



Small and medium-sized enterprises achieving the Sustainable Development Goals

- The Finnish perspective

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Master of Business Administration

International Business Management

Master Thesis

2022

Abstract

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Degree Master of Business Administration
Report/thesis title Small and medium-sized enterprises achieving the Sustainable Development Goals -The Finnish perspective
Number of pages and appendix pages 52 + 5
<p>This research is one of the first ones to concentrate on studying Finnish small and medium-sized enterprises' (SMEs) perspectives on the United Nations' 17 Sustainable Development Goals (the SDGs). Established in 2015 the universal SDGs provide a framework for sustainable development, and they aim to improve all peoples' lives everywhere by protecting the environment, ending poverty, and tackling unsustainable economic growth by 2030. The partner organization of this research is the United Nations Global Compact Network Finland. The thesis was carried out from summer 2020 to summer 2022.</p> <p>The objective of this research was to formulate practical suggestions that could be used to increase SMEs' engagement with the SDGs. The main research problem is: How SMEs could be supported to implement the SDGs?</p> <p>The theoretical framework of this research defines the relevant concepts and discusses the characteristics of SMEs in the field of corporate sustainability and how it can be championed in the companies concerned. In addition, former studies' knowledge about Finnish companies and corporate sustainability are presented. The SDGs and their implementation in SMEs are also studied.</p> <p>This research is generalized qualitative research and interview was used as a research method. Five Finnish SMEs were interviewed in-depth between December 2021 and March 2022.</p> <p>The findings indicate that three elements nourish the engagement of SMEs with the SDGs. The elements are strong sustainability values and leaders' engagement, employees' participation, and the understanding of all three dimensions (environmental, social, economic) of sustainability. The research also found out that companies are in the early stages of their implementation of the SDGs and that they connect them with the company's business ambitions. The most important Goal according to the research is SDG 13 Climate Action and the most challenging part for the companies is all the different concepts of sustainability. Moreover, the research indicates that companies find their sector as well as a variety of different networks to be the most important supporting elements.</p> <p>Based on the findings and existing literature, four practical suggestions were formulated to support SMEs' implementation of the SDGs. Firstly, the basic concepts need to be clarified for companies and establish tangible business benefits that the SDGs generate. Thirdly, it is beneficial to engage both SMEs' leaders and employees in training as well as work in partnership with other supporting organizations and multi-sector coalitions. Both SMEs and corporate sustainability-related organizations can benefit from the findings and recommendations of this research.</p>
Keywords SMEs, corporate sustainability, SDGs, implementation, Finnish

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1. Introduction

In 2015 all 193 United Nations (UN) Member States adopted 17 Sustainable Development Goals (SDGs) aiming to protect the environment, end poverty, and improve all peoples' lives everywhere by 2030 (United Nations a). As the world is facing upheavals and challenges from the Covid-19 pandemic, climate change, political and economic disturbances, rising inequality, and poverty, achieving these universal SDGs is falling short (United Nations Global Compact 2019a, 10). To emphasize the need for a turn from policy commitment to practical action, the UN announced this decade as the Decade of Action (DNV GL & United Nations Global Compact 2020, 18). The call to action is not demanded only from governments, academia, and NGOs. Businesses are facing increasing pressure to incorporate sustainable principles in their strategies and everyday operations. Thousands of companies worldwide have signed up for initiatives such as UN Global Compact to learn responsible business practices, foster innovation, and collaboration, and generate long-term value through sustainability (DNV GL & United Nations Global Compact 2020, 30). Businesses can use the SDGs as a framework to incorporate sustainability (Fleming, Wisec, Hansend & Sams 2017, 95).

Large companies and their impacts on the environment and communities have been the leading narrative in sustainability discussion in business management leaving small and medium-sized enterprises (SMEs) poorly acknowledged. This research connects two topics that lack empirical knowledge in the field of corporate sustainability (CS): SMEs and the implementation of the SDGs. In addition, related to the SDGs' implementation Finnish companies' perspectives have not been studied before. The present research seeks to provide practitioners with valuable insights on how SMEs could be supported in implementing the SDGs and at the same time offer SMEs an opportunity to learn and benchmark peer companies.

This report is organized as follows. First, the background of the research topic and the objectives including the research questions are introduced. The second chapter concentrates on reviewing relevant literature and presenting the key concepts. The chapter ends by presenting the conceptual framework. The research continues in chapter three to explain in detail the selected methodology and how the empirical data was collected and analyzed. Chapter four presents the findings of the research. The last chapter five summarizes the findings and introduces four recommendations as well as discusses the validity and reliability of the research. In addition, the contributions emerging from the results, limitations, and suggestions for future research are presented. And finally, the research report ends with personal reflections on learning during the thesis process.

1.1 Relevance of the topic

The motivations for conducting this research are threefold: personal, practical, and theoretical. First is my enthusiasm and interest in CS and enhancing especially Finnish SMEs' business opportunities and prospects to succeed and thrive sustainably. In addition, I have been interested in the SDGs and how they are experienced in the business community.

The second motivation emerged from the discussions with Global Compact Network Finland's representatives on what we know about SMEs' perspectives and motivations on the SDGs and how to reach out and offer support for these companies. SMEs represent 99 % of all European businesses, generate more than half of the GDP of Europe, employ around 100 million people, and play a vital role in every sector of the economy. Today they are seen as central operators in transitioning to a digital and sustainable economy and essential for the EU's prosperity and competitiveness. (European Commission s.a.) In addition, during the last years, SMEs have been called to implement and act according to sustainability principles but at the same, their challenges and motivations to do that have been discussed (World Economic Forum 2021, 4).

After the preliminary familiarization with the topic, the third motivation for conducting this research started to shape: to add more knowledge to the limited literature on the connection between SMEs and the SDGs.

The findings of this research can be utilized in practice by SMEs and organizations that support them. First, SMEs can use the findings and experiences introduced in this research as a peer learning and development opportunity. Secondly, this research offers actors and organizations that work with SMEs insight and practical suggestions based on empirical data on how to support SMEs to succeed with the SDGs. Contributions are presented in detail in chapter 5.4.

1.2 Partnering organization

The partnering organization in this research is the UN Global Compact Network Finland. The United Nations Global Compact (UNGC) is the world's largest corporate sustainability initiative, and it supports businesses globally to develop more sustainable practices (United Nations Global Compact s.a). The UNGC was launched in 1999 by UN Secretary-General Kofi Annan at the World Economic Forum in Switzerland. The organization's work is based on Ten Principles that concern human rights, labor, the environment, and anti-corruption. In turn, these four issues are delivered from the Universal Declaration of Human Rights, the International Labor Organization's Declaration on Fundamental Principles and Right at Work, the Rio Declaration on Environment and Development, and the UN Convention against Corruption. (Orzes, et all. 2017, 633.)

Today nearly 16 000 companies in 162 countries have joined globally the initiative (United Nations Global Compact s.a). In Finland, the local network (UN Global Compact Network Finland) enables almost 200 Finnish companies and organizations to achieve sustainable growth by offering tools, events, training, and networking possibilities (UN Global Compact Network Finland 2022).

One of the 2021-2023 strategic ambitions of UNGC and its Local Networks including Finland, is to increase the engagement of SMEs in sustainability and the SDGs. The organization states the importance of SMEs in job creation and international trade. At the same time, it emphasizes that SMEs are lagging on their sustainability work and to incorporate sustainable practices into their core business operations even in the European Union (EU). The UNGC supports SMEs via Local Networks in accordance with SMEs' interests and capacities and offers SME-tailored activities and resources. (UN Global Compact 2022, 4-5.)

1.3 The Sustainable Development Goals (SDGs)

The SDGs form the cornerstone of the UN 2030 Agenda for Sustainable Development also known as Agenda 2030. The SDGs cover all aspects of sustainability and call to action all sectors of society in developing and developed countries. The SDGs provide a framework for sustainable development and to tackle today's global challenges such as increasing inequality and poverty, climate change, and unsustainable economic growth. (United Nations b.)

The SDGs can be grouped as environmental (6, 13, 14, 15), economy-related (8, 9, 10, 12), and societal (1, 2, 3, 4, 5, 7, 11, 16) The last one the Goal number 17 is for global partnership and cooperation for implementing and achieving the Goals. (United Nations b.) The Goals include a total of 169 sub-targets and 230 indicators and offer the most holistic approach to sustainable development. They are also seen to be interconnected. This means that if one Goal is implemented successfully it will enhance the other Goal's success and vice versa if one is not progressing, the other ones will be negatively affected. (Farley & Smith 2020, 85-87.) The 17 targets are presented in Figure 1.

Figure 1. Sustainable Development Goals (United Nations c.)



For businesses large and small, the Goals are an inspiration to transform a company's purpose and business model into a more sustainable path and establish new and ambitious business strategies. They also offer business opportunities and ways to innovate new solutions, products, and services for long-term growth. It is estimated that the Goals offer US\$ 12 trillion in sustainable business opportunities concerning cities, food, health, and energy alone. (United Nations Global Compact, 2019b 2, 12.) The Goals enable a possibility for civil society, governments, and businesses to jointly work towards a more sustainable future.

According to Kramer, Agarwal, and Srinivas (2019), the SDGs are criticized for their universality, voluntary nature, and lack of accountability. There are no mechanisms that would hold companies or other organizations accountable for their promises and this may hold back serious commitments. They call for accountability and verification of business claims and state that businesses cannot select Goals that are undercutting by their fundamental core business or sidestep Goals that are inconvenient for them.

1.4 Objectives and research questions

The objective of this research is to formulate practical supporting suggestions that could be used to increase SMEs' engagement with the SDGs. To find ways to support the success of SMEs it is necessary to study and present SMEs' experiences with the SDGs.

The main research problem in a form of a question is: How SMEs could be supported to implement the SDGs? To find an answer to the research problem, the following research questions (RQ) were formulated:

- RQ1: What kind of foundation nourishes engagement with the SDGs in SMEs?
- RQ2: How do the SDGs resonate with SMEs?
- RQ3: What kind of support exists for SMEs in implementing the SDGs?

Based on the findings and existing literature, suggestions of how SMEs could be supported to implement the SDGs are formulated.

1.5 Scope

The scope of this research is restricted to five Finnish SMEs located in Southern Finland. A total of five company representatives' experiences on sustainability and the SDGs were studied in five separate interview sessions. Out of the scope of the present research is to analyze all the 17 SDGs separately and their implementation in each participating SME.

The literature concentrates on discussing two relevant topics related to the research questions. The first one is CS and its characteristics related to SMEs and the second is the SDGs and their implementation in SMEs. Also, the Finnish perspective on CS is presented. Although sustainability tools and tools related to the SDGs are important supporting elements, they are only briefly presented in the literature when discussing SMEs' characteristics. The tools were defined out of the scope of this research as the focus is on the networks communicated by the participating SMEs. In addition, sustainability tools are a widely internationally researched topic and would require separate research concentrating on the Finnish perspective.

2 SMEs, corporate sustainability, and the SDGs

Sustainability has been one of the strongest mantras in the 21st century (Dyllick & Hockerts 2002, 130). Businesses face increasing demand to adopt sustainable business practices and at the same time, discussion continues among academics and practitioners about what sustainability means in a business context (Lankoski 2016, 847). This literature review concentrates first to define the relevant concepts and then presents what literature knows about the characteristics of SMEs and CS. The third and fourth sub-chapters discuss how CS can be championed in SMEs and presents the Finnish perspective. At the end of the chapter, the focus turns to the SDGs and their implementation in SMEs. Finally, based on the literature and the research questions the formulated conceptual framework is presented.

The studies in this literature review were chosen according to the research problem and research questions. The articles were found in the Haaga-Helia HH Finna online database, and they are peer-reviewed articles. In addition, to narrow down to the most relevant studies regarding the present research, European and Western perspectives were chosen.

Considering the scope and time limitation of the present research and the fact that some research articles were not accessible, theoretical sources are not exhaustive and it may be possible that some relevant sources may have been missed.

2.1 Defining the concepts

The five main relevant concepts related to the research topic are discussed next. These five are SME, sustainable development (SD), sustainability in the business context, CS, and corporate social responsibility (CSR).

2.1.1 SMEs

The focus group of the present research is SMEs. SME is defined accordingly to the commonly used European Union's which defines SME to be an entity that employs fewer than 250, an annual turnover is not exceeding 50 million euros, or has a total annual balance sheet of 43 million euros. The definition includes micro, small and medium-sized companies. (European Union 2020, 10.)

