete, Greece*

Fernández-Ferrín et al. (2018) identify a link or some overlap between local products, products of a specific geographical origin and traditional products. Local products are produced and consumed locally, and are connected to superior quality in terms of taste, freshness and sustainability, i.e. attributes that result from the proximity between producers and consumers. Products of a specific geographical origin are produced locally, but are not necessarily consumed locally. Such products, in order to align with their recognized geographical origin, connect to superior quality, which results from specific standards in terms of their production and processing. Traditional products are also produced, but not necessarily consumed, locally. In the case of traditional products, quality is the result of following tradition and geographical origin-related standards. Therefore, the common denominator between the three concepts is that all products are produced locally. Relevant certifications may be applied to any of the abovementioned product classifications as indicators of specific quality standards.

From a sustainability perspective, the ecologic-environmental, economic, social and cultural pillars (e.g. Alonso et al., 2021; Soini & Birkeland, 2014; Lin & Yang, 2006; Yenchen & Wilkinson, 2000) relate to each classification and corresponding certifications. Interviews with 36 local producers in Crete, Greece, help us understand how local, traditional and geographical indication labels reflect the prioritization of different sustainability pillars. Findings reveal how producers' limitations (primarily their small-medium size, limited know-how and short-term entrepreneurial activity), paired with the limitations and priorities of local authorities, influence certifications pursued and sustainability efforts. Local producers might prioritize certifications that correspond to specific aspects of the GSTC accreditation system,

thereby questioning whether holistic sustainability objectives are, indeed, reachable at the tactical level of a food destination. Still, implications to destination authorities and producers highlight the importance of strategic planning that will facilitate sustainable production and consumption in reality and not as a marketing trick.

**Keywords** certification, quality labels, sustainability, food destination, strategic vs tactical planning

#### References

Alonso, A.D., Bressan, A., Kiat Kok, S., & O'Brien, S. (2021). Filling up the sustainability glass: wineries' initiatives towards sustainable wine tourism, *Tourism Recreation Research*, DOI: 10.1080/02508281.2021.1885801

Fernández-Ferrín, P., Calvo-Turrientes, A., Bande, B., Artaraz-Miñón, M., & Galán-Ladero, M.M. (2018). The valuation and purchase of food products that combine local, regional and traditional features: The influence of consumer ethnocentrism. *Food Quality and Preference*, 64, 138-147. <http://dx.doi.org/10.1016/j.foodqual.2017.09.015>

Soini, K., & Birkeland, I. (2014). Exploring the scientific discourse on cultural sustainability. *Geoforum; Journal of Physical, Human, and Regional Geosciences*, 51, 213–223. <https://doi.org/10.1016/j.geoforum.2013.12.001>

Lin, J. J., & Yang, A. T. (2006). Does the compact-city paradigm foster sustainability? An empirical study in Taiwan. *Environment and Planning B: Planning and Design*, 33(3), 365–380. <https://doi.org/10.1068/b31174>

Yencken, D., & Wilkinson, D. (2000). *Resetting the Compass: Australia's journey towards sustainability*. CSIRO Publishing.

## **GEN X: THE FILTERED-OUT GENERATION**

**Liz Hawkins, Nadia Lonsdale and Francisca Farache**

*University of Brighton, School of Business and Law*

The use of social media influencers has exploded in to a \$13 billion global industry in 2021 and is expected to reach \$84.89 billion by 2028. The beauty industry is seeing a rise in the demand for cosmeceuticals – cosmetics and anti-aging hybrids and Gen X is the biggest consumer. Recent adverting legislation has been updated to require influencers to indicate when filters are used. This research seeks to explore whether and to what extent this target group are aware of filters and their impact on the relationship with the influencer within the beauty sector and to where the ethical responsibility lies with regards to misrepresentation and manipulation.

Netnography was used to observe and analyse the YouTube Channel of a make-up brand targeted Gen X, their social media group, and other influencers promoting this brand. The results were analysed using content analysis to explore the language, concern and interest of filters being used across this groups social media platforms of YouTube, Facebook.

Results suggests that the use of the parasocial relationship as a filter to implicitly manipulate users into believing their enhanced authenticity or credibility while the influencer explicitly manipulates their digital interactions and behaviours by filtering out negative or unacceptable responses. The research proposed frameworks for both the implicit and explicit filters and manipulation of behaviour.

The UK Government have highlighted the need for clearer direction over the use of filters, especially as the adoption of the disclosure recommendations from the Advertising Standards Agency have been very slow to be adopted. Key players in the industry stated that they will cease working with influencers who use filters. Agencies and industry players are looking for ways to deal with the ethical impacts of filters on advertising and unrealistic representations of influencers lifestyles and body image impacting mental health.

*Key words: social media influencers, ethical responsibilities, manipulation*

## **WOKE BRAND ACTIVISM OR WOKE WASHING? AN EXAMINATION INTO CORPORATE ADVERTISING**

**Francisca Farache, Liz Hawkins**

*School of Business and Law, University of Brighton*

Social good is entering mainstream. What could be cause for celebration brings ethical questioning in branding and corporate advertising. There is a strong call for marketing to operate on higher standards of practice. Brands are including social and political issues in their corporate marketing campaigns and according to Accenture global research, more than 60% of customers believe companies should take a stand on social issues. Brands are then going beyond their functional benefits of their products and addressing issues such as racism and sexism. While on one hand this can add value to brand and engage consumers, on the other hand this can lead to woke washing perceptions. Nevertheless, customers may be sceptical to brands when they engage in corporate activism, and this can lead to woke washing. Misleading the audience with social, political, and environmental claims can damage brand equity and reputation. Following Vredenburg et al., (2022) taxonomy of woke brand activism (silent brand activism, authentic brand activism, inauthentic brand activism and absence of brand activism) this research will examine corporate advertising and will discuss to what extent prosocial corporate practices are being advertised and how they are being ‘translated’ into activism marketing messaging. This project will attempt to answer the following research question: to what extent are corporate advertising making use of authentic brand activism or is it simply

woke washing. As companies are trying to engage with consumers that are increasingly aware and concerned about social and political issues, brands are required to walk the talk.

*Key words: brand activism, woke washing, corporate advertising*

## **LOCATION AND CORPORATE SOCIAL RESPONSIBILITY: AN AMBIDEXTROUS APPROACH FOR THE COASTAL HOTEL INDUSTRY IN SPAIN**

**Bartolomé Marco-Lajara, Mercedes Úbeda-García, Esther Poveda-Pareja,  
Eduardo Sánchez-García and Luis Antonio Millán Tudela**

*University of Alicante*

Sun and beach tourism has been in the spotlight for the last decades due to its traditional link with a mass tourism model and its social and environmental impacts. Despite the sector's efforts to make progress in terms of sustainability, most practices are limited to the environmental sphere, which requires a more active involvement of tourism companies in the development of the three dimensions that make up CSR (social, environmental and economic). At the same time, companies in the sector have faced a number of common barriers, especially SMEs, when developing CSR, such as the lack of specialised knowledge. For this reason, consideration of external effects to the organisation is required to complement these shortcomings in sustainable terms.

In this sense, the purpose of the study focuses on analysing the influence exerted by location on the CSR strategy of hotels (as main agents in the sector). To this end, a theoretical model is developed which relates the degree of agglomeration of the tourist districts where hotels are located to their respective CSR strategies, and also considers the mediating effect of inter-organisational ambidexterity in this relationship (a key capacity that is developed in this type of environment, which can favour the co-exploration and co-exploitation of sustainable knowledge with other hotels).

The theoretical model is analysed with the PLS-SEM statistical technique on a sample of 202 hotels on the Spanish coast, whose information is obtained by means of a self-developed questionnaire with previously validated scales. The results demonstrate the existence of an indirect effect of location on CSR mediated by inter-organisational ambidexterity, which allows us to draw conclusions of great usefulness for both academia and managers in the sector. On the one hand, it provides knowledge on how to develop an adequate CSR strategy for coastal hotels, reducing their possible negative impacts on society and the environment. On the other hand, it provides evidence on the potential of agglomerated areas for the achievement of

responsible practices, focusing efforts on collaborations that allow nurturing and boosting sustainable innovations in the sector.

*Key words: Corporate Social Responsibility, Location, Ambidexterity, Coastal Tourism, Hotels.*

## **HOW CORPORATE SOCIAL RESPONSIBILITY PROMOTES INDIVIDUAL PERFORMANCE: THE SEQUENTIAL MEDIATING ROLES OF AFFECTIVE COMMITMENT AND WELL-BEING AT WORK**

**Ana Patrícia Duarte**

*Iscte – Instituto Universitário de Lisboa, Business Research Unit (BRU-IUL), Lisbon, Portugal*

This study sought to examine the relationship between employee's perception of corporate social responsibility (CSR) and individual performance. Both direct and indirect relationships via affective commitment and well-being at work were examined, contributing to the literature on the microfoundations of CSR. A cross sectional, survey-based research design was used to collect quantitative data from 188 employees working in different business sectors. Respondents voluntarily answered to an on-line survey containing measures selected from the relevant literature. Procedural remedies to mitigate the occurrence of common method variance (CMV) were observed during survey development and initial data analysis, including the use of a marker variable and Harman's single-factor test. Data were analyzed using AMOS and PROCESS macro for IBM SPSS version 26 software. The findings revealed a positive relationship between CSR and employees' individual performance, which are both directly connected and indirectly linked through the two proposed psychosocial mechanisms - affective commitment and well-being at work. The proposed model displays the chain of effects between CSR, affective commitment, affective well-being, and employee individual performance. Implications for organizational management are discussed.

