CSR- An investigation of SMEs in Skellefteå municipality

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Summary

Did you know that 99% of all companies in Europe are SMEs and that they provide two out of three jobs in the private sector? Or did you know that Svensk Handel (Swedish trade federation) found in a study conducted in 2013 that, seven out of ten Swedish retailers worked with corporate social responsibility (CSR) related questions? That 51% of the participants work more with CSR questions today than they did one year ago. Moreover, that there has been a 1% increase in newly started companies in Skellefteå in 2014 compared to the previous year?

Nevertheless, CSR is a concept that originally was meant for multinational companies (MNCs) and there are barriers that make it harder for the small and medium sized entities (SMEs) to integrate CSR into their strategy. However, there is a general increase in awareness of environmental and social responsibility in the society and an increase of sustainable and ecological behaviour. Our degree project has the intention to find out the perception amongst SMEs in relation to CSR and its integration into their corporate strategy. Furthermore, concerns in regards to the level of knowledge of CSR amongst the SMEs in Skellefteå. Previous research has shown that there is a lack of studies conducted that have used SMEs as a base in concern of CSR related questions. Moreover, that there is a lack of research that combines the two and uses a sparsely populated area in the northern region as a sample area, which leads us to our problem definition: *How do SMEs in the municipality of Skellefteå perceive and work with CSR?*

We have developed four purposes that helped us to answer our research question. These were: identify the perception, knowledge and definition of CSR amongst SMEs in Skellefteå, the behaviour of SMEs in Skellefteå related to CSR, difficulties and or advantage that the SMEs in Skellefteå might face and how the municipality in Skellefteå are supporting SMEs and how this is perceived by them.

The choice of this subject was due to our interest in the concepts CSR and sustainability. We have been introduced to these concepts in lectures prior to the start of this degree project. Though, we strived to obtain a better and deeper understanding of how the SMEs work with CSR related questions and how they perceived it. Our degree project is to be published in a book that will contain other degree projects written by other students from Umeå University and the aim is to look at the regional development in Västerbotten. However, it is not classed as writing on commission and the consultant company in charge has had no involvement in the writing process.

As our degree project focuses on the perception amongst the SMEs in Skellefteå and their support from the municipality, we have chosen to conduct a qualitative study. First we conducted an interview with the business development office (BDO) to better understand what level of support was offered today and general knowledge of CSR. This acted as a foundation to the remaining interviews, which contained interviews with seven SMEs. To obtain a different dimension to our study we interviewed Innovation Västerbotten (IVAB) that worked on behalf of the municipality and IUC that according to Region Västerbotten is their spokesperson. Our conclusion showed that the SMEs have different perception and level of knowledge of CSR, but that they often to some extent have parts of CSR integrated in their business strategy. Furthermore, BDO is in the process of re-organization and the SMEs would like more support from them.

Abbreviation

BDO - Business Development Office

CDCR - Consumer Driven Corporate Responsibility

CSR – Corporate Social Responsibility

GDP – Gross Domestic Product

MNCs - Multinational Companies

NSPA - Northern Sparsely Populated Area

SBM - Sustainable Business Models

SME - Small and Medium sized Entities

STF - Swedish Trade Federation

TBL – Triple Bottom Line

WBCSD - World Business Council for Sustainable Development

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Chapter one: Introduction

The introduction chapter of this degree project starts with a preface providing background to the topic, which is clarified in the problem discussion where a concise explanation to the choice of focal point for the degree project is provided. This is followed by the choice of subject. To continue, this will lead on to a research question and reason explaining the problem at hand as well as the goal of this degree project. Last but not least we will state the limitations of the degree project.

"Beyond greening lies an enormous challenge- and an enormous opportunity. The challenge is to develop a sustainable global economy: an economy that the planet is capable of supporting indefinitely" (Stuart Hart, 1997, p. 67).

1.1 Preface

The concept of corporate social responsibility (CSR), emerged from the wide-ranging concerns about social and environmental matters, is an old subject that goes back to the 1930s (Carroll, 1999, p. 269) and is still under development (European Commission, 2014, p. 7). According to recent research CSR has become part of the corporate strategy and an important tool in concern to conflict of interest for stakeholders and other parties (Becchetti et al., 2012, p. 1628). Stakeholders are the different actors involved in an entity e.g. employees, suppliers and owners. However, CSR has been seen as the way for a company to obtain economic growth, as well as improve in environmental and social aspects. These aspects represent the three pillars of CSR according to the World Business Council for Sustainable Development (WBCSD).

As explained above, CSR has become a common term in the last century in the political, academic and business point of view (Claydon, 2011, p. 405). The concept of CSR originates from the argument that corporations have an impact on society and therefore a social responsibility to the public (Claydon, 2011, p. 406). Globalization increased the importance of the effect that corporations have on the society and studies have shown that CSR could contribute to deal with unresolved social problem (Claydon, 2011, p. 406).

Another concept that has received more attention is the concept of sustainability, which is related to CSR. Similar to CSR, sustainability is an old concept, even older than CSR and can be traced back to the early Chinese civilization (Banon Gomis et al., 2011, p. 172). Sustainability is a concept that Banon Gomis et al., (2011, p. 172) suggest to be part of our contemporary global culture from all over the world. The word in itself has many meanings e.g. maintained and endured (Banon Gomis et al., 2011, p. 173). We have chosen to look at it from the perspective of how and what can be sustained. There are proposed models to conduct the main features related to the corporations' reactions to the challenge of sustainability (Boutilier, 2009, p. 34). Boutilier (2009, p. 34) mentions a study that looked at the relationship between CSR and sustainability, which showed a tendency to view CSR as incorporated by sustainability. Further, the unspoken motivation of the CSR models was that the general development would eventually lead to all corporations operating with a sustainable approach, companies that refuse would fail to continue to operate (Boutilier, 2009, p. 34).

CSR was still a significant key subject for the time when this degree project was conducted. Moreover, due to the differences in the definition of this concept, we have chosen to use a well-cited definition of CSR. WBCSD interprets that CSR should be defined as *"the continuing*

commitment by business to contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large" (WBCSD, 1999, p. 3). For a suitable definition to sustainability, we have chosen to use *"Meeting the needs of the present without compromising the ability of future generations to meet their own needs"* (WCED, 1987, p. 37).

Due to our focus on companies and especially small and medium-sized entities (SMEs), it is important to provide a definition of what one is. The European Commission defines an enterprise as *"An enterprise is considered to be any entity engaged in an economic activity, irrespective of its legal form. This includes, in particular, self-employed persons and family businesses engaged in craft or other activities, and partnerships or associations regularly engaged in an economic activity"*. However, it is necessary here to clarify exactly what is meant by the definition SME and the general accepted classification of a SME in accordance to the European Commission. An enterprise that has a turnover of no more than 50 million euro, less than 250 employees and a balance sheet total of no more than 43 million euro is defined as a SME (European Commission, 2003, L124/39). The definition is reviewed on regular basis and is based on an independent study from 2012, in addition performed evaluations in year 2006 and 2009 regarded the practical implementation of the SME definition. This resulted in the conclusion that no further revision or updates of the definition were needed (European Commission, 2014).

1.2 Problem Discussion

"Today we are in the midst of a rapid global transformation with increased demand on corporations to perform not only financially but to be good corporate citizens. One of the most important aspects of this transformation is the critical importance of Corporate Social Responsibility (CSR) programs." Lord Michael Hastings, Global Head of Citizenship & Diversity, KPMG International (KPMG, 2008: 2, cited in Sherman, 2012, p. 674)

De Geer et al., (2010) suggest that Sweden is an example of a welfare state where CSR is comprehended when integrated in a country that has the tradition that social issues are the states area of concern (De Geer et al., 2010, p. 269). Due to the structure of such a society De Geer et al., (2010) emphasise the contradiction in concern to CSR, the role of a business and the other strong actors on the labour market e.g. state, trade union and employers (De Geer et al., 2010, p. 269). Although, they argue for the case that CSR still managed to obtain a foothold within the welfare state due to the flexibility of CSR (De Geer et al., 2010, p. 269). Moreover, in Sweden CSRs foothold has been helped with establishment of areas for support and adoption by activities of e.g. multinational entities, the media and investor (De Geer et al., 2010, p. 269).

In addition, Svensk Handel (Swedish trade federation) found in a study conducted in 2013 (p. 7) seven out of ten Swedish retailers worked with CSR related questions. Furthermore, the Swedish trade federation (STF) found that 51% of the participants work more with CSR questions today than they did one year ago (Svensk Handel, 2013, p. 8). It further showed that the time spent on these questions increased as the company grew due to the fact that a larger company obtained more resources than a smaller one (Svensk Handel, 2013, p. 7).

Besides, Sherman (2012, p.674) asked in his article if there are matter that one would like to know about a company that one does not already know e.g. if the company is a decent corporate citizen and its impact on the environment. Furthermore, if a company provides a good workplace with

fair practices e.g. no uses of child labour and if it is of importance to obtain more knowledge in regards to a company than only the financial performance. Sherman (2012, p.674) believed that many people would like to obtain this knowledge and that it might be why CSR could become something useful for the companies to communicate to the public.

1.2.1 The importance of the SMEs in a society
From what has mentioned, we are curious about CSR and its effect on and importance for small and medium sized entities (SMEs). We want to establish the SMEs perception of CSR, as a tool to obtain and improve the three pillars mentioned in the preface i.e. economic growth, environmental and social aspects. Previous studies have focused on CSR in larger corporations as discussed by Spencer (2007) and therefore there is reason for further, deeper studies of the relationship of CSR and SMEs. In accordance to the European Commission (2014, p. 23) 99% of all businesses in Europe in 2014 were SMEs. Additionally, it is reasoned that SMEs are the column in the economy and society as of their important contribution to the employment and GDP (Apospori et al., 2012, p. 11). The importance of the SMEs role and affect in the economy and society is another argument for deeper studies in regards to SMEs characteristics and the relationship with implementation and adoption of CSR to their special aspects e.g. size and structure.

There is an increased focus on research today on sustainable cities due to a growth in the population in urban areas worldwide (Saccullo et al., 2012, p. 2). Much less research has been made on non-urban areas in how to achieve a more sustainable situation (Saccullo et al., 2012, p. 2). We therefore see an opportunity for research of a non-urban area and have chosen to investigate a sparsely populated area in the north of Sweden i.e. Skellefteå municipality. Skellefteå is a municipality located in the northern parts of northern Sweden and is known to be contain a high degree of heavy industries. We have been unable to obtain an exact figure of how many of the active 7000 registered entities, in the municipality of Skellefteå that are SMEs (allabolag.se). However, due what has been mentioned that the majority of companies are SME we understand that most of the companies and organizations in Skellefteå are within the category defined by the European Commission. Similar to many non-urban areas, Skellefteå municipality's population, and therefore entities, are spread over a large area that is the whole municipality i.e. 7 217 square kilometres (skelleftea.se). Therefore, we assume Skellefteå to be less concentrated than the larger metropolitans in Sweden e.g. Stockholm and Malmö.

There are 71 770 people in Skellefteå, based on the statistics from 2013-12-31 (skelleftea.se). Of these 71 770 people only 36 290 are confined to the central parts of the town Skellefteå. The remaining people are spread over the more sparsely populated areas of the municipality e.g. Burträsk, Jörn and Ostvik. According to Skellefteå municipality's own website, they claim to have a strong economy and actively work to create conditions for more businesses to start and establish themselves in the community (skelleftea.se). Employment is an important aspect that simply is necessary to achieve the population target of 80 000 inhabitant. To achieve the increased population target, rural entrepreneurship development is one of the municipality's strategies as well development of SMEs (skelleftea.se). We assume that there is a vast amount of companies in Skellefteå that potentially have or consider integration of CSR and sustainability into their corporate strategy. However, they might also use these concepts as a way to market their company, obtaining economic growth, ethics and to help the society in general. Nevertheless, this might be easier for a MNCs due to that CSR was originally developed for them and not the SMEs (Gelbmann, 2012, p. 37).

In addition, when Vázquez-Carrasco & López-Pérez (2012, p. 3209) did their literature review on the topic CSR and SMEs, they had trouble to find a vast amount of research done in the area that connected the two. Furthermore, they established that the oldest references found were dated in 2006, but more were dated in 2009 and onwards (Vázquez-Carrasco & López-Pérez, 2012, p. 3209). They found it justified that CSR combined with SMEs is of recent interest and a trending topic of this time. In addition, that it is a subject that needs more research, as 90% of the world's companies are SMEs (Vázquez-Carrasco & López-Pérez, 2012, p. 3209-3210). It might therefore not come as a surprise that the conception of CSR is not suited for the SMEs (Gelbmann, 2012, p. 37). This Gelbmann (2012, p. 37) argued, was due to that SMEs *"differ significantly as to CSR relevant factors like size, supply chain, key markets and location"*. These aspects, which makes a SME to differentiate itself from a MNC might be what hiders them with the integration of CSR in their strategy, but also in regards to the view of the founder of the entity. It has been suggested that the value of the management, owners and leaders in an entity plays an important role regarding the establishment of strategies (Kechiche & Soparnot, 2012; Murillo & Lozano 2006). This argument is supported by the European Commission (2014, p. 23) in its list, that refer to five barriers for SMEs and their integration of CSR. These barriers will be further looked into in the theory chapter.

1.2.2 SME and the sparsely populated area
According to a report conducted by Visma there has been a 1% increase in newly started companies in the Skellefteå area in 2014 compared to the previous year (Nyföretagande, 2014, p. 5). As mentioned, our study take place in Skellefteå, in a similar area as the definition of north populated sparsely area. The definition of a sparsely populated area, by the European Commission is regions with low populated areas of less than 12.5 inhabitants per km² (European Commission, Eurostat 2014). Areas that can be defined as northern sparsely populated areas (NSPAs) are northern parts of Finland, Sweden and Norway and the majority of Iceland (European Commission, Eurostat 2014). As per the European Commission the area of Skellefteå is defined as a sparsely populated area, as it is an area of less than 12.5 inhabitants per km² (European Commission, Eurostat 2014). The NSPAs are identified as remote areas, cold climate, low population and remote settlement patterns (Saarela et al., 2014, p. 369).

Firms in sparsely populated areas are often small and tend to meet geodemographic, sociocultural and economic concerns (Saarela et al., 2014, p. 369). The remote location raises challenges such as transportation, longer workforce transfer and increase in manufacturing costs. Other challenges that low population areas can bring is limited employment option and available labour expertise (Saarela et al., 2014, p. 369). The per capita household income and educational level of rural residents tend to be low in comparison to their counterparts in urban areas, and rural businesses may lack sufficient access to finance (Saarela et al., 2014, p. 369). Firms in non-urban areas tend to be small and the impact of successful SMEs can become an important part of development and growth in sparsely populated areas (Saarela et al., 2014, p. 369). The impact of a large sector of SMEs do not directly affect economic growth, but on the other hand the SMEs could have an impact on employment (Saarela et al., 2014, p. 369).

1.2.3 CSR and the Business Development Office
With respect to SMEs in Skellefteå municipality, the business development office (BDO) works with the local business community with employment and service (skelleftea.se). A responsibility

for the BDO mention on their webpage includes rural development, where different projects are made to stimulate sparsely populated areas. The current rural development activities communicated by the BDO includes places of assembly, wind power and solar energy development, tourism and public transport (skelleftea.se). From the information provided above, BDO lacks to mention on their webpage that they have any spoken goals or projects that concern the concept of CSR specifically related to the SMEs. Furthermore, there is lack of any communication or information that contains use of the word CSR. Most of the information found is related to sustainability and environmental issues, which we see as parts of the CSR concept. This indicated to us that there is an absence of projects conducted by the BDO towards the SMEs and CSR in general.

1.3 Research gap
Spence (2007, p. 549) argued in her article that there was a gap in the level and amount of research conducted regarding CSR with the use of SMEs as a base, rather than larger established entity. The SMEs are as Spence (2007, p. 549) argued what drove the economy forward. The lack of research conducted in the way Spence suggests could be due to the fact mentioned by Gelbmann (2010), that CSR was not meant to be used by the SMEs originally. Previous research related to CSR and SMEs in Scandinavia is limited, especially for the northern part of Sweden in the sparsely populated area. Most of the research we found in Sweden have been either related to SMEs (Isaksson et al., 2013; Saarela et al., 2014) or CSR and sustainability (Birkin et al., 2007; Gjølberg, 2009, 2010; Itotenaan et al., 2014) though there was a lack of research concerning SMEs work with CSR. We have therefore been unable to find any studies that are conducted in Scandinavia similar to the municipality of Skellefteå that takes into account CSR and SMEs. Studies that we found specific in Scandinavia was performed by Nordregion, Nordic Centre for Spatial Development, where Lindqvist (2010) focused on sustainable regional development and lacked the relationship of CSR and SMEs. We have therefore identified a need of more studies to be conducted in the Nordic countries for CSR and SMEs and Skellefteå is known to have many entrepreneurs and a heavy industrial market. Another reason for our study was that the municipality of Skellefteå lack evidence of any work related to CSR questions for SMEs in the community. Furthermore, there was a lack of information on companies' perception of how they would like to be supported in their work with CSR-questions. We therefore believe that there is a gap to understand how and if the SMEs in Skellefteå work with and how they perceive CSR and what support they would like from the municipality of Skellefteå in regards to this.

1.4 Choice of subject
It is our view the people have become more and more concerned about sustainability, ethics, the impact on the climate and fair pay to employees. That the general public has become more aware and concerned in regards to the importance of these matters and that they have started to put more pressure on companies and products that they offer. It has been mentioned earlier that 99% of the companies in Europe are SMEs and we therefore believe that the products and services that they have to offer will have a great effect on our society. It is our understanding that products like, organic food and fair trade goods have increased. In addition, that people and society in general have become more concerned in regards to recycle and reuse of equipment and goods. Although, we aim to look at SMEs and CSR and with these examples wish to increase the awareness of the importance that the topic includes.

Due to the increase in awareness of environmental and social responsibility in the society and an increase in the need of sustainable and ecological behaviour, a research in CSR in the local society seems relevant for this time. This degree project focuses on the perceived attitude and perception amongst SMEs in concern to CSR and level of integration into their strategy. Furthermore, the level of knowledge and perception of CSR amongst the studied SMEs in Skellefteå. The choice of this subject was due to our interest in the concepts CSR and sustainability. We have been introduced to these concepts in lectures prior to the start of this degree project. However, we now strive to obtain a better and deeper understanding of how and if the SMEs work with CSR related questions and how CSR is perceived by them.

The value of conducting this study is firstly the opportunity to obtain a deeper insight in the SMEs perception of the conserved concept of CSR, but furthermore CSRs usefulness for their businesses. Additionally, to be able to obtain and understand what is done in the municipality to promote and support SMEs to work with CSR related questions and the SMEs perception of the support level.

1.5 Research Question and purpose
Research question:

How do SMEs in the municipality of Skellefteå perceive and work with CSR?

The reason why we focused on this topic is that it is assured to us to be an important part of a business strategy and that have become more important to the general public. As mentioned, most research has been conducted on larger entities. However, we find it important that the SMEs are looked at, as we agree with Spence (2007) that they are what will fuel, drive and make a country's economy stronger. Our main purpose is to establish the perception, definition and knowledge about CSR in SMEs in Skellefteå. Furthermore, we focus on the interaction amongst the municipality of Skellefteå and the SMEs and how it is perceived.

The sub-purpose of this degree project is to understand the behaviour of SMEs in Skellefteå related to CSR. Furthermore, we want to become aware of any difficulties or advantage that the SMEs in Skellefteå might face in relation to CSR. Lastly, to establish a better understanding on how the municipality in Skellefteå supports SMEs to adopt sustainability and CSR aspects into their strategy and how this is perceived by the SMEs in Skellefteå.

1.6 Limitations
A limitation is that the study only been conducted in one of the municipalities in the county of Västerbotten. Due to the time limitations of this degree project it would not have been possible to conduct in more. Therefore, it was reasonable to choose Skellefteå, that strives to grow, develop, has a large industry, entrepreneurial strive and already has a well-established market. As mentioned, there are many active companies in Skellefteå and most are SMEs. We have chosen to obtain a sample from the active SMEs in Skellefteå and will disregard the organizations that were found in the municipalities register (skelleftea.se). In addition, we chose to focus on SMEs in the 20 km radian of the central parts of Skellefteå due to time limitation for us to be able to conduct as many interviews as possible and the difficulties to obtain participants in areas further away from the centre.

We believe it to be a large enough sample area where we can obtain the right amount of companies that potentially have or consider integration of CSR and sustainability into their corporate strategy. Furthermore, that it will provide us with enough data to make the study relevant. We are aware of the difficulties to generalize the result found in our study with other towns in Sweden. This is a limitation that lacks inclusion of our aim and it is therefore no need to conduct the study in other areas. Moreover, it presents a challenge to re-conduct the same qualitative study in the same manner in comparison to a quantitative study, it might consequently not be possible to re-conduct this study and expect the same exact result.