2.1.2 Sustainable development

There are many definitions, interpretations, and understandings of SD.

One of the most used definitions is the generally agreed definition which is based on the famous UN World Commission on Environment and Development also called as Brundtland Commission (1987, 24) "Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs."

The most active players to implement SD in the mid-1990s have been governments and local authorities. Today the pressure has been shifted also on businesses. In the business context Brundtland Commission's definition is adapted by Dyllick and Hockerts (2002, 131-132) "...meeting the needs of a firm's direct and indirect stakeholders ... without compromising its ability to meet the needs of future stakeholders as well". The stakeholders include for example communities, clients, employees, and shareholders. Dyllick and Hockerts (2002, 131-132) state that to achieve SD companies need to grow and maintain their environmental, societal, and economic capital base.

It can be questioned if we have made any real progress after the Brundtland Commission's statement in 1987. Many problems related to a sustainable society are still unsolved and some phenomena and their impacts have even increased globally such as climate change, loss of biodiversity, poverty, and discrimination. (Baumgartner 2011, 783.)

2.1.3 Sustainability in business

The concept of sustainability has many interpretations even when restricted to business discussion. Practitioners and academics have introduced hundreds of definitions for more ethical and transparent business (van Marrewijk 2003, 95). The approach for sustainability in business research has mostly focused on building models of how to integrate sustainability into business or what role sustainability plays in a company's objectives. Discussion on what sustainability actually means in a business context has been lacking. The contested concept and many ways of defining and understanding it decrease the possibilities of achieving sustainability transitions in companies. This misunderstanding and many forms of sustainability can lead to false perceptions, agreement, and self-satisfaction between practitioners and researchers. In addition, the mismatching of definitions can cause challenges for a company in practice. Misunderstanding of sustainability between the company's management and employees can cause challenges to engage employees and to achieve the company's sustainability goals. In addition, different conceptions of sustainability between external stakeholders and the company make it harder for the company to determine what is expected of them. (Lankoski 2016, 848, 847.) On the other hand, the vagueness of the sustainability concept offers companies and other actors an opportunity to take advantage and interpret sustainability according to their own specific interests. This approach allows companies to select those

concepts and definitions that match in the most effective way to the company's intentions and circumstances. (van Marrewijk 2003, 96.) Whatever definition is selected, Lankoski (2016, 849.) highlights that for most the core idea of sustainability meaning the ability to maintain, or elements of continuation comes intuitively.

2.1.4 Corporate sustainability and corporate social responsibility

In the past environment was the main element of sustainability in the business context. Later the concept of CSR was understood to only consider the social aspect of sustainability for example such as community and human rights. Today this separation has narrowed down, and many refer to CS and CSR as synonyms. The broad and some may add "vague" definition of CS and CSR is that CR and CSR refer to a company's voluntary operations that include environmental and social concerns in all "business operations and interactions with stakeholders". (van Marrewijk 2003, 102). According to van Marrewijk, a small distinction should remain between the two concepts. He explains that CR should be understood as the agency of principle and for example be referred such as environmental or human capital management and value creation while CSR includes such as stakeholder dialogue, sustainability reporting, and transparency.

The present research combines both CS and CSR elements and uses CS as the main concept. CS refers to an integration of environmental protection, social cohesion, and economic prosperity in all business strategies, activities, and management tools. It is more than compliance and the main aim for businesses is to build long-term value creation. (Perrini 2006, 306, 308.) The wide approach was chosen because of its coherence with the nature of the SDGs. Dyllick and Hockerts (2002, 132) highlight the interrelation of the three dimensions; environment, social and economic, and that in many ways they influence each other. CS is a foundation for long-term success and quarterly results are against the spirit of sustainability. (Dyllick & Hockerts 2002, 132.)

The term 'sustainability' is used in this research beside and reference to CS. This approach was selected as both terms are used by the interview participants while they introduced their real-life experiences.

2.2 Characteristics of SMEs in CS

As the word 'corporate' suggests, traditionally sustainability has been seen as an issue to concern large corporations. One explanation for this might be the history of business ethics discipline, which emerged in the era where big firms were universally the main focus of business studies. In addition, in many cases, the main CS and business ethics research sponsors have been large companies which can, in turn, explain the lower interest in SMEs. (Spence & Rutherford 2003, 1.)

Jenkins (2004, 38) criticizes the conventional CS approach and its assumptions that large corporations are the norm and that the approach can automatically be scaled down to SMEs.

However, SMEs have started more and more to interest scholars, practitioners, and governments due to the realization that they are the dominant organizational form and represent 99 % of all businesses in the European Union (European Commission s.a). This has led to an increase in initiatives to engage SMEs with sustainability agenda (Jenkins 2006, 241).

The low engagement of SMEs in sustainability has been seen as a problem and according to Jenkins (2004, 52) "SMEs are frequently seen as a problem within the CSR debate, because of their failure to become engaged with it. An alternative interpretation is that it is the CSR debate that is the problem, because of its failure to engage SMEs."

The next sub-chapters present the characteristics of SMEs in CS discussion.

2.2.1 Challenges with concepts

One of the characteristics of SMEs according to existing studies is the term CS itself. The challenge is that the term 'corporate' is not well-understood among SMEs and might be accurate in theory, but in practice, it does not apply to SMEs. Jenkins (2004, 40) continues and criticizes the power of large companies to push and lobby CS agenda and initiatives from their perspective. She questions if practices then are suitable for SMEs.

Familiar CS and business ethics concepts are understood among SMEs as complex, bureaucratic, and their professional execution costly as more administrative work and highly paid professionals are needed. The challenge with SMEs is their limited resources; time and money combined with vague business benefits. (Spence et al. 2003, 18.)

Murillo and Lozano (2006, 228, 232) continue to underline the need to be cautious about what terminology and approach to use when promoting CS to SMEs. They state that CS is not a concept to which SMEs can identify with. It is felt as uncomfortable, distant, and inoperative. SMEs experience that CS is more linked to large companies' concerns about their reputation or actions that are not reachable to SMEs. The lack of CS's specific definition and its ramifications can be one factor for this. They also mention owner-managers' age to have possible implications meaning that younger leaders are more familiar with the CS concept than senior ones. (Murillo & Lozano 2006, 228, 232.)

Another aspect is offered by Fassin, Rossem, and Buelens (2011, 441-442) when they studied small companies' owner-managers' perceptions of CS-related concepts and ethics. They challenge the academic narrative and according to their findings, small business owners do understand sustainability concepts and have less confusion about what is presented in the former literature. For

example, the terms sustainability and CSR were perceived to be close to each other but also included differences. Sustainability was understood to be more long-term vision, operational, formal, and more obligatory than CSR. On the other hand, small business owners separate CSR and term business ethics from each other and perceive CSR as more theoretical and more businesslike. (Fassin et al. 2011, 441-442).

2.2.2 Does size matter?

In literature there is no universal definition of an SME as well as a definition of size has proven to be complicated. These two together lead to many interpretations when studying SMEs and CS. (Jenkins 2004, 38.) Jenkins continues her critics that SMEs have been seen from very polarized aspects. One example is that SMEs are understood to lack interest in environmental matters entirely and that small companies have multiple approaches to social matters. As the size is one essential factor, Jenkins points out other internal and external factors that characterize more deeply SMEs' behavior in CS. One of these is owner-manager's role which is discussed in sub-chapter 2.2.3.

Baumann-Pauly, Wickert, Spence, and Scherer (2011, 693) argue that SMEs are not necessarily less capable of organizing CS practices due to their size. Their research implies that SMEs' strengths lie in engaging employees and implementing CS practices into the organization's procedures and processes. The challenges are in communicating CS activities. On the contrary, according to them multinational corporations (MNCs) have an extensive capability to publish reports and make public commitments and communication related to CS but, lack programs to execute CS. This further supports the implications that company size matters especially in the implementation phase, but also other informal and formal factors need to be considered. In the case of SMEs, integration into the global supply chains, owner-manager's personal motivation for sustainability, and the company's industry seem to have more effect on the engagement with CS than the company's size or configuration of resources. (Baumann-Pauly et al. 2013, 693-694, 697-698.)

2.2.3 Emphasis on owner-manager and social capital perspective

SMEs are seen through the personality or characteristics of their owner-manager or entrepreneur and in many cases, the owner-manager's personal beliefs and values shape the values and direction of the company (Jenkins 2004, 39). Jenkins (2006, 250-251.) states that to succeed in CS, it is crucial that top-level management is truly engaged and acts as an internal champion. The owner-manager is not only acting as an inspirer of values and high standards but is at the same time the one to adapt them to the company's daily practices. The owner-managers are the ones who have

the main responsibility for directing the different CS activities and shaping the culture of the company according to their beliefs. (Jenkins 2006, 250-251.) One of the factors that explain the owner-managers' role in SMEs is thought to be a stronger connection between management and ownership in SMEs in contrast to large corporations. (Jenkins 2004, 41.)

Connected to the owner-managers are social perspective and social capital which are also emphasized more in SMEs than larger companies. Spence et al. (2003, 18.) explain that social capital emerges from the collaboration between different business partners, networks, or institutions. Social capital can broadly be defined to be "... the goodwill that is engendered by the fabric of social relations and that can be mobilized to facilitate action..." (Adler & Kwon, 2002, 17).

Spence et al. (2003 18) argue that for SMEs social capital; social connections and individual relationships, norms, and trust- is critical. They studied the link between owner-manager and community. In the context of social capital and SMEs, they identified the forms that are essential for SMEs' owner-managers. These include networking within and across sectors but also formal engagement with a sector or other small firm-specific organizations such as the Chamber of Commerce. (Spence et al. 2003, 21-24.) This is also supported by Spence & Rutherford (2003, 1-2) who state that owner-managers are not isolated from their social surroundings and their social relationships and networks are also tightly connected to their own business. At the same time, personal relationships support the company's social networks. For SMEs, intangible assets such as personal knowledge and trust are building blocks of a sustainable supply chain and because of that informal social capital is more important to sustain in SMEs than a formal stakeholder approach. (Westman et al. 2018, 394.)

Although research has established owner-managers' moral and ideological beliefs and values to be of major importance for a company's sustainability activities, Murillo and Lozano (2006, 237) emphasize owner-managers' result-oriented and businesswise motivations to implement CS and use it as an enabler to stay competitive in the market. This rational-economic approach is not rare among SMEs. The approach for sustainability in these SMEs is to become a market leader, respond to clients' needs and increase sales. (Westman et al. 2018, 394.)

2.2.4 Importance of stakeholders

One of the most used approaches in CS research is the stakeholder theory originated by R.E. Freeman 1984 (Stieb 2009, 401). It is broadly accepted that all organizations regardless of the business, have stakeholders (Jenkins 2006, 243). The stakeholders include for example employees, suppliers, customers as well as communities, and governments and all of them have a variety of changing demands towards the company (Jenkins 2004, 43).

In the case of SMEs, the stakeholder relationships are hypothesized to be based on trust and informal, personal engagement contrary to larger companies that have more strategic, formal, and planned stakeholder management. In many cases, the most important stakeholder for SME is a large customer company that has a financial impact on the SME. This kind of stakeholder relationship challenges SME's opportunity to define and manage the stakeholder and gives more power to the stakeholder (larger company) than SME itself. More important than the nature of stakeholder relationships, is the management of those relationships which also varies between SMEs and larger companies. This variation is based on cultural differences and their impact on managerial practices in the company. (Jenkins 2004, 44.)

In their research Russo and Perrini (2010, 217) state that a combination of social capital and stakeholder theory is the key to foster CS in SMEs. According to them, SMEs' owner-managers should have more focus on managing relevant stakeholders and relationships with them. This would lead to more effective utilization of social capital in SMEs which in turn would lead for example to a positive reputation, increase in loyalty and enhance cooperation with financiers.

2.2.5 Silent CS

Silent, sunken, or informal CS is not a widely researched area. The phenomenon means that a company or organization is practicing CS but is not aware of it or is not acknowledging that it is CS. This is more typical for SMEs than larger companies. (Jamali, Zanhour & Keshishian 2009, 358; Jenkins 2004, 52.)