***Keywords:** corporate social responsibility; individual performance; affective commitment; well-being at work.*

***Acknowledgements:** The author wish to thank to the participants, without whom this study would not have been possible, as well as to the students who have assisted in the data collection. This work was supported by the Fundação para a Ciência e Tecnologia, Portugal, under the auspices of the Business Research Unit [Grant UIDB\00315\2020; contract DL 57/2016/CP1359/CT0004].*

# TAX AVOIDANCE AND CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE IN GHANA

**Osman Issah, Lúcia Lima Rodrigues, Tânia Menezes Montenegro and Mário Marques**

*University for Development Studies, Ghana; School of Economics and Management, NIPE - Centre for Research in Economics and Management, University of Minho, Portugal; School of Economics and Management, University of Minho; CICF, School of Management, IPCA, Portugal; Faculty of Economics, CEF.UP, University of Porto, Portugal*

A prolific stream of research exploring the link between CSR and tax avoidance emerged in developed contexts. In developing countries, while studies are scarce, recently it has been noted an uptick in levels of CSR engagement, supported by a more complex set of motivations. This study explores the relationship between voluntary CSR disclosures and tax avoidance in the (developing) context of Ghana. Ghana faced a fast economic growth, with multinationals coming into the country to take advantage of the tax and other incentives available in specialised economic zones (Ghana Free Zones). This study uses a sample of 252 firm-year observations for the 2017-2020 period. Tax avoidance is proxied by effective tax rate and the tax rate difference. CSR dimensions (economic, environmental and social) are computed through a content analysis approach and a word count method performed on the annual financial reports/CSR reports, using GRI standards as a structural benchmark. Results reveal that the greater the engagement of entities in environmental disclosure, the greater the tax aggressiveness. Firms seem disclose environmental information to avoid reputational damages from tax avoidance. Contrarily, firms reporting higher levels of social information present lower levels of tax avoidance. This finding suggests that social incentives could help to tackle tax avoidance. Further evidence indicates that firms located in Ghana's Free Zones present: a significant positive relation between CSR-environmental and tax avoidance, revealing a "green" social responsibility and maybe a greater effectiveness of legislative instruments for sensitive industries in these Zones; a negative relation between CSR-social and tax avoidance, suggesting that firms engage in social disclosure avoiding reputational damage. Ghana's Free Zones seems mediate the CSR and tax avoidance relationship. The results shed some light about the need of looking at CSR reporting in developing countries as a possibility of a blend of instrumental and normative motivations.

*Keywords: Corporate Social Responsibility; Tax Avoidance; Developing Economy; Ghana.*

*Funding: This work is financed by National Funds of the FCT - Foundation for Science and Technology, I.P., within the scope of multi-annual funding UIDB/04043/2020 and UIDP/04043/2020.*

*This work is financed by National Funds of the FCT – Foundation for Science and Technology, I.P., within the project UID/ECO/03182/2019*

# **SOCIAL IRRESPONSIBILITY OF PUBLIC MANAGERS: EMPIRICAL EVIDENCE FROM THE ITALIAN JUDICIARY**

**Paolo D'Anselmi**

*London Metropolitan University*

**Purpose** One of the tenets of democratic - and perhaps totalitarian – governance is the impartiality of public administration. Public managers in fact are supposed to take decisions without discriminating between one citizen and the next citizen nor between one politician and the next politician. This is the quality of public managers called impartiality. There is one aspect of impartiality that is not explicitly considered in the literature: discrimination on the part of public managers between themselves and the rest of society. The purpose of this paper is to show by empirical evidence the existence of such “vertical partiality” or “social irresponsibility” of public managers.

**Design/methodology/approach** Quantitative evidence is provided through statistics on the quality of decisions made by a specific category of public managers: public prosecutors in Italy.

**Findings** Public prosecutors do not prosecute only the obvious cases. They do not make discriminating decisions: what is left for prosecution is decided in their favor in less than 50 percent of cases. This means public prosecutors are passing cases forward for other authorities (judges) to make a decision. Such empirical evidence is in accord with literature on pseudo-rational or self-serving organizational behavior of public administration.

**Originality** This paper provides a behavioral interpretation of managerial non-financial data on a decision-making process of public administration. It leverages the judicial system’s inherent characteristic as an evaluation process.

**Research limitations** Managerial statistics of public administration are inherently domestic to one country. However, the specific instance examined in this paper – decisions by public prosecutors – possibly takes place in all countries. Therefore, it should be possible to replicate the analysis under any polity, democratic or other, and check if the dynamics are the same as in the case presented here.

**Practical and Social implications** Dysfunctional or irresponsible public administration will hardly be an usher of sustainability and responsibility in the private sector. This paper reveals such a circumstance is actually taking place and warns that reform is needed.

The root causes are identified in the monopolistic organizational arrangements of public administration.

*Keywords: monopoly, corporate social responsibility, impartiality, judiciary, organisational behavior, public administration.*

## **REFORMULATED CORPORATE SOCIAL RESPONSIBILITY. FROM MORAL BUSINESS IMPERATIVE TO MAINSTREAM ORGANIZATIONAL PRACTICE**

**Paolo DAnselmi, Eyob Mulat-Weldemeskel and Samuel O. Idowu**

*London Metropolitan University*

**Purpose:** The scope of this article is to suggest a remaking of CSR based on mainstream self-interest and neoclassical microeconomics.

**Design/methodology/approach:** The approach to theory development is deductive (from neoclassical economics principles) and inductive (based on the literature review).

**Findings:** Going back to the basics, this article provides a first tentative answer by identifying cogent theoretical reasons why CSR should be practiced by business managers of large corporations in the core business of their operations. The article's finding is 'Reformulated CSR's whose theoretical underpinning is identified in market failure and in the sociology of organisations idea of 'organisational failure'.

**Originality:** Corporate Social Responsibility (CSR) has become an ubiquitous concept. It has made inroads into morality and business opportunity. It has found the approval of global institutions. However, it still strives to make itself credible and authentic and – by the same token - to motivate the business community from a cogent theoretical point of view. There appears to be a gap in the theory that would answer a research question like: How can we reformulate CSR in order for it to be cogent for business managers?

**Research limitations:** This is a first cut tackling of the issue that frames this possible area of research. Future studies could also look at Reformulated CSR vis-à-vis theories of human organisational interaction and look at the role of competition and environmental stewardship.

**Practical and Social implications:** When Reformulated CSR is accepted then CSR becomes a businesses' duty to account for their potential conditions of failure thus overcoming the voluntary motivation that clutters other views. Also Reformulated CSR is not confined to the business sector but it encompasses all sectors of the economy, including – notably – the



public administration. Policy implications include generalized social performance reporting on the part of public administration and – of course – the corporations.

*Keywords: competition, corporate social responsibility, market failure, organisational behaviour, public administration.*

## **TAKEAWAY COFFEE: THE INTERPLAY BETWEEN CONVENIENCE AND SUSTAINABILITY**

**Maria Sherrington**

*University of Central Lancashire, UK*

Returning to places of work and study following the pandemic has led to the resumption of pre-pandemic habits relating to out-of-home consumption of food and drink. 51% of UK adults reported eating breakfast out-of-home in early 2022, a figure that seems set to increase (Mintel, 2022a). Takeaway coffee is an important component of out-of-home breakfasts and other meal occasions, and increased awareness of the ethical and environmental agenda means that consumers expect more transparency about ethical commitments of brands and the impact of products on the environment (Mintel, 2022b).

This paper focuses on consumer willingness to use one-use packaging, investigating the interplay between consumer practice, convenience and sustainability in the context of takeaway coffee. It also explores consumers' perceptions of sustainability in relation to a low-involvement product, including ethical commitments, how information is accessed, evaluated and practised and the transfer of sustainability concepts to coffee consumption. In the paper, the concept of sustainability is seen to encompass not only one-use coffee cups, but also consumers' recycling behaviour, views on third-party sustainability certification and concern for the welfare of all stakeholders including coffee farmers.

The paper reports on original research conducted with coffee drinkers in different countries. It takes an interpretivist perspective with data collected by means of in-depth interviews and uses discourse analysis to interrogate the data. As such, it reports a snapshot of multinational consumer perspectives on sustainability within an industry focused on convenience.

Findings are likely to be of interest to brands, coffee shops, policy makers and an academic audience. Further, it is envisaged that insight into consumer attitudes and beliefs will aid understanding the 'green gap' between an expressed commitment to green behaviour and

actual behaviour. The research uses a small sample and reports on a pilot study to form recommendations for more extensive future survey research.

*Key words:* Sustainability, recycling, takeaway coffee

## **MAY DERIVATIVES CONTRIBUTE TO PUTTING SPECULATION INTO LINE WITH THE SUSTAINABILITY DEVELOPMENT GOALS?**

**Maria-Teresa Bosch-Badia, Joan Montllor-Serrats and Maria-Antonia  
Tarrazon-Rodon**

*Department of Business, Universitat de Girona, Department of Business, Universitat Autònoma de  
Barcelona,*

This paper develops a critical analysis of the derivatives' capacity for contributing to the achievement of the SDGs or slowing the progress to them. Mainly, we focus on goals 7 (affordable and sustainable energy), 13 (climate action), 2 (zero hunger), and on their actual and potential impacts on goal 1 (end poverty). To place our study in an appropriate context, the paper starts with a critical review of the major economic impacts of the two significant derivatives functions: speculation and hedging. Thus, we explore their effects on price discovery and risk management, emphasising, at the same time, their relevance in the financialisation of the world economy. This analysis considers the consequences for derivatives traders and non-traders; therefore, it evaluates the effects of derivatives trading on the economic agents that do not take positions on derivatives because they do not have access to them or lack the necessary expertise on these securities.

Through a literature review from the SDGs' point of view, we analyse the debate on the effects of derivatives prices, centring mainly on futures contracts. The central point of this debate has been whether energy futures make markets more efficient, more volatile, or both. Besides, it is also of high relevance whether their hedging function accelerates or procrastinates the process of substituting fossil energies for clean ones. The logical continuation of this analysis is its extension to the role of climate change risk derivatives. Applying the same analysis to commodities derivatives leads to a different context featured by SDGs 1 and 2 and for the extreme contrast in this field between the positions of food production of big corporations and SMEs, including family farmers. The following section centres on SDGs as drivers of derivatives innovations specifically focused on ESG and sustainability. Finally, a discussion closes the paper.

*Keywords:* SDGs, speculation, derivatives.

# THE PLATFORMIZATION ROLE OF MESO LEVEL IN SUSTAINABLE INDUSTRIES

**Roberta Sebastiani, Alessia Anzivino and Marta Galli**

*Università Cattolica del Sacro Cuore, Milan Italy*

Sustainability issue in the food and wine sector is a hot topic nowadays and represents, especially for SMEs in the sector, a source of competitive advantage both in terms of profit and brand image (Broccardo et al., 2020). Moreover, consumers give always more attention to sustainable products and their willingness to pay for them is higher (Corduas et al., 2013; Pomarici et al., 2014).