Chapter two: Theory

In the second chapter of this degree project we will introduce the theories behind CSR, which firstly will be defined and the concept explained. This will be followed by a short recap of previous research behind the CSR models and a presentation of the triple bottom line. This is followed by the CSR and SMEs that contains e.g. advantages and disadvantages of CSR for the SMEs and the connection to leaders and owners. After that the theories and conceptual explanation of sustainability will be looked upon and the concept sparsely populated area explained. The chapter ends with a table summarising theories used.

"CSR; It's a brilliant term: it means something but not always the same thing to everybody"
(Voltaw & Sethi, 1973 cited in Svensk Handel, p. 6)

2.1 Concept and definition of CSR

Baden and Harwood (2013) emphasize in their research the importance of the terminology and the definition of the concept CSR. They argue that an increased interest in CSR has led to an increase in the criticism of the concepts use and meaning, that yet has not clearly been determined (Baden and Harwood, 2013, p. 616). As mentioned prior, according to World Business Council for Sustainable Development (WBCSD) CSR is built on the three pillars *"economic growth, ecological balance, and social progress"* (WBCSD). Due to the ongoing debate on the right definition of CSR and if the term should be the equal for all companies regardless of size, we have chosen to use the definition by WBCSD as we believe it to be of value for our research of CSR for SMEs. WBCSD defines CSR as *"the continuing commitment by business to contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large"* (WBCSD, 1999, p. 3). Baden and Harwood (2013, p. 624) conclude that it could be the vagueness in terms e.g. CSR and stakeholder theory, that causes the lack of agreement of the definition. Furthermore, the argument is that part of the problem of the existing definitions are that no one have been found to cover all aspects, behaviours and institutions (Baden and Harwood, 2013, p. 624-625).

According to the compendium written by the European Commission in 2014, 99% of all businesses in Europe are SMEs (European Commission, 2014, p. 23). The report further states that SMEs supplied two out of three jobs in the private sector (European Commission, 2014, p. 23). All these facts combined with CSR is what has been argued to make SMEs an importance part of the society, that could have a great impact if a more sustainable path is chosen by all SMEs (European Commission, 2014, p. 23). Our aim was to study the relationship of CSR and SMEs and therefore we needed to understand the SMEs perception of CSR. Vázquez-Carrasco & López-Pérez (2012, p. 3215) claims that SMEs awareness regarding social responsibility has increased. They further debates that this is a trending topic, as they found no references combining the two subjects prior to 2006 (Vázquez-Carrasco & López-Pérez, 2012, p. 3216). Likewise, the authors claim what they had found would be replaced as time passes with a more quantitative research, which is due to the early stage of the research field and that this research topic lacks maturity (Vázquez-Carrasco & López-Pérez , 2012, p. 3210). We have chosen to conduct a qualitative research and this is the same approached used by most of the literature reviewed by Vázquez-Carrasco & López-Pérez (2012).

2.1.1 CSR models
Claydon (2011, p. 405) emphasize that CSR is a concept that has been under development, since it was established in the 1940s. There are some different CSR models and Claydon (2011, p. 405) suggests that CSR has changed and progressed over time, some examples of models are Carroll's pyramid, CSR 2.0 and Consumer Driven Corporate Responsibility (CDCR), which all will be explained in short below.

Carroll's pyramid is based on economic responsibility (be profitable), legal responsibility (obey the law), ethical responsibility (be ethical) and lastly philanthropic responsibility (be a good corporate citizen) (Carroll, 1991, p. 42). Many researchers argues for the foundation of economic growth, ecological balance and social progress, as the base for CSR and sustainability (WBCSD, Claydon (2011), UN through Drexhage and Murphy (2010), Kechiche & Soparnot (2012)). Furthermore, the three aspects are often related to the triple bottom line (TBL), this model will be explained more in detail in a later section. Although, some might claim that there is a need to integrate organizational culture into the existing pyramid model (Claydon, 2011, p. 411). This extension of the TBL is a model developed by Aras and Crowther (2009) that is more concerned of sustainable development, since Carroll's pyramid is argued to lack concerns of *"environmental management and corporate sustainability"* (Claydon, 2011, p. 411). Another model established by the author Visser (2011) known as CSR 2.0 includes a DNA code with goals and key indications related to CSR. The concept CSR 2.0 is based on its definition where C stands for Connectedness, S for Scalability, R for Responsiveness, 2 for Duability and 0 for Circularity (Visser, 2011, p. 146-147). Claydon (2011, p. 418) concludes the establishment of a new model CDCR, since previous CSR models mentioned has shortcomings and CDCR focuses on the demands of the customers, to maximize the profit and at the same time CSR can be achieved.

As explained above, there are a vast option of CSR models that could have been used in this study. Although, the chosen model is the triple bottom line (TBL) by Elkington (1999). The arguments for that are partly due to WBCSD's suggestion that CSR is built on factors like economic growth, ecological balance, and social progress (WBCSD). However, Elkington (1999) and other researchers e.g. Kechiche & Soparnot (2012) and Gelbmann (2010) base CSR on the same integrated factors. Kechiche & Soparnot (2012) concludes in their literature review that SMEs considered CSR as an integrated part, rather than an additional part of their business. In the same study it was established that factors e.g. the size and the role played by director, internal, external proximity are helpful for the creation and growth of ethical considerations rather than financial gain (Kechiche & Soparnot, 2012, p. 101). Murillo and Lozano (2006, p. 237) argues for the conclusion that the values of a company's founder/owner matters when social and environmental strategies are established.

2.2 The Triple Bottom Line
"Companies should operate in ways that secure long-term economic performance by avoiding short-term behavior that is socially detrimental or environmentally wasteful" (Porter & Kramer, 2006, p. 4).

In regards to the constitution of the TBL, it was established by John Elkington, which can be read in his book from 1999 with the title of *"Cannibals with Forks – the Triple Bottom Line of 21st Century".* TBL is the model we found to be most suited for our aim, to establish the perception, definition and knowledge about CSR in SMEs in Skellefteå. According to our awareness, the TBL

is a well-established model for different kind of matters related to CSR. To argue for the choice of this model is that the TBL was built on the same pillars recommended by the WBCSD i.e. economic growth, environmental and social sustainability. The aim of the TBL was to cure the shortcomings in the way a company could report and communicate not only the economic performance, but moreover its social and environmental performance (Sherman, 2012, p. 674). Aiming towards a more sustainable world, social and environmental aspects of a business has become more central and sustainable development is now focused on how to achieve economic growth without the consequences of social and environmental crises (Belz & Peattie, 2012, pp. 10-11).

"Those who think that sustainability is only a matter of pollution and control are missing the bigger picture" (Hart, 1997, p.67).

In order for companies to become more sustainable, Elkington (1999, p. 70) explains that companies need to change their performance against TBL. The changes that are needed within the core areas of TBL are economic, social and environmental, but emphasises the importance of the areas between the three aspects (Elkington, 1999, p. 70). TBL focuses on economic wealth, environmental quality and social justice, which was a new element that had not been included by businesses before in the trait of sustainability (Elkington 1999, p. 70). The sustainability challenges are not only economic and environmental, nevertheless raises social, ethical and even political concerns (Elkington, 1999, p. 71).
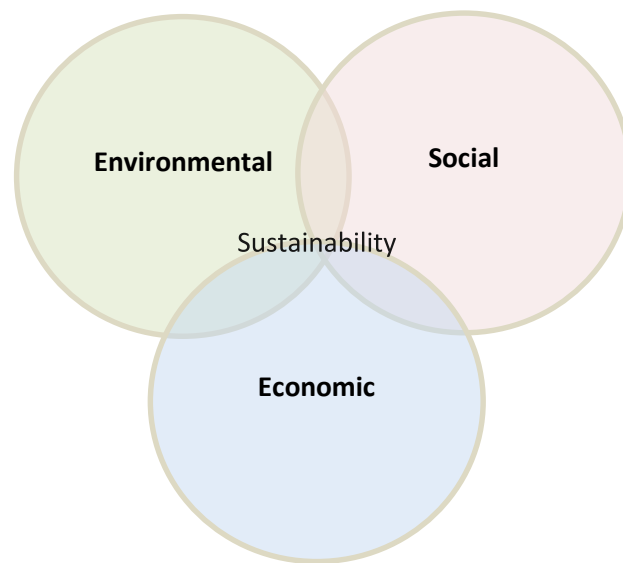
Figure 1. Triple Bottom Line, TBL adapted from Carter & Rogers (2008, p. 265)

It is essential for companies to focus one central a subject for their business, since they lack the ability to solve all environmental and social problem alone (Porter & Kramer, 2006, p.6). Elkington (1999, p. 2) reasons that the traditional financial bottom line needs to be implemented with a broader feature and include both the environmental and social aspects. When a company only have a short-term focus of financial gain e.g. sales, profit, market share and customer satisfaction, the environmental and social issues may be lost (Belz & Peattie, 2012, p. 129).

Elkington (1999, pp. 3-17) defines seven revolutions for sustainability i.e. markets, values, transparency, life-cycle technology, partnerships, time and corporate governance.

Additionally, Sridhar (2012, p. 50) reviewed previous literature related to TBL with a critical view that the concept is mainly used for reporting and lacks the aim of implementation in a firm's organisation. The research discusses TBL as a tool to inform stakeholders e.g. community, suppliers, employees and customers of matter like financial performance of a business. Pervious research claims that businesses that included TBL reporting perceived an image of compassion and consideration to the three aspects of economic, environmental and social responsibility (Sridhar, 2012, p. 50). Similar to the subject, other researchers showed that organizations uses the TBL approach to enrich the image of their firm, other reasons were engagement in environmental and social activities (Sridhar, 2012, p. 50). According to Bocken et al., (2012 p. 42) sustainable business models (SBM) integrate a TBL approach to consider the stakeholder interests including the aspects of environment and society. Bocken et al., (2012, p. 42) discuss the importance of the SBM to create sustainability in the sense that sustainability becomes integrated into a business strategy and processes, which additionally contribute to competitive advantage for the business. Robinson (2006, p. 13) argue that the actual value of TBL was outside the concept itself. The main value was due to the public request for more information generated greater disclosure of information and deeper transparency of a firm, which traditionally have been uncommon before (Robins, 2006, p. 13).

2.2.1 The economic bottom line

"The underlying theme is simple: pollution is waste, and waste is anathema because it means that your company is paying for something it didn't use." (Savitz & Weber, 2013, p. 48).

The economic bottom line is a company's foundation. The profit figure and economic capital consists of mainly two forms: physical capital, machines and plant, or financial capital (Elkington, 1999, p. 74). The financial capital includes profit, market share, revenue, customer value and satisfaction (Belz & Peattie, 2012, p. 129). Other forms of capital are human and intellectual capital and consist of the modern knowledge-based economy (Elkington, 1999, pp. 74-75). Elkington (1999, p. 75) states that there is little focus to serve the interest of shareholders on the topic of environmental and social aspects, as focus has been on the economic aspect.

In order to reach a sustainable world according to the concept of TBL, firms must strive to achieve sustainability of economic gain with environmental and social returns (Bhamra, 2012, p. 305). Elkington (1997, pp. 76-77) explains that TBL includes economic aspects, even social and environmental responsible behaviour, since they can have a positive financial advantage in the process. Additionally, to achieve economic sustainability businesses need to include long-term sustainability of their e.g. economic goals, costs and innovations (Elkington, 1997, pp. 76-77). Arguments against the TBL discuss the challenges to measure and evaluate the economic consequences and achievements (Bhamra, 2012, p. 305).

In addition, (Savitz & Weber, 2006 & 2013) there are several positive financial returns due to sustainability. Savitz and Weber (2013, p. 45) mention three aspects where sustainability provide improvements to a business, which are to protect, operate and grow the business. In the aspects to protect the business, sustainability could simplify to prevent increased risks related to customers, employees and communities and limit the regulatory interferences and maintain license to operate

from government (Savitz & Weber, 2013, p. 45). An improvement to operate the business contains e.g. reduction of costs, productivity improvements and elimination of waste (Savitz & Weber, 2013, pp. 47-48). Eco-efficiency implementation could decrease the quantity of resources for produced good/services and it increases the profitability for a firm and additionally contribute to improve the environment (Savitz & Weber, 2013, pp. 47- 48). Growth of a business includes demands of sustainability and contribute to make firms e.g. improve production, grow to new markets and create new relationships with stakeholders (Savitz & Weber, 2013, p. 48). Further, the new sustainable strategy can e.g. improve the firms' brand image, improve customer satisfaction and loyalty (Savitz & Weber, 2013, p. 48). Due to sustainable attitude in the firm, products that formerly were difficult to make and had unbeneficial markets, may now become successful (Savitz & Weber, 2006, p. 35).

Savitz and Weber (2006, p. 22) claim that firms can achieve a sustainability sweet spot (SSS), where the common ground of profit hunting and the aim for common good shares benefit from each other. Similar to the subject, Sridhar (2012, p. 54) mention in his research the subtle balance between strive of the economic development, such as reduction of poverty, with the social and environmental impacts to obtain the economic development. Savitz and Weber (2013, p. 34) describe SSS to be considered as sustainability to detect the common ground of a firms' interests (financial stakeholders) and the public's interests (nonfinancial stakeholders). The table below indicates the different aspects of the TBL that might concern a company.

	Economic	Environmental	Social
Typical Measures	Sales, profits, ROI	Pollutants emitted	Health and safety record
	Taxes paid	Carbon footprint	Community impacts
	Monetary flows	Recycling and reuse	Human rights; privacy
	Jobs created	Water and energy use	Product responsibility
	Supplier relations	Product impacts	Employee relations
	Total	Total	Total

Figure 2. Triple Bottom Line, TBL (Savitz & Weber 2013, p. 5)

2.2.2 The environmental bottom line
In order to achieve an environmental sustainability there is a need to understand natural wealth and natural capital according to Elkington (1999, p. 79), who defined these as part of the environmental bottom line. Elkington (1999, p. 79) states that the natural capital can take two forms i.e. critical natural capital and substitutable natural capital. Where critical natural capital involves the preservation of life and reliability of ecosystem and the other of renewable natural capital. Critical natural capital e.g. water, air, or the ozone layer, is essential due to its importance to the ecosystem and cannot be substituted by manufactured capital. The second form of natural capital is divided into repaired (environmental remediation), renewed (relocation of ecosystem) or replaced (solar panels and fossil fuels) (Elkington, 1999, p. 79). Furthermore, Elkington (1999, p.

84) reasons that environmental and social aspects challenges a business to consider e.g. environmental justice, refugee and intergeneration equity, these aspects that many firms fail to relieve.

Pullman et al., (2009, p. 38) explains in his study of food industry that environmental sustainability means the impression firms make as impact of their operations and their consumption of energy and other resources. The objectives will reveal the need to manage the environmental issues that arises in the product- and consumption processes (Belz & Peattie, 2012, p. 130). Furthermore, environmental sustainability often include activities related to pollution reduction e.g. decrease of toxic materials, waste and emissions reduction (Pullman et al., 2009, p. 41). Other researchers (Gimenez et al., 2010, p. 149) found that internal environmental programs i.e. recycle plans, life cycle investigation or environmental documentation have a positive effect on the components of the TBL.

2.2.3 The social bottom line
Elkington (1999, p. 84) argues for the importance for a company to consider the social bottom line e.g. ethical, social and political concerns. In contradiction, criticism was raised against the importance of social aspects and that the main issue of sustainability was resource efficiency (Elkington, 1999, p. 84). Elkington (1999, p. 84) states that the social bottom line is highly relevant for the accomplishment of sustainability transition. Social capital for firms includes human capital i.e. public health, expertise and education and should include measuring the society's health and potential wealth (Elkington 1999, p. 85). According to previous research, it is essential for the company to educate their employees (Porter & Kramer, 2006, p. 5). Further, empowering employees through e.g. training that can create employee satisfaction (Savitz & Weber, 2006, p. 37). Additionally, Elkington (1999, p. 85) emphasizes that the TBL theory as mentioned, be used as a reporting tool to inspire firms to pay attention to the entire impact of a firm's activities, rather than the financial result. TBL reporting provides more than the economic value of business activities, since it includes both the social and environmental effects of the business (Robins, 2006, p. 1).

Furthermore, Elkington (1999, pp. 87-88) mentions that social sustainability includes a firm to integrate fair work conditions, support diversity, encourage collaboration with the community, provide safe products and incorporate governance expectations. Elkington (1999, p. 89) discusses the importance of the social aspect in his description of the TBL and argues that social and environmental performances need to be introduced in a more integrated way. Porter and Kramer (2006, p. 5) debate the concerns that there has been less focus of the interaction of social responsibilities and too much focus on their specific parts of the concept. Pullman et al., (2009, p. 41) says that social sustainability include both the focus of internal (employees) and external demands (community). Pullman et al., (2009, p. 48) contends that firms implement CSR activities in the aspect to improve their social reputation. Savitz & Weber (2013, pp. 88-90) further discuss to incorporate sustainability into the firm can increase i.e. the relationship with customers, stakeholders and the society. The study of Gimenez et al., (2010, p. 157) found in their study that internal social implementations only have a positive impact on social and environmental components, which indicates that firms still lack positive financial achievements from these social initiatives. To contribute to society and gain profit Porter and Kramer (2006, p. 10) believe that the firm must implement a strategy that combines inside-out and outside-in actions, the principle of shared value. Porter & Kramer (2006, p. 6) agree that companies must have good relations with

the society. They say that in order for a company to survive, it is crucial that companies analyse and evaluate the risks that may impact the society.

2.2.4 Summary of CSR and sustainability

Table 1. Overview of the key studies used regarding CSR and sustainability

Author(s) name(s)	Year of publication	Context	Conclusion/ key result
Baden & Harwood	2013	CSR definition	Criticism of the use and meaning of the concept of CSR. The problem with the existing definitions of CSR is that no one seem to have found to cover all aspects, behaviours and institutions. New term was purposed i.e. ethical footprint.
Belz & Peattie	2012	Sustainability	Sustainable marketing for a global perspective of 21th century to meet the future, global concerns. A sustainable marketing strategy that focus on customer but integrating sustainable principles such as environmental and social issues.
Bosch-Badia et al.,	2013	CSR definition	The study of the CSR evolution. Their study showed that the concept of CSR has evolved from providing profit to society to improve environmental and social corporate sustainability in order to create share value to stakeholders
Carroll	1991	CSR model	Presentation of a CSR model in order to integrate CSR into a business. Carroll's CSR pyramid concerns economic responsibility, ethical responsibility and philanthropic responsibility i.e. be a good corporate citizen.
Claydon	2011	CSR model	Review of shortcoming of previous CRS models and establishing a new CSR model, CDSR. The model of consumer-driven corporate responsibility (CDCR) founded on the notion that consumer demand for CSR is both the most likely and the most effective driver for the implementation of CSR in a company.
Elkington	1999	Sustainability, TBL	TBL: the need for businesses to integrate the environmental, social and economic perspectives in order to be a sustainable company.

Gimenez et al.,	2012	Sustainability, TBL	The study discussed the term sustainability and inclusion of social, environmental and economic responsibilities. They further discussed the impact of involvement of environmental management, closed-loop chains with suppliers and engagement of TBL theory i.e. profit, people and the planet into the firm's culture, strategy and operations.
Kemper et al.,	2013	CSR	Study of the concept CSR related to sustainability and its use for marketing to generate customer advances. The conclusion of the study was that CSR did act as a moderator of the link between performance and marketing capabilities. The use of CSR activities a more likely to have a greater effect in a market where there is high competition rather than in a market with low competitiveness.
Porter & Kramer	2006	CSR	Research shown that in order to grow a sustainable business both inside-out and outside-in linkages are needed to be successful. In order for a company to survive, it is crucial that companies analyse and evaluate the risks that may affect the society.
Pullman et al.,	2009	CSR	Case study of implementing sustainability programmes and measure the performance. Indications showed that environmental improvements lead to increased quality and to improve costs. The result indicate that benefits from sustainability can be difficult to recognize.
Savitz & Weber	2006, 2013	Sustainability, TBL	Study of how companies can achieve economic, social and environmental success with integrating TBL. Research of how businesses to be successful in the long term if they integrate environmental and societal aspects in their economic interests.
Sherman	2012	TBL	TBL: the reporting of *"doing well"* & *"doing good"*. The aim for a company to report and communicate not only the economic performance, but moreover its social and environmental performance in order to cure their shortcomings.
Sridhar	2012	TBL	Literature review of TBL with a critical view that the concept was mainly used for reporting and lacked the aim to be implemented in a firm's organisation.