Murillo and Lozano (2006) introduce informal CS and they connect it to the problematic definition of CS for SMEs. Their study showed that SMEs have practiced elements related to sustainability long before the term CS or other sustainability-related terms were popularized by political initiatives and large companies. For SMEs, CS is more a mix of opportunity and intuition, "a way of doing things", activities that are an organizational culture than formalized and systematic approach that impacts organizational structure. (Murillo and Lozano 2006, 237-238.) Perrini (2006, 311) uses SMEs' voluntary CS activities as an example and states that they are loosely structured, not systematic, and not formally integrated into the company's strategic processes. In addition, the activities have little or no visibility outside the company.

Kutzschbach, Tanikulova, and Lueg (2021, 2,3) argue that many SMEs actively practice CS, but seldom report it. They call this typical SMEs' behavior green blushing which is the opposite of greenwashing. Greenwashing means that an organization gives a false impression or exaggerates its environmental impacts. One of the reasons for SMEs 'green blushing' behavior is that larger companies are legally responsible for reporting their environmental and social performances. This

is not the case for SMEs and in addition, existing reporting standards are mostly fitted for larger companies' needs. SMEs also are not keen to promote publicly their CS activities, unlike larger companies. The lack of reporting and motivation to promote can lead to the misunderstanding that SMEs are not engaging with CS. (Kutzschbach, Tanikulova, and Lueg 2021, 2,3.)

2.2.6 Diversity of the SME

SMEs are seen to be innovative and creative, adaptable, and flexible to changing business environments together with open and fluid communications and low-hierarchy management. These can be used to benefit integrated CS implementation in all SMEs' business operations. (Jenkins 2006, 252-253.) However, (Jenkins 2004, 39.) stresses that SMEs are not a homogenous group. SMEs have different managerial styles and ownership structures, they operate in numerous sectors and different economic spheres with dispersed supply chains. SMEs cannot be categorized as one "type" and when aiming to increase SMEs' engagement with CS practices, their diversity needs to be acknowledged.

2.2.7 Challenge of implementing CS

To implement sustainability, business managers need tools to enable coordination of sustainability activities throughout the company and to operationalize sustainability. The tools can be used in different business functions to identify how to decrease negative impacts and find positive ones while maintaining competitiveness. (Johnson & Schaltegger 2016, 483.)

In many cases, sustainability tools are not widely implemented in SMEs. According to Johnson and Schaltegger (2016, 493.), there are two reasons for this: external deficiencies and internal shortcomings. They explain that external factors include formal management tools' impracticability for formal SME structures, internationally designed complex sustainability instruments, and standards for locally oriented SMEs. And, finally, SMEs heterogeneity can limit further the implementation of standardized sustainability tools.

The lack of knowledge of sustainability issues is one of the SMEs' internal shortcomings and impacts the use of sustainability tools. Owner-managers of smaller companies do not know the company's impacts on the environment or social issues. Other factors are financial limitations and lack of human resources meaning for example expertise in understanding sustainability issues. (Johnson & Schaltegger 2016, 493.)

2.3 How to champion CS in SMEs?

As mentioned, the term CS or CSR itself is not clear for SMEs. Therefore, an integrated and informal approach is needed to present what CS means in SMEs' context and teach them how they could implement it in practice. CS is not only about external image but most of all internal actions. (Jenkins 2006, 251.) Instead of CS, the terms "Business Community Interaction" or "Business in the Community" could be more relevant and interesting for SMEs as they highlight the local perspective typical for smaller companies. (Jenkins 2004, 52.) In turn, Murillo and Lozano (2006, 238) stress the term "responsible competitiveness" which shows the advantages of sustainability. They argue it would resonate especially with SMEs that are already actively practicing sustainability. In addition, they emphasize that if we continue to discuss CS with SMEs in the current general term, it could lead to SMEs' further rejection and lower engagement with the global business sustainability targets. (Murillo & Lozano 2006, 238.) Demonstrating the link between competitiveness and CS Roberts, Lawson & Nicholls (2006, 284) go further and point out possibilities to increase evidence in CS performance connected to individual SMEs' performance.

According to Murillo and Lozano (2006, 238), public organizations should promote CS to SMEs from a social perspective for example showing how CS benefits the relationship with employees. Companies, in turn, could offer their employees participation in CS activities that are directly connected to employees' jobs. This provides employees with new development and training possibilities and increases their engagement with CS activities. (Jenkins 2006, 252.)

When discussing sustainability in business, stakeholders play a vital role, and SMEs are highly encouraged to engage with stakeholders as partners in the supply chain, communities, and employees to analyze which aspects of CS are most important for the company. (Jenkins 2006, 247, 253.) Although as Jenkins' research implies, SMEs respond weakly to the external pressure to undertake CS activities. Certainly, changes in the supply chain and with partners' practices have an influence, but the main motivations come internally, rising from moral values and this is beneficial to acknowledge when developing supporting mechanisms for SMEs' CS. (Jenkins 2006, 253.)

Targeting CS activities appropriately means that SMEs should start CS practices first by finding where the most impacts are and after that generate targeted activities for it. This is called by Jenkins (2006, 252) "make difference where you can" and here she calls external organizations' support for SMEs to find these targets. This could ease SMEs' challenges with developing CS strategy at a company level. (Jenkins 2006, 252.)

Jenkins (2006, 252-253) connects SMEs' adaptiveness and flexibility to achieve sustainability practices. SMEs should be supported to turn their mindset from seeing difficulties as barriers to seeing

difficulties more as positive challenges that can be solved with innovation. Jenkins (2006, 253) calls policymakers and other supporting organizations also to customize tools for SMEs and not simply offer the same CS designs as are offered and mostly designed for large companies. In turn, Tencati, Perrini, and Pogutz (2004, 183) state that public organizations have a critical role in enhancing CS practices in SMEs and that they need to develop information about sustainability and promote it efficiently in business communities.

In addition, to encourage SMEs to engage with CS activities, the most efficient way is to teach them CS's tangible and intangible business benefits (Jenkins 2006, 253). Communicating benefits is also what Murillo and Lozano (2006 238) highlight. They encourage to present advantages through concrete best practices and to use of public recognition of SME CS pioneers as an effective channel to promote CS among SMEs. Furthermore, SMEs are not a homogenous group and, for example, differences between industries should be acknowledged when planning CS policies and at the same time include peer-learning and benchmarking from other SMEs. (Jenkins 2006, 253.)

Tailored and sector-based assistance is stated by Roberts et al. (2006, 282). They highlight SMEs' need for more targeted advice concerning CS, for example, developing action plans, and assessing resource requirements. According to their study support for SMEs should be especially focused for example by geographic area or sector and provided through existing business supporting networks such as Chambers of Commerce. SMEs need support for understanding the CS agenda and what it means in SMEs' context and for their business. They also highlight sector-specific support for example case studies for SMEs that could assist other SMEs to understand better CS opportunities and risks. (Roberts et al. 2006, 283.)

2.4 CS & Finnish companies

Finnish global companies and CS have a long history that is connected to the process of industrialization in northern Europe starting from the 18th century. Social responsibility was carried out when factory owners paid for schooling, health care, and accommodation for their employees. Motivations were two-fold; self-interest, but also actual desire to support workers' living conditions. From here CS evolved and was impacted by the 1960s to 1990s environmental movement which forced companies to consider their environmental policies. The 1990's economic recession led the Finnish society to question the former leadership and management paradigms. The period demanded a new approach where empowerment of employees, values, and joint responsibility were raised to the center of the business. From there until today the debate about shareholders' and stakeholders' concerns has continued. In addition, CS discussion has been widened from an environmental

perspective to concern all three dimensions; environmental, social, and economic. (Juholin 2004, 21.)

The understanding of Finnish large and small companies' perception and engagement in CS is limited. Large companies have been researched by Panapanaan, Linnanen, Karvonen and Phan (2003) and Juholin (2004). In turn, Li, Toppinen, and Lantta (2016, 164) studied Finnish and Chinese SMEs' managers' CS awareness and motivations in the wood industry. They approached the topic from the stakeholder perspective combining it with how SMEs pursue competitive advantage through CS. Their research implicates that owner-managers from both countries understood CS's role and its implementation fairly similarly regardless of the cultural differences. One distinct finding was that the key driver for companies to engage with CS was the legal aspect. The Finnish managers emphasized that compliance with the law is so obvious that the opposite would not even occur to anyone. (Li et al. 2016, 162, 175.)

2.5 Businesses implementing the SDGs

As mentioned in the introduction chapter, the SDGs are a public policy signed by all UN nations and therefore governments have pivotal responsibility to implement them into national practices. The national-level implementation is well-established (see for example Caiado, Filho, Quelha, de Mattos Nascimento & Avila 2018; Allen, Metternicht & Wiedmann, 2018; Stafford-Smith et al. 2015). As previously indicated, the private sector has been called to engage with and execute the SDGs. However, van Zanten and van Tulder (2018, 210) address the lack of international studies on the SDGs related to MNEs' policies. In addition, SMEs and SDGs' implementation is not extensively studied. From the business perspective implementation is defined by Hahn and Powers (2010, 66) as "... the system-wide action taken by firm members aimed at accomplishing formulated strategies".

Implementation of sustainability includes a definition of pursued sustainability targets but also all tactical and operational instruments to achieve them in the short- and long-term (Schneider, Wallenburg & Fabel 2014, 466). For all organizations, the SDGs offer an integrated and systematic approach to achieve sustainability (Fleming, Wisec, Hansend & Sams 2017, 95).

2.5.1 Enablers

In their case study, Fleming et al. (2017, 94, 98-99) argue that the main factors for SMEs' engagement with the SDGs are the company's and its employees' values towards sustainability. When the values are favorable to sustainability, they direct the company's culture and practices which in turn act as a good basis for aligning SDGs to the company's core activities. Companies' openness to

reflect their values and broaden the concept of sustainability plays a key role. They also address that when increasing a company's awareness of the SDGs the potential gains of engaging with the Goals increases. Raising awareness of the Goals that are not directly related to the company's industry or business ambitions, seems also to increase engagement. (Fleming et al. 2017, 94, 98-99.)

In their findings, company values play a more important role than for example requirements of governments when discussing SMEs and the SDGs. However, it is necessary to point out that governmental actions for example providing access to information on SDGs or presenting formal policies for businesses play an important role. Companies and their personnel need knowledge and support meaning methods, guidelines, and tools to help them explore and possibly reform some of the company's own existing internal procedures and practices to better enable the implementation of the SDGs. Fleming et al. (2017, 98.) criticize the existing tools that they do not support companies to diagnose their own core barriers to make policy changes or help to analyze the systematic causes of why the company performs poorly related to the SDGs. Instead, the existing tools support companies only to assess the performance of procedures against the SDGs' indicators. (Fleming et al. 2017, 98.)

2.5.2 Barriers

According to Fleming et al. (2017, 100, 102), there are three barriers to implementing the SDGs. First, personnel identify them to be complex in scale and scope which makes their full extent difficult to comprehend. Understanding the inter-dependencies of the Goals and their implications is especially challenging for smaller companies. It is important to use language that businesses can relate to. Moreover, companies need to go through many supporting organizations and guideline materials before they come to the point where they can even start choosing which Goals are relevant for the organization. (Dalton 2020, 979.)

The second barrier is that the Goals are voluntary and there are no reporting standards, coherent auditing procedures, or clear guidance on the policy arrangements and the needed capabilities for companies to implement the SDGs in the internal decision-making. This leads to confusion and reluctance to adopt the SDGs. On the other hand, it is beneficial to notice that the ambiguity gives a possibility to the company to examine activities from a different point of view which can be a start to extensive changes internally for the company. And thirdly, when it comes to business, there are not many successful SDGs adoptions due to the complex and challenging systemic changes that companies are expected to do. (Fleming et al. 2017, 100, 102.)

2.6 Conceptual framework

The conceptual framework describes the focus of the research, and it presents in a visual way the connection between the study and existing literature (Yin 2016, 79, 80). The theoretical framework was built based on the main objective of the research which is to identify practical supporting suggestions that could be used to increase SMEs' engagement with the SDGs. Also, the three research questions were considered when selecting the literature:

- RQ1: What kind of foundation nourishes engagement with the SDGs in SMEs?
- RQ2: How do the SDGs resonate with SMEs?
- RQ3: What kind of support exists for SMEs in implementing the SDGs?

In addition, the research questions have been the baseline for formulating the interview questions which are presented in detail in chapter three.