Social, economic, and environmental goals are the basis for addressing sustainability in these industries. Indeed, sustainability is a key element for food and wine companies, since their sustainable activities not only have a positive impact on the environment but also on the social and economic conditions of the territory where they operate (Bandinelli et al., 2020; Vrontis et al., 2017; Christ et al., 2013). Pursuing sustainable goals, Italian food and wine firms work in a complex multi-actor system and interact at different levels of the service ecosystem (Anzivino et al., 2021; Vargo et al., 2017).

This research aims to study how to address tensions and paradoxes among these sustainable goals, with a special focus on the platformization role of the meso level of the service ecosystem, through the comparison of three different organizations of women that support firms in food and beverage sector promoting sustainable initiatives and shared values. The methodology adopted for the research is qualitative and is based on 50 in-depth interviews with the associates of the three organizations. Data collected has been triangulated with participants' observation and with the analysis of secondary data. Findings of the study reveal that these organizations, that work at meso level in the service ecosystem, have an important role in value co-creation and that they offer a unified approach to sustainability to address tensions and paradoxes that emerge from the adoption of a sustainable approach. Indeed, these organizations support firms in the food and beverage sector promoting sustainable initiatives and shared values.

**Keywords:** *sustainability, service ecosystem, tensions, paradoxes, wine, food*

# INNOVATIONS AND SUSTAINABILITY

**Paul M. Lane**

*GVSU*

The new Product classes in January 2022, began with a scenario. Global Conglomerates an imaginary firm with sales in 50 countries has a new Vice President of Sustainable New Product Development. This is in response to stockholders demanding to know what the company is doing to help meet the UNESCO 2030 Sustainable Development Goals. Her job is to add new products, which are considered sustainable, across the spectrum of product lines of Global Conglomerates.

The class was told that they were each the head of an imaginary team and needed to produce sustainable new product for the VP of sustainability. The 2030 Sustainable development goals were used to define sustainable. Can an idea be related to anyone of these goals and how? Many students went after plastics, others were interested in water, some chose trash. Most chose to use their community or their lives as models.

The process used was a combination of Design Thinking and the Stage Gate Model. The stages were to represent the funnel of ideas that develops where fewer and fewer move to the next step. The challenge for each student was to develop new and hopefully innovative ideas for new products that would in some way on an incremental basis help with sustainability. You do not have to eliminate plastics you only have to reduce them to have a significant impact. You do not have to purify water only make it cleaner! You do not have to eliminate trash only reduce it.

The presentation is the story of the class and the areas they chose to focus on. What is it that they students felt was important to focus on in their lives? In total there 60 different ideas developed.

# **GREEN CONSUMER IN COVID19'S ERA, WHAT IMPACT ON HIS ENVIRONMENTAL COMMITMENT? AN EXPLORATORY STUDY OF MOROCCAN CONSUMERS**

**Salwa LADRAA and Jalila BOUANANI EL IDRISSE**

*Faculty of Legal, Economic and Social Sciences of Salé, Mohamed V University, Rabat, Morocco; National School of Business and Management of Settat; Research Laboratory of Studies in Finance Accounting and Management / Information and Decision Support System LE FCG/ SIAM, Hassan I University, Settat, Morocco*

Climate change and the current major preoccupation with preserving one's health and body have largely contributed to changing consumer behaviour, which has helped to promote responsible consumption. This consumption has also been impacted by the Covid 19 crisis which has not only troubled the balance of the economic spheres but has also changed the approach of the green consumption.

The objective of this article is to explore the impact of Covid 19 crisis on the environmental commitment of the Moroccan green consumer through a qualitative study.

*Keywords: Green consumer, environmental commitment, responsible consumption, Covid 19.*

## **INFLUENCING FACTORS FOR CHANGE TOWARDS CLIMATE NEUTRALITY IN HOSPITALS' SECONDARY PROCESSES**

**Silke Bustamante, Andrea Pelzeter, Heike Prübe and Franziska Ihle**

*School of Economics and Law*

The health sector generates approximately 4.4 percent of global climate emissions (Health Care without Harm & ARUP 2019). Hospitals with their 24/ hour operations cause a big part of these emissions and contribute to other environmental damages (e.g. waste production) (Lenzen et al. 2020). Consequently, there is an increasing pressure from governments and other stakeholders on hospitals and their service suppliers to take account for the ecological and social consequences of their operations. This requires not only a change in strategies and operations, but also, and more importantly, a change in practices, processes and behaviours of employees (Deng et al. 2022). Change processes in hospitals are complicated by the fact, that patient welfare is one of the most important goals and changes have to take account a high number of regulatory standards and rules. Changes in secondary processes additionally involve the collaboration with external service providers, making change processes even more demanding. Whereas there is research on change towards sustainability in general (e.g. Doppelt & McDonough 2017), and some research on change in hospitals (Suc

et al. 2009), there are, to our knowledge, no papers dealing with sustainability related change in hospitals involving external parties. The aim of this paper therefore is to first identify barriers and facilitators of change in value networks and – in a second step – provide empirical evidence on influencing factors of change towards climate neutrality in hospitals. To this end, the results of qualitative interviews with partners of a research project on climate neutrality in secondary processes (“KLINKE) are presented and contrasted with theoretical insights on the topic.

**Keywords:** *sustainable change management, environmental organizational change management, carbon footprints of hospitals' secondary processes*

*Doppelt, B., & McDonough, W. (2017). Leading change toward sustainability: A change-management guide for business, government and civil society. Routledge.*

*Health Care Without Harm, ARUP (Hg.) (2019): Health Care's Climate Footprint: How the sector contributes to the global climate crisis and opportunities for action (Health Green Paper, 1). <https://www.arup.com/perspectives/publications/research/section/healthcares-climate-footprint>, accessed 13.05.2022*

*Lenzen, M.; Malik, A.; Li M.; Fry, J.; Weisz, H.; Pichler, P. P.,... & Pencheon, D. (2020). The environmental footprint of health care: a global assessment. The Lancet Planetary Health, 4(7), e271-e279.*

*Šuc, J., Prokosch, H. U., & Ganslandt, T. (2009). Applicability of Lewin's change management model in a hospital setting. Methods of information in medicine, 48(05), 419-428.*

*The project is funded by the Federal Ministry of Education and Research within the program “FH – Kooperativ”*

## **HOSPITAL DOCTORS' ATTITUDE TO THE ADOPTION, IMPLEMENTATION AND UTILISATION OF DIGITAL VIRTUAL CONSULTATIONS**

**Dorothy Zammit, Gianpaolo Tomaselli, Sandra C. Buttigieg and Lalit Garg**

*Department of Health Systems Management & Leadership, Faculty of Health Sciences, University of Malta (Msida, Malta); Department of Computer Information Systems, Faculty of Information & Communication Technology, University of Malta (Msida, Malta)*

Over the past few decades, digitalisation has shifted patient care towards a new era inducing the evolution of health care delivery and enhancing the overall sustainability of health systems worldwide. Despite the ever-evolving technology leading to a change in health care provision, the uptake by medical professionals is slow secondary to the concern on the potential impact on patient care. Hence, this research aimed to understand doctors' perceptions of the adoption of digital virtual consultations in the local practice.

A sequential mixed-methods approach was adopted by administering an online questionnaire - adapted from the construct by Venkatesh & Bala (2008), based on the Technology Acceptance Model by Davis (1989) – and semi-structured online interviews with hospital doctors.

Results suggested that digital virtual consultations were perceived as adjuncts to face-to-face consultations, diminishing time and place barriers. Doctors would be willing to utilise these alternatives with the appropriate infrastructure and technology in place. Feasibility and cost-effectiveness studies would be recommended to establish the technology fit and the impact on the workforce, coupled with a stakeholder analysis to include all the actors involved in such a strategy. From a social responsibility perspective, implementing these technologies would increase the flexibility of the medical profession with a positive impact on work-life balance and job satisfaction (Cascardo, 2015; Klingler, 2018).

**Keywords:** *Video consultations, digitalisation, hospital doctors, patient care, health care, sustainability*

*References:*

Cascardo, D. (2015). *Telemedicine: Advancing from Idea to Implementation*. *The Journal of Medical Practice Management : MPM*, 31(2), 82–84. <https://search.proquest.com/docview/1749614310?accountid=27934>

Davis, F. D. (1989). *Perceived usefulness, perceived ease of use, and user acceptance of information technology*. *MIS Quarterly: Management Information Systems*, 13(3), 319. <https://doi.org/10.2307/249008>

Klingler, A. M. (2018). *Is telemedicine your cup of tea?* *JAAPA : Official Journal of the American Academy of Physician Assistants*, 31(9), 11–12. <https://doi.org/http://dx.doi.org/10.1097/01.JAA.0000544312.63233.87>

Venkatesh, V., & Bala, H. (2008). *Technology acceptance model 3 and a research agenda on interventions*. *Decision Sciences*, 39(2), 273–315. <https://doi.org/10.1111/j.1540-5915.2008.00192.x>

## **TOWARD A BETTER UNDERSTANDING OF SUSTAINABILITY IN THE INFORMAL SECTOR: THE INFORMAL ENTREPRENEURS' PERSPECTIVE**

**Méno Tamno Anne Thérèse**

*Louvain Research Institute in Management and Organizations (LouRIM), Université catholique de Louvain*

The world is facing global economic, social and environmental challenges. To tackle these challenges, different programs, frameworks, and initiatives (such as UNGC, GRI, ISO, B Corp Certification, etc.) are developed to engage and guide enterprises in the pursuit of sustainable development but they focus on the formal sector, ignoring the informal sector. In addition, in sustainability research, sustainability practices of formal firms, either large or small, have been largely explored with little attention given to informal businesses. However, sustainability cannot be achieved if the informal sector which represents an important part of the global economy (approximately 51,9% of the global employed population) is neglected. Indeed, informal sector activities are embedded in the economy and generate both positive and negative externalities, and overlooking them in the sustainability debate will lead to partial or

incomplete development of policies, regulations and voluntary efforts aiming to achieve sustainability (Briassoulis, 1999). Therefore, the informal sector has a role to play in achieving sustainability and this research investigates the links between informal businesses and sustainability, particularly from the perspective of informal entrepreneurs. It is then essential to understand informal entrepreneurs' reactions and contributions to sustainability issues. In-depth semi-structured interviews were conducted with 11 mechanics, 2 sheet-metal workers and 10 carpenters in Cameroon, a developing country with 90% of the active population working in the informal sector (OIT, 2017). In this inductive qualitative research, the content analysis of our data revealed many sustainability practices in informal businesses, some were similar to those identified in the literature on formal businesses and others were different. In examining these practices, we also found that informal entrepreneurs engage differently in sustainability based on their values (personal versus social focus) (Schwartz, 2012; Boone, Buyl, Declerck & Sajko, 2020) and the source of knowledge about their negative externalities (internal versus external) (Jenkin, 2013).