WBCSD	1999	CSR	CSR is built on three pillars of economic growth, ecological balance, and social progress. The definition of CSR *"The continuing commitment by business to contribute to economic development while improving the quality of life of the workforce and their families as well as of the community and society at large"* (WBCSD, 1999, p. 3)

2.3 CSR and SMEs

Initially CSR was created for principles and practices of multinational corporations (MNCs), though recent investigations have increased in the subject of CSR implementation for SMEs, since they are an important part of the economy (Jamali et al., 2009, p. 355). Jenkins (2004, p. 38) debates against to the argument that SMEs are just smaller versions of larger businesses. Jenkins (2004, p. 38) further claims that there is a need to understand how the SMEs differ from the larger businesses and by what mean their characteristics can have an effect in the implementation of CSR and their perception of the concept. Spence (2007, pp. 533-534) discusses that the concept CSR fails to capture the more praxis approach required for SMEs and Murillo and Lozano (2006, p. 228) further deliberate that SMEs seems to lack to use the concept CSR to refer to their practices. Similar research performed by Ryan et al., (2010, p. 290) reasons that the concept responsible business practice (RBP) would be a more applicable term for the characteristics of the SMEs, as it capture the different motivations for CSR engagement for different SMEs. Ryan et al., (2010, p. 295) define four concepts of SMEs enterprises i.e. market-driven, environmental, social and sustainable.

2.3.1 The SMEs characteristics and CSR

Ryan et al., (2010, p. 293) studies the characteristics of SMEs how they differentiate from larger business i.e. restricted resources, time, finances and characterized by close relationships with business partners e.g. employees, customers, suppliers and local and national authorities. They further discovered that one important key aspect for owner/managers, is their personal network in order to build a successful firm and that such close relationships tend to consist of open communications and trust (Ryan et al., 2010, p. 293). Vázquez-Carrasco & López-Pérez (2012, p. 3212) mentioned in their research some of the main differences of CSR in SMEs compared to larger firms are that SMEs tend to have philanthropy, discretionarily and altruistic focus rather than of economic aspect and have a close relationship with both stakeholders and the local community.

Table 2. Principal differences of CSR focus: SMEs versus MNCs, adapted from Jamali et al., (2009, p. 369)

SMEs	MNCs
Philanthropic, welfare perspective	Economic perspective, strategic orientation
Principles of managerial discretion	Principles of public responsibility
Strong relationship with stakeholders; importance of local community	Formal/distance relationship with stakeholders

Strong inspiration, weak integration, moderate innovation	Weak inspiration, strong integration, poor innovation
Ethical conception, owner values	Instrumental orientation, economic objectives
Unstructured, non-formalized, non-systematic	Structured, calculated, formalized, measurable

Recent study made by Arend (2014, pp. 553-554) of SMEs in the US, found SMEs that are more entrepreneurial and innovative tend to be more CSR and green oriented. These SMEs are likely to need both specialized adaptability and flexibility in order to contribute *"to do good"*. Arend (2014, pp. 553-554) further debates that to support the social benefits for a community, decision-makers could reach out to the proactive SMEs as they are likely to be keener to work with communities on a broader, responsive level. Furthermore, Russo and Tencati (2009, p. 349) found that SMEs, in contrast with larger firms, are likely to include CSR strategies if the community request CSR from the SMEs. The reason for the implantation of CSR for the SMEs was due to the importance of the relationship with the community for the SMEs (Russo and Tencati, 2009, p. 349). In the aspect of CSR strategies, it was deliberated by Russo and Tencati (2009, p. 349) that SMEs tend to have a high degree of involvement with the different level of employees within the organization. Closer contact with the employees' claims to allow SMEs to perform activities that create value for employees, the operating environment and their local communities (Russo and Tencati, 2009, p. 349).

Jenkins (2004) claims that "*SMEs are frequently seen as a problem within the CSR debate because of their failure to engage with it. An alternative interpretation is that it is the CSR debate that is the problem, because of its failure to engage SMEs"* (Jenkins 2004, p. 52). Another study (Tseng et al., 2010, p. 1514) demonstrates that larger firms invest more on CSR education than SMEs, based on the amount of capital, the number of employees and business volume. In the same study Tseng et al., (2010, p. 1514) found a positive indication of influence related to CSR concerns, if a firm build a CSR department, implement annual CSR reporting and evaluate its performance. Arguments for SMEs lack of CSR investments is the nature and level of such investment remains an extravagance they fail to have funds for, or might even be unsuitable for the characteristics of the smaller enterprises (Jenkins, 2004, p. 40, 48).

Kechiche & Soparnot (2012) researched literature on the subject of CSR in SMEs. Conclusions were that the concept of CSR in SMEs is on the increase and that the SMEs consider CSR as an integrated part rather than an additional part of their business (Kechiche & Soparnot, 2012, p. 101). Moreover, the size, internal/ external accession of the SME and the role of the director are aspects that tend to encourage improvements of ethical rather than financial concerns (Kechiche & Soparnot, 2012, p. 101).

2.3.2 CSR advantages and disadvantages for SMEs
According to Kemper et al., (2013, p. 1954) CSR is a concept that lacks understanding. Besides, it is well used in concerns to the concept of sustainability and as help to increase an entity's advantages (Kemper et al., 2013, p. 1954). The authors states that their research contributes to the ongoing discussion where CSR has the position of *"moderator of the link between performance drivers and outcomes"* (Kemper et al., 2013, p. 1954). The result shows that CSR did act as a

moderator of the link between performance and marketing capabilities (Kemper et al., 2013, p. 1960). Kemper et al., (2013, p. 1955) suggests that the use of CSR activities are more likely to have a greater effect in a market where there is high competition rather than in a market with low competitiveness.

In the subject of competiveness, there is motivation for CSR implementation associated with competitive advantage i.e. improved risk management and opportunities for innovation associated with better stakeholder relations, additionally to attract both customers and superior employees (Sawyer, 2004, p.62). Apospori et al., (2012) studied in their literature review the relationship of SMEs and CSR with competitiveness. They discuss competitiveness and CSR and the need of development at the current stage of knowledge (Apospori et al., 2012, p. 25) In relation to similar subject Gelbmann (2010) argues against the application of CSR for SMEs and claims that although many SMEs had achieved a great CSR performance they had fail to use it as an instrument for competitive advantage. Activities related to CSR can be used as a tool for marketing and contribute to the benefit for a firm to try to make a customer's attention less focused on the price of the good/service (Kemper et al., 2013, p. 1955).

These advantages mentioned are seen from a general perspective and by adjusting the focus only on advantages for SMEs it is found that the environmental as well as the social aspects performed have provided them with a financial gain (Murillo & Lozano, 2006, p. 237). This Murillo and Lozano (2006, p. 237) debate could be due to what they refer to as a specialization within one area of these aspects e.g. flexible and/or social benefit for employees or occupational safety. They found that the SMEs might start by focus on one stakeholder within this area and once obtained will lead to a spill over by starting to focus on the other stakeholders one by one (Murillo & Lozano, 2006, p. 237). Further arguments that might improve shareholder relations, as well the financial community are to define rules of governance based on specific accountability principles (Russo and Tencati, 2008). Russo and Tencati (2008) claim that the advantages associated to implement environmental management systems can accomplish cost savings while improving financial and environmental performance in the long run. Finally, CSR strategies that focus on employees can increase their productivity, once again with a positive impact on the financial performance of the firm in the long run.

However, Murillo and Lozano (2006, p. 237) contend that the term of CSR is problematic, which has resulted in them using it at a minimum as it is not suited to the reality of the SMEs, which they suggest that the term responsible competitiveness does better. The problem of language and terminology is highlighted in the review conducted by Vázquez-Carrasco & López-Pérez (2012) and is supported by Baden and Harwood (2013).

According to Kechiche & Soparnot (2012) SMEs have disadvantages in the subject of sustainable development i.e. the lack of resources, knowledge and time. Another difficulty can be for SMEs to implement environmental and/or social regulations accordingly and that CSR tools are poorly adapted to characteristics of SMEs (Kechiche & Soparnot, 2012). Advantages for SMEs to implement CSR are financial value e.g. reduced costs and increased efficiency (Kechiche & Soparnot, 2012, p. 101). Other advantages are reduce waste, develop innovative products and services by introducing cost efficiency, environmental products and motivation of the employees,

which can contribute to competitive advantages and improve corporate image (Kechiche & Soparnot, 2012, p. 101).

2.3.3 CSR, leadership and owners

As lifted in an earlier section, researchers' believe that the value of the management, owners and leaders in an entity plays an important role regarding the establishment of strategies (Kechiche & Soparnot, 2012, Murillo & Lozano, 2006). Gelbmann (2012, p. 37) claims that managers of SMEs use a less formal manner and are often in charge of more than one business domain, therefore do not tend to make use of management tools, since they are often entrepreneurs. Baron et al., (2014, p. 363) discuss that it has become more essential for the SMEs to have environmental leadership as the SMEs often lack the resources and knowledge to tackle sustainable concerns. The European Commission (2014, p. 23) lists what they refer to as five barriers for SMEs and their integration of CSR. Out of these five barriers one is the owner/manager/stakeholder engagement. The other four are lack of understanding, perception of cost of implementation, lack of training or resources for implementation and implementation of CSR but lack of recognition or reporting (European Commission, 2014, p. 23).

Hanke and Stark (2009, p. 508) purpose reasons for firms to involve CSR activities and found previous research for both small and big companies, that reputation and manager's personal commitment for public tasks are the main reason for CSR engagement. The CSR concept demands different attitudes and mental models in order to understand the business and the business environment, since it supports measures and tools to make CSR procedures more detectible and manageable for businesses (Hanke and Stark, 2009, p. 514). In the subject of engagement of management, Fry and Slocum (2013) discuss the impact of spiritual managers in the aspect of TBL. Fry and Slocum (2013, p. 236) claim that spirit leaders can establish a social and organizational culture that create a sense in the firm of belonging, to be understood, valued and an appreciation for both employees and managers, all aspects that claim to maximize the TBL approach.

2.3.4 CSR and the Stakeholder

Several studies have been performed related to the relationship of stakeholder's theory and improved stakeholder's management, financial performance and stakeholder's maximization (Cooper, 2004, pp. 20-21). The supporters for stakeholders and shareholders approach argue that the concept will generate value for a society and employment, increase financial in the economy and revenue. According to Cooper (2004, pp. 2-3, 19) the stakeholder's approach can be used to consider corporate social performance. Moreover, it has been arguments that agency theory is a framework rather than a theory and that it can be used to integrate corporate social performance (Cooper, 2004, p. 26). Boutilier (2009, p. 52) claims that good relationship with stakeholders is a good strategy to create sustainability. Good relationship creates collaboration and helps both parties to grow and learn together, helps to deal with social and community problems that prevent sustainable development (Boutilier, 2009, p. 52). Good relationship claims to help the parties to understand their opportunities and limitations of sustainable responsibilities (Boutilier, 2009, p. 52). Baden and Harwood (2013, p. 619) discuss previous research of stakeholder's theory and the interest of stakeholders to be considered only when they lead to long-term gain for the shareholders.

The main arguments against criticism of CSR was raised by Friedman in 1970's and initiated from Freeman's stakeholders' theory and claims that corporate governance concerns shareholders' interests and the interests of other stakeholders (Bosch-Badia et al., 2013, pp. 11-12). These stakeholders include employees, customers, suppliers and communities, all directly affected by a firm's actions (Bosch-Badia et al., 2013, p. 12). In the subject of stakeholders, Greenwood (2007, p. 325) found that stakeholder engagement could implement a moral behaviour in a firm. Moore & Manring (2009, p. 279) further concludes that SMEs often focus their CSR behaviours on internal stakeholders, rather than on external stakeholders. The costs and resource needed makes it difficult for SMEs to implement CSR activities to their supply chain (Moore & Manring, 2009, p 279). To meet these demands creates challenges for SMEs, particularly pressure from customers or suppliers in developed countries, which is the primary driver for SMEs in these countries to adopt CSR behaviours (Moore & Manring, 2009, p 279).

2.3.5 CSR and Sustainability
There are many and broad definitions regarding the concept of sustainability, the definition of the concept was based on the standard of the Brundtland Commission. It said, *"Meeting the needs of the present without compromising the ability of future generations to meet their own needs"* (WCED, 1987, p. 37).

The term sustainability was discussed by Gimenez et al., (2012, p. 1) in their research to include social, environmental and economic responsibilities. Gimenez et al., (2012, p. 1) deliberates studies of the term to involve environmental management, closed-loop chains with suppliers and engagement of TBL theory i.e. profit, people and the planet into the firm's culture, strategy and operations. In relation to sustainability Bosch-Badia et al., (2013, p. 11) put forward previous studies related to CSR that the interest in CSR began as an expense of welfare with the objective to return profits to society.

Baden and Harwood (2013, p. 618) debate the subject of sustainability and sustainable development and the findings on the subject that claim that sustainable development of aspects of different values' that argue against its consensual concept. A company cannot solve every environmental and social issue themselves, wherefore it is important for companies to focus on an issue that is important for them and works for their business (Porter & Kramer, 2006, p. 6).The different values and interest in aspects of sustainability could be e.g. environments interest in environmental sustainability and economics interest in economic sustainability (Baden and Harwood, 2013, p. 618). Further, due to its contradictory goals the concept raised conflicts of interest (Baden and Harwood, 2013, p. 618). In subject of sustainability and their relation to CSR, Bosch-Badia et al., (2013) study the CSR evolution. Their study shows that the concept of CSR has evolved from providing profit to society to improve environmental and social corporate sustainability in order to create share value to stakeholders (Bosch-Badia et al., 2013, p. 14). Despite that CSR fail to demonstrate any direct effect on earnings, it creates value and has in the end the same impact on profit expansion as old valuation methods with value creation (Bosch-Badia et al., 2013, p. 14).

Moore & Manring (2009, p. 276) discuss in their research of sustainability for SMEs the need of growth for SMEs in order to maintain the economy and grow one needs change. Further, arguments to develop sustainable firms included flexibility, the ability to adapt to a changing market and improve the value for shareholders without the increase of resources (Moore & Manring, 2009, p.

276). Sustainable firms of industrial ecology that includes green technologies, reduction of raw material and energy use, creates business opportunities of innovative pathways for recovery and reuse of resources (Moore & Manring, 2008, p. 276). Implications of these action implicates sustainable growth that is applicable for SMEs in smaller markets and therefore can adapt to the conditions (Moore & Manring, 2009, p. 276).

2.3.6 Summary CSR and SMEs

Table 3. Summary of CSR and SME theories

Author(s) name(s)	Year of publication	Context	Conclusion/ Key result
Apospori et al.,	2012	SMEs and CSR	Literature review of CSR behaviour of SMEs and organizations and the relationship with CSR actions and competiveness and the need for further research of the subject.
Arend	2014	CSR and SMEs	Research suggests that policy-makers could reach out to proactive firms, in order to increase a community's social benefits, because these SMEs are more likely to work with regulators and regionally responsive level.
Cooper	2004	CSR and stakeholder's theory	Research of CSR related to stakeholder's approach. The study of how the stakeholder's approach can be used to consider CSR. The study claims that agency theory is a framework rather than a theory and that it can be used to integrate corporate social performance.
Gelbmann	2010	CSR for SMEs	The research study CSR in SMEs that had obtained a great CSR performance they had not been able to use it as a tool for competitive advantage. The study compares different tools to implement CSR for the SMEs.
Jenkins	2004,	CSR and SMEs	Research of CSR and SMEs and the need to consider SMEs characteristics rather applying the same approach of MNCs in order to implement CSR. It argue for the development of a new interpretation of CSR more relevant to SMEs more informal and that it becomes *"what the company does"*
Kechiche & Soparnot	2012	CSR & SMEs	Conclusion of their literature review that SMEs are considering CSR as an integrated part rather than an additional part of their business. The size and the role played by director, internal/ external proximity are helpful for the establishment and growth of ethical considerations, rather than financial gain. Finally, the literature review shows the need to develop tools for managing directors of SMEs.

Moore & Manring	2008	SMEs & sustainability	Regarding sustainability advantages for SMEs contrast to MNEs, the research discusses several different incentives for SMEs to optimize sustainability: (1) becoming valuable sustainable investment targets for larger firms; (2) creating highly competitive networks of sustainable SMEs in market spaces where large enterprises are less successful; (3) becoming highly efficient suppliers in global supply chains through sustainable practices.
Murillo & Lozano	2006	CSR & SMEs	Study of the difficulties and the perceptions surrounding CSR in SMEs and the approach to CSR for the SMEs. Conclusion showed relations to responsible practices, improved competitiveness and economic results.
Russo & Tencati,	2009	CSR and SMEs	The study investigate if any differences exist between the formal and informal CSR strategies regarding manager and stakeholder approach. In this context, formal CSR strategies seem to characterize large firms while informal for SMEs. In the aspect of CSR strategies, it was founded that SMEs are likely to include CSR strategies if the community request CSR from the SMEs.
Ryan, O'Malley and O'Dwyer	2010	CSR and SMEs	The study re-framing CSR for SMEs with the concept Responsible Business Practice (RBP). The term recognizes that SMEs have different motivations for engagement with CSR of four primary enterprise aspects, market-driven, environmentally, socially and sustainable enterprises.
Spence	2007	CSR & SMEs	There was a gap in the level and amount of research conducted regarding CSR with the use of SMEs than larger established entity. The lack of research conducted in the way could be due to the fact that CSR was not meant to be used by the SMEs originally.
The Europe Commission	2014	CSR and SMEs	There are five barriers of interacting CSR with SMEs. These five barriers are stakeholders' engagement, lack of understanding, perception of costs implementation, lack of training or recourses for implementation and implementation of CSR but lack of recognition and reporting.
Tseng	2010	CSR practices in SMEs	The results reveal that large enterprises place more emphasis on the importance of CSR education than SMEs, based on the number of employees, the amount of capital, and business volume. It was also found that there is a positive significant influence on concern for CSR issues, if a firm sets up a CSR department, has annual CSR reporting, implements CSR, and evaluates its performance.

Vázquez-Carrasco & López-Pérez	2012	CSR and SMEs	Literature review of CSR and SMEs. The awareness by SMEs of their social corporate responsibility is increasing. CSR-strategies need to be structured for SMEs for growth and increase of their social positioning. There is need for more studies related to CSR and SMEs due to the lack of previous, older studies.

2.4 Sparsely populated areas and CSR/SMEs

2.4.1 Definition of Northern Sparsely Populated Areas
The research area of this study was based in sparsely populated area in the northern region of Sweden, similar to s northern sparsely populated area (NSPA) (Saarela et al., 2014, pp. 368-369). The northern parts of Scandinavia i.e. Sweden, Finland and Norway and the main parts of Iceland can be defined as NSPAs (Saarela et al., 2014, pp. 368-369). The characteristics of NSPAs are defined as areas with cold climate, isolated settlements with low population (Gløersen et al., 2006). The businesses in sparsely populated areas are recognized to be of smaller size (Saarela et al., 2014, p. 369). The concerns may include transportation challenges, increased costs in manufacturing and longer workforce commutes due to the remote areas (Saarela et al., 2014, p. 369). Additionally, the businesses may lack sufficient access to finance (Saarela et al., 2014, p. 369). In rural areas sociocultural features e.g. gender roles, cooperation, communication and social and business networks are closely intertwined with small business operations (Shields, 2005).

2.4.2 CSR in Scandinavia
As mention there are limited studies specified for CSR in NSPA, similar to the area where our study was conducted, there are a few studies of CSR performed in Scandinavia. One recent study performed by Strand et al., in 2014 of CSR and sustainability in Scandinavia, investigates the reasons that have contributed Scandinavia to be a worldwide leader in CSR and sustainability. Strand et al., (2014) found other studies with similar result (Gjølberg, 2009 & 2010 and Morsing et al., 2007). There are argumentations for reasons of their success that include e.g. institutional and cultural factors. In aspects of institutional factors by Itotenaan et al., (2014, p.153) argues that the government creates pressure on the firms when they set expectations. Similar to the subject Itotenaan et al., (2014 p.153) further contends that Scandinavian firms tend to have a greater pressure of different social underlying forces that influence the image of the firm in society. Culture factors include indication of, Scandinavia as a feminine culture, women are generally more adaptable of CSR engagement (Strand et al., 2014, p. 12). Another main reason for the success for Scandinavia related to CSR is that Scandinavia countries have a deep and profound tradition of stakeholder engagement that inspires a supportive approach to business (Strand et al., 2014, p.13). Even collaboration between firms and nongovernmental organizations i.e. help organisations, take on challenging environmental or social concerns that neither organization can do (Strand et al., 2014, p.13). In conclusion, this suggests that firms in Scandinavian perform well in the aspects of CSR and sustainability positions (Strand et al., 2014, p.4).

2.4.3 SMEs in NSPA
Studies we found of CSR and SMEs performed in the Nordic countries, similar to NSPA, areas were limited. A study performed by Storhammar and Tohmo (2013) found innovation activity of Finnish SMEs provides support for the assumption that there is more innovation activity in small

towns than in sparsely populated areas. The perceived findings were differences in innovation activity among SMEs are primarily due to differences in the importance in the subject of growth, networking and strategies of the firm.

Another study performed by Von Weltzien Hoivik (2011) looked at SMEs in Norway and how CSR can be used as a method in order to create strategies for internationalization and demands of international customers. The initial phases of such strategies was found to be crucial and the needs to engage CSR as part of the firm's implementing strategy and their business goals related to human, social and environmental aspects to create a socially and financially responsible business (Heidi Von Weltzien Hoivik, 2011, p. 1067). Hjort (2008) made a research of firms in Norway and argues that there are several policy-orientated researches of Nordic entrepreneurship in Nordic countries. State departments and ministries request wide pictures, general results and recommendations (Hjort, 2008, p. 330).