The conceptual framework of the present research includes five elements. The elements and their linkages are presented in Figure 2. The focus group of the present research is Finnish SMEs, and after introducing the main relevant concepts, the literature review discussed the characteristics of SMEs and how to champion CS in SMEs. This refers to research question one. The SDGs form the third element of the conceptual framework and are connected to research question two. The literature discussed what enables SMEs to implement the SDGs and what can be identified to be barriers. Implementation connects both CS and the SDGs. The arrow in the conceptual framework presents the interconnection of CS and the SDGs. Strong CS enables effective SDGs implementation and in turn, the SDGs enhance CS in the company. The former studies state that the SDGs framework offers a systematic and integrated approach for businesses to achieve sustainability. The last element in the conceptual framework which refers to research question number three is the supporting elements. As the literature lacks knowledge on specific supporting elements for SMEs' implementation of the SDGs, the literature review adapts principles from CS literature. The supporting elements can be internal such as moral values and personnel or external such as public organizations, partners, and peers.

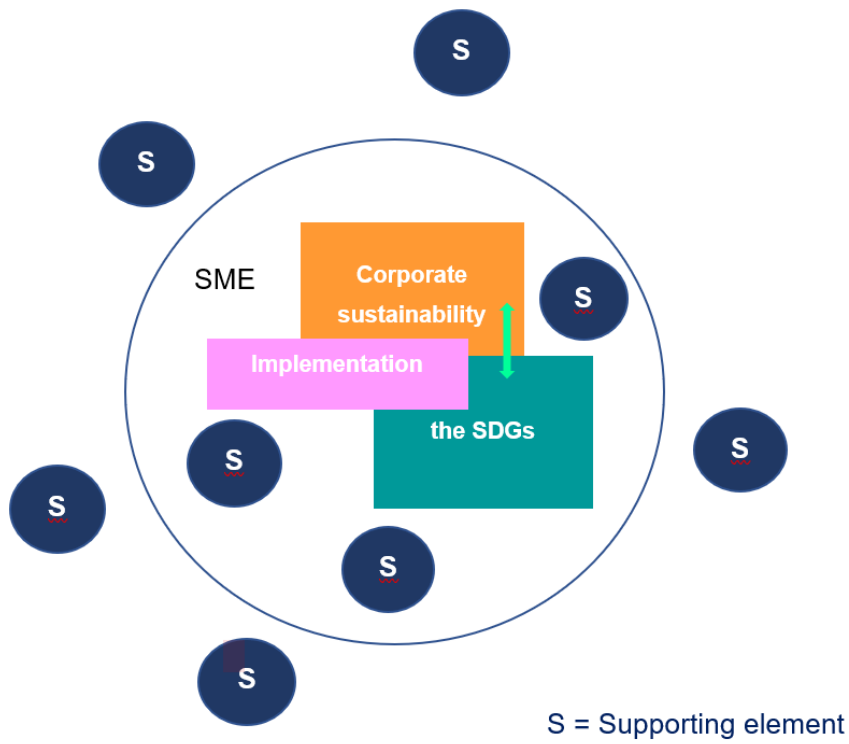


Figure 2. The conceptual framework

3 Research methodology

This chapter describes the methodology of this research. First, the chosen research design is discussed, and then the data collection process is explained. The final part describes in detail how gathered data was analyzed.

The focus of this study is to bring forth Finnish SMEs' perspectives and real-life experiences regarding the SDGs and based on the findings and existing literature formulate suggestions of how they could be supported to implement and engage with the SDGs. To capture and present the views of the SMEs related to sustainability and the SDGs, research participants were selected to be companies' CEOs and sustainability professionals. The most appropriate approach is qualitative research as quantitative research design methods such as pre-established questionnaires do not offer the possibility to study in-depth people's views in their own words. The qualitative method does not only contribute by emphasizing research participants' point of view in their natural setting, but it also focuses on understanding as well as uncovering phenomena itself. In addition, it gives the possibility to develop new concepts which would provide explanations for social processes and lead to new inquiries. (Ghuri & Grønhus 2010, 105; Yin 2016, 10.)

There are 12 specialized types or genres of qualitative research such as action research, case study, ethnography, grounded theory, and phenomenology. These genres have differences in their philosophical and methodological approaches for example in data collection and analysis procedures. (Yin 2016, 68-70, 65.) The present research does not adopt any of the 12 genres as it is not seen to be imperative. This research represents viable generalized qualitative research which is widely recognized in university presses and articles in leading journals (Yin 2016, 66-67).

3.1 Collecting data

The foundation of empirical research is to collect data. As mentioned earlier representatives of Finnish SMEs were selected to be the main group of study. To pursue the aim of the present research qualitative interview was selected to be the main data collection method. Although participating companies' webpages, reports, and articles were used as background material, interviews were the main data collection method in this research.

3.1.1 Qualitative interview

The qualitative interview provides a possibility to understand participants in their context and enables participants to use their own words and ideas to describe a phenomenon in a complex social world. The interviews are not strictly predefined, and it allows a more conversational atmosphere

and a two-way interaction between researcher and participant. In addition, the method allows asking open-ended questions contrary to the structured interviews which limit participants' responses. The qualitative interview also offers the possibility to find contextual conditions and trends to be included in participants' responses. (Yin 2016, 141-142.) In addition, it enables to add to the data collection phase more theoretically driven interview questions (Galletta 2013, 45).

Although it is more typical for structured interviews, the research questions were predefined before the interviews and the same questions and themes were aimed to be discussed during all interviews. The reasons for this are explained later in this chapter.

3.1.2 Data collection process

The data collection process had four phases: company selection, invitation, interview, and preliminary processing of the data. These are introduced next.

There were two criteria for SMEs to be selected for the research. First, the company needed to be active in sustainability work and most importantly understand the fundamentals of the SDGs and be active in implementing them or planning to take the steps soon. As the research focuses on building knowledge from real-life experiences and without it, it would have been challenging for the company to provide the required rich empirical data.

Secondary data such as SMEs' and other sustainability organizations' webpages and my business network were important sources to find these companies. Companies' web pages, sustainability and SDGs-related articles, reports, and other publicly available documents were searched and processed as part of the selection phase. As has been indicated SMEs have challenges to implement sustainability and even if they do implement CS practices, they tend not to inform it externally. Together with the SDGs' recent appearance in 2015, it was not an easy task to find suitable companies. Companies with a clear indication of the SDGs were selected to be invited for the research interview.

As the research focuses on building knowledge on SMEs, the company size was the second criterion. For this research, the most important criteria were the size of the personnel and secondly turnover. The challenge in this criterion was to find free accurate information regarding companies' finances. For example, after one of the interviews, it was informed that one of the company's turnover was 52 million when the EUs' definition of SME is under 50 million euros. Due to the limited time allocated for this research, companies' ownerships were not investigated. The summary of the participating companies is introduced in table 1. The turnover of the companies is not included in the summary to ensure research confidentiality.

Table 1 Summary of the participated SMEs

Code	Interviewee	Industry	Personnel	Area
Company A	Manager, Sustainability	Electronics Manufacturing	51-200 employees	Southern Finland
Company B	Director, Communications & Marketing	Business consulting	1-10 employees	Southern Finland
Company C	CEO	Manufacturing of food products	11-50 employees	Southern Finland
Company D	Manager, Sustainability	Forest Product Manufacturing	51-200 employees	Southern Finland
Company E	CEO	Wholesale Build- ing Materials	11-50 employees	Southern Finland

The next phase was to contact the companies. An email was sent to the CEOs and depending on the company and its information on their webpage also as a copy to other personnel in a leadership role. The email introduced the research topic, confidentiality, and proposed a schedule for the interview. The interview protocol's purpose was to introduce the research to the participant in a way that the receiver can make a fully informed decision about if to participate in the research or not. (Saunders, Lewis & Thornhill 2012, 238.) In addition, the CEOs were offered the possibility to engage other personnel from the company in the research. Three CEOs out of five forwarded the request to the company's sustainability specialist or other who was responsible for the company's sustainability. The most important variables were the expertise, knowledge, and experience of working in practice with SDGs and having at least a basic level of understanding of the concept of sustainability. All contacted persons were interested in participating in the research and were pleased and open to share their experiences and thoughts. A total of five companies participated in this research and they were interviewed from December 2021 to March 2022.

Due to the Covid pandemic, five interviews were conducted via the Microsoft Teams platform, and one was held face-to-face at the company's headquarters. The Teams was also a useful tool as all the companies were not situated in the Helsinki Metropolitan Area. Before the actual interview phase started, the confidentiality of the interview was introduced, and the participant was offered

time to ask questions or comment on the protocol. The detailed protocol can be found in Appendix 1. In addition, consent to record and use the Teams transcription was obtained from the interviewees. A transcription is “a complete manuscript record of what was said by all parties during the course of an audio-recorded interview” (Davies & Hughes 2014, 219).

All participants were asked the same interview questions to find similarities and differences from the data, but it also gave structure to the interview to stay focused on the topic and respect the one-hour interview time. However, the limited number of questions enabled the participants to disclose new elements to the discussion and talk without a rush. One participant requested the interview questions beforehand as he/she had been recruited to the company only a few months ago. In this case, some of the questions were answered by a secondary source as this person consulted beforehand his/her colleagues.

As is typical for qualitative interviews, the interviews were aimed to be conversational (Yin 2016, 142). This was reached as the atmosphere during the interviews was relaxed and all participants shared openly their thoughts and companies' experiences. There were three guiding principles for me as a researcher for the interviews. The first one was to concentrate more on listening and asking clarifying and follow-up questions when needed to confirm mutual understanding (Yin 2016, 143-144). Secondly, as the participant was providing me with his or her time and inner experiences, I avoided conversation and words that might somehow harm or aggravate the participant. And thirdly, I reminded myself during the interviews to stay as neutral as possible and not try to direct the participants. As Yin (2016 146, 143) states it is not easy to follow the guidelines as all interviews are unique situations and acquire continual mental energy and alertness from the researcher.

The interviews were held in Finnish to enable interviewees to share information in their mother language. The duration of the interviews varied between 30 minutes to one hour. Interview questions were formulated in connection to the research questions and research theory. These connections are introduced in Table 2. The interview questions in Finnish together with the interview protocol can be found in Appendix 1.

Table 2. The connections between the research questions (RQ), theory, and interview questions

Research question (RQ)	Theory, sub-chapters	Interview questions
1	2.1.-2.4.	<p>1. How would you describe your company's sustainability and sustainable development?</p> <p>2. What kind of sustainability/sustainable development-related know-how/knowledge/skills are found in your company?</p> <p>2.1. Are you training your personnel? If yes, what kind of training is offered?</p>
2	2.5.	<p>3. Who mainly executes the SDGs in your company?</p> <p>4. What were the reasons that increased your company's interest in implementing the SDGs?</p> <p>4.1. Was the demand internal/external/both?</p> <p>5. Related to the SDGs what elements were experienced as easy/strengths in your company?</p> <p>6. Related to the SDGs, what was puzzling in the beginning?</p> <p>6.1. What elements were experienced as challenging?</p>
3	2.1-2.5.	<p>7. In your experience what are the most important supporting networks related to the SDGs?</p> <p>7.1. What are the best channels to get information, skills, and know-how?</p> <p>7.2. In what way, in your opinion, the business sector influences your company's SDGs work?</p>
Open questions		<p>8. Picture: What ideas or thoughts the picture provokes? (Agenda 2030)</p>

Research question (RQ)	Theory, sub-chapters	Interview questions
		9. Would you like to add something before we end the interview?

The interview questions one to two concentrated on building knowledge and describing the companies' CS and the factors that form the basis for the SDGs. At the same time, these questions were opening questions for the participant to get into the topic and thoughts flowing. Questions four to six aimed to find out companies' experiences and perspectives regarding the SDGs and their implementation. Question number seven concentrated more on gathering thoughts on supporting elements that companies have. Before closing the interview, two last questions gave the possibility for the participants to bring forth thoughts and ideas on topics that possibly had not been discussed during the interview. After the interview, the Teams recordings and transcriptions were uploaded to a safe file on a computer.

Preliminary processing of the data which can be also called compiling and sorting the field notes was made as soon as possible after the interview. The recording and transcription were checked in Word format and the text was proofread two times. The transcriptions included the interview questions and participants' answers and it allowed me as a researcher to react to new issues that arose from the data and explore them if needed further in the other interviews. One example of this was interview question number seven to which the question of sector's impact on the work with the SDGs was added. As Davies and Hughes (2014, 220) state this kind of circular and dynamic relationship between data collection and analysis, is typical for qualitative research. The Word documents formed the database for further analysis.