***Keywords:** sustainability practices; informal sector; informal entrepreneur; source of sustainability knowledge; resource constraints; negative externalities.*

## **ADDICTED TO BE (UN)SUSTAINABLE**

**Björn Koch**

*COAST - Centre for Environment and Sustainability, Carl von Ossietzky University of Oldenburg, Germany*

Although the concept of sustainability has been known since the beginning of the 18th century, it took until the middle of the last century to be able to create models of a global earth system and its subsystems and run simulations on it to reveal their interconnections.

It was 50 years ago, that "The Limits of Growth" by the "Club of Rome" was published. The theses therein were acknowledged and further developed in the following decades by numerous renowned publications, such as "Our Common Future" - also known as the "Brundtland Report" - by the "World Commission on Environment and Development". Furthermore, the models of the earth system were continuously improved at the same time. As a result, there is currently a widespread consensus in the scientific community, that the habits of mankind have to change in the near future, so that the earth system is not put into a state that endangers life on earth as we know it and may even put the survival of mankind at risk.

Although these topics have already found a common place outside the scientific community and are widely discussed in the media in recent decades, the arguments of science



and its forecasts still do not seem to be sufficiently taken into account and measures not taken quickly enough.

Since current approaches to solve this dilemma - such as the trust in personal responsibility of the individual, as well as using impulses on the economic level - seem to have little success, this paper tries to take a different approach by looking closer at commonly used arguments and argumentations that seem to hinder the required changes. This way it offers an alternative view of this problem, including the roles of companies and consumers, and thus opens the opportunity for new solutions and strategies.

*Keywords: argumentation about sustainability, individual responsibility, social responsibility*

## **TECHNOLOGICAL SOCIAL RESPONSIBILITY: THE POWER OF INNOVATION TECHNOLOGY TO ALIGN CORPORATE AND SOCIETAL INTERESTS**

**Sadaf Shariat and Shahab Gholizadehdastjerd**

*University of South Wales, United Kingdom*

Technology is a key part of corporations' commercial strategy and, where developed or adopted through a responsible approach, will create positive impacts for a wide range of stakeholders. Equally important is the recognition of governments' and corporations' responsibility to identify and minimise potentially adverse ethical, social, and environmental concerns created by the advent of certain technologies, as well as to focus on and promote areas in which "technology and innovation marry social responsibility" [1]. Corporate leaders have the opportunity to shape society's relationship with and access to new technologies, hence the possibility to address global challenges such as issues related to climate change, social injustice, and many more. Implementation of a responsible technology adoption system is a crucial step toward Technological Social Responsibility (TSR), the "conscious alignment between short- and medium-term business goals and longer-term societal ones." [2]

The existing literature on technological social responsibility fails both to offer a comprehensive analysis of TSR and to consider important social and legal implications of technology development and adoption by corporations. While some corporate reports and PR materials refer to the concept, the question of how law should influence TSR remains unanswered. While promotion of innovation is known as the ultimate goal of areas of law such as Intellectual Property and Competition, to date there has been little agreement on how corporations ought to strike a balance between corporate and societal/environmental interests,

specifically where the problem might be considered beyond their legal obligations. This multidisciplinary research further elaborates on selected cases of new and emerging technologies relating to green technology solutions and green IP, smart mobility, and sustainable transport.

The analysis and results call for further interdisciplinary research in this area to improve knowledge about the advent of emerging and disruptive technology, as well as to develop new policies and best practices. Through interdisciplinary analysis of corporations' technological social responsibility, this research aims to broaden understandings of the power of innovation technology to align corporate and societal interests, of role that corporations play in developing and introducing new technologies to market, and of the extent to which implementation of a responsible technology policy could contribute to societal needs and welfare, by consciously acting in the interest of company but beyond the company's self-interest. The findings will bridge the gap between technology, CSR and innovation management literature, and legal intellectual property and competition scholarship.

**Keywords:** *Technological Social Responsibility, innovation, sustainable transport, green technology solutions*

*Sources:*

[1] *Francesca Puggioni* citing Roberto Orsi in *Embracing technology to drive CSR in the new normal*. [2020]. Available at: <https://www.orange-business.com/en/blogs/embracing-technology-drive-csr-in-the-new-normal>

[2] Jacques Bughin and *Eric Hazan* [2019] *Can artificial intelligence help society as much as it helps business?* Available at: <https://www.mckinsey.com/business-functions/mckinsey-analytics/our-insights/can-artificial-intelligence-help-society-as-much-as-it-helps-business>

## **CORPORATE LEGAL STRUCTURE FOR SOCIAL ENTERPRISE: THE CASE OF WALES, UNITED KINGDOM**

**Sadaf Shariat, Zahra Khamseh and Tayiba Hussain**

*University of South Wales, United Kingdom; University of Minho, Portugal*

Over the past two decades, social enterprise businesses have intervened to address socio-economic deprivation in communities on a global scale (Mswaka and Aluko, 2014). In Wales, the United Kingdom, social businesses are mostly located in relatively deprived communities (Social Business Wales 2019, p.32). In recent years, research interest in SE generally and in legal structures of SEs in particular has increased. However, there is still a lack of knowledge about and scrutiny of organizational forms and key components. The purpose of this paper is to review selected social enterprise cases in Wales and to present the potential relationship between the legal structure of SEs and their outcomes. Given the

insufficient academic discussion in this important area of social enterprise, the findings of this research will offer greater insight into whether the choice of legal structure will impact the outcome of social enterprises in the context of selected Welsh businesses.

This research draws on the significant increase in social enterprises in Wales where 2,022 social businesses are identified, out of which 324 businesses (19%) are additional to the businesses identified in the same exercise in 2016. Furthermore, most social businesses in Wales operate as a social enterprise, a record significantly higher (from 65% to 77%) than the previous statistic (Social Business Wales, 2019, p 37). Nevertheless, social businesses in Wales which describe themselves as charities have considerably reduced in number. This could be interpreted as the social business sector becoming ‘more commercially oriented’ and that it ‘reflect[s] a healthier position’ (Social Business Wales, 2019, p 37). The legal status of social businesses in Wales has remained relatively unchanged compared to the previous mapping exercise of Social Business Wales (2016). This confirmed around half of social businesses in Wales operate as a Company Limited by guarantee (CLG), a third as a Charitable Incorporated Organisation (CIO)/registered charity, and a fifth as a Community Interest Company (CIC). This paper investigates such statistics to develop findings regarding the rationale for the popularity of one legal structure over another and to explain the potential effect of each legal structure on the performance of different adopted legal forms of social enterprise in this region.

The value of this paper lies in offering a new paradigm in the legal construct of social enterprises in Wales. This will broaden understandings of the SE field in the region and bridge the gap between SE literature and legal corporate scholarship.

*Keywords: Social enterprises, legal structures, corporate law, Welsh social businesses*

## **PARADOXICAL EFFECTS OF ETHICAL LEADERSHIP ON FOLLOWERS’ BEHAVIOR – HOW IT PROMOTES UNETHICAL BEHAVIOR THROUGH INCREASED VALUE CONGRUENCE AND TRUST IN THE LEADER**

**Vítor Hugo Silva and Ana Patrícia Duarte**

*ISCTE – Instituto Universitário de Lisboa, DINAMIA’CET – IUL*

The present research sought to provide a more comprehensive understanding of the psychosocial processes underlying unethical behaviors in organizational context. Specifically, the relationship between ethical leadership, which has been broader established as a contextual factor that promotes organizational ethics, and followers’ disruptive behavior was analyzed.

This analysis was done within the scope of a conceptual model that proposes that this type of positive leadership can have a paradoxical and counter-intuitive effect on followers' behavior, increasing their adherence to unethical pro-leader behavior. This paradoxical effect is proposed to result from an increased perceived value congruence between follower and leader, that fosters stronger trust in the leader, which subsequently contributes to followers' unethical pro-leader behavior.

A cross sectional-survey design study was used to collect data from a sample of followers. The data were drawn from a sampling frame of 299 employees from different sectors. The results revealed a statistically significant positive relationship between ethical leadership and followers' unethical pro-leader behaviors, which are both directly connected and indirectly linked through the two proposed psychosocial mechanisms. The findings thus indicate that ethical leadership reinforces followers' value congruence with the leader, thereby increasing their trust in the leader, and, subsequently, promoting more unethical pro-leader behavior. Theoretical and practical implications are discussed in terms of a counterintuitive perspective about the (negative) impact of ethical leadership on individual behavior and proposes the examination of psychological processes that could decrease or subvert the effect of social influence in organizational contexts.

*Keywords: Ethical leadership, unethical pro-leader behavior, value congruence, trust in the leader*

*Acknowledgements: Research funded by the EIT European Institute of Innovation & Technology HEI Initiative under the project "ETEIA - Energy Transition Entrepreneurs in Action". Grant agreement No.: 10036.*

## **CONSUMER TRUST LEVELS IN CELEBRITY BRAND IMAGE DURING CRISIS: THE GOOD, THE BAD AND THE UGLY.**

**Nadia Lonsdale and Alice Hennel**

*University of Brighton, School of Business and Law*

Celebrity Endorsers are everywhere. Covert product placements nestled into reality tv programmes, adorning billboards as you drive to work. Peppered throughout your social media feed, promoting everything from make-up to pet food. Celebrity Endorsers particularly thrive on social media, and are a symptom of the increasingly digital age we live in. They rely on strong brand trust between their audience and themselves in order to convert an endorsement into a sale. This brand trust is critical to their success. And it is delicate; any hits to this brand trust can result in loss of sales, loss of market share and bad publicity.