Isaksson et al., (2013) says that there is a minor relation between the growth ambitions and the actual growth outcomes in concern to SMEs. Wiklund et al., (2003, p. 266) looked at managers' attitudes in concern to growth in small businesses. The study includes Swedish firms over a ten-year period and shows that the noneconomic issues are more central than personal economic achievement. The study shows the importance for the well-being of employees and concern for the work atmosphere of the small firm. The achievement of positive atmosphere of the small organization may be lost in the aspect of growth and cause interference for managers of the small firms in the aspect of their firm's future. Managers who believes that the work atmosphere would improve due to growth tend to have a positive attitude toward growth. Conversely, those who expect that growth will deteriorate the work atmosphere tend to have a negative attitude toward growth (Wiklund et al., 2003, p. 266).

2.4.4 Summary
The table below presents the key theoretical frameworks and articles used by the authors to present CSR and SMEs in the NSPA to the reader

Table 4. Summary of CSR, SME and NSPA theories

Author(s) name(s)	Year of publication	Context	Conclusion/ key result
Von Weltzien Hoivik	2011	CSR & SME	The study relates to the subject of SMEs in Norway and how CSR can be used as a method in order to create strategies for globalizations. The importance of the early phases and the need to integrate CSR as part of the firm's strategy and their business goals, that relates to human, social and environmental aspects to create a social and financial responsible business.

Itotenaan et al.	2014	CSR Scandinavia ,	The research investigates how CSR policy frameworks is established in developed countries i.e. Sweden. The findings of CSR success in Sweden was due i.e. institutional and cultural factors. The institutional factors was argued that Scandinavian firms tend to have a greater pressure of social underlying forces that influence the image of the firm in society.
Saarela et al.	2014	SMEs, NSPA	The study focus on SMEs in northern sparsely populated areas (NSPAs) of Northern Finland. The challenges that the areas face concludes globalisation, structural changes and demographic change. Also The challenges include limited resources, remoteness, heterogeneous customer base, and long distances.
Strand et al.	2014	NSPA	The research investigate the reason for Scandinavia to be a global leader in CSR and sustainability. Some of the factors found were e.g. tradition of stakeholder engagement, relationship with firms and nongovernmental organizations. In conclusion, the study showed firms in Scandinavian perform well in the aspects of CSR and sustainability positions.
Wiklund	2003	CSR, Scandinavia	In a research the focus was for SMEs and related to n managers' attitudes to grow their company. The study included Swedish firms over a ten-year period and showed that the noneconomic issues are more central than personal economic achievement for SMEs in the aspect of growth.

Chapter three: Scientific Methodology

The third chapter of this degree project firstly explains our study's research approach, which is followed by the epistemological and ontological considerations that contains an explanation to how we view that the findings of this research can be affected by how we view knowledge and reality. The next part contains an explanation of the research approach and process, where the reader is informed about how we have conducted this project. Following is a justification of the method selection and the choice of theory, which is ended by the literature selection were the reader can find the critical view of the sources used in this degree project.

3.1 Preconceptions

Methodology is defined by Corbin and Strauss (2008, p. 1) as *"the way of thinking about and studying social phenomena"*. The authors further explained that every methodology rest on the essence of knowledge and understanding (Corbin and Strauss, 2008, p. 1). There are many ways to obtain knowledge, one way explained by Kumar (2011, p. 5) is by answers to professional questions, where research is one method to find answer to those questions. The process to obtain answers to those questions includes to be within a framework of set philosophies and to use reliable and valid methods with a neutral and objective view (Kumar, 2011, p. 5). Many aspects can affect a research e.g. theory, values, practical considerations, epistemology and ontology (Bryman and Bell, 2011, p. 29). Other matters like, our pre-knowledge, experiences and believes can affect how we process information and our preconception can therefore affect the subjectivity of our study (Bryman and Bell, 2011, p. 30). The aim was to look at our subject critically and try to stay away from it to have an influence in the choices we make. To be able to obtain a critical view we have included many different researches and authors in the problem discussion and theory chapter. In addition, we aimed to have a critical and objective approach during the research process. However, we are aware that it is unachievable to disregard our personal views and perceptions. Therefore, we have chosen to present them to the reader with the aim to help their critical assessment on how they can affect the choices we made in this study.

Both of us are business administration and economics students, one of us have her master level focused on accounting and auditing. She wrote her C-level thesis in marketing with the focus on banks and credit institution, with no previous research related to CSR. We believe that her previous studies will have limited affect, since they have not been aimed at CSR and SMEs, even if she possess knowledge of CSR trough lectures. The other one of us has the same focus as the first, with the only difference that it has an international focus too. She wrote her C-level thesis in marketing and it contained a part on CSR and how business can use sustainability to obtain the best selection of students that want to work for them. We find that this will have no major effect, since it was aimed mostly at the students and that the study looked at other factors.

Our chosen subject has been affected by our personal awareness of CSR, as well as our educational background in business. Although, the area (Skellefteå) where the study has been conducted has been affect by our contact with a consultant company, though it has not affected the research question in itself, the aim or problem discussion. These have been formulated after an immense literature review on the topic at hand, which has provided us with guidance to obtain our theoretical gap and framework. It is important to note that we will receive a small symbolic monetary amount when and if the degree project has been published on time, since it will be part of a book that the consultant company works on. This book will contain degree projects that are focused on regional

development, which are written by students from Umeå University and the publication will go ahead no matter what the result of the study is. Consequently, we will not change any of our result or conclusions and the consultants have no say in how the study is conducted or what questions are asked, but they might come with advice. We do not feel that the opportunity to become published in will affect our view, since it is the same text that will be published in the finished report and the book. We have continuously reflect upon these matters while conducting our study and kept our preconceptions and their possible subjective effect in mind in order to prevent subjectivity in our study.

3.1.1 Epistemological consideration

The issue of epistemology consideration concerns the question of *"what is (or should be) regarded as acceptable knowledge in a discipline"* (Bryman and Bell, 2011, p. 15). A main concern is if the social and natural science should be studied in the same manner, hence principles, procedures and ethos (Bryman and Bell, 2011, p. 15). Researchers that have the interpretivist view trust that the social sciences vary from the natural sciences (Bryman, 2012, p. 28), consequently social occurrences cannot be treated accordingly. However, this position can be seen as fairly subjective, since it is reliant on individuals and the social actors in the society (Long et al., 2000, p. 190).

In regards to the purpose of our degree project we do not seek to explain how CSR work or how it is used, but instead to better understand how it is seen and used by the SMEs. We do not believe that the human senses can confirm the knowledge or that what we found is true or false. Hence, our view is that the result from our study is not found to show the true knowledge. Rather that, our result provides a help to further understand the SMEs perception of CSR, how they work with CSR related questions and their aim for the future. In that aspect, we aim to understand instead of explaining the SMEs view of CSR and our study as a result has a critical realism approach. Critical realism is to understand the reality of event and discourses of the social world in order to recognize the world by identifying structures for the events and discourses by practical and theoretical studies of social science (Bryman & Bell, 2011, p. 16-17). Critical realism can be defined in two features, firstly the view of realists, which is the scientific way of knowing the reality, accept that the reality is likely to be temporary, that there is a difference of the objects in their study and the terms they use to describe and understand them (Bryman & Bell, 2011, p. 17). Secondly, critical realism include to admit theoretical aspects that are not applicable to observation and identify changes that can transform an unchanged state (Bryman & Bell, 2011, p. 17). Our aim is to understand the reality in the social world with believe that there could be different answers to our question and not just one single answer.

3.1.2 Ontological consideration

The issue of the ontological consideration is what concerns the nature of a social entity (Bryman & Bell, 2011, p. 20). The question apprehends if a social entity can or should be considered as objective or constructive, which is the concerns that an entity has a reality that is external to social actor or if the social actors, perception and action builds it (Bryman & Bell, 2011, p. 20).The differences of objectivism and constructionism is defined in the culture and organization (Bryman & Bell, 2011, p. 20). Objectivism is an ontological view that find social facts not dependent of social entity, separate from actors and external from the actor's organization and culture (Bryman & Bell, 2011, p. 21). This concern stands for a circumstances where the learners of the social world are informed and should only replicate its construction in their mind (Jonassen, 1991, p.10). This is therefore not suited for our study as we look at people's perceptions. Constructionism is an

ontological view that the social facts and their meanings are created by social actors as of social interactions, which are constantly changing (Bryman & Bell, 2011, p. 21). There are some more radical constructivists that find there to be no real and objective world, since it is different for everyone and is constructed in a person's mind (Jonassen, 1991, p.10). As mentioned, most part of the qualitative studies follows a certain pattern. Although, when we look at how the world and how the social actors in this world have been perceived we believe that the respondents in this study have influenced the society. We believe that it is near to impossible not to incorporate any of your personal values into the way one acts both in general and at work. However, we have done our best to act as objectively as possible when the study was performed and the data collected. To ensure that the study was performed as objectively as possible we have aimed to ask open and mainly non-leading questions to let the participant speak their mind. That is the reason why we have taken away the word CSR from many of the first questions asked and concentrated CSR to the once that are more topic specific.

3.2 Research approach and process
Due to the risk of subjectivity and lack of transparency with qualitative research there is a need to increase the transparency. Hence, we will describe the process and provide as much details for the reader to be able to make their own observation if the findings can be applied to other situations, the reliability of the qualitative research and for the issue of generalization (Bryman & Bell, 2011, p. 398). Furthermore, Bryman & Bell (2011, p. 409) suggest to include the selection of respondents and the approach of the analysis in those details in order to strengthen the transparency.

Kumar (2011, p. 20) identifies an eight step-model for the research process where the first step starts with the formulation of a research problem, the following steps are to identify a research design, use a constructive tool to collect data and select a research sample. Thereafter the four last steps are to write a research proposal, collect and process the data and finalize it in a research report (Kumar, 2011, p. 20). The research process is viewed as a guide where there is a flexibility of different models and procedures to be adjusted for the specific research in query (Kumar, 2011, p. 18). The first and most important step in the research process according to Kumar (2011, p. 23), is to establish a research problem or question that will generate answers to accomplish the research objectives. The research problem is what the study is built on in the aspect of design (Kumar, 2011, p. 58). We started the whole process by brainstorming different ideas and established what topics we found interesting. Afterward, we had to establish if they were possible to be conducted as a study that would fulfil all learning outcomes set for students at the business program. As mentioned, we have both been introduced to CSR and sustainability through different course that we have taken. Hence, we decided that CSR was the topic we wanted to look into, thereby started to gather information, search for articles and previous research conducted that were connected to our topic. However, our interest was not solely on CSR, but on the combination of CSR and the SMEs. Kumar (2011, p. 23) reasons that a research design is needed in the process to decide how the answers to the research questions will be directed, which was the next step for us. We had defined what we wanted to investigate and decided to conduct a qualitative research, since we wanted to better understand CSR. Consequently, the tool most suited to collect our data would be to conduct face- to-face interviews.

After an introductory meeting at the University, we got in contact with a consultant company that had an interest in projects that concerned the region of Västerbotten, which they wanted to gather

in one book. This made us narrow down our sample area to Västerbotten. Here it is important to make clear that we have not written this degree project on commission and will therefore not introduce the consultant company more than to what extent they provided us with support. After talking it through with one of the consultants, it proved too time-consuming to conduct a study in more than one town and we therefore narrowed down to Skellefteå. We continued to read previous research and to learn more on what had been done in the past and by using that knowledge were able to establish a clearer and narrower research gap, which lead to the research question. To get a clear view on what our aim was with this paper we sat down and did a mind map, which has proven helpful throughout the whole process. We have had to go back and revise the question and purpose when we got on further with the writing, to narrow it down to the text that now can be found in those sections. This was needed, since we from the start did not want to limit ourselves too much until we had a clearer focus, which was achieve after consultation with our supervisor and more research. This again contends with Kumar's view (2011, p. 23) of the importance of defining a research problem and if more specific the problem will generate a better influence in the research process. When this was established we started to write on the theory chapter and slightly on the scientific and practical methodology. Whilst continuing to write and research for the theory chapter, we started to formulate the questions in the interview guides as they are connected to the theoretical frameworks and our purpose. Kumar (2011, p. 24) describe this to be the first practical step in the research process to construct a research instrument for the data collecting i.e. interview guides and questions.

We thereafter decided to focus the study on a small sample of SMEs in Skellefteå in different industries in order to obtain a wider view. Thereafter, we started the process of contacting different SMEs, but only after we had ensure that they were in line with our chosen definition for SMEs. Our sub-purpose aimed at what support the municipality provided the SMEs in connection to CSR-related question. We therefore contacted the BDO, but only after we read their webpage to first find out more of what they communicated to the public that could be of interest related to the subject of our study. The theory chapter started to take form and we focused more time and effort on the scientific and practical methodology chapters. Whilst we did this, we conducted our first interview, which was with the manager of the BDO in Skellefteå i.e. Bengt Ivansson. After that interview, we concluded that we need to revise some of the questions and that we wanted to conduct an interview with an organization called Innovation Västerbotten. This company helps people to become entrepreneurs and worked on behalf of the municipality in these matters and we therefore found it important to include them. We made the revisions needed and started to conduct the remaining interviews, which after being transcribed and translated are now to be found in the empirical data chapter.

3.3 Method Selection
"The danger of too much flexibility are just as obvious as the truth in the argument that to give to everybody shoes of sizes 8 is to give the same thing to everybody, yet with different effect" (Galtung,1967, cited in Holme and Solvang, 1997, p.99). There are different objectives with research, a research with the objective to describe a situation or an issue is called descriptive research and the basic view where qualitative research is formed (Kumar, 2011, p. 15). Kumar (2011, p. 14) defined the primary aim of qualitative method to describe a situation, phenomenon, problem or an event. Qualitative research, often focus on smaller sample sizes and provides more in-depth information (Edling & Hedström, 2003, p.10-11). Alternatively, the quantitative method allows for the data gathered to be statistically generalized and a strength is that it can state if the

questions asked have enclosed all the components that was meant to be measured (Holme & Solvang, 1997, p.80). The qualitative approach provides an occasion for a deeper and closer considerate of circumstances in life, but it means a more concentrated study to be implemented on all separate research components involved (Holme & Solvang, 1997, p.79). Opposite, quantitative research focuses on the quantitative results and variation in numbers and emphasis on greater sample sizes (Kumar, 2011, p. 15). We had to explore the relationship between theory and research and have determined that a qualitative method was most suited to answer our research question and fulfil our purposes, which is to better understand the perception and knowledge of CSR amongst the SMEs in Skellefteå. This type of research method has a focal point on the empirical discovery of words, rather than on theory and hypothesis focused researches that often are quantitative that looks at numbers and statistics (Bryman, 2008, p. 340).

Bryman and Bell (2011, p. 27) proposes that with a qualitative method the principal orientation of the theory in relation to the research should be inductive i.e. generation of theory, with an interpretive epistemology and a constructional ontological consideration. We found that in the start-up face of this degree project our focus was to obtain and read all the pre-existing theoretical frameworks that we could find on our research topic. This proved helpful for us to establish our research gap. Although, we did have a pre-existing idea on what topic we wanted to look into and this guided us in our search of theories and methods. Bryman & Bell (2011, p. 386) claims that a qualitative research focuses on findings of words instead of hypothesis and theories. In conclusion, we have a critical realism, since our aim is to obtain deeper understanding of social aspect rather the human behaviour, but have conducted a literature review of the topic at hand.

The method that we chose was to collect data from primary resources i.e. personal interviews (Kumar, 2011, p. 140).We had a mix of structured and unstructured interviews in that aspect that we had the same structure of prepared questions for all of the respondents, but with flexibility of follow-up questions and wording (Kumar, 2011 pp. 144-145). According to Kumar (2011, pp. 144-145) the advantages of structured questions are that they give uniformity and that the need is less for the interviewer to have interviewing skills and the flexibility, freedom and to be spontaneous that comes with unstructured interviews. We believed that this approach helped us when we conducted the interviews. In the aspects of interviews, Gillham (2008, p. 23) further discussed the unavoidable subjectivity and constructive criticism that an interviewer forms of what the respondent is saying in an interview. However, Gillham (2008, p. 23) reasoned that intersubjectivity is the essence in social relations and to admit its existence does not argue for the aim of subjectivity but rather the need to consider its meaning and dimension. We thought it to be beneficial if the SMEs provided their direct view on CSR and had the chance to explain, but also for us to ask them in concern to their level of understanding.

The criticism against qualitative research is due to its lack of transparency and risk of subjectivity as well to lack of generalizations (Bryman & Bell, 2011, pp. 408-409). As we do not aim to generalize the result, but rather to understand, we are aware of the lack with the qualitative study and therefore we will avoid making any generalization. Bryman (2007, p. xxiv) writes that qualitative researchers have been perceptive to and inventive about the different ways interviews can be useful and what information that can be obtained. Bryman claims the importance of the students that use interviews to have an understanding about the methods process, as well as its advantages and disadvantages (Bryman, 2007, p. xxiv). Both of us have used the quantitative as

well as the qualitative method in previous projects, hence we feel that we have the needed knowledge and understanding of the method.

3.4 Choice of theories
Our chosen theories are based on the concept of CSR and its definition. There are several CSR models that we briefly introduced, though the model we focus on in our study is the TBL. We have decided to use TBL as our model for CSR and sustainability, since it is based on the same CSR pillars economic growth, ecological balance and social progress, as the base for CSR and sustainability (WBCSD). Furthermore, it is a well-known model and we believe common used in the aspect of CSR-related question. TBL is the best suited model for our research, since its initial aim was for firms to defeat the obstacles and integrate the three aspects (Sherman, 2012, p. 674) and therefore the theory could be adaptable for our research combining CSR and SMEs. Our research concentres on SMEs and we have focused our theories related to SMEs and CSR that could give us a further view of the specific aspects of SMEs characteristics and their integration with each other. In the same subject we looked at CSR, leadership/owners and stakeholders theory. Lastly, we identified the research area NSPA and Scandinavia and related it to CSR and SMEs in order to understand the influence of the area. The choices of theories have all been related to obtain theories that are relevant to with the aim of our research.

3.5 Literature Selection
When it came to the sources used in this degree project, we aimed to provide as true and reliable view as possible of the reality. Therefore, we tried to bring in both critic and strength to the paper and its subject and use a variety of sources to back up our claims. In the same subject, Kumar (2011, p. 32) explains that literature review provides the theoretical background to the research and the link and contribution to previous knowledge. When we searched for literature, we made use of the easy accessibility of a vast amount of articles and databases at the university's library. According to Kumar (2011, p. 33) one reviews literature broadly and then narrows down to the specific subject of interest. We used Business Source Premier to collect scientific articles. Search word that we used were e.g. CSR, SMEs, ethical behaviour, sustainability, CSR models, corporate strategies, stakeholders, rural areas, sparsely populated amongst others and in different combinations. However, to obtain better-known and cited articles we read the reference lists of the more relevant articles found earlier. We believed that it would provide a better and more reliable result if the study was based on theory from established and recognized researchers. Furthermore, in regards to the literature for the methodology chapters we have used earlier study literature like Bryman and Bell (2011) and published books from authors like Bryman (2007 & 2008) and Kumar (2011). Scientific books have been sourced by a search of the university's library.

When it came to information about the municipality of Skellefteå and specifically the BDO, IVAB and IUC, we obtained that from their webpages. We do not feel this will affect our objectivity, since all we do is to present facts and statistics that is available to the public. Our original aim was to keep away from all secondary sources, however, that proved impossible as some original sources e.g. reports from the EU, were not found. This has been partly down to time limitation and limited access and we have therefore chosen to stay with the secondary reference. To strengthen the use of a secondary source and to avoid misstatements we have tried to use a source that refers back to the original source and when possible compare them with other sources that used the same e.g. quote.

Our study has been based on previous research on CSR, SME and the sparsely populated area. We found it difficult to locate studies that contain all three topics and had to use more studies on the subjects on their own or in a combination of the three. It is therefore a risk that we have missed some important aspects in regards to the topic and obtained some of the views from the previous researchers. However, this indicates the need of more studies to be made and that we become more critical in concern to the issue. The earliest reference on SME and CSR proved to be from 2006 and the majority of references were made after 2009, which provides us with fewer to choose from, although they are fairly recent. It is a need to mention that most of these studies will be replaced when the topic will become more mature. It should be noted that when it came to articles on sparsely populated area, some references were dated and we had difficulties to find studies conducted in Sweden. This could also be seen as a risk, since Sweden is not that similar to e.g. Italy, where other studies were conducted and the result might to apply to Sweden or Scandinavia.