The qualitative data is usually analyzed through five phases: Compiling, Disassembling, Reassembling, Interpretation, and Concluding (Yin 2016, 186). This research adapted that process although in a modified form.

3.2 Data analysis

After the compiling phase started the four-step analyzing process. These four phases were used to identify the principal ideas, central themes, and categories from the individual interviews. The final step was to concentrate on the most relevant data and write findings. The process is not linear,

and the researcher goes back and forth between the steps (Yin 2016, 187). The data analysis process is presented in Figure 3.

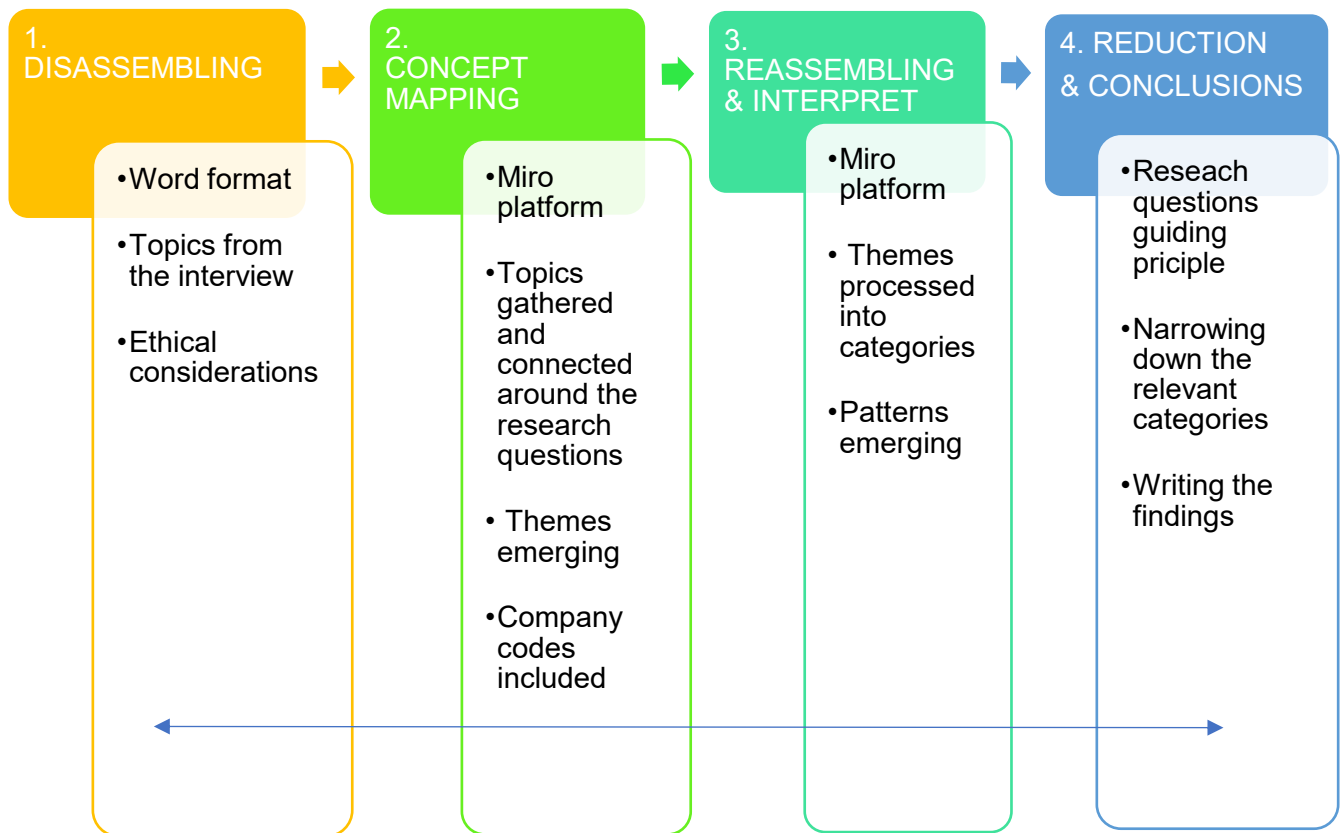


Figure 3. The data analysis process

After proofreading the interview transcriptions, started the manual data analyzing process. The first phase was disassembling. The interview transcriptions were read through and at the same time comments were inserted into the document's margins. In addition, sentences and words were marked in different colors; green to bring forth important topics from the text, pink to summarize, and blue for interview questions and my notes and thoughts. During this phase, I also documented and self-reflected my role as a researcher during the interviews, for example, had I asked questions in a clear way. At the end of the disassembling phase, the first-level topics were generated.

The next step in the process was to add level one topics to the Miro online platform where the brainwriting whiteboard with different colors of sticky notes was selected. The three research questions were added in the middle (red sticky notes) including the interview question number. This is presented in Figure 4. The level one topic (pink sticky notes) including company code was gathered around the research questions. In this phase, the data started to show higher-level themes (yellow sticky notes).



Figure 4. Data analysis in the Miro platform

The reassembling phase was to play with the data. At this level, the themes were processed forward and grouped into thematic categories (green sticky notes) and concepts. Emojis for example lightning and light bulbs were used when the data started to show similarities and/or inconsistencies. In turn, blue sticky notes showed unexpected and new categories emerging from the data. This step included interpreting the data.

The final step was the reduction of the processed data. The guiding principle in this phase was to select the most frequently occurring categories that were the most relevant to this research based on the research questions. This allowed removing all not needed data and bringing forward the focus of this research. The most relevant data was gathered as bullet points for the thesis report. The bullet points were the basis to start writing the results and conclusions. Also, the interview Word documents were printed to support the writing process.

4 Presentation of the findings

The present research aims to formulate practical supporting suggestions that could be used to increase SMEs' engagement with the SDGs. To achieve this, three themes needed to be studied: what kind of foundation nourishes companies' SDG work, how SMEs experience the SDG, and finally what kind of supporting elements exist. This chapter presents the findings for these questions. The chapter starts by introducing the foundation and continues with SMEs' perceptions of the SDGs and finally discusses the supporting elements that companies highlighted.

4.1 Foundation for the SDGs

This sub-chapter answers the first research question of what kind of foundation nourishes engagement with the SDGs in SMEs. Three factors from the data were identified: values, leaders' engagement, and skills and competencies in the company.

4.1.1 Values leading the work

The first two interview questions gathered information about the company's background in sustainability as well as leadership and internal skills. When asked to describe sustainability all participants highlighted that it is an all-encompassing element and a basic value that is integrated into all business functions. Sustainability was described as "a core", a way of acting and doing things but also a guide to making everyday choices. Company values were referred to by four participants throughout the interview. One common factor was that all companies were established more than 10 years ago, and four participants stressed this long history. One participant, who also talked on behalf of former generations, stated that related to sustainability the company started first decades ago by taking care of employees and customers, but also to maintain a good reputation. Two participants highlighted the company's long life as well and stated that their business idea and the main product have been sustainable from the day the business was established. In addition, one mentioned that themes relating to sustainability had been discussed in the company years before it was a topic in public discussion.

All participants highlighted the importance of all three elements of CS economic, social, and environmental. Tackling climate change, fighting biodiversity loss, and reducing carbon footprint and offset were mentioned to be the main areas of companies' environmental goals. Some of the companies stated their strong engagement with the social aspect of CS by enforcing human rights such as creating decent working conditions for employees. Other responsibilities were offering local jobs, preventing child labor, and providing healthy food. Also fighting corruption was mentioned by many of the participants. When discussing the economic aspect of sustainability, the participants

stated profitability and competitiveness as important factors. When executed persistently sustainability was seen to strengthen competitiveness in the long run, but also open new business opportunities. Another participant described sustainability had supported them in "the storms" and offered a competitive advantage by being an indicator of the high quality and ethical standards. Also, a deep understanding of the world's challenges, the company's own business, and the business environment opened possibilities to stay competitive. The participant noted that being a supplier for bigger companies, it is inevitable that sooner than later sustainability is an important partner selection criterion.

One value-based difference between the participants emerged when three of them shared their thoughts on Finnish companies being sustainable by heart. Two of the participants' viewpoint was that Finnish companies have the basics in order such as anti-corruption and equality. However, another participant continued that these are issues that need to be fought and worked for also in Finland. The Finnish companies are responsible because they follow the law and regulations, for example, the labor code when compared to many other countries. One participant's opinion was that sustainability is not something that is in the Finnish genes, but an issue that needs to be worked on every day. Two participants did not mention this topic during their interviews.

4.1.2 Leaders' engagement

The participating companies had different owner structures, but the push for sustainability seemed to come from the highest decision-makers. One participant described the foreign owners had started to talk about sustainability and took the topic to the company's Board for further discussion. That was followed by the first actions such as publishing the company's sustainability report and integrating sustainability strategy into the company's strategy and hiring a sustainability professional. Other concrete examples of leaders' engagement were given by two other participants. One said that the company's Board members had participated in the SDGs training program and the other mentioned that their Board members had made the final decisions on which of the SDGs to implement. Two participants mentioned the owners' personal values, goals and demands have impacted the direction of the company. One highlighted that the executives have a strong engagement and enthusiasm for implementing sustainability and that they are the starting point of all actions in the company. In practice all resources were they financial, human, or time must be allocated by leaders otherwise nothing will happen.

4.1.3 Sustainability competence and skills

When asked about companies' competencies related to sustainability three themes stand out. First are sustainability skills in the company and secondly external skills and finally training and educating employees.

The recruitment of a sustainability specialist varied between the companies. It was evident that four out of five participants had extensive knowledge of CS and three of them had many years of working experience in sustainability. Two out of five companies had a person who was responsible for coordinating CS-related issues and the title referred to this role. One company had integrated marketing, communications, and sustainability tasks for one person and one stated that he as CEO had the main responsibility to develop the company's sustainability activities. To summarize, the two largest companies had a specialist, one larger and two smaller ones had integrated job descriptions. The small size of the company was mentioned to be one reason why a specialist was not recruited. Another reason why the company did not have a sustainability specialist was mentioned to be the full integration of sustainability into all functions. Two participants stated that by hiring a sustainability professional, the Board established the company's increased ambition level related to sustainability.

Four participants mentioned that sustainability competence was distributed and integrated into all levels of the company way or another. Values again were mentioned to be leading the work in the background. Especially in larger companies' different positions such as Directors of Finance, HR, Product, Marketing, and Communications had competencies to develop sustainability in their functions. If there were a CS specialist in the company, her or his role was to bring all CS activities together and integrate sustainability further into the company. The two sustainability specialists reported to the company's CEO. The specialists also followed at the macro level the latest trends and developments in CS.

Engaging all personnel was seen to be important for both larger and smaller companies. The thought of sustainability being "an amoeba-like" and hard to isolate to one business function was mentioned by the participants. This was explained further as participants described the training practicalities for employees. All participants said they trained their personnel and four highlighted that the offered training was connected to employees' responsibilities. For example, if the employee was working with clients, he or she was briefed on the company's carbon footprint calculations, or members of each department were invited to learn the environmental impacts of packaging. In addition, the company's code of ethics, waste management, and occupational safety were mentioned as training topics for employees. Three participants mentioned the importance of engaging everyone with CS activities. Here two participants mentioned it was difficult to identify which

trainings should be labeled under sustainability training and which not. One participant said there is already a lot of knowledge and know-how inside the company, but it is not necessarily recognized to be sustainable actions per se. For example, developing waste management has been seen before more as streamlining the company's operations and not as practicing CS.

Related to skills and competencies one other common factor emerged during the interviews. All participants mentioned they used external service providers although the situations varied. Support was needed to compile a sustainability report, a climate strategy, and calculate the carbon footprint for the company. Also, external support was needed to define which SDGs are the most relevant for the company and its strategies. One participant did not identify further for what purpose external expertise was needed.

4.2 SMEs' perceptions of the SDGs

This research focused on improving the knowledge of Finnish SMEs' attitudes, perceptions, and experiences on the SDGs. This sub-chapter answers the second research question: How do the SDGs resonate with SMEs? This sub-chapter also presents the overall picture of which SDGs the companies have chosen to implement. Then the chapter continues to discuss motivations, strengths, and challenges related to the SDGs.

Although the scope of this research does not enable a deeper analysis of the companies' chosen specific SDGs, it is important to acknowledge which SDGs are seen as important by the companies. The information was gathered from the interviews, but also other sources of information were used such as companies' sustainability reports and web pages.