How does the variable of crisis affect this brand trust? How did Covid-19 impact the public's trust in Celebrity brands? This study aims to answer these questions.

Three millennial, female celebrities, each from diverse religions, ethnicities and business verticals were selected for this study: Lady Gaga, Kim Kardashian and Ivanka Trump. Data was collected from six months of their social media - namely Instagram - activity; three months pre Covid-19 and three months during Covid-19. An innovative new brand trust model, 'The Four Pillars of Celebrity Endorsements' was layered against the findings to understand what affects brand trust in Celebrity Endorsers and why. Thematic analysis methods were employed to disseminate the data into comprehensive insights and answers to the research question.

The findings prove the fragility of brand trust in a Celebrity Endorser, the peripheral variables that significant impact it, and offers practical recommendations for brands and celebrities alike.

*Key words: brand trust, celebrity endorsers, social media and Covid-19.*

## **TRAINING COURSES IN OUTDOOR LIFE: IS THE FOCUS ON SUSTAINABILITY STILL RELEVANT?**

**Olga Milinchuk**

*Mid Sweden University*

Guides are an integral part of outdoor recreation and tourism sector, and guide education nowadays is expected not only help co-create high-quality tourist experiences, but also contribute to sustainability. Training courses and programs in education of guides in outdoor recreation in Sweden seem to be dependent primarily on the initiative of non-profit organizations as well as universities. Whether the curricula of such programs are able to meet the current sustainability challenges in outdoor recreation has been unclear. To answer this question an overview of guide education curricula was implemented in the frames of Mistra Sport and Outdoors research program. The main purpose of this overview was to explore the theoretical and practical ways in which guides are educated to contribute to more environmentally sustainable outdoor recreation. The study had two focal points 1) content of the course; 2) integration of sustainability aspects in the course content. Analysis of guide education from the perspective of sustainability can help identify gaps in efforts towards sustainable outdoor recreation and nature-based tourism. The findings might be of interest for

educational institutions and companies alike, for policy makers, for guides in nature areas, in parks and at other heritage sites.

*Keywords: training courses, issues of sustainability, guiding education.*

## **CONSUMER BEHAVIOUR IN A CIRCULAR SYSTEM – HOW VALUES PROMOTE OR HINDER YOUNG ADULTS’ PARTICIPATION IN THE SWEDISH DEPOSIT-REFUND SYSTEM**

**Anna Kremel**

*Örebro University, School of Business*

In this study we seek to understand how values promote and hinder young adult’s sustainable consumer behaviour in a circular economy system, the Swedish deposit refund-system for beverage cans and PET bottles. Young adults are an important consumer group within this context. They are large consumers of beverages and at the same time, less engaged in returning bottles and cans to the system. Since recycling patterns are created early in life and is difficult to change it is important to learn from this consumer group in order to design the system, to increase recycling rate and to understand how to create other circular solutions.

Building on theory of sustainable consumption, circular economy and recycling we use the consumption value theory (Sheth, Newman & Gross 1991) for our analysis. To capture and explore how values promote or hinder participation, data was collected using focus group interviews with young adults. Studying functional, conditional, social, emotional value and epistemic value, the results show that social values particularly trumped other values for this age group. Furthermore, it was found that the deposit sum could be traded off for emotional values and that emotional values are triggered in specific social settings. Also, the study exposes young adults concern with emotional values, in particular embarrassment as a hinder for recycling. In relation to sustainable consumption, young adults in this context are driven by selfish behaviour and prioritize personal comfort. Knowledge about how participation in circular solutions is approved of or disapproved of by different social and age groups may help design solutions to increase participation in circular solutions and the circular economy.

*Keywords: sustainable consumption, consumer behaviour, circular economy, deposit-refund, recycling, young adults*

*Acknowledgement: the present literature review is financed by Formas, grant: 2020-03130.*

# **CORPORATE SOCIAL RESPONSIBILITY IN SUDAN OIL SECTOR. INTERSECTION BETWEEN OIL COMPANIES, GOVERNMENT ENTITIES AND STAKEHOLDER**

**Khalid Mohamed Hassan Drras**

*Manager of Community development at Ministry of Energy and Petroleum- Sudan*

This article provides a review of the practice of corporate social responsibility (CSR) in Sudan oil sector, focusing on the intersection between oil companies, government entities and local communities (Stakeholder) and reflecting the performance of CSR in rural communities suffer from poverty and lack of basic services. The article is aims to clarify the CSR terms and conditions as stated in oil Exploration and Production Sharing Agreement (EPSA) that signed between the government of Sudan and the oil companies, as well as evaluate the impact of CSR projects in the local communities. The article applied an operational analysis methods including impact measurement and financial measurement indicators. Furthermore, the study used the operations analysis results to conduct a strategic SWAT analysis in order to examine the internal and external SCR environment, The article concludes that, implementation of CSR in Sudan oil sector is still limited, as findings show some evidence of weaknesses in the internal environment (the CSR system) and some threats related to the external environment (local communities). These threats and weaknesses disadvantage corporate social responsibility in Sudan oil sector. In light of this findings, the study proposed some policies to overcome these problems and obstacles. Study outputs are expected being recognized as an important input in the formulation and development of an appropriate CSR system in Sudan oil sector.

*Keywords: Corporate Social Responsibility (CSR), Oil Companies, Stakeholder, Exploration and Production Sharing Agreement (EPSA), local communities*

## **CREATING (UN)ETHICAL MANAGEMENT FOR SUSTAINABLE ECONOMY – DIMENSIONS FROM A LITERATURE REVIEW**

**Kremel Anna and Nilsson Andreas**

*Örebro university, School of Business.*

Much have been published about students cheating in higher education. Studies presented cover different theoretical areas, from psychology and criminology to philosophy and pedagogy. Some of these studies suggest that cheating students tend to develop into workforce with various kinds of unethical behaviour. For a sustainable working life, it is

important that managers and workforce have a compass that leads them to behave ethically. This study, therefore, takes a deeper look into the area of ethics to find different aspects of ethics related to students cheating, working life and organisations. The contribution aims at *creating academic knowledge about (un)ethical management in working life*. We do this by conducting a systematic literature review about what cheating in higher education entails for working life and management. We use literature that has been initiated covering academic research published in peer-reviewed journals.

First the material was collected. This was done by conducting a search in Scopus which resulted in a total of 673 articles. For this search we used the search string; *ethic\** AND (*work\** OR *student\**) AND (*dishonest\** OR *cheat\**). In a first sorting out, these articles were narrowed down to 352 articles about ethics and cheating from the perspective of the student or workforce. A second reading of the articles resulted in a reduced sample of articles studying cheating in higher education and working life, management, workforce, and co-worker including. Including words were *student*, *professional*, *organization*, *company*, *authority*, and *leader*. To sort the articles from the search we used Zotero as a tool.

In the study we present descriptive data about the selected literature and categorize different perspectives used in the review literature. The article concludes with suggestions on policy recommendations and suggestions for future research.

**Keywords:** *Ethical management, working life, cheating, sustainable economy.*

## **LOBBYING ON SUSTAINABILITY REPORTING STANDARDS: A COMPARISON OF TWO GRI ISSUES**

**David Delkus, Bernd Huefner and Juliane Witter**

*Friedrich-Schiller-University of Jena*

Lobbying on financial reporting standards has been widely investigated drawing on standard setters such as FASB or IASB. In recent years, sustainability reporting has increasingly become main stream in corporate communication concerning sustainability development, targeting a broader circle of interest groups. However, lobbying on sustainability standard development is mainly neglected in the academic discussion. This paper provides insights regarding the process of developing sustainability standards by analyzing comment letters submitted to the Global Reporting Initiative (GRI) for the projects (1) *revision of the universal standards* and (2) *development of the oil & gas sector standard*. This comparative approach allows for an in-depth analysis for each single issue and also



provides comprehensive insights regarding both technical and a disclosure issues (following Buckmaster et al., 1994). The paper strives to find evidence whether and to what extent Sutton's theoretical framework (1984) of lobbying and related hypotheses of traditional financial reporting lobbying research (e.g. Jupe, 2000; Stenka & Taylor, 2010; Giner & Arce, 2012) are applicable to the case of sustainability reporting. We conduct a content analysis to gather data for further statistical analysis and tests on *who* lobbies and *how* lobbying takes place (e.g. via argumentation strategies). We extend previous argumentation dimensions (Tutticci et al., 1994) by introducing arguments about *societal consequences* to represent the interests of a more sophisticated set of report users. The paper reveals a more heterogeneous picture in lobbying on sustainability standards compared to financial reporting standards. Our results show a diverse distribution of constituents and their geographic origins. Additionally, we demonstrate that the stronger participation of preparers compared to users reverses when a broader definition of users is employed (i.e. multiple stakeholder groups instead of investors only). Furthermore, we find differences in the strength of submitted comment letters among constituent groups and a favored use of societal consequences arguments for certain constituent groups, but also a general prevalence of conceptual arguments used to exert influence on standard setters' positions.

**KEYWORDS:** *Lobbying, Comment Letters, GRI, Standard Setting, Sustainability Reporting References*

Buckmaster, D., Saniga, E., & Tadesse, S. (1994). *Measuring Lobbying Influence Using the Financial Accounting Standards Board Public Record*. *Journal of Economic and Social Measurement*, 20(4), 331–356.

Giner, B., & Arce, M. (2012). *Lobbying on accounting standards: Evidence from IFRS 2 on share-based payments*. *European Accounting Review*, 21(4), 655-691.

Jupe, R. E. (2000). *Self-referential lobbying of the accounting standards board: the case of financial reporting standard no. 1*. *Critical Perspectives on Accounting*, 11(3), 337-359.

Stenka, R., & Taylor, P. (2010). *Setting UK standards on the concept of control: An analysis of lobbying behaviour*. *Accounting and Business Research*, 40(2), 109–130.