Chapter four: Practical Methodology

In the practical methodology chapter in this degree project consists of one main segment that concerns the qualitative study that was conducted. The section structure includes, first the conceptual framework is presented, followed by the collection of the primary data. This contains the sampling method, criteria and a presentation of the connection between the questions asked and the theoretical framework. The chapter end with the analysis method.
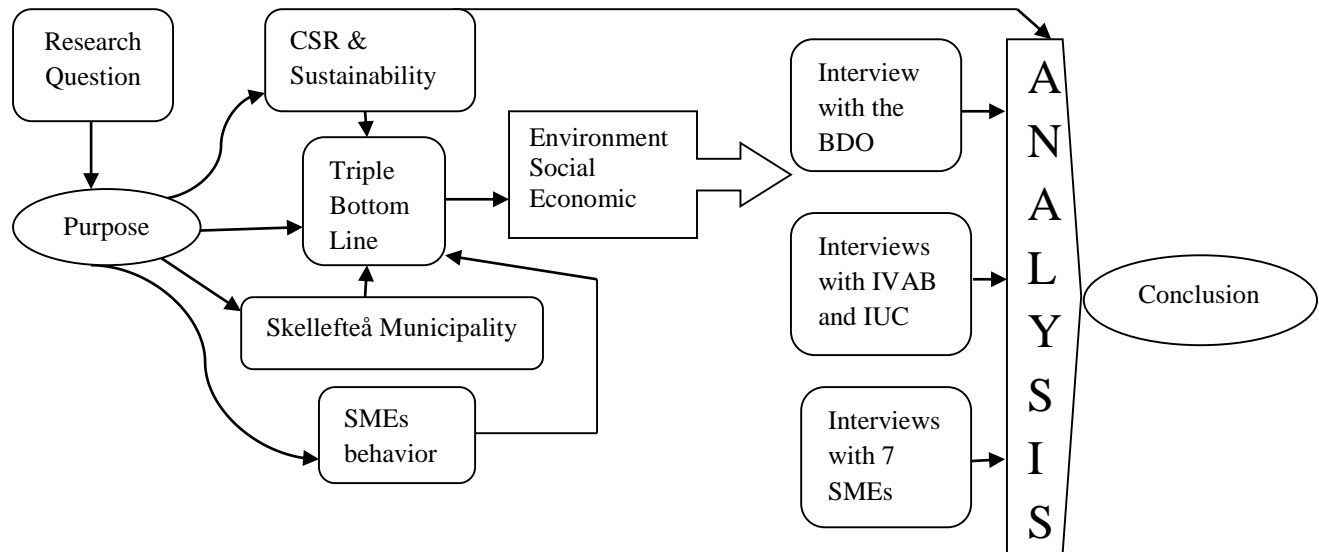
Figure 3. Research Process

4.1 Conceptual framework

"The conceptual framework is the basis of your research problem" (Kumar, 2011, p. 40). Kumar (2011, p. 40) clarifies that the conceptual framework is based on the theoretical framework and focus on the part of the theory that will become the foundation of the research problem. When collecting our data we first wanted to conduct an interview with the municipality, to better understand how they work with CSR-related questions and what level of support that was offered to the local SMEs. Furthermore, to be able to evaluate what we found out and adjust the questions in the interview guide for the companies accordingly. We managed to schedule a face-to-face interview with the manager of the business development office (BDO) in Skellefteå and when this was completed we could move on to the next step, to conduct interviews with the seven SMEs that chosen to participate. All of these have been conducted face-to-face and at the companies chosen location. During this time, we conducted a face-to-face interview with Innovation Västerbotten (IVAB) and IUC. To be able to obtain a different view to the reaming participants. Additionally, we searched BDO, IVAB and IUCs webpages' for information on CSR and how they communicated this to the public. This was done to see what information was out there and what the SMEs have had the possibility to read and know about. With this, we have been capable to collect the data needed to be able to answer the research question and to fulfil our purpose, found in the introduction. Our approach has been illustrated in a figure below.
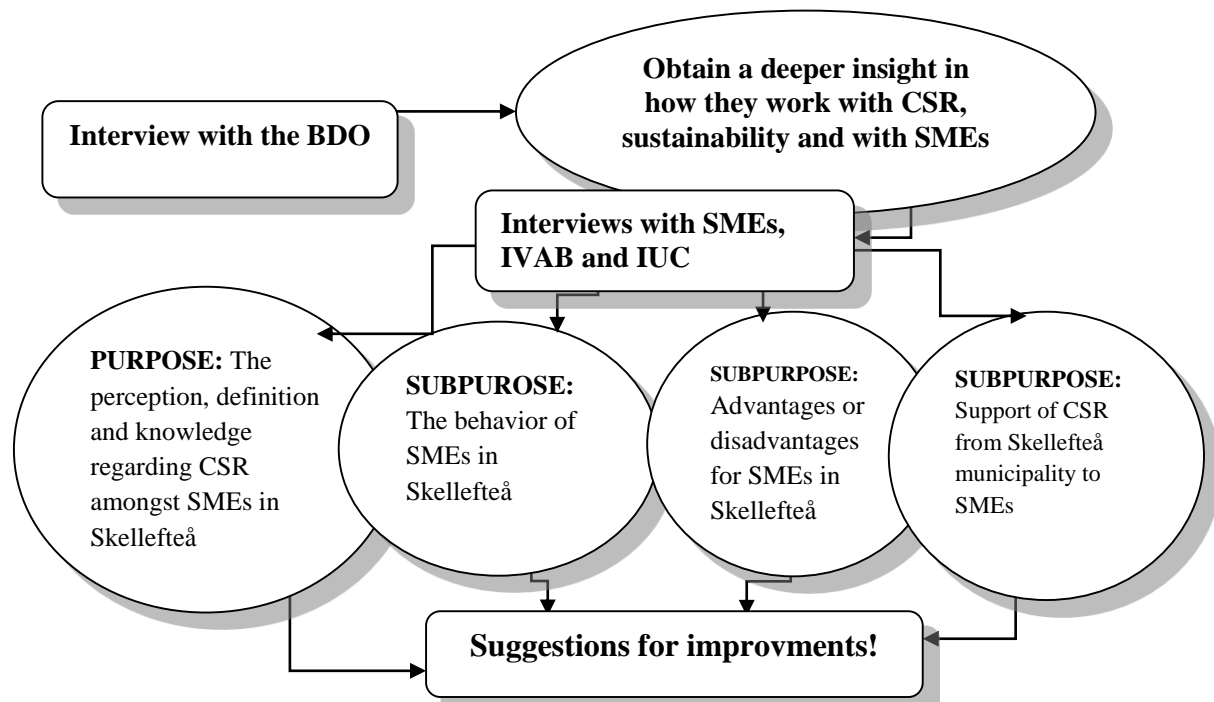
Figure 4. Conceptual framework

4.2 Collection of primary data

4.2.1 Interview questions

We have chosen to conduct face-to-face interviews when colleting the data. We considered different methods e.g. phone interview, which Bryman (2007, p. 40) argues can provide equally good quality of the data. However, Bryman (2007, p. 40) suggests that a phone interview takes away the opportunity for the interviewer to see the interviewees emotions and that some situations are not suited for phone interviews. All the interviews were recorded on two devices i.e. a tablet and a mobile phone and we transfer and save all the recorded materials in Dropbox for us both to have easy access to them. It turned out that the tablet stopped recording during two of the interviews, but that the phone always worked well. Additionally, all the interviews were transcribed first into Swedish and later translated into English. We have therefore had to adjust the language and hope we that do not have any errors in the translations. To be able to avoid this we sent the finished text back to the right participant, for them to read and approve the text before it was published. We had some problems when transcribing the interviews that contained two participants, since they sometimes talked at the same time and it then proved hard to hear them. Consequently, we had some blanks in the text, which we disregarded as we did not want to guess what the missing word/words were.

The first interview conducted with the BDO was intended to help us to better understand how they work with CSR related questions and specifically what they can offer the SMEs in the area. What we found out helped us with what questions to ask the SMEs and we could therefore use it as a foundation and were capable to make some adjustments to the questions. We had not been able to obtain any information from the municipality's webpage that specifically talked about CSR or what they could offer the SMEs in regards to this. That is the reason behind questions four in the table below, but also partly question one and two. Furthermore, due to all the criticism we found

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for the actual term CSR and its usefulness for the SME we chose to include questions seven-eleven, which would provide us with an idea on what the respondents thought about the term, concept and it usefulness. It would offer us an insight in the respondent's way of thinking when it comes to CSR and sustainability. Questions one-three are based on the articles connected to CSR and the SME and five-ix are connected to our theoretical framework that concerns the economic, social and environmental aspects.

All the questions can be found in the table 5 below, were we have chosen to supply the reader with a column that displays the connection to the theoretical framework and what article or book that we obtained the information from. The number implies the number in the table and not the number in the order which the questions were asked.

Table 5. Relation between the questions and the theoretical framework

Question	Who was asked the question	Theoretical framework
Q1: What do you experience the difficulties for your company and for SMEs in general in Skellefteå municipality to be?	All participants	Purpose, Kechiche & Soparnot (2012), Kemper et al., (2013), Hong & Rim (2010)
Q2: What do you experience the advantages for your company and for SMEs in general in Skellefteå municipality to be?	All participants	Purpose, Kechiche & Soparnot (2012), Kemper et al., (2013), Hong & Rim (2010)
Q3: What is the most important priority for your business and how do you work to achieve it? -What do you find less important? -How do you your founder(s) viewpoint have affected this? -What would make you change priority?	All participants	Purpose, Baden and Harwood (2013), Kechiche & Soparnot (2012), Murillo and Lozano (2006), Voltaw & Sethi, (1973)
Q4: What support do you experience that you receive from the municipality/ Region Västerbotten? -What support would you like to receive? -How do you believe it works? -What improvements would you wish for?	All participants	Purpose
Q5: When it comes to development, how do you work and what are more and less important aspects? -When you invest, what are more and/or less important aspects?	All participants	Purpose, Bjarnadóttri and Bradly (2003)
Q6: How do you work with different stakeholders? -Could you put them in order of importance and why?	All participants	Purpose and Bjarnadóttri and Bradly (2003), Kechiche & Soparnot (2012)

-Have you been influenced by them in any way?		
Q7: How do you work with CSR questions in VB and in Skellefteå?	Municipality	Purpose
Q8: Who do you find the term CSR? -Would you prefer a different name and if so, what would that be? (e.g. social responsibility or responsible competitiveness)	All participants	Kechiche & Soparnot (2012), Murillo and Lozano (2006), Baden and Harwood (2013)
Q9: How do you believe that your company views and defines CSR and sustainability? How does your company value them?	All participants	Purpose, Kechiche & Soparnot (2012), Murillo and Lozano (2006), Voltaw & Sethi, (1973), WBCSD
Q10: How do you believe that CSR could be made better suited to you? - How do you believe it could be helped by support from the municipality in regards to CSR and sustainability related questions?	All participants	Kechiche & Soparnot (2012)
Q11: How do you view the future when it comes to you company and SMEs in general?	All participants	

4.2.2 Selection criterions and sampling method

There are different aspects and approaches related to sampling. We have chosen to use a non-probability sampling method in our study. According to Bryman and Bell (2011, p. 176) a non-probability sampling consists of a non-random selection and means that some respondents in the population are likely to be selected before others. Errors that can arise are differences between the population and the sample, due to insufficient sampling frames or non-response, problems as poor wording of questions, interviewing and data process (Bryman and Bell, 2011, p. 176). In this study we have used a convenience sampling method, which is one of the three main types of non-probability sampling (Bryman and Bell, 2011, p. 190). Our sample is therefore not representative of its population, but we do not aim to generalize our findings. We have been aware of these risks and to be able to have a sufficient response we started to contact the companies in advance to be able to contact other companies if some could not participate.

When we chose the sample for our research we had to focus on SMEs in Skellefteå. Although, from different industries in order to get a wider perspective of different SMEs and to be able to obtain the right amount of data. The sample design used in the research will influence the ability to generalize the data sample with the population (Kumar, 2011, p. 25) and as mentioned, we used a non-random sample approach. We believed this would provide us with the ability to contact any type of SMEs. Furthermore, we looked at the SMEs publicly available information to ensure they were could be defined as an SME. Since part of the aim was to better understand the level of support obtained by the SMEs from the municipality we had no specific criterions for that except

a person that was involved in the development of businesses in Skellefteå and they is why we chose the BDO.

To conclude, the criterions that we looked at when we selected our sample were that the companies had to be located within the municipality of Skellefteå. Furthermore, they had to fit within the definition for a SME established by the European Commission and be part of different industries i.e. construction, café and retail and so forth. Although, we did anticipate that not all of our first choices were going to be able to make time for us, hence we made a second list of SMEs that we contacted. We thereafter had to conduct a third list, since we wanted to have a minimum of seven interviews with different SMEs and had not been able to obtain this so far.

We started the search for companies online and if the companies had an email address that could be found online, we chose to make contact by email. If not, we call to obtain an email address and to introduce ourselves. We felt that an email in a clearer way could introduce our aim and ourselves and the recipient could read it when they had time. The companies that we selected to contact all received an email that contained a presentation of us and an invitation to participate in a study, in order to not influence them they obtained limited information about the aim of the study. As mentioned, we had to contact the companies on our second and third list and send out reminders to obtain a confirmation back from seven SMEs. We contacted around 30 companies, which of eight companies wanted to participate, although one did not have time when we finally tried to set up an interview with them. All the companies were made aware that they could obtain anonymity if they wished and that this study was to be published in a book come July.

Part of the study was initially to establish how Region Västerbotten in combination with the municipality of Skellefteå worked with CSR related questions. We have tried to set up an interview with them by an email address through an article on their webpage and that person provided us with further information to locate the right person to interview. Although, that person did not fell suited and once again we were passed on to another person, which resulted in no one being identified as a good candidate. Finally we were informed that Region Västerbotten did not work specific with SMEs, sustainability or CSR-related questions. We were asked to contact IUC as they work as a spokesperson for Region Västerbotten in concern to SMEs related questions in the whole region. We therefore contacted IUC for an interview regarding SMEs in Skellefteå and as mentioned we had contacted IVAB, since they also worked with SMEs related questions. This in order to obtain a broader perception for our research. In the case of the municipality, we first called the general phone number to be connected to the BDO and obtained email addresses for the right department. We started to email with a person at the municipality that helped us to set up an interview with a suitable person.

Below is a table that shows all the participants and how long their interviews were, although not in order of participation.

Table 6. Participant list

Number	Company name	Respondents name	Interview time	Transcribed pages
1	Alhems Trädgårdar	Hans-Jörgen Ramsted	55 min	8
2	Business Development Office	Bengt Ivansson	33 min	5

3	Contractor Bygg	Fredrik Andersson	27 min	5
4	Ingmar	Inger Ögren and Marie Anderson	46 min	7
5	Innovation Västerbotten	Roland Lindkvist	55 min	7
6	IUC	Hans Bylesjö	59 min	11
7	Kallholmen	Carolina Dalhberg	42 min	6
8	Utflex	Anneli Lundmark and Marie-Louise Nordin	62 min	9
9	Vida Nord	Stina Renström	64 min	9
10	Company A	Respondent X	26 min	4
Total:			469 min / 7.8 h	71 pages

4.2.3 Interview limitations

The questions asked to the participants had to be translated from English into Swedish. Although the word CSR has no natural translation into Swedish and we therefore had to make one ourselves. After a few interviews, according to our opinion, the participants talked about CSR in a quite wide context and we therefore revised the translations to more exact word by word translation of the word corporate, implying the company. We stayed with the same translation of the remaining part of the word. This adjustment made the participants think more locally than and not as worldwide as the earlier translation had made them. However, we believe it to be important to mention that all of the participants was first asked about CSR and we provided with the full English name and if they wanted or needed were given our Swedish translation, which we told them we had translated.

Some of the participants were interviewed in groups of two and this lead to us sometimes having difficulties hearing what they said when we listened back on the recording, since they might have talked at the same time and this affected the transcription process. Luckily, they often repeated themselves in many places, which made the affect less significant. Furthermore, we had chosen to use two different recording devices and take notes during the interviews as a safety net. This proved needed, since we did experience some technical difficulties during two of the interviews, where one of the recording devises stopped to work after 10-15 minutes. We noticed it at all occasions and tried to fix it the first time, since this did not work we checked that the other one still recorded and carried on with the interview. Even if we have two recordings of most of the interviews, we did not always use both of them, since the device that always worked also had the better sound. It was only if there was someone talking at the same time and similar that we listen to both to see if there was any difference in what we could hear.

Some of the participants i.e. BDO, IVAB and IUC where asked about their cooperation and support from Region Västerbotten, as mentioned the original idea was that we would interview them too and see how Region Västerbotten supported SMEs and organisations to work more sustainable and with development. It turned out that Region Västerbotten does not work with any questions that have to do with CSR, sustainability and that involves SMEs. This is what we have been told by a contact person and they further informed that IUC is a spokesperson for them in concern to these matters. We therefore regret to have not been able to lift this that much in neither the empirical data nor analysis. This has had an effect on the questions that we asked these participants and we have chosen to tone them down, since Region Västerbotten has not wanted to provide us

with a response. We have therefore take away all the background information and discussion we originally had in the introduction chapter that concerned Region Västerbotten.

4.2.4 Ethical considerations
One of the important aspects is to reflect upon in research is the ethical concerns. Bryman & Bell (2011, p. 128) discuss four subjects related to ethical considerations i.e. the aspects that could cause harm to participants, lack information of agreement, invasion of privacy and deception. We have aimed to consider the ethical aspects throughout the whole process when we collected the data. In order to avoid lack of information, we chose to clarify to the participants in an email, that the report would be published in a book and presented at an event later on after finished, for them to take that into consideration when they decided if to participate or not. In the aspect to prevent harm to participants we also offered all the participants anonymity for both themselves and the company they represented. Before each interview took place we again emphasized the matter of the report being published online and in a book with a presentation later on this year and that if they wanted both them and their company could be anonymous.

We further informed that we were to record our interviews and that this was only for our record, for us to be able to obtain the right information due to the fact to prevent any deception of the collected data. Furthermore, we let them know that we would delete all the recorded material when they no longer were needed. If there were any questions that the participants did not want to answer they were free to do so and if they wanted to add anything that they thought needed to be lifted or better explained they could, this was to ensure to avoid invasion of privacy for the participants. We asked them all at the end if there was anything else they felt needed to be said or changed. The interviews were to be transcribed first into Swedish and later translated into English and we therefore had to adjust the language and hope to not have made any errors in the translations. To be able to avoid this we offered to send the finished text back to the right participant, for them to read and approve the text before it was published. In this way they could make sure that we had not misunderstood anything that they said or misquoted them and for them to provide us with a finale answer to the anonymity. The texts that were adjustments were sent back to the participant in order for the participants to make the final approval. Only one of the participating companies chose to be anonymous.

4.3 Analysis method
One of the challenges with qualitative research is the large amount of data, therefore tools can simplify the analysis for the researchers and conclude relevant data that is of importance for the study (Bryman & Bell, 2011, p. 571). We have chosen to use colour coding as our analytical tool. Bryman and Bell (2011, p. 577) discuss coding as the central aspect in grounded theory and that it can be used as an analytical tool for qualitative data analysis. The data is broken down and labelled into codes that seem of theoretical importance and the codes can be of different levels (Bryman and Bell, 2011, p. 577). There are open coding, axial coding and selective coding, (Bryman and Bell, 2011, p. 578) where we have chosen the selective coding. The first step in the selective coding approach is to define the core category and then relate these into other categories and define their relationship and need for further development (Bryman and Bell, 2011, p. 578). We first chose some prior themes and then we both read through two of the transcribed interviews on our own to try to assure the quality of the template. After we felt like we knew the texts content we attempted, still on our own, to colour code the texts and establish sub-themes/codes. When we felt happy with our attempts we sat down together and talked it through to establish if we had the same opinion

and when we had different ideas we disused them and came up with a solution. In the table below one can find the main colour coding themes that we worked from. In appendix the reader can find the different respondents answers in regards to the codes, which is what we have based our analysis on.

Table 7. Colour themes

Analysis Themes for Interviews with the representatives of the BDO, IVB and IUC	**Analysis Themes for Interviews with the SMEs in Skellefteå.**
CSR definition and perception	CSR definition and perception
Their view on the Economic aspects and their influences	Their view on the Economic aspects and their influences
Their view on the Environmental aspects and their influences	Their view on the Environmental aspects and their influences
Their view on the Social aspects and their influences	Their view on the Social aspects and their influences
Stakeholders importance and influences	Stakeholders importance and influences
SME behaviour and perception of being active in a small town	Behaviour and perception of being active in a small town
The municipality's support, what support is wanted and views of the future	The municipality's support, what support is wanted and views of the future

4.3.1 Empirical findings and analysis limitation

As mentioned, all of our interviews took place in Swedish and they were transcribed into the English language. It sometimes proved quite difficult to translate the relevant sections of the text into English, especially hard were quotes due to the structure of the sentences being different. Furthermore, some of the Swedish vocabulary does not have a direct translation into English and some does not even exist in their vocabulary. We have therefore done all the translation of the text and quotes to our best ability and knowledge. Furthermore, due to the problem of noise and too many talking at the same time, we have not been able to hear some of the words and have therefore chosen to leave these sections blank. This has led to us to not be able to obtain these participants full answer in some sections.