All participants mentioned the importance of the three aspects of CS: environmental, social, and economic during the interviews. However, the most mentioned aspect was environmental. Carbon neutrality or carbon footprint was mentioned way or another by all participants. This made the SDG 13 Climate Action the most important SDG for the participating companies. A total of eight SDGs were mentioned, and the SDG 15 Life on Land and 8 Decent Work and economic growth were the second most important. Other Goals were Zero hunger (2), Good health and well-being (3), Affordable and clean energy (7), Industry innovation and infrastructure (9), and Responsible consumption and protection (12). Two participants highlighted they had incorporated the UN 10 principles of human rights, labor, environment, and anti-corruption.

All companies participating in this research were at the beginning of their implementation of the SDGs. In addition, three mentioned that they had participated in some kind of training or program to enhance the company's engagement with the SDGs. During the training, the companies

analyzed their core business and selected the Goals. Participants mentioned that the training had systematized the work with the SDGs and helped them to understand better the idea of value creation through sustainability and the SDGs. The micro company also stated that participating in the training together with larger companies had increased their self-confidence because they had been the only small company in the group.

4.2.1 Motivations to engage with the SDGs

When asked what were the reasons that the company was interested in the SDGs and implementing them three out of five participants identified that both external and internal factors had influenced. One participant identified only internal and one participant an external factor. One reason was the pressure from the clients and industry. One participant described that larger customer companies in Finland and abroad had started to ask questions related to sustainability and at the same time, they faced reporting obligations. Staying in the market and being competitive were mentioned as factors to engage with the SDGs. Two participants stated that in their case international or national networks played a role. They had discussed with and benchmarked other companies from the same industry and received recommendations to join a network that provides support for implementing the SDGs.

The elements that drove companies from the inside toward the SDGs' implementation were values and personnel. The participant did not specifically identify the persons but rather talked generally that the personnel started to ask questions about how the company is going to answer to the pressure coming from its business environment. This led to the situation where discussion inside the company started and questions as what elements in sustainability are the most important to us and where we can impact the most were asked. This process was helped by a consultant who brought the SDGs framework into the picture. Other participants described that it was the company's "spirit" and values that had been leading the decisions. Another company also mentioned the company's people's own activity and interests being the motivator.

Two of the participants stated that they had not used the company's work with the SDGs in marketing. One participant highlighted that this did not mean that they would not in the future while the other stated that their first ambition was not to gain visibility or increase sales but to concentrate on making responsible processes in practice. Related to the communications one participant said that Finnish companies have challenges in communicating CS practices and activities for example how the company has developed energy efficiency in the processes or how the company takes care of their employees. Other participants did not mention any marketing or communication-related

issues during the interview.

4.2.2 Business ambitions and the SDGs

When asked about the strengths related to the SDGs, all participants mentioned the connection between business ambitions and the SDGs. One participant described the three steps they had taken. First, they analyzed their business targets and after that studied the SDGs and finally, matched the business targets with the equivalent SDG. The participant also stated that the SDGs are abstract level and that a company needs to start from the micro level and find out where the company can have the biggest impact. Another participant stated the same and highlighted that the SDGs they had chosen were the ones that the company could have a concrete impact on. On the other hand, they at the same time analyzed what kind of effects the chosen Goals have on the core business. One participant stated that themes such as equality, salaries, and anti-corruption are considered self-evident, and the SDGs related to these were identified to be easy. One participant answered that there were no actual strengths, but added that competent personnel, their professionalism, and understanding of the company's core business could be seen as a strength when there was not an SDGs expert in-house. One participant stated that their situation was easier than many other companies because their product has been sustainable for decades meaning they have been practicing sustainability "in advance" and sustainability has guided the choices in the company for a long time.

4.2.3 Challenges related to the SDGs

When asked about challenges, three main categories were identified: concepts, internal and external factors.

When discussing the concepts relating to the SDGs and sustainability two of the participants mentioned that there are many different concepts and a lot of information for the companies to go through. They described this work as "a swamp" where you sink deeper and deeper before you start to see and find the most relevant information for the company. It is not making it easier when all companies have different business-related priorities. There are many attention-seeking images and headlines even though the SDGs have a strong science-based background. For example, the sorting of waste has been over-presented in media although it has a small impact in practice. It might be tempting for the companies to concentrate only on sorting waste and think that it is enough for the company to be sustainable. One participant referred concept of sustainability as a fluffy cloud that is used loosely and is thought to be something "nice, easy and money pouring in". What is needed is to concretize the concepts to the grass roots. Sustainability actions actually are

very ordinary everyday things. Another participant summarized Agenda 2030 to be "many names for one story".

Three participants stated that even for them as CS professionals it is challenging to deeply understand the terms and mentioned examples such as climate change, ESG, and GRI. It is also difficult to identify for example what is a high-quality execution, what to communicate, is carbon footprint compensation good or not. One challenge further with the concepts is that when the CS professionals are familiar with the concept of for example Agenda 2030, the rest of the personnel in the company might not be.

One participant stated that the language used should be so easy that "granny could understand it." Middleman might be needed to translate public authority language to the form that companies can relate to it. The participant also noted that sustainability is not a new idea, it is just re-designed or re-formulated, and before it was, for example, environmental technology, cleantech, and, bioeconomy, now is a circular economy. The difference is that now the SDGs combine all three aspects: environmental, social, and economic dimensions.

Lack of in-house skills was mentioned as one internal challenge. This was the case especially in the beginning when the company started to get familiar with the SDGs. Connected to this one participant added the amount of new learning that was needed in the company. These two challenges together cause difficulties to form an overall picture and identify what elements regarding the SDGs are the most important for the company and to allocate the needed resources. The lack of understanding and formation of the big picture can further lead to challenges when choosing, for example, an external service provider. Without a clear overall picture of the company's needs, it is difficult to choose the right services and get accurate support. The participant mentioned the company had had successful partnerships, but also not so successful ones.

The small size was experienced as a challenge but at the same time as an opportunity. The challenge was identified to be the lack of resources as persons must familiarize themselves with the SDGs and at the same time handle all the daily responsibilities. It was questioned how deep understanding a person who is responsible for the SDGs can gather when in many cases the same person already has many other tasks to handle.

Limited possibilities to invest was the secondly mentioned size-related challenge. The participant stated that it was not possible to execute large-scale investments such as complicated automatization IT systems to follow partners' carbon footprint which larger companies are able to do. The opportunity connected to the small size was mentioned to be the fast decision-making which is

enabled by the owner-driven structure of the company. If it is detected that the company is going in the wrong direction, the direction can be corrected fast.

One participant stated that it was not the SDGs as such that challenged the company, but the company's own high ambition levels for example carbon neutrality targets and how to succeed to achieve them. Another participant highlighted the company's limited possibilities to influence different parties in the supply chain. The raw material producers are responsible for their processes, but the participant's company can support the supplier for example to enhance biodiversity. This cooperation would also support the participant's company and the goal to fight against biodiversity loss. Also, the question of how to spot where the company can have the most effective impact was mentioned as one challenge by two participants.

Three participants expressed external challenges affecting the company's implementation of the SDGs. Events in the macro environment such as Covid-19 and specific sector-based events in the other continent and their impact on the raw materials were mentioned. Changes in the regulatory environment were mentioned by two participants. The pressure coming from the EU taxonomy and demands from financiers urges the company to show more clearly that they are greener and sustainable. The other participant commented that during the last years EU regulation had affected the company's sector and that way their work with the SDGs. For example, the EU's demand for low-carbon levels and energy efficiency had impacted the company's sector.

4.3 Networks supporting SMEs

This research seeks to answer the research problem of how SMEs could be supported to implement the SDGs and until now the thesis report has considered the first two research questions of what kind of foundation nourishes the engagement and how the SDGs resonate with SMEs. This last sub-chapter concentrates on building knowledge on the third research question which is what kind of support exists for SMEs related to the SDGs. Based on the collected data the companies highlighted different kinds of networks as supporting channels for their SDGs work and other sustainability topics. Four main entities were identified: sector, peers, external service providers, and other networks.

4.3.1 Sector

Participated companies had varied practices and external organizations to support them with the SDGs, but also broadly with sustainability. Companies' business sector was mentioned as one support channel. One participant mentioned an organization that concentrates on improving sustainable solutions to the building sector. The same participant also mentioned fairs to be an

important element for following the sector's developments. Two participants highlighted collaboration inside the sector. One company had intensified cooperation with the suppliers and customers and mentioned that sustainability is not achieved alone, it needs partners. The company had also organized together with larger actors for example sustainability training which also supported the company's own activities. Another participant stated that they had development projects with their client especially related to the products. The sector was also seen as a way for peer support and learning because it offers national but also international level benchmarking possibilities. From the sector-based activities, the company can see what other companies such as large international businesses are doing. The sector can be a pacesetter for the company. Four participants mentioned way or another international networks or connections. For example, one company had discussed with a larger company from the same sector about sustainability's benefits to the core business.

4.3.2 Peer support

Peer support was mentioned also by two other participants. One participant stated that support is always possible to get. The participant could talk with a larger company's Sustainability Director from the same sector. Values were also mentioned here in connection to the help received. Peer support was mentioned to be based on the same values and that is the reason why people are helping each other without expecting any monetary compensation. One participant wished for more peer support for micro-enterprises for example during SDGs training.

4.3.3 External service providers

Another common theme together with the sector was cooperation with external service providers. Three participants mentioned that external professionals were beneficial for the company when working on certain themes and topics. For example, reporting, calculating the carbon footprint, and climate strategy was mentioned. One participant described that they are working with their main external service provider closely and in a concrete manner. The cooperation was considered to be more of a deep and open partnership than buying services from another company.

Also, some critical voices were heard when one participant stated that they had had good and bad experiences and another participant stated that many consultants especially from the field of marketing were contacting the company. Here the participant highlighted that the responsibility and leadership should stay in the company's own hands and that the SMEs could not outsource sustainability to consultants.

4.3.4 Other supporting actors

More general support such as training and information on the SDGs or sustainability was mentioned by four participants. Almost all mentioned Global Compact Finland and/or FIBS which both are organizations concentrated on enhancing CS in Finland. Many other supporting organizations were also mentioned starting from Chambers of Commerce to different financial institutions, ministries, and information on EU's web pages.

The companies had joined different networks and benefitted from the networks from different directions and different viewpoints. There were loosely focused connections, single projects, projects between two organizations as well as companies engaging as a group to cooperate.

5 Discussion

This research aimed to study the SDGs from the perspective of Finnish SMEs. All three research questions were answered and suggestions for the research problem with the support of the existing literature were provided. This chapter starts with a discussion of the results and based on them offers four practical recommendations on how to support SMEs to engage with the SDGs. After that, the chapter turns to discuss the reliability and validity of the research and presents what is the meaning of the findings in a form of theoretical and managerial contributions. The last sub-chapters describe research limitations, give suggestions for future research, and reflect on what was learned during this research project.

5.1 Summary of the findings and four recommendations

The present research shows that there are Finnish SMEs that are practicing CS in an integrated manner even though they are not strongly communicating it externally. At the same time, this research included five Finnish SMEs and more empirical research is needed to verify the relationship between SMEs and the SDGs.

All the companies participating in this research have a long history and they had started to implement CS activities long before sustainability was broadly discussed in the business context. For some employees' wellbeing (see also Juholin 2004, 21). has been the starting point and for some the product's sustainability per se. The companies also are one of the first SMEs in Finland that have started to pursue the SDGs and are working towards integrating the Goals into their strategies and daily operations. This research supports Baumann-Pauly et al. (2011, 693) findings that small size is not restricting the adaption of sustainability practices. This is important to acknowledge when planning and executing sustainability-related supporting services. Jenkins (2004, 39) highlights the importance of acknowledging the diversity of SMEs when discussing CS practices. Although the companies' homogeneity was identified in this research as they represent different sizes (micro-enterprise, small and medium-sized), industries, ownership structures, and managing practices, common features can also be presented.

The summary of the main findings is discussed next. Figure 5. summarizes the answers to the research questions and presents four practical recommendations on how to support SMEs and their implementation of the SDGs. The recommendations are based on the findings of this research and the existing literature.