Sutton, T. G. (1984). *Lobbying of accounting standard-setting bodies in the U.K. and the U.S.A.: A Downsian analysis*. *Accounting, Organizations and Society*, 9(1), 81–95.

Tutticci, I., Dunstan, K., & Holmes, S. (1994). *Respondent Lobbying in the Australian Accounting Standard-setting Process: ED49 - A Case Study*. *Accounting, auditing & accountability journal*, 7(2).

# **BIBLIOMETRIC ANALYSIS OF RESEARCH ON THE CONCEPT OF CSR AND SUSTAINABLE DEVELOPMENT IN E-COMMERCE**

**Anna Napiórkowska**

*SGH Warsaw School of Economics, Warsaw, Poland*

Since 2000, the development of internet technologies has revolutionized the way businesses sell their products and services. The crisis caused by the Covid-19 pandemic, affecting global economies, has forced organizations to redesign their operations to ensure the continuity of ongoing operations at a distance. The internet, digitization and access to technology have changed modern consumption habits. Consumer purchasing preferences are changing from traditional sales channels to e-commerce. Whether these changes are having a beneficial or detrimental effect on society is a subject of constant debate. Today, businesses in nearly every sector and location are considering e-commerce and its business and environmental implications. The negative effects are relatively easy to spot and often reported in the media, but the benefits of this change are often invisible. Despite intense efforts by researchers, the literature lacks a solid consensus, preventing policymakers and practitioners from implementing measures to improve sustainability and steer consumers towards sustainable practices.

Within this study the author conducts a systematic literature review (SLR) and a bibliometric analysis of publications in the field of Corporate Social Responsibility (CSR), sustainable development and e-commerce, as well as content analysis of the research in this area. The analysis of articles published since 2000 was carried out using the Scopus database and the VOSviewer software. Content analysis has been limited to the latest research of articles published in 2021 and 2022 and was performed using MAXQDA, a text analysis software. The research aims to provide information on the publication trend - taking into account the publication year, country, author, discipline, and identifies the most influential publications in terms of citations. Furthermore, as a result of content analysis this study shows clusters with most current research topics in the field of CSR, sustainable development and e-commerce.

**Keywords:** *CSR, sustainability, e-commerce, bibliometric analysis, systematic literature review*

*\* The article is a result of research conducted at the Collegium of World Economy of the SGH Warsaw School of Economics, financed by subsidies from the Ministry of Science and Higher Education.*

# **BIBLIOMETRIC ANALYSIS ON HOW HAPPINESS CONNECTS TO SUSTAINABILITY AND CORPORATE SOCIAL RESPONSIBILITY: PROPOSAL OF THEMATIC RESEARCH AREAS**

**Jaime González-Masip and Sonia Marcos**

*Polytechnic University of Madrid, Spain; Universidad de Burgos, Spain*

The concept of *happiness* has been a topic of interest in social science research for decades. Sometimes other synonyms have been used in research on happiness, such as *subjective well-being* or *life satisfaction*. More recently, the link between happiness and corporate social responsibility or happiness and corporate sustainability has captured the attention of academics in areas of study such as the permanence of employees in workplace positions at companies with a socially committed profile or the emotional well-being of consumers who perceive they fit the profile called as *a responsible consumer*. Generally, the positive effect on the perceived well-being of stakeholders who maintain a relationship with organizations that show responsible or sustainable practices, from a social or environmental perspective, seems attractive to researchers and practitioners.

The present study is a bibliometric analysis in the academic literature in social sciences that relates the concepts of happiness and corporate responsibility or corporate sustainability in their social and environmental dimensions. In this paper, the Social Sciences Citation Index (SSCI) will be consulted in the Web of Science database, and the data collected will be analyzed using the specific SciMat software. As a result of the research, first, data on the scientific performance of publications, magazines and outstanding authors are shown. Subsequently, through a co-word analysis of the keywords used in the publications, networks of concepts linked to each other in the literature are analyzed graphically, generating the so-called thematic areas of interest. Finally, the possible evolution of the detected thematic areas will be analyzed throughout the temporal dispersion of the identified publications.

**KEYWORDS:** *happiness, well-being, corporate social responsibility, sustainability, bibliometric analysis*

# RURAL ENTREPRENEURSHIP AND SUSTAINABILITY: A BIBLIOMETRIC ANALYSIS (1984-2022)

Sonia Marcos and Jaime González-Masip

*Universidad de Burgos, Spain; Polytechnic University of Madrid, Spain*

Entrepreneurship research has led to its breakdown and specialisation into different themes, such as rural entrepreneurship (according to the specific rural place where the entrepreneurship takes place) or sustainable entrepreneurship (according to providing activities, products and services that are beneficial to the environment and society). This paper analyses the evolution of the literature on rural entrepreneurship since its origins, identifying the main research topics and their connections over time through bibliometric techniques, with the ultimate goal of finding a line of research in rural entrepreneurship related to sustainability. The bibliometric analysis of rural entrepreneurship reveals the evolution of the research topics in three time periods: Origins (papers published before 2005), PreSDG (papers published in the period 2006-2015, before Sustainable Development Goals) and SDG (papers published in the period 2016-2022). During the first study period, the driving theme that was the priority area of rural entrepreneurship was *regional development*. From 2005, *innovation* appears as a driving research theme, and themes such as *space* (related to the specific place where the entrepreneurial activity takes place) and *gender* emerge, as isolated research themes, and *embeddedness*, as an emerging theme connected to *sustainability*. Finally, between 2016 and 2022, characterised by a serious concern for global sustainability and the adoption of SDG and sustainable strategies at all levels, *embeddedness*, *gender*, and *social entrepreneurship* are driving themes within the research area. Following this evolution, the four main research areas identified are Sustainable Entrepreneurship, Social Responsibility, Enterprising Women and Local Resilience. Therefore, there is a clear evolution in the study of rural entrepreneurship towards issues linked to sustainability and more closely linked to the specificities of rural entrepreneurship, such as its relationship with location and specific resources, which allow for greater resilience and capacity to deal with crises in these particularly vulnerable areas.

**KEYWORDS:** *rural entrepreneurship, sustainability, bibliometric analysis, social entrepreneurship*

# CSR PRACTICES IN THE SMES IN GYŐR, HUNGARY

**Adrienn Reisinger**

*Széchenyi István University, Győr, Hungary*

Nowadays it is a general approach that all type of companies can be active on corporate social responsibility (CSR). The origin of the term is related to big companies, but in the past two decades researches proved that also SMEs can embrace the idea of the CSR concept. There are more and more researches which show the importance of the CSR in SMEs. In my presentation I would like to introduce some results of my empirical research which was conducted among SMEs in Győr, Hungary. Győr is situated in a very prosperous area of the country, so companies can operate in a pretty good economic and social environment. Therefore, I supposed that SMEs know the term CSR and they are active in some wise, too. I made interviews with managing directors of SMEs between August 2021 and June 2022, 50 SMEs were involved in my research. There were only two selection criteria: 1) based on the number of employees the companies are in the SMEs category, 2) the headquarters of the companies are in Győr. The aim of the interviews was among others to find out how the SMEs in Győr are thinking about the CSR concept. One of my results is that almost all of the companies do activities which can be related to CSR but some of them do not know the term, but they are active; while others interpret it in various way mainly related to the philanthropic approach. My presentation may demonstrate guidance for also practitioners and researchers and it also may add to the literature some possible good examples of SMEs CSR.

*Keywords: SMEs, CSR, philanthropic approach, Győr*

*Acknowledgement: This abstract was supported by the János Bolyai Research Scholarship of the Hungarian Academy of Sciences.*

## **SUSTAINABILITY-CSR REPORTING IN TOURISM: THE CASE OF HOTELS BASED IN GREECE**

**Triantafyllos Papafloratos and Tania Pantazi**

*Department of Business Administration, International Hellenic University; Managing partner of Sustainability Business Case a boutique ESG consultancy; Department of Economic Sciences, International Hellenic University; Postdoctoral fellow, University of the Aegean, Department of Business Administration*

The tourism industry and hotels, in particular, have a great environmental, economic and social impact. Apart from the positive impacts, the hotel industry is responsible for both direct and indirect negative impacts, especially regarding the environment. Sustainable tourism is a policy target for the United Nations as well as the EU. At the same time, there is a growing

demand for greener and sustainable tourism and an increase in the number of consumers that want to visit solely sustainable hotels. Nevertheless, our research shows that the hotel industry is left behind in the Sustainability-ESG reporting scene in relation to other business sectors. Firstly, we research the hotels that have published a CSR Report based on the most commonly used international standard, namely the GRI Standards. We present data about the hotels that have produced GRI reports worldwide until May 2021 and based on the low number of reporters, we make the hypothesis that the same applies in the Greek case. Then we test the hypothesis for Greece, which is a country that is dependent on the hotel industry, as tourism is a major contributor to the country's GDP. We conclude that hotels based in Greece follow the same pattern and remain at lower level in CSR reporting, both in terms of quantity and quality.

*Keywords: Sustainability-ESG-CSR reporting; Tourism industry GRI reporting; Hotels CSR Reporting, Greek Hotels Sustainability Reporting*

## **CITIZENS' ENGAGEMENT TO CO-CREATE A SMART CITY - AN EMPIRICAL STUDY**

**Małgorzata Wiścicka-Fernando**

*University of Szczecin, Poland*

The development of a smart city consists of multidimensional approaches. One of the elements of the smart city development process are citizens. Citizens are the direct beneficiaries of smart city. In the same way, based on the co-creation approach, citizens' engagement in the development of smart city is significant. Thus, the paper aims to gain new knowledge about the relationship between citizens' engagement in the smart city creation and their demographic factors such as gender, age, and level of education.

The survey was carried out in 2021 using the CATI, CAWI interview method on a random sample of 420 citizens from the West Pomeranian region in the Republic of Poland. The Chi-square test for independence ran as a primary data analytical method. Implementation of the smart city concept requires conscious and thoughtful steps. However, it also creates cooperation with all participants, especially citizens. The results will lead to making sustainable development-oriented decisions. The results are significant for the regional policy-making process and other researchers interested in smart city development.