Chapter five: Empirical Data

In this chapter, we will present the transcribed and translated versions of the interview conducted. The interviews are presented one by one with the BDO first followed by IVAB and IUC. After that, the SMEs answers will come in alphabetical order.

5.1 The Business Development Office/ the Municipality

Bengt Ivansson is the director of the business development office (BDO) in the municipality of Skellefteå. He has held this position for the last two years and has prior to this been a business person and company owner all his life. Bengt has had numerous businesses e.g. Zone systems Ltd, PulverLine Ltd and Lööve trailers Ltd, where some have done better than others. He now works with the goal to make Skellefteå grow and to reach the goal of 80 000 people in the population by 2030.

Bengt is not aware of what the word CSR really stands for, but he believes it might be *"a good term"*. But *"it depends on what one fills it with"* e.g. an entity's first task according to Bengt is to make a profit and survive. Secondly, *"the entity would take some responsibility"* for the society, which regards to e.g. creating a good work place and good products and services for their customers. When Bengt hears this word he thinks of companies that e.g. provide *"reasonable workplaces, good conditions ... and which do not sell bad products in an irresponsible manner"*. Bengt emphasises that *"a firm is first and for most commercial"* and he thinks they should be a responsible business, but does not have any suggestions for a better word than CSR.

Bengt does not know of any goals in regards to CSR-related questions, *"There are environmental demands, but these environmental demands do not specifically only apply to entities, but also to organisations"*. *"If you are to build a house, you should build it after certain standards and certain material"*. The municipality has an environmental department that works with these matters. *"If a company shall start a business that is environmental sensitive, it has to obtain an approval"*. E.g. the municipality can demand certain cleaning systems to grant a building permit and a business has to follow all the demands and regulations set.

In concerns to the companies, Bengt says, *"They should let in some wise young people in to their discussions and to understand what and how you (young people) think"*. Bengt thinks that, it means a lot what opinion and value these people have and that *"If I cannot meet these, then I cannot survive long-term"*. Bengt means, that if firms had a profile that established them as responsible, the new generation would purchase goods and services and be happy to pay more. Although, he adds *"if a company had to make cuts, they might ask themselves what they are doing"* and what could be improved in respect to the balance between the commercial and the responsible section of a business. Bengt has the belief that the people and the planet should be taken care of. That it should not be a clash to drive a commercial entity in a smart and good manner.

Bengt consider it to be important for a company to have the *"whole picture"* i.e. ecological, social and economic aspects, as he thinks they go together. Bengt hopes that people do not buy e.g. t-shirts, *"where the people that makes them do not get a wage that they cannot live off"*. That people instead puts pressure on the company to give a fair wage. Bengt think this is the best way to obtain a change, *"We want you to take responsibility the whole way, and otherwise we will not shop from*

you". Bengt believes that it could threat the company's survival if something is not done in regards to these matters e.g. fair trade. He thinks the *"prospect of losing customers"* drives a company to make changes. Bengt says *"I think it is vital that one takes some responsibility"*. Bengt thinks it is partly due to, the survival of the business and the development of the world, but also due to *"that if I do not have a program for these matters I will not continue to exist as a supplier"*.

Bengt mentions that *"people want to pay one Swedish Krona extra for the milk to help farmers ... which is amazing"* and do so since they know it is for a good cause. He thinks it is *"amazing"* that new generation puts pressure on e.g. supermarkets, to obtain more ecological products. *"In that way I think that the commercial goes hand in hand with healthy responsibility thinking"*. Bengt believe there is an increase of ecological products in the stores e.g. his own children only eat ecological bananas.

Bengt believes that if one wants to save the world then one would not start a company one would join Green peace or similar. That it instead involves *"I want to make business, but I also want to do so in a manner which does not harm people or destroys the world"*. Bengt uses a well know mining company as an example of a buyer from SMEs, *"they have environmental programs"* and it is reasonable that when they make a purchase from a subcontractor, they ask about their process too. Bengt means that the municipality has a huge responsibility when they make purchases for e.g. two billion, as they could *"indirect or direct contribute"* to e.g. environmental damage.

Bengt emphasises that the municipality itself follows the rules and regulations set out for them regards to their labour force and environmental issues e.g. no child labour. Bengt considers it to be important for customers to know that a e.g. *"restaurant in Skellefteå pay fair wages with good work conditions, ... that they handle all food in the correct manner ...and that the produce do not contain poison"*. He trusts customers are willing to pay more if the business is good and responsible. He believes there is an increased awareness that one has to do something as the true realisation creeps closer, which Bengt think is wonderful.

According to Bengt, the municipality would like to buy local products, but the law about public purchases makes this a challenge. The municipality purchases food for the schools for 60 million Swedish kronor every year, where they look at quality and price. Some years ago the criteria that regards to biologically cultivated was added, but that could be anywhere in the world. By the start of this year a criteria about locally cultivated was added, which helps the municipality to obtain local produce e.g. potatoes from Östanbäck rather than from Holland. This is something that Bengt is happy about.

Bengt believes that a company is affected more if it trades in Skellefteå compared to Stockholm, due to the *"greater options of suppliers"* in a bigger town. E.g. a café or stores reputations is therefore more sensitive to criticism in Skellefteå then in Stockholm and Bengt add *"reputation travels fast in a small town"*. Bengt experiences that there is an increased awareness in these matters, mostly amongst the consumers. This he believes puts pressure on the entities. Bengt thinks that *"the power lies with the consumer"*. Bengt thinks that *"If you have a local metal worker in Skellefteå that no one wants to work for since the boss is unbearable or that uses material that makes the neighbourhood dirty"*. *"The company will probably not survive when that becomes known to the consumer"*. Another example is a café with underpaid young people with no vacation

pay and unsecure work conditions, *"young people is not going to want to be there, because they know that their friends work where and it is not that great"*.

Bengt says that *"we need to be role models in what we do"*, but that the municipality might *"not always live up to this"* and also in concern to CSR and sustainability. Bengt informs that the municipality assist companies in how they can become more efficient and effective in their production. The municipality have meetings where they work with the question on how they can improve that start-up face. Bengt is not aware of the municipality having any programs aimed at business where they *"put pressure on their practises"*. They work with entrepreneurships in Skellefteå to obtain growth, but Bengt believes that they could become *"a lot better"* to talk to companies in regards to CSR and sustainability. He considers that *"firms could integrate these matters already in the business idea"*. Bengt explains that they today buys the service on *"to start a business"* from Innovation Västerbotten, but is changing and he is therefore not sure if they offer this or not.

Bengt says that the municipality is *"not commercial in the same manner as a firm" e.g.* Skellefteå runs a bio-fuel plant and more of the cars a run on this gas. A municipality is therefore not under *"the same pressure"* as a commercial enterprise. Although, it is not an excuse to waste money and they still be effective. But at the same time, *"as we are public ventures that shall be a role model when it comes to environmental thinking and how we handle people, employees"*. *"When we buy cars, it should be bio-fuel cars, all other is exceptions. When we build the material should be wood, all other is exceptions"*.

Bengt is not aware of any cooperation with RV in regards to these matters. He believes them *"surely must cooperate"*, although he is not cooperating with anyone, but that other departments might. He has never heard of any *"specific questions or demands from the regional office"* in regards to how the municipality should work. Bengt is not aware what RV actually does for the businesses in the region. He thinks it *"would be fantastic"* if the regional office came with some ideas on how to work more effectively with these matters e.g. a regional project, *"I might be wise if we in some way applied some pressure"*. Bengt therefore has no suggestions on how the support could be improved in regards to the cooperation between them, but expresses a wise for support.

Bengt considers that a consumer in the future is going to want *"the whole package"* in regards to i.e. ecological, social and economic aspects. *"One wants to know that there are good work conditions, good work environment, the meat is not full of anabolic things"*. Bengt believes that, *"the young people have a great responsibility"*, maybe not to e.g. *"release minks in the woods"*. Rather to *"in a wise manner"* reason and make people understand how their generations thinks. Bengt believes that young people will bring their values with them as they *"grow up and get older"*, *"it is about familiarize oneself and understand how young people think, they are the customers now, but foremost the customers in the future"*.

Bengt has not thought much about the future for CSR related questions, but believe it is of importance and that they maybe could hold courses in this. To raise CSR Bengt suggest meetings where they work with the question *"Your image as a company in regards to these matters for the new rising generation"*. Bengt also suggests it could be provided through *"what to think about when you start a busines*s", since he believes mostly young people that become entrepreneurs and

this would *"underline these matters as important ingredients in their businesses"*. Bengt adds that the municipality could be *"an important player"* in the development and progress of them, to show they *"not only care about"* their own organisations. He also considers that if one looks at the larger companies e.g. at a big mining company, one will be able to find this matter written in their policy, which is less developed in smaller entities. Bengt thinks CSR and sustainability is worth to look into.

5.2 Innovation Västerbotten AB (IVAB)

Roland Lindkvist is the CEO of Innovation Västerbotten AB (IVAB) is the organization that runs the project Start, which was set up in 2011 and helps people to become entrepreneurs. They have run this and other project on behalf of the municipality in Skellefteå since 2006. The project Start was set up in cooperation with the municipality of Piteå and they were the main owners of Start, where IVAB have run the operation in Skellefteå. The original idea of IVAB was for them to act as advisors to inventors in the whole of the region of Västerbotten. They now offer support and advice to entrepreneurs, students, innovators and scientists, mainly in the area of Skellefteå and Piteå. IVAB can be found in a building called Entreprenören in Skellefteå and IVAB has been based in this building since it was built in 2004. This building also offers new businesses office space. The focus of Entreprenören is on entrepreneurship, which Roland thinks is perfect and feels *"custom made for us"*. IVAB does not generate money and is partly founded as an EU project. At IVABs peak they had around 10-11 employees and had the project young entrepreneur tide to them. This has all changed as the municipality let them know at the end of last year that they themselves will run these types of projects and will no longer need IVABs services. IVAB has therefore had to let all their staff go and they are now down to one person. Roland works as an advisor to innovator and worked with innovations since the mid-90s. He has been with IVAB from the start and helped to start the organization. He turns 65 this summer, but does not know if that has any effect on the municipality's decision regarding his business. IVABs own vision about their task was that they should act as a separate stakeholder that would support these types of business that they worked with, but they now feel like they have been shut out in the cold by the municipality.

"Actually, the first time I reflected on that, then I actually thought like this, yes it is the human responsibility for the staff I have" is the association Roland had when he heard the word CSR for the first time. He continues to discuss that it is a social responsibility that IVAB helps new innovators and new entrepreneurs. Roland adds, *"It is wrong to say that we are a social enterprise but we are a socially beneficial enterprise, that it is spot on with that"*. The priorities of IVAB's business concept is more of a social responsibility as they make businesses grow rather than to provide revenue to their shareholders. Roland explains, *"We are not the kind of business that generates profits"* and continues with *"I think one should change the name to the community-oriented company"*, which was discussed in a completely different aspect about social enterprises. Roland further discusses *"What does social stand for? Indeed, social businesses today it is companies with the target that have taken care of those who are handicapped or in that way that has not managed the society in the same way"*. Roland believes that is more a subject for social enterprise and that a community-oriented company brings development of the Swedish society.

"Why have we set the goal that we would have 75% survival when we know that it was 60% -62% survival of the companies that started? It is because we wanted to get more sustainable businesses". IVAB does not want companies to start businesses only because they want to try, or only in the aspect that get to start their own contribution. The sustainable companies IVAB has focused on have been helped to develop their product and ideas to become new businesses. Roland believes that some companies could integrate CSR as a part of their strategy. He believes that the companies have to create a niche, but still have their goal and not forget what their main purpose is.

In regards to IVAB's relation to CSR Roland says *"I think this is a subject that we have been bad at until now, we woke up to this two weeks ago"* and he continues with *"We are a private operator in this context, we do not fit that category, so we simply stand outside, but with that concept we would suddenly end up inside the box"*. Furthermore, he believes there is a matter about finding companies that contribute to the society and that the municipality might see those companies as competitors. Roland argues that IVAB must look at their network and their support in this subject.

According to IVAB web, service and production businesses have major investments and that "*there is no doubt that the objective is to earn back their investments, where the problem might be is to have capital to invest"*. Roland argues that "*It is actually better to invest in machinery rather than to hire more people*" and he means that the firms should look at how they can develop the company to become even stronger and grow faster, which might be done easier if one has the machinery needed.

Roland finds the reason for people to start their own business is because they want to develop, others do it due to that they have lost their job or because they want to privatise an industry. Another group that is quite large is the one that takes over a company or enter as a partner. He argues that when someone starts a business, they focus a lot on the practical pieces and that they forget to *"see and focus on business development"*. He adds that the firms need to consider "*how can I? Who are the customers?"* Roland believes that it takes time to establish a company and that many firms might not have *"quite the right idea"*. "*We try of course to work with it and it is also a little bit what we have concentrated a lot on, that they will broaden their horizons"*. Roland continues "*We talk a lot about the business canvas…where you look at the demand instead of the benefit to sell"*. He finds that their it too much focus on the business plan and Roland thinks that the most important part is how to reach the customer. IVAB has together with IUC work to set up a long-term strategy. Roland says about the companies that "*I think that most live for the day. That it has been too little focus on the opportunities and taking risks than you have to have a strategy"*. Roland defines two categories in the globalized world, the companies that are locally based and the once who have customers in all around, which implies a need for a different approach. Here IVAB wants to help companies *"we call it economic gardening, where you look at business development"*.

Stakeholders are different in different companies according to Roland. If the firm has no customers, than they cannot employ either. Roland believes that the customers comes first followed by the employees. "*I think that society is actually a service organization for many, at least for the employees or at least for the companies"*. That is why the companies do not *"scream*

about child care”, he continues *“maybe they should do sometimes, but I think the focus has to be, if I want to get revenue, I have to have a customer to sell to”.* He believes that the society will end up last and after the suppliers, since otherwise *“I have not got any products”.*

IVAB believes that they are influence by their customers which are both the municipal and new businesses. *“We are of course influenced as well by the requirements, what should we meet, which is the client's requirements. Then we become naturally influenced of what our suppliers can deliver and that we can provide to our customers”.* He thinks it is a connection, since one is very dependent on once suppliers. *“ I think that all influences and ideas that we receive, they do not come from, in our aspect, directly from the municipality or clients, but we get that often from suppliers or from our network”.* That is why IVAB has an annual look at survival rate for firms of so called *“the 3-year-olds”.* They looked at those who have started businesses and what they were pleased with. From that they have changed their focus to become better e.g. which trends that influence the companies.

Roland believes that the challenges for companies in Skellefteå*, “depends very much on the driving force of the individual”.* They have had some difficulties at times, especially those who have worked with businesses which has presented competition to the society. The advantage of being located in a small town Roland believes to be the proximity and *“knowing the right people”.* He means that Skellefteå is not a big city and that it is a good network. Roland informs that previously one obtained a monetary support to start a business in Skellefteå, which then was a great advantages. Today they are equal across the country and they are for those who are furthest from the labour market, he explains.

The collaboration and communications with the municipality and IVAB have previously been flawlessly, but this has changed according to Roland. As mentioned earlier changes has been made in the municipality. Roland describes IVAB to be a service company "*Idée Forum’s idea was that an inventor or innovator that wants to start up something is in need of a network, knowledge, training of some kind and advice and that really is IVABs task".* IVAB believes to have built up a good structure where they e.g. help companies that want to be able to grow, provide advice and assists in the search for business partners. Therefore, they have been able to find a platform that could work great where *“we have worked together”* and from that provided meetings. Roland describes the collaboration further *“I think it gives a good picture of how, because we have 200 co-partners that we work with, they are lawyers, accountants, banks, insurance companies… we coordinate everything … they get their customers from us".* Roland finds IVAB to be a community-oriented company and he believes it will be much more difficult for their co-partners to start cooperating with the municipality in these issues*. “It is about the creation of new businesses*” he concludes.

IVAB suggest that the municipality should look at those things that have been successfully in the past and that IVAB has found the shift in the generation to be problematic, which they want to provide specialize support for. *“we spend more time on those we see are successful, but make sure, of course, to help everyone, but concentrate some more of the resources on them if we have seen the opportunity for growth”.* Roland discusses if the municipality wants to reach its goal of become 80 000 inhabitants they have to talk to IVAB and he concludes *“we have had a bit of difference".*

In the future IVAB would like to obtain some funding support from the municipality, for them to be able to continue. Roland informs that the funding has been project by project, but that they would like a constant flow of funds. IVAB's current situation is that they cannot apply for project money from the government and this has resulted in the municipality being the only actor that can run these types of projects. According to Roland he argues that the municipality would benefit to provide these basic foundation to organisations similar to IVAB it is so much non-profits behind it. He continues with *"I think you have to find an interaction between the public arenas and now, for it to work, I think that is the key"*. Roland adds "*You have to find out from the municipality's part what to do and what the companies should do. And how do we work together with these companies"*. His aspect is *"I think it is obvious that it is only the entrepreneurs and a relative some small public sector to build on."* Furthermore, Roland believes that there is a need for the companies to have customers in order to grow in a global aspect. He argues "*Therefore, I look at the type of businesses that you have to build on, that must be the new industries of course*". Roland is certain that Innovation VB will remain in one form or other, because *"we are unique"*.

5.3 IUC – Västerbotten

Hans Bylesjö is the CEO of the Limited (LTD) Company Industriellt utvecklings centrum (Industrial development center - IUC) in Skellefteå, which is one out of 16 IUC in Sweden. 14 small companies i.e. IF-metall and Innovation Västerbotten (IVB), own IUC in Skellefteå. IUCs vision is to promote the growth in industrial SMEs within the region of Västerbotten. Although, most of their resources has been used in Skellefteå as it contains an intense industrial sector. IUC conducts interviews with the SMEs to obtain needed information about their different core processes e.g. business and market development. They also discuss the companies' need of competence. IUC uses the information gathered to map and better understand where the problems are and what the SMEs needs to work on to develop and grow, which is done in different projects run by IUC. IUC is one of few actors that goes out to the SMEs and talks with them in this manner. These projects has been partly funded by the government in the past when the organization was set up in 1974, but are now funded by EU funds or trough Region Västerbotten (RV), Länsstyrelsen or different municipalities. The funds have now run out and IUC had six employees in the past, but are now down to two.

Hans is what he calls himself a mixed person i.e. he is an academic, but is mainly sprung for the industrial sector. He has around 30 year of experience of production management and around ten years as a CEO and has been with IUC since 2012. He has worked as a lean-consultant and has had two companies on his own, which has provided him with a broad base. Hans thinks that one has to have run a business and be able to take up place in the board at the SMEs to be able to communicate with them in different manners. As they only have two employees now IUC now hires consultants on project basis instead.

Hans has heard of the word CSR before and that it is a word often used by multinational companies and *"very high up".* He believes that a majority of SMEs that he knows have some kind of ethical focus, though not pronounced since do not write it down. Furthermore, he thinks that the SMEs will not survive and obtain customers if they do not have any type of ethical behavior e.g. justice, since that affects everything. Hans claims this it has no *"significant meaning"* for SMEs as they already live with it. That for the SMEs it is more about looking at things e.g. how the companies

"can save energy", the way they behave, *"treat their employees well"* and *"follows the laws and regulations"*. In regards to the environment, Hans finds companies sometimes *"get stuck in their own world"* and might never have thought of these matters. He thinks CSR can be used if it can be *"translated into Swedish"* and still contain the same meaning.

Hans continues to say, "*I do not like the word sustainability in the sense that it unfortunately has become a fashion word, but sustainability is good because it says a lot about something over time"*. He feels that sustainability should not be used in combination with economic, due to that *"most companies cannot be economically sustainable*", he continues with "*It is the nature of things that most companies cannot be economically sustainable, they should not be either, but they must live in the economic era in which they live in.. Then they will die and then it should become something new"*. He argues, *"You start to label sustainability on everything, but some things you should label and others should not"*. Hans finds that you should have it on the environmental matters e.g. recycling and cycles, but not label sustainability on economy. There is also a *"mixture"*, he continues, if you want to have social sustainability he believes that *"people need to work longer"*. He mentions that e.g. the pension system is not sustainable, which means that people will need to work longer and it will require that the jobs need to change, *"to be more sustainable ... more social sustainable"*. He further discuss "*in what way should we change this and still have economic efficiency and all this stuff"*. Hans thinks that these words should be used to address those issues and for it to be considered how it can work in practice "*not just, it is a headline, it is a title, social sustainability, but then what do we mean by it?"*

In concerns to social responsibility, Hans finds that we have *"come incredibly far in our Swedish mentality"* that we take it for granted. Although, much of what we do now is not sustainable e.g. employment is not sustainable, the environment we have is not sustainable. "*Sustainable I think this is more forward-looking and more challenges that we need to take care of. While social sustainability in the perspective is more to defend what we already have and to ensure that the resources we use e.g. we get continuous professional development"*. He mentions that as that, most people do not have the same job their whole life and he finds it *"absurd to think that one is finished at 20 years old and then you never develop our skills"* and leave this to the employee.