FINDINGS
RQ1: What kind of foundation nourishes engagement with the SDGs in SMEs?
<ul style="list-style-type: none"> - Strong sustainability values and leaders' engagement - Employees' participation - Three dimensions of sustainability (environmental, social, economic)
RQ2: How do the SDGs resonate with SMEs?
<ul style="list-style-type: none"> - Companies in the early stages of implementing the SDGs - The most important SDG 13: Climate Action - Connection between the company's business ambitions and the SDG - Challenges with sustainability concepts
RQ3: What kind of support exists for SMEs in implementing the SDGs?
<ul style="list-style-type: none"> - The importance of the company's sector and different networks
FINDINGS AND THE EXISTING LITERATURE

FOUR RECOMMENDATIONS TO SUPPORT SMEs' IMPLEMENTATION OF THE SDGs:
1. Clarify the basic concepts. Start for example with the UN 10 Principles.
2. Establish tangible business benefits for SMEs. Use peer examples.
3. Engage both SMEs' leaders and employees in training.
4. Work in partnership with other supporting organizations and multi-sector coalitions.

Figure 5. The summary of the research questions, main findings, and our recommendations

One of the factors that seem to nourish the implementation of the SDGs is the strong engagement and leadership of the companies' decision-makers with sustainability. This commitment did not stay only with the present decision-makers but had a long historical continuum. Connected to the decision-makers are the strong sustainability values that can form the base where the SDG framework is suited. This research indicates the same as other research (see Jenkins 2004; Spence & Rutherford 2003) that the owner-managers' ideological and moral values have a vital role when implementing CS practices in SMEs. Although some of the companies were owned by foreign entities, the data showed that sustainability values were strongly emphasized also from that direction on the SMEs' Boards. Fleming et al. (2017 94, 98-99) highlight that if a company's values are favorable towards sustainability, it also acts as a good basis for the SDGs.

In addition, well-targeted support should be offered to SMEs' leaders and offer knowledge and best practices on how values can be put into practice in the organization. Some of the companies' Board members were mentioned to be participating in the SDGs training. Related to training it is important to note that training and information sessions should consider more accurately SMEs'

needs (Jenkins 2006, 253) for example organizing groups only for SMEs and to enable peer-learning and benchmarking in those groups. To go further, different groups for micro, small, and middle-sized could be beneficial for SMEs.

Employees' strong engagement with sustainability was seen to be another important factor among the companies. Employees have a vital role in the process of implementing the SDGs in daily business practices and they should be involved in the supporting activities. The companies had already offered training and engaging possibilities for their employees. According to Jenkins (2006, 252) combining employees' responsibilities with well-targeted SDGs activities provide employees with development possibilities and stronger engagement with the implementation of the SDGs. This would increase the SDGs and sustainability-related skills and competencies in the company and reduce the challenges that originate from the lack of in-house know-how mentioned by the research participants. Murillo and Lozano (2006, 238) recommend that supporting actors for example public organizations should promote for SMEs the benefits that CS can generate to the relationship with employees.

The companies seemed to have internalized the importance of all three levels of sustainability environmental, social, and economic. As mentioned, the SDGs include all these dimensions and so understanding all of them can lead to more effective implementation of the SDGs in the company's practices. The companies studied in this research had also internalized that CS is not only about external image but most of all internal actions (Jenkins, 2006, 251) as they had not used sustainability to boost communications or marketing. The present study established weak indications of silent CS (Jamali et al. 2009, 358) or green blushing (Kutzschbach et al. 2021, 2) among Finnish SMEs.

The anticipated result was that the SDGs are well- or pretty well recognized by the companies because the knowledge of the Goals was one of the main categories to be selected for this research. Although the companies had internalized all dimensions of sustainability, the environmental aspect was the main interest and starting point for the companies' SDGs implementation.

The companies addressed internal and external motivations to engage with the SDGs. The company values were mentioned to be one of the internal motivators. Fleming et al. (2017, 94, 98-99) highlight that values have a more important role than demands for example from the government. The companies participating in this research experienced that personnel's role was important as employees had started to ask questions about how the company is going to answer to the sustainability demands coming outside the company. Employees' role was also seen as one of the enablers in implementing the SDGs by Fleming et al. (2017, 94, 98-99). External motivations varied from the pressure for sustainability coming from the clients and industry, staying competitive in the

market, and recommendations from international or national networks. Visibility and marketing seemed not to be a motivator for the participated companies. As Jenkins (2006, 251) states CS is more internal actions than external image.

Another finding of how the SDGs resonate with SMEs was that the companies had connected their business ambitions and the SDGs. This indicates their business-wise approach to the SDGs. Clear communication about the business benefits and their connections to the SDGs (see also Jenkins 2006, 253; Murillo & Lozano 2006, 238) and to the company's business ambitions provide SMEs more gripping surface and motivation. The companies participating in this research could be promoted and given public recognition (Murillo & Lozano 2006, 238.) and used as an encouraging example for other SMEs. SMEs who are already working with the SDGs are also able to communicate and present the business benefits (Murillo & Lozano 2006, 238) clearly and practically to peer SMEs.

One common challenge for the companies was identified to be the concepts. The amount of information was mentioned to be overwhelming, and a lot of time is needed for the companies to find out what is important information for them and what is not. According to the literature (see Jenkins 2004; Spence et al. 2003; Murillo and Lozano 2008) the challenge with concepts is characteristics among SMEs. To support SMEs to engage with the SDGs it would be beneficial first to concentrate on clarifying the basic terms and concepts and explain them in a practical way. Some of the participating companies had incorporated the UN 10 principles. These principles could be the first step for SMEs to start processing sustainability and from there continue to the SDGs framework. According to Fleming et. all (2017, 95), the SDGs framework offers a systematic and integrated approach to achieve sustainability. Integration of the UN 10 Principles would also familiarize the company's whole personnel with the sustainability concepts and by that, support sustainability values in the company.

The companies experienced a variety of other challenges which can be categorized as internal and external. Lack of knowledge in-house, small size, limited investing possibilities and company's own ambition levels, and limited power to influence the supply chain were mentioned as internal challenges. External challenges were changes in the macro environment such as the regulatory environment. The variety of challenges supports Jenkins' (2004, 39) statement about SMEs' diversity. Although the small size was experienced to be one of the challenges, the companies had managed to tackle limited resources and costly execution referred by Spence et al. (2003, 18). According to them, the implementation of CS needs more administrative work and highly paid professionals. The larger participating companies were able to recruit sustainability specialists while smaller ones

had combined sustainability responsibilities with other tasks. In addition, sustainability seemed to be integrated into all functions in the company meaning the responsibilities could be distributed.

The third research question concentrated on finding out what kind of support exists for SMEs. The participating companies mentioned many different organizations that had supported them during their sustainability journey and today with the SDGs. One common theme that emerged from the data was the importance of industry and its support for the participating SMEs. Dispersed supporting organizations and guideline materials are one of the barriers for SMEs stated by Dalton (2020, 979). The companies participating in this research had built wide stakeholder and cooperation networks that supported in many ways the companies' ambitions and learning. Cooperation with stakeholders is also highlighted by Jenkins (2006, 251). When the company's resources are limited, its own activity and openness to develop and participate in projects with clients and different actors in the industry seemed to foster sustainability actions. In addition, cooperation with external service providers on certain themes and information needs seemed to indicate stronger sustainability and SDGs performance in the company. To support SMEs different CS-related organizations should tighten their cooperation with each other, but also with different industry actors for example, for information sharing and providing partner matchmaking services related to the SDGs.

Other entities that the companies experienced to be important for their SDGs implementation and CS was mentioned to be Chambers of Commerce, FIBS, Global Compact, universities, cities, and ministries. In addition, the role of the support varied. Companies had participated in training, programs, or projects and some organizations' role was to be sources of information.

The present study aimed to study in-depth Finnish SMEs and their relationship with the SDGs from SMEs' perspective. The objective was to formulate practical supporting suggestions that could be used to increase SMEs' engagement with the SDGs. The four recommendations based on the empirical data and literature are summarized:

1. Clarify the basic concepts. Start for example with the UN 10 Principles.
2. Establish tangible business benefits for SMEs. Use peer examples.
3. Engage both SMEs' leaders and employees in training.
4. Work in partnership with other supporting organizations and multi-sector coalitions.

The action starts with SMEs themselves and the company's internal motivation is crucial. As one of the participants said: "The most important step is to start the journey and not let all the information and concepts overwhelm. All companies are beginners at first." Just take the first step.

5.2 Reliability

In natural and social sciences, the main ways to judge the quality of the research are reliability and validity. Although the applicability of these two is debated in qualitative research, in this research these two are used to judge the quality of the research. Reliability means consistency and replication of the research. (Saunders et al. 2016, 202.) One way to ensure consistency in this research I wrote notes of the data collection and analysis. In addition, the data collection process has been transparently introduced in this report if other researchers wish to replicate the research.

Participant's bias which means a factor that might lead to a false response has been tried to tackle by providing detailed interview protocol including confidentiality for the participants. In addition, interviews were conducted via Teams which allowed the participants to select a space for the interview which suited them best. Confidentiality was taken seriously throughout the research for example, in the results chapter certain external organizations have not been mentioned by name to ensure the companies and persons stay anonymous. The research error or bias are also threats to reliability. (Saunders et al. 2016, 202.) These two might have happened during the interviews or when I analyzed the data. The interview translations from Finnish to English also increased the possibility of errors in the data. To decrease the possibility of misunderstanding the data, I have used the Teams transcription tool and proofread the texts. As there was no possibility to have another researcher participate in the data collection process, I have tried also to analyze the interview transcriptions objectively. This meant that transcriptions are word by word and I considered ethical questions during the proofreading and marked my thoughts on the document for example, how I had asked the interview questions. I also considered my enthusiasm for the research topic and its impact on the research process and the interview situations.

The interview questions are connected to the theories introduced in the literature review which also supports the research reliability. Although qualitative research reflects "the socially constructed interpretations of participants in a particular setting at the time it is conducted" (Saunders et al. 2016, 205.), it is possible to replicate this study and find similar results.

5.3 Validity

When reliability refers to replicating the research and achieving the same results, validity tests the generalizability of the findings, appropriateness of measures, and accuracy of the results (Saunders et al. 2016, 202). The aim of this research was to answer how SMEs could be supported to implement the SDGs and to answer that three research questions were formulated. This research concentrated on Finnish SMEs' perspectives and to report their beliefs, experiences, and perceptions about the research topic. Through qualitative research and using the interview as a method

this was achieved, and all three researched questions were answered. In addition, suggestions on how to support SMEs were established including contributions from the literature. The five companies participating in this research were carefully selected and the criterion was introduced in this report. The data satisfaction (saturation) was reached as there were no indications for new information obtained from the present research setting.

Small samples in qualitative research are stated to limit the generalizability of the research. (Sanders 2016, 205.) Although the methodology is as accurately as possible presented, research questions answered and literature connected to the results, it is justifiable to state that in many cases qualitative research generalizability is not expected. In this research, I intended to study in-depth a specific group of Finnish SMEs and their experiences in implementing the SDGs. And although the results cannot be generalized to conclude all SMEs, data showed strong consistencies and can be used as a base for benchmarking and development of services. The contribution of this research is presented in more detail in sub-chapter 5.4.

To enhance the research validity, it would have been beneficial to organize two test interviews. The test interviews would have provided a possibility to practice in advance interview situations, modify further the interview questions, and analyze more accurately my behavior during the interviews. Also, during the interviews, one participant used a secondary source to answer the interview questions. The challenge was that there are not yet so many SMEs in Finland who have started in practice to implement the SDGs in their operations. I searched as many companies as possible to participate. For example, I invited the sixth company to interview, but it was not possible to arrange it in time.

5.4 Theoretical and managerial contributions

This chapter presents the theoretical and managerial contributions of the research. This research is part of the widely studied area of CS. The most important theoretical contribution of this research is to create new knowledge. The research is one of the first ones that have studied Finnish SMEs' experiences in implementing the SDGs' using a qualitative method. Although interest in SMEs from the perspective of CS has increased, the main focus has been on larger companies. This research adds a Finnish perspective to the international theoretical framework by connecting the literature on CS, implementation, and the SDGs. Especially studies related to the implementation of the SDGs in SMEs and how to support SMEs are not at the moment largely understood.

In addition, to the theoretical contribution, this research has most of all managerial implications. The selected target group of this research is SMEs. As all the companies in this research have

shared openly their activities and experiences of how they have begun working with the SDGs, other SMEs can use them as practical examples for benchmarking and peer-learning. This research indicates that SMEs including micro-enterprises are capable of transforming their practices into the more sustainable path and that they have the possibilities and resources to start implementing the SDGs. CEOs, CS professionals, or other personnel who have motivations for the SDGs can utilize the real-life practices and processes presented by SMEs in this research.