*Keywords: smart city, sustainable development, citizen, co-creation*

*Acknowledgments: Funding: The project is financed within the framework of the program of the Minister of Science and Higher Education under the name „Regional Excellence Initiative” in the years 2019 – 2022; project number 001/RID/2018/19; the amount of financing PLN 10,684,000.00*

# **CITIZENS' ENGAGEMENT IN A SOCIAL VALUE CO-CREATION IN A SMART CITY - AN EMPIRICAL STUDY**

**Sandra Misiak-Kwit**

*University of Szczecin, Poland*

Social value co-creation is significant and up-to-date research area. Designing smart city requires taking into consideration current and future needs of all citizens. Thus, citizens should not only benefit from being a part of a smart city, but also engage in co-creation of social values by solving society's most acute problems. This paper aims, first of all, to present citizens' opinion on the severity of existing social problems such as disabilities, poverty or discrimination. Further, the relationship between citizens' engagement in solving social problems and their demographic factors such as gender, age and level of education is examined. The survey was carried out in 2021 using the CATI, CAWI interview method on a random sample of 420 citizens in the West Pomeranian region in the Republic of Poland. The Chi-square test for independence was conducted. The added value of the paper is gained knowledge on citizen's commitment to social value co-creation. The commitment was analyzed both as previous involvement and future plans of participation in solving chosen social problems. This paper will also indicate which problems are considered as most severe by citizens and in solution of which they want to engage. Thus, results can lead to making sustainable decisions by policy-makers interested in social value co-creation with citizens in order to build a smart city for current and future generations.

***Keywords:** social value co-creation, smart city, sustainable development, citizen, sustainability*

***Acknowledgments:** Funding: The project is financed within the framework of the program of the Minister of Science and Higher Education under the name „Regional Excellence Initiative” in the years 2019 – 2022; project number 001/RID/2018/19; the amount of financing PLN 10,684,000.00*

## **A THEORETICAL FRAMEWORK FOR SUSTAINABILITY INITIATIVES FROM THE LENS OF STAKEHOLDER THEORY AND INSTITUTIONAL THEORY**

**Azlina Abdul Aziz, Fathilatul Zakimi bin Abdul Hamid and Mohamad Afzhan Khan bin Mohamad Khalil**

*Open University Malaysia (OUM); Universiti Utara Malaysia (UUM); Open University Malaysia (OUM)*

This paper constructs a theoretical framework incorporating two theories in explaining sustainability initiatives by organisations. The relevant theories, i.e. stakeholder theory and institutional theory, are among the commonly employed theories in the sustainability initiatives

literature. The similarities and interrelatedness of these two theories are contended as complementing instead of competing. Most importantly, they can be linked to sustainability initiatives in explaining the motivation of such practices from the perspective of these theories. Moving forward, this framework can be employed as a theoretical foundation for empirical studies in the effort to obtain better prediction on the motives and reasons of sustainability initiatives from different contexts. In fact, it attempts to bring forward strong implications to both academic and practices particularly in the aspect of sustainability focusing on obtaining clear explanation for such initiatives engagement.

*Keywords—sustainability initiatives; stakeholder theory; institutional theory; motives; sustainability*

## **THE METAVERSE: OPPORTUNITIES AND CHALLENGES FOR SUSTAINABLE DEVELOPMENT AND CORPORATE SOCIAL RESPONSIBILITY**

**Timothy Munene**

*Kenya Methodist University, School of Business and Economics.*

The Metaverse is touted as the next significant development in the transformation of global communications. It will enable users of the internet to connect and interact as the web has previously enabled us to but add in a more immersive, three-dimensional (3D) technology. The Metaverse will create real world environment-like spaces that will influence our modes of social interaction, work, play, learning and commerce. This technology is backed by developments and innovations in hardware, network infrastructure, human-computer interface, creator tools and, more importantly, digital economies and trading ecosystems.

The creation and growth of digital economies has seen investment in the metaverse by traditional corporates, luxury goods companies, entertainment companies and large technology companies that have the capacity to influence the formation of the digital commons. These investments amount to millions of dollars to create the technology and innovations that the metaverse will be based on or for ‘real estate’ space in the metaverse.

Looking forward, the development of the metaverse is likely to present great opportunities for the achievement of Sustainable Development Goals (SDGs) by corporate entities and by individual users of the metaverse. As witnessed during the COVID-19 pandemic, remote working contributed greatly to reduced emissions as there was reduced need to physically travel or commute to places of work with many conferencing and collaboration



platforms gaining popularity in this period. The metaverse is likely to solidify this development through its immersive nature that will make virtual interactions more realistic.

The pandemic exposed the challenge brought about by reliance on global supply chains which were disrupted. This was evident in the apparel industry which saw reduced demand for their goods as well as overall supply chain disruption. The metaverse will offer an alternative to this through digital economies and trade ecosystems as the consumption culture will be satisfied through goods offered to consumers in the digital sphere.

This paper shall go into these and other opportunities or challenges that will be brought about by the metaverse. We will build on recorded findings from developments during the pandemic and identify how the immersive nature of the metaverse may solidify developments made in achieving Sustainable Development and Corporate Social Responsibility.

***Keywords:** Sustainable Development, Corporate Social Responsibility, Metaverse, Web 3.0, Internet, Artificial Intelligence, 3D, Digital Commons, technology.*

## **HOW CAN SOLIDARITY CENTER BRANDING PROSPER SUSTAINABLE DEVELOPMENT? A CASE STUDY FROM FRANCE.**

**Okai OZBAL**

Today, it has become popular among businesses to present themselves as sustainable brands. Nevertheless, being a sustainable brand requires a broader prospect that includes collaborating, learning, creating, implementing, assessing, and constantly evolving. The current study identifies the EMMAÜS International solidarity movement as a brick-and-mortar sustainable brand alternative for the comprehension and acceptance of sustainable development by society. Operating in 41 countries, EMMAÜS runs income-generating activities, acting against the causes of poverty, and being a vehicle for the spread of social responsibility. In the recycling centers established by EMMAÜS, the surplus items donated by the donors are sold at affordable prices in boutique shops, and the revenues are used for people in need. The study focuses on the equity of the EMMAÜS brand, analyzes its current state, identifies its contributions to society, and explores the potential contributions that solidarity centers can offer to the future. The research intends to address four research questions: 1) How do donator perceptions affect the equity of the EMMAÜS brand?, 2) Considering that donation is a trust-based activity, what is the nature of the trust relationships of people with EMMAÜS?, 3) How do customer perceptions affect the equity of the EMMAÜS brand?, 4) What are the

contributions of the EMMAÛS brand to social life, cultural life, circular economy, and sustainable development? The research aims to open new research avenues for the impact of branding on sustainable development and provides a contemporary perspective for future research. The findings intend to determine the brand equity dimensions for circular economy brands as well as to propose strategies for brand managers in relevant fields.

*Keywords: Sustainability, sustainable development, circular economy, branding, brand equity*

## **SUSTAINABLE ECONOMY AND ONTOLOGICAL TURN: ENFRAMING ONLINE PAYMENT GATEWAYS TOWARD SUSTAINABLE SPENDING**

**Nathan Lakew and Felix Dobslaw**

*Mid Sweden University*

This paper reports an action research aims to transform digital products that facilitate unrelenting shopping into a medium of conscious spending. The products in question are online payment solutions. Traditionally referred to as payment gateways, they process payments in webshops during a check-out. Seemingly playing a passive ‘means-to-end’ role, gateways are the nuts and bolts of online consumption that had a record turnover of \$5 trillion worldwide in 2021. The current thread suggested that payment gateways are increasing hindering consumers’ financial wellbeing. Gateways are becoming one of the leading products which constitute a consumerist experience in themselves. The ‘Buy Now, Pay Later’ model promoted by gateways such as Klarna and AfterPay, for example, subtly pressures living above one’s means. In addition, they are contributing to the rise of micro-debts by facilitating different types of postponed payment options. Consumers’ data are also routinely shared with third parties with a ‘consent’ consumers sign in the ‘Terms and Conditions’ that they don’t read since it is intentionally long or technically complex. Grounded on an ontological design framework, this paper presents a mobile application prototype of a payment gateway bundled with behavioral change features to support sustainable online consumption. Put simply, ontological design is concerned with (re)directing a way of being, and the act of design is seen as creating characteristics of social structure and defining the human relationship with the lifeworld. The use-case demonstrates that the ontological design approach can be applied to ‘redirect’ the social values that exist in the materiality of digital products and sensitize a ‘new way of being’ - in our case a conscious consumer. Using this practice-based ontological design, the authors argue that the role of a sustainable economy should include democratizing technology from its

consumerism mediation role (ontological turn) and facilitating new ‘ways of being’ to guarantee long-term behavioral change with lasting wellbeing implications.

*Keywords: Ontological turn, conscious spending, payment gateways, design intervention*

## **TRAINING STUDENTS TO ENGAGE IN SDGS - THE ROLE OF COMPASSION IN ENTREPRENEURSHIP EDUCATION**

**Marta Lindvert**

*Nord University Business School*

Entrepreneurs have the potential to play an especially important role for sustainable development, considering their very foundational character of finding solutions to problems in creative ways. We believe that the world needs more entrepreneurs who are aware of the global challenges of today, and who are motivated to take action with high ethical standards and compassion for others. The aim of this study is to investigate how entrepreneurship education can play a role in fostering the next generation of entrepreneurs, to address global challenges in a holistic way. This study focuses on how experience-based teaching affect compassion and motivation to later work with sustainability issues.

Qualitative data were collected during a three-week entrepreneurship course, involving 25 master’s students from various academic disciplines. The course included a field visit to an underprivileged, rural area in India, where students (in teams) were asked to work on entrepreneurial solutions, in close collaboration with the local community. Data were collected through a questionnaire before the course started and individual interviews with all students three times – the first week (before the field visit), the second week (in India) and the last week (when back in Norway). Data were coded inductively, with the goal to get a deeper understanding of how students reflected on their own role in relation to the course task (entrepreneurial challenges) and how their attitudes changed over the course period.