In the aspects of the relationship between CSR and SMEs, Hans discuss that the companies largely need to make long-term strategic plans. This could help to include such aspects as competence perspective, staff perspective and the complete perspective. He continues, *"It is more about length, the length of the planning"*. Hans thinks that CSR needs to become part of a firm's larger plan to become part of their strategy, in order for it to be approachable for the firms. IUC do not have any expectation from the region when it comes to CSR, but they would like to. Hans explains that it is part of their work and that these investments are needed to help the companies to think ahead. IUC does not raise these issues separately but in a larger context, often related to an economic aspect.

The priorities for most of the companies are market and business development according to Hans. He argues that the firms know that the importance of keeping customers happy, after that, they start to think about other things e.g. the production or employees. Hans believes that the companies should prioritize management and leadership development much more than they do. Another aspect Hans mention is, competence improvement so that the firms can equip themselves better for the future challenges. He continues, "*Both have to do with management, but also to do*

with the skills and employees… all of those things takes time". Hans finds that the management influences the firm "*because they come from a history*" that clearly the managers views. IUC focus is to continue with the commercialization and they want to help the companies with the actual product development, including new technology. They also want to reach new generations and aims for the companies to become owner of their own products. Hans wants to help the firms to expand their market and adds that it can be a difficulty to recruit staff. IUC feels that there is a need of upgrading skills and competence improvements. Although, the SMEs might not always ages and Hans says, "*They are careful, they are growing organically and slowly … we want to push them to hire and so on…that it feels safe before investing.*"

In the aspect of SMEs Skellefteå, Hans informs of a huge knowledge, which has built over many years, especially customer knowledge of various kinds and a strong entrepreneurial force. Hans sees the large network in Skellefteå is a benefit for the SMEs and that the town has a diversified and good infrastructure. Hans mentions that it is easy to find things "*that you would need*" and to find people to help one with things. He does not think the size of the city is of importance for the companies, but rather the network and where the customers are. When it comes to the advantages of a city, his opinion is "*The advantage of being in major cities is that the infrastructure is better and that it has better service requirements*". He continues with "*It is more what the society can deliver more that you notice the difference in the size of cities*". In respect of competitive workforce, since the wages are higher in a bigger city in general and Hans add that "*disadvantage that weighs against the other*".

Hans says that the "*customers are obviously the main priority, customers are incredibly important*" and that one needs to understand their needs. He finds competitors to be essential, to keep track of what the competitor do and how one is positioned in regards to them. He concludes, "*Customers and competitor are in the same group*". The suppliers have become increasingly important over the years "*due to the material is a big part*" of a company Hans says, "*Materials have become very expensive in Sweden in comparison with competing countries*". Swedish material suppliers find it very difficult to compete against other countries where material prices are completely different. Suppliers are therefore important and they will become even more important in the future. He feels that most companies have very good relations with their employees and that a success factors is that they have loyal employees that cares about the company. "*I have not been in any company where the employees have not been among the biggest promoter of doing things, because that is their job*". Hans thinks this shows the dependence of between all parties. He finds claims that the industries expect the society to provide the benefits, but are very little involved themselves in politics or communicate with the municipality. He adds that "*we do not have the influence or taken the influence that we should have*". Hans believes that it would be good for the companies to become more involved. He says "*We have had a fantastic society*", everything has work up until now and that all participants should communicate more.

Hans believes that the stakeholders have a "very strong influence" in regards to the companies. He adds, "*We live in symbiosis with each other*". He finds that most influence comes from the customers and their requirements, but also "*internally by the employees*", by the corporate management and the owner and corporate culture. Hans continues "*the employees, the company culture and management are the once that mainly determines this. Subcontractor has almost no influence whatsoever in the process at all, not the society either*". Hans thinks that the society "*stands outside and congratulates companies when they pay taxes*" and that the society "*tries to*

shape the firms as best they can". He also believes that the companies follow the ethical codes. Hans adds *"you can see how much has changed over time, what you can do and not. It is fantastic"*.

IUC is currently in dialogue with regional actors to decide how they want to work with the SMEs. IUC believes that the industries need to become more involved in information about industries role in contributing to social benefits, welfare, especially how and what they want to contribute. Hans finds that the municipality must ask themselves or the community how they want to help the industries. IUC has obtained funds from the municipality, but they lack a long-term approach and strategy, which they would like to have. IUC would like to have clear mission from the region, which would be to have a mandate to develop SMEs.

The future for IUC is to make sure to do the right things. Today IUC has a high engagement and he does not have any concern in regards to any ethical or social issues. It is more sustainability questions that need to be raised in order to think beyond and about the future. Hans finds that globalization is a challenge to the local area and new technology provides new work opportunities. The result will be enormous challenges of skills when it comes to new areas. IUCs situation is that the organization will *"not continue to exist if there is not any need for our business"*. Though Hans believe is that they are needed and that they *"have a role to fulfill"*.

5.4 Alhems trädgårdar

Hans- Jörgen Ramsted is a self-employed photographer for nearly 30 years and has never had what he calls normal employment, since a photographer often is hired on a project basis. Hans-Jörgen has always had side-tracks to the photography e.g. making barbecues, western farm and now ice creams and flowers. Hans- Jörgen purchased Alhems trädgårdar after he felt like he had had enough of living in the woods and it felt like a cool place to live, but they had not thought about selling summer flowers and ice cream as they do today. Alhems trädgårdar, which still is where Hans-Jörgen with family lives, is also where the company is based and it has a long history of being a garden centre that runs back to 1949. They started selling summer flowers and last summer they also started to sell homemade Italian ice cream, since Hans- Jörgen had seen this type of ice cream on his trips and thought he like the idea about having an ice cream place, even if he is not a big fan of ice cream. They had no real plan when they started the business, but they have learnt a lot along the way and they received a lot more customers last summer then they first anticipated. They estimate they had around 15 000 customers that first summer. This inspired them and they are now in the process of expanding and are building an ice cream café in the centre of Skellefteå, which can be open all year around. Hans-Jörgen ultimate vision is to produce ice cream and sell it in the supermarkets. Hans-Jörgen is at the moment the only one that works in the company as they are not open, but they had around five people during the busy period last summer.

Hans-Jörgen has never heard the word CSR before, but he thinks of e.g. we should *"take our responsibility"* and that Sweden should *"work as one"* when he hears it. Hans-Jörgen adds, *"That all parts of society must stick together and everyone has the responsibility for it to do so"*. The word sustainability makes Hans-Jörgen associated of having a good product and he adds *"sustainability over time, to build something sustainable"*. Meaning a company needs to have a concept and a product that is good and that one needs to develop it. He continues with *"we are not talking in those terms, how our social responsibility is. For us it is all very much about building the brand, creating a solid foundation to stand on"*.

Hans-Jörgen talks about taking social responsibility simply by removing unnecessary strain when it comes to social responsibility as a small business. He adds, *"You contribute constantly, you do not burden the community in that aspect. So you could say that you are a community resource … and then you might say that you take good social responsibility"*. He also mention responsibility as of eco-friendly products and mentions that in Sweden there is high awareness of gender perspective. Although, his main concern is that he wants to get his company to work with the best possible staff.

Hans-Jörgen explains that their priority initially was to get started and to establish the product i.e. the ice cream. He continues by mentioning that they now prioritize to develop their concept as well as the product, to *"find new ways to make good products",* even to a wider audience. He continues to say, *"In the end it is all about getting the customers and for them to spend more money"*. He wants to obtain money for the firm to be able to develop and explains, *"It is important in that way that I get freedom"*. Alhems trädgårdar is now in the process of starting a cafe and have to follow the regulations in order to do so. Hans-Jörgen informs, *"It feels incredibly important to work when you get up in the morning knowing that we work with quality"*.

Hans-Jörgen finds everything to be important for the company. He explains, *"It is always about developing the concept to become more customer-friendly, to receive customers in a better way, to make the experience more pleasant"*. He adds *"To make the product better, to make it more cost efficient … to find the right staff, to educate them in some way … to determine the policy of the company, to decide what we will have"*. Hans- Jörgen believes that no matter what type of business one has, one need to decide what feeling one wants. He continues, *"We want to be a kind company"*. Hans- Jörgen also mentions, *"No old lady should have to walk out with a heavy bag from us without getting help that will not happen"*. Other less important matter he finds to be *"fulfill silly regulations"*. He adds, *"If you have a sensible business you want to make them, you want it to be clean, you want things to work, the staff should have good space, but you do not want to be forced to do so"*.

Alhems trädgårdar's main stakeholders are the individual people in the town and Hans-Jörgen says, *"They are our largest customers we only have them in mind"*. Hans- Jörgen is hopeful that they will deliver and sell their products in the supermarkets and then would then deal more with suppliers and to supply to businesses, retailers and wholesalers, but now the individuals are their focus.

Hans-Jörgen believes there is no advantage being located in a smaller town. He informs that he often travels and has experienced that other places provides ways to help businesses e.g. subsidization and where they have eased the tax burden for new firms that establish themselves there. He argues that in Skellefteå, *"you have the same obligations as the bigger companies from the very beginning"* and he lacks a *"transition period in order to start generating money"*. Hans-Jörgen thinks there no advantages to be self-employed and feels that *"entrepreneurs have all the obligations and employees have all rights"*. He thinks it is quite similar with entrepreneurship across the country and do not see any advantages to be located in a small town like Skellefteå. Hans-Jörgen says he lacks the experience of being located in a larger city, but thinks that in larger cities there is a *"sense of more involvement"* in regards to enterprises. He finds that the

municipality's believes are *"very dominant"* in Skellefteå and he can imagine that in a larger city one do not *"have time to control entrepreneurs as much as in a smaller place"*. Furthermore, he thinks that if you can build a business in a small town, you could be successful in a bigger town, due to the disadvantages of having less people available i.e. customers. He adds that rumors spread fast and that one cannot just to replace customers with new once in a smaller town. Hans-Jörgen thinks a reputation can change quickly if one does something good or bad.

Hans-Jörgen do not feel that he receives any support from Skellefteå municipality. He thinks that the municipality lacks understanding of *"how a business works and how the process works"*. Hans-Jörgen believes that entrepreneurs must be very strong, have an idea, have funding for banks, which he found has become more difficult and with all that he means the firms are once taking the risk. Hans-Jörgen suggestions of support from the municipality are help to find a location where Alhems trädgårdar can have their business. Hans-Jörgen means that the municipality can assist him in finding a location as Alhems trädgårdar can offer the municipality opportunities of employing people in the population. Hans-Jörgen seeks a different kind of support and guidance from the municipality that what he has found today. He thinks that they *"do not need to charge for everything"* he means "*like a good gesture, for those here who are willing to invest in this desert of entrepreneurship"*. He continues with "*in the end, when one starts it is a lot of money and for the municipality, it is nothing in the entirety of it all if it really would become a business"*. Furthermore, he finds that the municipality should want the firms to establish here and to become something. Hans-Jörgen believes that people in general do not understand that there is a difference between being employed and to have a business. He says, "*A company is self-generating, they generate their own money, if you work in a nursing home, it is admirable, but it generates no money"* and he ends with "*and this will of course eventually become our death in this region*".

The future for Alhems trädgårdar is to create a stable and good product. They want to continue at a new place and start to sell ice cream all year around. He thinks that the hardest part that all entrepreneurs struggle with is people around to evaluate people's opinions, understand them, and cope with them. Hans-Jörgen claims that what kind of people you surround yourself with is a big aspect. He believes it is about finding reliable people who have the ability to engage in the situation and those people he does not think are easy to be found.

5.5 Company A
We talked to X, one of the owners and founder off the innovation company A that was set up some time ago. X is the only one of the founders that works in the company, but they all have a common background in product development within security technology e.g. radio tracking and surveillance equipment. They had their own ideas for products, which was the reason the company to been started. They obtains a lot of consultant work alongside their own product development. The company launched their product just before last Christmas, which is a consumer orientated electronic device. Expect the participant there is also one more person employed in the company at this point in time.

X do not believe to have heard the term CSR before and thinks it sound a bit *"left twisted"*. X believes one need and should take responsibility together and thinks the company do. In regards to the suggested words, X does not prefer any one to the other as X lacks the knowledge about

CSR. X associates it to give grants and money to organisations e.g. missing people and similar. When it came to sustainability X associated it to environmental guidelines. The firm gives some grants and do follow all the environmental guidelines and rules according to the participant. We are informed that there are quite a few rules and regulations that concerns electronic suppliers and producers. X believes that is there level of sustainability and does not see how CSR and sustainability could be useful for their company other than as a marketing tool, which X believe *"could be win-win"*.

The company has taken on venture capital and that is for them a *"quite big and heavy questions, which takes a lot of time and often is quite a long process"*. These are difficult matters but it is seen as natural, *"so one has to have a certain understanding for the way that it is"*.

The company does not have that many stakeholder and they work fairly informal, *"we have mostly local partners with people that we more or less know"*. X thinks it is straighter forward, *"can you help us with this for two weeks and then they pay and then it is finished"*. The firm does a lot of consultant work, which is quite stable and secure work done for local companies. X thinks it is different to work with new partner, *"when we work with parties that we do not know, we write clear confidentiality agreements ... it is a complete different environment to work in with an unknown company"*. The company has mostly got help from different work partners e.g. design parts, provide images and graphical details. They have had a lot of exchange in the aspect that regards to user experience and similar matters. This has been really important to them as X believes the product would not have looked as good as they lacks the knowledge and *"it is important to obtain help from people that has the knowledge"*. The participant believes that the customers are the most important stakeholder. If the customers do not buy the product and thinks it is bad then they would have to shut down. The society would be ranked under the customers and under the working partner i.e. suppliers. X finds it hard to answers clearer, as it becomes a much deeper question. In regards to the employees the participant thinks that, *"they should hopefully be almost more important than the customers"* and that *"they should be more important than the working partners I hope or if not then I must have hired the wrong people"*.

When it comes to suppliers influence X believes that *"one learns all the time, one learns e.g. how to make plastic tools"*. The participant has learnt a lot that was not known before from the suppliers the last year. It is similar with the customer e.g. to be able to provide the customers with a clear and fair expectation of a product. *"It is clear that when people don't really understand what the product is about it might not always come down to it being a bad product"*. X thinks it might be due to the value of the input provided to the customers, that *"the expectations that do not match the product"*. The participant has learnt a lot from the one member of staff and believes that one can learn from the society, but how is not as clear as the other stakeholders. X mentions that they should become more concerned with business issues in the society than they are today and that it might be due to that they *"relay too much on that it is working as it should"*. It is always in that back of the participant's head, but it is the lack of time at the moment that hinders and other matters takes the focus away. Although, X believes it will become more important as the company grows and when they would have more employees and it would concern the social responsibility they would have as an employer.

As mentioned the firm performs a lot of consulting jobs and they are aware that if they would have been located in Stockholm they would have had more of it. That also refers to customers, but the participant says *"then we would also have more competition"*. *"I can only see the positive with being in this type of town, this size of town"*. Although, the company still have customers from Stockholm and we are informed that *"it is only an hour and a half away, so that is not a problem"*. X does not have any experiences from other towns and thinks it might *"be the same thing there, and that you get to know your own small groups of people with different knowledge"*.

The participant thinks Skellefteå has a good "ICT" organisations and there is everything from design firms to PR to pure technology companies. *"We have, due to that we also make electronics, and then we have a good possibility to also produce both prototypes and also small collections"*. "There has been a whole spectrum of different partners for us to work with". "It is a small town, so everyone knows of each other" and it has been very positive for company A to be in a small town as *"almost everything can be found in one place"*. X cannot make any judgments of other type of business fields and he believes that *"one becomes very close, one gets to know nearly everyone needs to know, or who one needs to buy services/help from or obtain help from"*. The participant cannot think of any difficulties.

We are informed that they have been in located in the same place the whole time and that it has been good for them due to the low level of employees, one and two employees. It has also been good as they have been able to *"sit down and obtain help from start and we have also been in Bipark, which used to be here"*. The firm has also cooperated with the other small companies that are found in the same building. When it comes to Skellefteå in general, X has no disadvantages to talk about other than the administrative parts in a business, but the participant believes that it *"is more a period of learning ... of course there is a lot of work with that, but I think it is a lot of fun too"*. X thinks most parts are fun and that *"one has also chosen this oneself"*. The participant thinks it *"is a very good climate here, there are a lot of work partners in the town defiantly within our field"*.

In regards of support from the municipality X feels it has been quite good e.g. Start, which is located in the same building. The company has applied for innovation grants and similar from the county administrative board and Start has been able to help them with this, which is the only support according to the participant that they have had from the municipality. However, X does not feel they have lacked any support. The participant is aware that a lot is being changed within the municipality in concern to how they help companies e.g. Start, *"it remains to be seen how that will be and work in the future"*. Although X does not see that they would need any help from the municipality in regards to CSR and cannot think of any improvements that they would like, *"we have never had any problems"*.

The firm has mostly prioritised and focused on the technological development and they now should priorities marketing questions, *"that is what we have tried to steer towards ... to make all different kind of market measurements"*. X thinks that their focus on the marketing aspect is casting a shadow on most of the other matters, except technology that they always need to work with. The participant is thinking about how they should one market themselves and X says that their product is typical sold through adverts and similar, but that they lack the knowledge. Today the firm sells through a web-shop and the participant thinks is should be easy to buy and receive their product,

but that they have a lot to learn about this type of marketing e.g. to set up promotions on the internet. At the moment the company hirer people to do this for them.

X finds it hard to say what is most important as they find everything to be important. The participant believes it could be that they need to grow now when they launched a product. The company has at the moment purchased a lot of the designer help, app development and similar. X believes that they need to grow and obtain their own resources and it is *"a constant continuing work the whole time"* and he finds this really important. The participant believes that marketing is the most important part for their development *"it is due to that that we will be able to grow now when we have a product that we believe in and have had good feedback on"*. So now it is about selling. In the beginning the investment was about the development of the product, software and hardware, packaging and other matters, but that the focus is now shifted and X find everything else less important at the moment.

X thinks that the founder view has had a great affected on them as they before they started the business worked for 8 years with similar products. The participant thinks they *"might be snowed in"* on the matter of keeping track of things. *"We have never really changed direction that is what we aimed for, the goal with the business was innovative security solutions"*. *"The developments that we have made are pure technical that we have tried different roads and finally landed where we are right now, but who knows where we will be in two?"* X cannot think of anything that drives them other than if their financial situation would change, *"that we are not good enough in what we do"*. If that is the case the participant thinks they have to do something else or rethink. X hopes for growth in the future and to grow in Skellefteå. The firm has no plans to leave the town and do not have any thought about the future of CSR and SMEs.

5.6 Contractor Bygg

Fredrik is the sole owner of Contractor Bygg in Skellefteå. Contractor Bygg is part of the holding company JF-Holding, which Fredrik mentions owns around 10 companies in total. Fredrik is also the sole owner of the holding company. Contractor Bygg is a building company, which conducts most type of construction work. Contractor Bygg at present time is building the new townhouses' on top of the mall Utopia in Umeå and has agreements with Skellefteå airport amongst others. They have now around 140 employees spread over different areas e.g. Skellefteå, Lycksele and Hemavan. Fredrik has worked in the construction industry his whole life within different companies and in different rolls. He started his career as a project leader at a building site after he graduated from the four yearlong technical programs at a gymnasium in Skellefteå. Before he purchased half of Contractor Bygg in 2008, Fredrik has worked at Skanska for 25 years where he was a district manager for Västerbotten and he bought the remaining part of Contractor Bygg in January of this year. He therefore has the overall responsibility.

In regards to the term CSR, Fredrik believes it means, *"Everybody's our social responsibility"*. He continues to say, *"It is our staff, we have to keep them with jobs, and we need to hire more people so that everyone has jobs in our region. It is the first thing when I think of my social responsibility"*. When it comes to priorities, Fredrik says that the staff is their priority and then comes the environment, *"if you can prioritize"*. When it comes to substitute for the word CSR, Fredrik believes that social engagement, social responsibility are better words and think that the word CSR should be changed to the substitutes if possible.

When it comes to sustainability, Fredrik says, *"that there is a long-term perspective, we will remain for a long time, to develop is sustainability for me".* Contractor Bygg do not have any official, expressed about sustainability according to Fredrik, although it is more long-term aspects that they have concerns for. Fredrik further continues to talk about social responsibility regarding the staff *"we thoroughly enjoyed a policy that we have never tried to dismiss anyone ... it is very good if we can keep it."* Fredrik does not know where the word sustainability comes from and wonders if it is a word an economic value and thinks that it is a bit diffuse. *"I do not think about it till you said it, I did not know even know what the word was".* Fredrik agrees that it can be helpful with the help of the municipality in these matters and that is something that municipality happily could help with.