Although this research is in partnership with the UN Global Compact Network Finland, realistic and practical recommendations on how to support SMEs can be adapted to other organizations that offer CS-related services for SMEs. The organizations can modify their services to better answer the needs of SMEs by using four recommendations for example when planning programs, training, or events for companies, especially in situations where SMEs' participation is expected.

As was presented in the introduction chapter time is running out to achieve the SDGs by 2030 and more global action is needed. At the same time, the UN is executing an engagement strategy for SMEs not only to join the UN Global Compact but also to incorporate sustainability and the SDGs into their business practices. SMEs' economic role has been acknowledged and to enforce smaller companies' sustainability transition and engagement, more knowledge and practical support are needed. Only then societies have the possibility to achieve the Goals and leave a more just and greener planet for future generations.

5.5 Research limitations and future research

All research has its limitations and suggestions for future research. These two topics are presented next.

One research limitation is the size of the sample because the study was conducted with one person from every five companies. There are 350 000 SMEs in Finland (Tilastokeskus 2017) and although there are no reliable statistics on how many of them have already engaged with the SDGs, it is evident that more research on the topic is needed. Also, Haaga-Helia's Master thesis framework for example by time and number of pages were limiting factors.

This research offers many possibilities for future research. As the SDGs framework is a moderately new phenomenon in the business context and especially among SMEs, the topic needs further research. In addition, societies globally have been called for more action with the SDGs and at the same time, the results are not convincing it is crucial to continue to study the SDGs and SMEs from different perspectives. One future research suggestion is to study more closely the barriers and challenges that SMEs face. This research indicates that CS concepts are one common

challenge for SMEs but otherwise the challenges varied from lack of in-house skills to the regulatory environment. As increasing numbers of SMEs start to work with the SDGs, offers it opportunities for researchers to conduct empirical research on a wider scale and add more theoretical and managerial contributions.

In this research, the SMEs were studied as one group. To further broaden the understanding and target more effective supporting mechanisms to the SMEs to implement the SDGs, micro, small, and middle-sized companies' peculiarities should be further studied. The present research indicated similarities and differences between the different groups. The real-life cases would offer practical applications of the SDGs for companies of different sizes.

There were weak indications in this research which is supported by existing studies that SMEs are not communicating and using marketing as strongly as larger companies to present their sustainability goals and successes. The third future research suggestion is to study what the literature calls 'silent CS' and its implications for SMEs. This would broaden the understanding of the phenomenon but would also increase the knowledge of how common it is in SMEs. Is that one reason why SMEs are seen to be underachievers in sustainability?

5.6 Reflections on learning

Most of all this research has been an intense learning experience. It certainly has not been an easy journey at the same time with the Covid-19 outbreak and full-time work. In addition, the personnel changes in the Global Compact Network and me suddenly changing to a new job challenged the project management. The topic started to take its shape during the summer of 2020, and I was excited to find out that I could combine two of my interests the SDGs and SMEs into my thesis.

I have learned a lot of new concepts, clarified to myself many aspects of CS, and had a possibility to have a closer look into SMEs' daily practices and business processes during this project. My project management and self-leadership skills have truly developed further. For example, I have found many new ways to motivate myself, especially in situations where the project seems to be a bit stuck. At the same time, I have had situations where the only possibility was to reschedule and rethink the thesis again. From those moments I have found myself to be resilient and at the same time determined to continue and finalize the project.

The most challenging part of my research was the literature review and writing open the theoretical contributions. The massive amount of research relating to CS was overwhelming and then the lack of research connected to the SDGs and SMEs frustrating. Other challenges were to find enough time to read articles and write the thesis. Most of the work I did during the weekends. I tried to

participate in Haaga-Helia thesis training and other information sessions that I could to maximize time and learning.

If I could have the possibility to start the thesis project again, I would define the topic further. This would enable me to concentrate on one of the characteristics of SMEs instead of the larger picture. In addition, I would take study leave for at least six months for concentrating only on the thesis project.

The most rewarding part of this research has been the discussions with the participants during the interviews; their professionalism, passion, and determination to constantly develop their companies towards more a sustainable future. One success that I take from this project is that I was able to create a relaxed and trustworthy atmosphere in the interviews. It was highly motivating to learn from professionals who had years of experience in CS and business management. I warmly thank all five participants for their contribution to this research.

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Appendices

Appendix 1.

HAASTATTELUDOKUMENTIT
INTERVIEW DOCUMENTS

A. HAASTATTELUN PROTOKOLLA INTERVIEW PROTOCOL

Asta Kouri 18.2.22 Haaga-Helia ammattikorkeakoulu, International Business Management
Asta Kouri 18.2.22 Haaga-Helia Haaga-Helia University of Applied Sciences, International Business Management

PK-yritykset ja kestävän kehityksen tavoitteet

SMEs and the Sustainable Development Goals

HAASTATTELU JA LUOTTAMUKSELLISUUS
CONFIDENTIALITY OF THE INTERVIEW

- Tutkimuksen aiheena on YK:n kestävän kehityksen tavoitteiden implementointi PK-yrityksissä ja erityisesti se, että miten voisimme tukea ja innostaa PK-yrityksiä tarttumaan kestävän kehityksen tavoitteisiin.

The topic of the research is the implementation of the UN Sustainable Development Goals in SMEs. The research especially concentrates on finding how we could support and inspire SMEs to engage with the SDGs.

- Haastattelu kestää noin 1 h.

The duration of the interview is circa 1 hour

- Haastatteluista voidaan ottaa suoria lainauksia tutkimusraporttiin, mutta raportissa ei nimitä haastateltuja yrityksiä eikä kommentteja voida yhdistää tiettyihin yrityksiin.

Quotations from the participants can be used in the research report. However, the participating companies are not named, nor comments can be connected to certain companies.

- Yrityksistä voidaan mainita raportissa mm. päätoimiala, mikro/pieni/keskikokoinen yritys, henkilöstömäärä ja alue esimerkiksi pääkaupunkiseutu/Uusimaa/Etelä-Suomi.

In the report i.a. companies' industry, micro/small/middle-sized, personnel and region, for example, Helsinki metropolitan area/Uusimaa/Southern Finland can be mentioned.

- Lisäksi yrityksestä voidaan mainita haastateltavan titteli kuitenkin niin, ettei siitä voi henkilöä tai yritystä tunnistaa.

In addition, the title of the participant can be mentioned, although in a way the company or person can't be identified.

- Haastattelut äänitetään/videoidaan vain haastateltavan luvalla.

The interviews are recorded only with the permission of the participants.

- Haastatteluaineistoja (ääni/video) ei tule näkemään muut kuin opiskelija Asta Kouri.

The student Asta Kouri is the only person with access to the interview data (audio/video).

- Jokaisella haastatellulla yrityksellä/henkilöllä on mahdollisuus saada oma tallenne (ääni, video) sekä litterointi kuunneltavaksi/katsottavaksi. Ääni/video sekä niistä tehdyt litteroinnit vuoden 2022 loppuun asta.kouri@chamber.fi , työnumero: 050 464 6407.

All the participating companies/persons have the possibility to have access to their own recordings (audio, video) and transcription. Audio/video and transcriptions are available until the end of 2022 asta.kouri@chamber.fi, work tel. 050 464 6407.

- Lopullinen tutkimusraportti julkaistaan vuoden 2022 aikana ammattikorkeakoulujen Theseus-portaalissa.

The final thesis is published in the year 2022 in the Open Repository Theseus - the theses and publications of the Universities of Applied Sciences web page.

- Haastateltavien on mahdollista saada linkki lopulliseen tutkimusraporttiin, yhteenvetoon tai mahdolliseen blogikirjoitukseen/muuhun kirjalliseen materiaaliin.

The participants have a possibility to receive a link to the published thesis, summary, blog, or other written material.

B. HAASTATTELUKYSYMYKSET JA HAASTATTELUUN LIITTYVÄT KUVAT INTERVIEW QUESTIONS AND PICTURES IN THE INTERVIEW

1. Miten kuvailisit yrityksesi vastuullisuutta ja kestäväää kehitystä?

How would you describe your company's sustainability and sustainable development?

2. Millaista osaamista/tietoa/taitoa yrityksestä löytyy vastuullisuuteen/kestävään kehitykseen liittyen?

What kind of sustainability/sustainable development-related know-how/knowledge/skills are found in your company?

Extra kysymys: Koulutetaanko henkilöstöä? Jos koulutetaan, minkälaista koulutusta tarjotaan?

Additional question: Are you training your personnel? If yes, what kind of training is offered?

3. Kuka ensisijaisesti toteuttaa kestävän kehityksen tavoitteita teidän yrityksessä?

Who is mainly responsible for executing the SDGs in your company?

4. Mitkä olivat ne syyt, että kiinnostuitte kestävän kehityksen tavoitteiden implementoinnista? Tuliko tarve yrityksen sisältä/ulkoa/molemmista?

What were the reasons that increased your company's interest in implementing the SDGs? Was the demand internal/external/both?

5. Mitkä asiat teidän yrityksessä koettiin, että tuntuivat mahdollisesti helpolta/vahvuuksilta kestävän kehityksen tavoitteisiin liittyen?

Related to the SDGs what elements were experienced as easy/strengths in your company?

6. Mitkä asiat kestävän kehityksen tavoitteissa teitä mietitytti alkuvaiheessa? Mitkä asiat koettiin haastavaksi?

Related to the SDGs, what was puzzling in the beginning? What elements were experienced as challenging?

7. Mitkä asiat/tahot koet teidän yrityksessä tärkeimmiksi tukiverkostoiksi kestävän kehityksen tavoitteisiin liittyen? Mistä saatte parhaiten tietoa, taitoa, osaamista?

In your experience who are the most important supporting actors related to the SDGs? What are the best channels to get information, skills, and know-how?

Extra kysymys: Millä tavalla koet yrityksen toimialan vaikuttavan yrityksesi kestävän kehityksen tavoitteisiin?

Additional question: In what way, in your opinion, the business sector influences your company's SDGs work?

8. Kuva: Mitä ajatuksia herättää? (Agenda 2030)

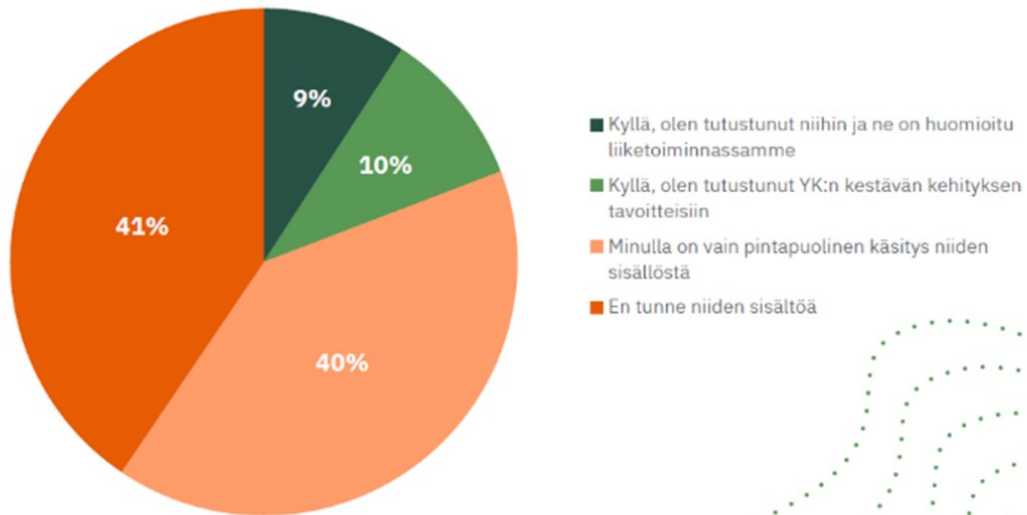
Picture: What ideas or thoughts the picture provokes? (Agenda 2030)

9. Olisiko vielä jotain mitä haluaisit lisätä ennen kuin lopetamme haastattelun?

Would you like to add something before we end the interview?

Agenda 2030

Ovatko YK:n kestävän kehityksen tavoitteet (Agenda 2030) sinulle tuttuja?



LÄHDE: AULA RESEARCH PK-VASTUULLISUUSBAROMETRI



Figure 1. PK-vastuullisuusbarometri (Aula Research 2021)



Figure 2. The Sustainable Development Goals (United Nations c.)