Results indicate that students gained a deeper understanding of issues related to social and economic sustainability. After the field visit, they also expressed stronger focus on compassion and empathy, and more interest in working with sustainability issues in the future. Further, they expressed an increased interest for entrepreneurship, both in relation to potentially starting a business later on, and in developing an entrepreneurial mindset within various disciplines in the future.

*Keywords: entrepreneurship education, experience-based learning, compassion, SDGs, India*

# **PSYCHOLOGICAL MODES OF ORGANISING RESPONSIBILITIES RELATED TO DIGITAL TECHNOLOGIES: BOUNDARIES, SPLITTING AND REPARATION STRUGGLES**

**Georgiana Grigore, Mike Molesworth and Niloofar Borghei Razavi**

*University of Leicester; University of Birmingham; University of Reading*

How do CSR managers come to understand emerging business-society tensions as part of CSR, and what problems do they encounter in that process? To address this question, we use object relations to interpret data generated through interviews with thirty-nine managers in responsible careers where they talk about digital technologies as an emerging area of CSR concern. These managers celebrate business use of technology in their professional role, while directly experiencing technology's negative, 'dark', unintended societal consequences in non-work settings. The anxiety that results from such tensions lead to defences that include a 'second-skin formation', splitting technology and self into 'good' and 'bad' parts, and reparation struggles. We reveal the difficulty managers have in achieving a position from which digital corporate responsibilities may become established, based on their psychological modes of organising technology. We conclude by suggesting an underlying structure to how CSR is organised in the mind that results in inadequate corporate solutions to societal concerns.

*Keywords: Corporate social responsibility, digital technology, object relations, defences, second-skin formation, splitting, reparation.*

## **EXPLORING CSR AND SUSTAINABILITY MANAGEMENT IN “GREEN” AND NATURE-BASED MICRO-ENTERPRISES**

**Karin Dahlström and Anders Lundström**

**Background context:** There has, at least in Sweden, for the last two decades been a steady increasing consumer demand for “green” and nature-based products and services that are thought to create wellbeing for humans, animals, and nature. Many micro-entrepreneurs aspire to create, produce, and deliver offerings to satisfy these needs, for example within the areas of food, gardening, and hospitality. The coming paper will explore CSR and sustainability management ideas, experiences, activities, and results in such Swedish “green” and nature-based micro-enterprises. The definition of micro-enterprise used in the paper is the definition established by the European Union (January 2005) as: An enterprise having between 1 - 9 employees (on an annual basis) **and** a limited annual turnover with a limited balance sheet below €2 million”.

**Justification of the research:** Although there is a significant amount of studies and literature on (management,) CSR and sustainability management in large enterprises, studies that report on such practices in SMEs, and especially in micro-enterprises are rare. At the same time further research is frequently asked for.

**Aim/purpose:** The aim of the study is to explore to contribute to further understanding about CSR and sustainability management in “green” and nature-based micro-size enterprises.

**Research Questions:** 1: How do “green” and nature-based micro-entrepreneurs experience the idea of CSR and sustainability management? 2: What, how, by whom, and why are CSR and sustainability management related initiatives and activities being undertaken, or not undertaken by micro-entrepreneurs?

**Methods/approach/empirical case/Theoretical framing:** A qualitative methodology and an epistemological lens of social constructionism will be used. Consequently “words and things as they are expressed in actions, texts, words, narratives and pictures will be interpreted. The paper will comprise 2-3 case illustrations of nature-based micro-size enterprises operating on the Swedish island of Gotland.

*Key words: CSR, Sustainability Management, “Green” and nature-based business” Crisis Management, Micro-Entrepreneurship*

## **INTELLECTUAL PROPERTY PROTECTION, INCLUSIVENESS, AND SUSTAINABILITY**

**Besrat Tesfaye and Anders Lundström**

*Södertörn University; Mid Sweden University*

Strong and inclusive intellectual property (IPR) protection systems are believed to be an effective incentive for sustainable technological innovations. Technological innovations are vital to sustainable development of societies. An inclusive IPR system is thus an important tool for promoting technological innovations. Nevertheless, patent data suggests that the use of IPR protection systems may not offer equal opportunity to all categories of inventors. Most notable variations in the use of the IPR protection system are related to the size and/or gender of presumptive inventors. In terms of size, it can be observed that the SMEs which constitute approximately 99 percent of all enterprises in the OECD countries own only 20 percent of all patents. In this paper, the problem of inclusiveness of the IPR protection system and its implication on sustainability is discussed from a firm size perspective. The study is based on patent data and personal interviews with patentees in the medical and biotechnology sectors,

in Sweden. The results indicate that the structure of the IPR protection system may disadvantage smaller enterprises in many respects. Primary structural impediments include the prolonged processing of patent applications, and the vulnerability of patented inventions to litigations. The relationship between an incentive system for the promotion of innovation (as indicated by patents) and sustainability is a focal topic that calls for further scientific enquiry.

*Key Words: Patents: SMEs: IPR: Patent system: Institution: Inclusiveness*

## **CRAFT BREWERIES AND FINANCIAL BOTTLENECKS – IDENTIFYING OBSTACLES AND SUCCESSFUL SOLUTIONS**

**Wilhelm Skoglund and Anders Lingensjö**

*Mid Sweden University*

The rapid development of the craft brewing industry has in the last decades transformed the beer sector. Nowadays, international beer giants are complemented by a continuously growing number of small, independent craft brewers that operate with very different visions and objectives than large scale actors in the sector. Commonly, they have a large concern for sustainability, from the contents in their products to often pronounced local place development ambitions. Moreover, they are often located in rural contexts, where they often provide for employment, tourism and a local identity. In order for the breweries to thrive, they need to overcome financial obstacles that sometimes put them at a competitive disadvantage vis-à-vis large scale industrial breweries.

Previous studies have shown that craft breweries often start as a hobby and evolve over time into commercial businesses. The funding process for craft breweries from establishment has been well studied, whereas this study also addresses capital need in growth stages and thus aims to create a deeper and more thorough understanding on the financing process of craft brewers.

This study has a qualitative approach, selecting a number of breweries with growth ambitions for financial analysis and interviews. The thematical analysis revealed that financial solutions were affected by the owners perceptions and previous experiences, where new breweries with a hobby or part hobby character often depend upon the owners money and desire to maintain control over the business. Other conclusions point towards a variation from classic finance theory, with a higher tendency than other business sectors to desire a long-term control over operations and financial solutions. The study also highlights an information asymmetry between the bank sector and the craft brewer. An increased financial understanding of this

growing sector could provide a foundation for its capacity to further contribute to sustainable rural place development.

*Keywords: Craft beer, Small business finance, Place development.*

## **SOCIAL ENTREPRENEURSHIP AS A DRIVING FORCE FOR SUSTAINABLE DEVELOPMENT IN SPARSELY POPULATED AREAS – MUNICIPALITIES’ AND COMPANIES’ PERCEPTION OF CHALLENGES AND OPPORTUNITIES**

**Anna Sörensson, Maria Bogren and Anders Lundström**

*Mid Sweden University in Sweden, Mid Sweden University in Sweden and Nord University in Norway, Mid Sweden University in Sweden*

The purpose of the chapter is to investigate what knowledge municipalities have about social entrepreneurship and then compare what has happened in municipalities regarding social entrepreneurship after decisions were made on Agenda 2030. To what extent are local communities aware of the concept of social entrepreneurship before the introduction of Agenda 2030 and its role in contributing to a sustainable society? Our approach was to first make a close to 40 semi structured interviews of local politicians, civil servants and entrepreneurs in 15 different communities in two regions. The main result was that few activities were ongoing in the communities with few exceptions and that few actors in the local public sector regard Agenda 2030 to be of importance for development of social entrepreneurship in the community. Therefore, small resources were invested in the area and there was a lack of knowledge among people in the public sector concerning the use of SDGs. As we have described so far there is with few exceptions how the developments with Agenda 2030 and its SDGs can be seen as new approaches to increase the number of future local social entrepreneurs. How to integrate the work between Agenda 2030 and social entrepreneurship will be of great importance for the future.

*Keywords: Social entrepreneurship, Agenda 2030, municipality, SDG, sparsely populated area.*

## **SUSTAINABLE BUSINESSES BY WOMEN ENTREPRENEURS DURING THE COVID-19 PANDEMIC – A COMPARATIVE STUDY BETWEEN EUROPE AND ASIA**

**Anna Sörensson and Navid Ghannad**

*Mid Sweden University; Halmstad University*

The purpose is to explore and gain a greater understanding of women's entrepreneurship during the Covid-19 pandemic. How have women entrepreneurs changed their

entrepreneurship during the Covid-19 pandemic? What dimensions are highlighted by women entrepreneurs for a sustainable entrepreneurship during the Covid-19 pandemic? The study was conducted with a qualitative design where multiple case studies were conducted with 30 women. Data were collected through qualitative interviews with the women entrepreneurs in Europe and Asia. The results from the study show that female entrepreneurs have mainly focused on financial resources. Economic sustainability is required for companies to survive a crisis in the form of a pandemic. The study has shown what lessons women have from the pandemic where the four Ds constitute a first step to a theoretical contribution. For women, it is about dollars (e.g. economic sustainability), demand from customers, the role that digitization has played and distribution both to customers but also from suppliers.

*Keywords: women entrepreneurship, female entrepreneurship, digitalization, crisis management, distribution, demand,*

## **SUSTAINABLE TOURISM DEVELOPMENT IN SHADOW DESTINATIONS**

**Ulrich Schmudde and Anna Sörensson**

*Mid Sweden University*

The aim is to discuss the phenomenon of shadow destination and how these types of destinations may contribute to more sustainable tourism development. Shadow destinations are destinations that exist in the shadow of a well-established destination with a main attraction and a strong and well-known brand. This research field has received little attention from researchers despite that these areas have the possibility to develop and could contribute to a more sustainable tourism development. This study is based on two case studies conducted in Mid Sweden. There are two strong main attractions in the area which are hotspots with too many tourists in peak seasons. The main idea with shadow destinations is that they can expand the destination and therefore lower the pressure on the hotspots. The results indicate that signs, routes and strong collaboration are key factors for more sustainable tourism development.

*Keywords: destination, sustainable, tourism development, routes, signs.*