Contractor Bygg are changing strategies and becoming more specialized and Fredrik says, *"Before, the employees could do everything, but it does not work anymore, some are working with service jobs and some with new production and some with only the invoicing".* He explains further *"now we have become so big and it is a change of strategy because something is happening, development".* The investments that the firm does are rather small things, says Fredrik. He adds, *"We sometimes purchase a set of tools for a carpenter or a service vehicle".* He mentions that they will build a new office. He says, *"It is clear that there is a major investment, but now we own this property so it is more of a reconstruction. It is very important that we get the logistics correct there, and then we get the whole company at the same place".* Fredrik informs that Contractor Byggs customers do not usually come to their office and therefore they do not need to be centrally located. He says, *"It is not like when you shop a pair of jeans and then just pass by. In this case, you should then go in and say, I want a house. It is seldom that anyone does that, because it is well-considered, it is such big investments".*

Fredrik priorities the staff and the software, he says *"computers can do much, do edgy things and square things and so on, but they can never feel a nuance or how people behave".* Fredrik believes it is important to ensure that everyone is noticed, that everyone is there, obtains information and get to take responsibility. He thinks that the dialogue amongst the staff is also important. Fredrik says it is *"hard to identify the things that are less important".* Fredrik mentions that Contractor Bygg some base functions e.g. smart technology and equipment, to obtain market position. When it comes to development Fredrik add *"staff is the greatest potential for development, where there is most to do".* Fredrik finds that employees in the construction industry are extremely difficult to find, especially team leaders that knows costing and purchasing. Fredrik therefore mentions the possibility to educate or specialize someone of the existing employees. Fredrik also mention that the company sponsors, preferable in the local area, which he finds rewarding. The reason for the local interest of sponsoring he explains it may be easier to sponsor it around the area. *"That you can immediately see some value in it, which I enjoy. I find it more difficult to sponsor something that exists somewhere else, I cannot really see it".* He gives an example that *"Instead of giving Christmas gifts to staff you can give to the women's organization or to something you know of in the local here".*

Fredrik believes that *"you are the leader as the CEO, so you are the one that reflects everything and the views and the values that you work with infiltrates everything that you do".* He believes that once own views get transfer on into the whole company and that they can have a lot of affect.

He further explains that you can be *"forced into a role"* that you cannot live up to or it does not fit your values in a bigger company. He explains by saying "*if I like a blue color and someone tells you to like a red color and I say Ok yes I do, but it will never be wholehearted because I do not believe in it myself. That can never be successful"*.

Fredrik finds it difficult to identify any advantages in regards to being located in a small town. He adds, "*The only advantage I can see is that when you are the owner, you get to do what you want"*. He explains that he himself decides if they need to buy something and need no approval from a CEO, which he finds easier. Fredrik continues to say that they are working exactly like any other bigger firm, but that they do not have all the muscles to e.g., be certified, because it requires a lot. They are now growing the organization, since it has expanded. Fredrik says they have their own employees who are responsible for quality, environment and working environment, which makes it feel like they are moving towards becoming a big company. Working in a small town Fredrik describes to be "*incredibly person focused"*. He explains that when worked in a different city he did not know many people compared to Skellefteå. Here he knows everyone and knows what people to contact. Fredrik says "*the network is important and it can be both in towns and cities, but quite important in smaller towns"*. The limitations Fredrik sees in a smaller town are the market limitations. He continues to say that since they want to expand and become around 200 employees, then they also need work for all of them. Otherwise, they have to look for other places or areas if they cannot expand more. Fredrik thinks it is *"boring"* if a business runs to smooth, he needs challenges.

Regarding the relationship with stakeholders Fredrik says "*earlier it was many meetings with customer, now is more about doing a good job and that you have personal contact"*. He continues to say that the construction industry has changed a lot over the years. The relationship to suppliers Fredrik explains as *"suppliers, I think that we have a good dialogue with them. They educate us in material … for example linings in bathrooms and a lot of material changes … they hold the major part of the education, I think it works great"*. A few times a year Contractor Bygg has staff training in different matters e.g. customer relations and similar. The reason educating the staff in customer relationship is according to Fredrik that they "*are often at the home of private individuals and if there is a factory we are building, then those who work in this factory, they go out and talk to our guys"*, he wants them to be able to answer them. When Fredrik talks about society and their relationship, he says, "*That is everything"*. He continues to discuss that everything has changed in the society and it is different industry they are work in and he feels it has become more of a service industry than it was in the past.

Fredrik thinks that the employees are very important, but so are the customers. He adds, "*A society is like a gray mass. It does not feel that specific*". Fredrik finds difficult to decide between suppliers and society and decides that suppliers should go before society. In regards to stakeholder influences Fredrik says he enjoys when there is a customer who calls with feedback. He adds, *"We are helped by those they actually call and say something, they want to teach us something. That is really valuable to get*. He finds it is great fun when someone calls and says they are satisfied. Fredrik says that the staff consists of quite many young people e.g., how information is communicated has change. The flow of information is important in a company, according to Fredrik, since the employees are located in different places. Fredrik says, *"Every day, whatever happens, perhaps you have to change the job approach or something else*", when it comes to how they are influenced from the society. In regards to changes that come from society, Fredrik find

it "*really important to be aware of what is going on to be able to change our own work*". He gives an example of popular TV-shows of home construction and to be updated with e.g. their processes and material, which has influences Contractor Bygg, since customers has called them about things they seen on TV.

When it comes to the support from Skellefteå municipality Fredrik says, *"We never meet the municipality"*, since they do not have that much to do with them other than procurements. Fredrik cannot specify any support that they lack, rather than they would like to have a constant dialogue with the municipality. E.g., a further dialogue to hear what is happening with their company, what they can help the municipality with or maybe do business together. He says that it would simplify e.g. if the municipality *"helped to setup distribution channels"* that could help to get where Contractor Bygg wants to go.

Fredrik says that the future for Contractor Bygg is the staff *"the employees become more and more important in our world"*. He believes that it will be difficult to find the right employees. He adds, "*There are more and more facilitating means but still we must have a personal touch that the machines do have*". He describe it "*to be to feel the sensation*" and describes of aspects where the little details that you have to be able to evaluate and that it can become more difficult it becomes more expensive. "*Staff there is the difficulty in the future*".

5.7 Ingmar
The design store Ingmar has obtained it name from it owner Inger Ögren and Marie Andersson. Inger has previous worked as a therapy assistant for 26 year, but also part time in a shop. Marie has worked as a store manager in different design stores in Sweden. Inger and Marie met after they worked in the same store nearly 18 years ago and they decided to take the opportunity to start their own store were one would have fun, a dream they both shared, after Marie lost her job due to the firm going bankrupt after they expanded too quick. They shared a vision of how they wanted the store to feel, but had not the practical parts decided. They felt they worked well and had a lot of fun together, even if there is an age gap between them. Ingmar was founded in February 2010 and they worked all summer with all the practical parts e.g. painting exposures and working on their business plan, until the bank signed of their loan and they obtained a store space. They have always looked for a personal connection when it comes to e.g. banks and accountants. Profiling is another important matter for Inger and Marie and most people that have walked in the centre of Skellefteå might have seen a green bag or two. Green is the colour that represents the design store Ingmar in many ways according to its owners. Green is a happy and neutral colour that works all year around. It is also positive and calm and in the store customers can find both new and old as well as items made by Inger and Marie. Ingmar has today five employee including themselves, but as most stores they take on extra staff at busier seasons.

When it comes to the word CSR Marie feels that responsibility is always a bit scary and that we all have a common responsibility, *"We have to build something together"*. Is he first that Inger thinks of is the environment. In regards to responsibility Marie thinks that we all have to be nice to one another and to greet each other with hello and they both agree that common social responsibility is a better word and that that social responsibility sounds more humble. Ingmar fells that they already take a social responsibility. Marie says *"We have customers that only come in to say hey I am alive today",* meaning that they cannot only be a store. Inger adds that they got bread

from a customer as the customer *"had shopped … and thought of us… I believe it is a social interior"*. Marie means that is the reason the delis have come back *"we want it personal"*. That is why Inger believes in smaller shops, that it is what people want and *"they will pay to get the little service around"* e.g. gift wrapped. Marie feels that the smaller store might not be able to be that competitive in prices and Inger believes that it people should be happy when they leave Ingmar, even if they do not purchase anything. Marie believes that is something one has to work on and that it is an important building block in a company as long as one has a customer contact. They believe it is about creating an overall relation within the store so one never forgets. Marie says *"it is like when one nurtures a relationship, one cannot forget about each other"*.

They had connections prior to starting Ingmar and were keen on obtaining long credits and therefore went to suppliers that could offer this and they able to start to sell within a month and before the payments were due. Only one half of the duo was granted the start our own grant, which they shared. They were keen on borrowing more than needed and have bought second hand and recycled furniture and other items needed. Inger says *"one does not need everything new … we rather put the money on bags that should be nice and were visible outwards"*. Marie believes that people has to be prepared for a tougher financial situation at the start of a business.

At Ingmar it is important for everyone to have fun. Their staff is highly prioritised and they invest a lot in their employees for them to feel included e.g. theatre and hockey. Ingmar won an award at Alvarsgalan in Skellefteå and invited all they staff to come and bought them all matching green dresses for the evening. They think it is important that no one is worth more than anyone else including them, Marie fills in *"it should not matter if you buy from me or you"*. She continues to say that *"our staff shall have the same authorisations as us"*. They want their employees to be able to handle a customer the whole way e.g. solve problems to get better confident and feel proud, Marie adds *"we would never talk down to our staff in front of a customer"*. They want everyone to feel like the owners and talk as "we" as they are a team and they do not bad talk each other, Inger adds *"one cannot complain about other stores either … no one gains on that"*.

In regards to customers that both feel they are on the same level of importance as their employees as Inger says *"because they are connected"*, they believe that if they do not have nice staff they will not have any customers and without the customer they cannot have nay staff. Marie adds *"then the employees have to feel good and they will make the customers feel good"*. When it comes to the society and suppliers' importance they have a bit of a discussion amongst themselves, and Marie means that *"if one gets the right products that the customers want with a friendly treatment"* the customers will come when if they have to travel. She continues *"then it does not matter if we are located in the centre or a bit outside"* and Inger adds *"if we do not have a society we do not have any customers"*. They agree it is a hard decision and it depends on what the society stands for and Inger believes it to be everything, but both think that staff and customers are in the top. Ingmar had around 50 suppliers, which they obtain from e.g. fairs and people stopping by with their products, but they are a social company and they have customer that asks them to look into different brand for them. Marie says *"It is the customers that choose what range that one should have, what they want we have to have in stock"*. Inger adds that they *"post on social media and then we can see that this got 100 or two that liked it"*. This is of great importance to them.

They both think that they develop all the time e.g. now they sell cloths and so even their view on matters e.g. that they now have employees. Marie means that they have to change as they go to work in the long-run, but that their ground values i.e. being happy at work are the same.

When it comes to company development they both want to increase their takings and they take it three year at the time. Ingmar has recently changed to a bigger store due to more need of space and that has been their latest development after the first three years. Marie adds *"one automatically feel at there is a need for a development… as there is always company coming and to stay updated"*. They had been recommended to start a web-store, but did not feel it was for them, they want to *"land"* and not expand to fast. When it comes to employees they believe that the commercial sector has a problem as they in general do not hire fulltime staff. They think that the shops can cooperate and if they hire the same person workout a schedule amongst them so that person can obtain a fulltime by working in two stores, which is something Ingmar does with another local store so that both places can keep the same person. Marie adds *"it is rarely that one thinks about the staff … if a company shall move forward, then the employees need to feel good"*.

When it comes to being in a small town in comparison to a bigger town they find that the downside is the customer base which is more limited in a smaller town since they only say in the store and sometimes through phone and social media. Marie says *"at the same time you get more personal here"* and Inger agrees *"here you talk about what you have and what you have purchased"*. This is an important marketing tool for Ingmar, which Inger does not believe to work in the same way in Stockholm (they use is as an example of a big town), *"there you go a buy what you shall have"* and she adds *"one can very fast get a good or a bad reputation in a small town"*. Marie believes it is easier to reach once customer in a smaller town e.g. only one local paper to advertise in. Inger agrees, *"You are more anonymous in Stockholm"*. Marie informs that they have a lot of staff from the airlines that comes to them and they find that in a smaller town all stores are in one place and they do not have to go to different neighbourhoods. Marie believes that the internet shop has increased due to this and that Stockholm has become more stressed and that in a smaller town *"one take the car"* when they go to the shops. They both know a lot of people in Skellefteå that comes and buys from them, which they do not think is that common in Stockholm. Both Inger and Marie are very proud of their store and Inger adds *"we still think it is cool when one sees a bag that with Ingmar on it"*.

Marie mentions that Skellefteå municipality like many others are investing in the city centre. Inger thinks they might have learns from Sundsvall i.e. make shopping centres outside. They see positively on this and they feel that the small stores need someone that organises them and Marie says *"together we are stronger"*. Inger adds *"We have to mention that we are good at looking up what is on offer, we are good at attending morning meetings … we are visible everywhere when we come in our green similar cloths"*. Inger mentions that it has been easy for them and that there is always someone to ask at the municipally e.g. when they wanted a new sign, as they are known. Inger believes that around 80-90% of the smaller store never attends any meetings and Marie adds *"we are really quite alone"*. Inger thinks that Skellefteå municipality can be good if people knew how good it was and Marie adds, *"If one follows up and attend more"*. They think it is good for them that the municipality tries to get more Norwegian tourists and Inger people have to attend and ask the municipality.

When it comes to support Ingmar feel they can manage on their own and have not needed it. Ingmar is at the moment working to achieve disability accessible stores. Marie informs that the municipality is talking about building new store and they do not want the older stores and their faithful store keepers to be forgotten in the process, as they also have customers that e.g. sit in wheelchairs and have pushchairs. Marie adds *"if we are to grow and become 80 000 inhabitants then people have to be able to get somewhere"*. Although, they feel that the municipality could work faster with this matter as there are many people that need these changes made and they mention that they are not a typical store in regards to the support from the municipality. They therefore do not feel like they have any other difficulties other than that it takes time and Inger adds *"I do not think they seem impossible"*. However, they feel that the municipality also wants to obtain something, but since there are a lot of new people at the municipality, they no longer say *"no"* to everything.

Marie thinks the municipality should have inspiration days, *"kick off"* days or similar when it comes to CSR. Although, the question is who will attend and they feel it might be people that already finds this important and are social and Marie adds *"the other are maybe sitting at home"*. Inger thinks an important aspect is to find a time that fit most people, *"Everyone don not have lunch at the same time"*. Marie informs that Swedish trade has had course in customer care although it does cost quiet a lot of money, *"We want people to want come to Skellefteå and want to purchase, so maybe it has to permeate the trade"*. They believe that municipality can gain on it and Inger adds *"that we are extra nice in Skellefteå"*.

They see bright on Ingmar's future, that it feels really good e.g. the small campaigns run by the municipality that focus on the young people to start business and the new school, No plan B. Both Inger and Marie are happy to have been asked to participate.

5.8 Kallholmen
Carolina Dalhberg is the founder and owner of Kallholmen and she sells locally produced and designed classical wooden furniture, throughout Sweden. She has had Kallholmen for nearly 20 years and at the start, she ran it with her sister-in-law, but is today the sole owner of Kallholmen. All the products and material used and sold at Kallholmen are sourced and produced locally and within the region of Västerbotten. This is part of Kallholmens vision, to use local tradesmen and material. Kallholmen is today distributing its products in three different ways, which are by resellers, online web-shop and distribution to Hotels and similar. Kallholmen only sold to resellers the first 15 years, but had to change this structure due to the effects from the financial crises five years ago. There has also been restructures within the company and Carolina is now the only person out five that are left, but she hires other self-employed people instead to do e.g. packing and production. Carolina started Kallholmen when she and her family moved back to Skellefteå and bought a house on Kallholmen, which is where the company's name comes from. She started with going to furniture fairs with small hand painted items e.g. key-cabinets and obtained 40 reseller that first time. Kallholmen has grown since then and are now producing items like e.g. bed frames, dinner tables and desks.

Carolina associates CSR with social responsibility and environmental actions to the word sustainability, but says she is not aware of the actual meaning of the word. She suggests sustainable environmental entrepreneurship as a better word. She believes that it should be named something

with environment instead. Carolina adds "*For us, I think that it is using local produced products…and that the job opportunities get developed here. That there is a little more environmental awareness*".

Carolina explains that they have received attention when they have been at e.g. the furniture fair, since their furniture's are Swedish made, which is quite popular in Sweden. She says "*We are not that many producers in Sweden and that it is solid wood and that the raw material is also from here*". Carolina likes the idea that the process and the production are local and explains, *"I enjoy it because of the local aspect and that the job is performed here, I think it is great actually*". It is her personal perspective and it is only in concern to her business. Carolina informs that she only purchases local groceries and *"I only grocery shop at the ICA store in Skelleftehamn because I think it is very important that the store continues to exist, otherwise you need to waste gasoline to drive somewhere else".* Carolina suggests to document where the products come from to avoid anything that is not environmental-friendly. In regards to their own lack of labeling their products as environmental- friendly Carolina says, "*we should be better to document that as it is good for our own sake and it may be good for the customers to know".*

The priority for Carolina is to survive. Carolina mentions, *"For us the local production is the most important factor, though it would not matter how local it was, if we made unlikable furniture we would not be able to sell anyway".* She believes that the main reasons they sell products are their good quality, the raw material and the fact that they are produced locally, in the North of Sweden. Carolina thinks that everything in the entire chain is important and she thinks it is difficult to know *"how to prioritize"* and to know what is most important. Carolina explains that the firm's image is important for them and that it should *"feel genuine"* and has a touch of Northern Sweden. Investments was done when the website was new and on advertisement, as a result she says that the firm has fallen behind in the production section, which she feels is actually the most important. She adds, "*It is a little bit of in what stage your company is and what you prioritize".* Development is a little different in different periods and Caroline says *"this year, we say that it is a production year".* Historically she explains that exhibition costs have been the biggest investments for them.

Kallholmen has different stakeholder relationships and their customers are as mentioned divided into three groups of customers i.e. retailers, website based customers and hotels and similar. Some of the retailers have been customers for over ten years and the contact is tight Carolina explains. On the website, Carolina says, *"customers can check and see the products"* and for them not become a competitor they take the same prices as the stores. She thinks that for website customer *"you have to advertise in interior design magazines and have an appealing website"* and upload new images on social media or Instagram. The hotels and conference centers, Carolina say are not that different and the concern is if the sold products are up to date and to send new price lists and talking with them if they are to expand. Regarding the relationship to society Carolina says, "*Society, yes that we do not care so much about, our society is the same as our customers and suppliers*". The customers are the most important stakeholder for Kallholmen according to Carolina. She says as *"otherwise the firm would not exist"* and she finds that the suppliers are almost more important than the employees are. Carolina argument for this is *"It is because they are the ones who make the products. It is their quality that we sell".* When it comes to the employees, it is important that they do a good job, since they do not have any employees right now

Carolina finds them less important than the suppliers. Regarding society Carolina thinks it is hard to relate and says, *"It is so far away that I do not know where they are".* She adds, *"Customers have really evolved along with the company and been very important throughout the whole development period",* and designed furniture has been adjusted for customers e.g. desks for hotels. The production, with good quality, material selection and execution Carolina believes provides Kallholmen with the advantage of good quality.

In concern to the aspects of local production, Carolina says, *"Has always been natural for them"*, it generates job opportunities in the local area and she would never consider having the production abroad. She says "*We have not understood the added value it is, that it is Swedish made and that it is wood. For us it has been so obvious living here in the middle of the woods and to have all these timber companies around us".* Carolina informs that as an entrepreneur she believes that *"Local produced is more important than the eco-produced in my world. For me it is not only the environment, but also the job opportunities".* Since Caroline is the only employee in the company she has chosen to hire other small business when she does not have time with e.g. paperwork. She looks at it like the fact that she hires their services they i.e. the other companies, are able to hire employees.

Carolina describe the advantage of being self-employed is freedom and the disadvantage is that you are "*working all the time".* She enjoys the involvement in her own business and that *"it helps to provides jobs to other small business' owners in local area".* In regards to her being located in a smaller town, she thinks that it would be worse to be located in a big city, since *"you might be less visible"* there. Although, she argues that the marked could be better in a large city as *"you have more customers".* "*But for us who sell it this way it really does not really matter where you are ... then it would be worse to be on a big city indeed".* She thinks that if you need help with anything or support from any e.g. business center, you are the more visible in a smaller city. Carolina adds, *"You have more of your brand there in a way".* Carolina believes that firms might not have the same awareness of each other in a bigger town. Carolina says that she does not know how it is to have a firm in a bigger city but she thinks it is it probably an advantage as they are branding themselves as being located in the Northern area. In that aspect, Carolina feels like the municipality has failed to help. Carolina feels that the production is not really *"quite there"* as she describes that the interaction between all parties could be improved, which can lead to longer delivery frames. Carolina thinks that the production is one thing that she needs to feel that she can rely on, as a self-employed and small business there is so many other aspects that she needs to know as an entrepreneur.

According to Carolina Kallholmen has not received any support from the Skellefteå municipality, but at the same time they have not asked for it either. Carolina argues, *"I mean you are an entrepreneur, you are used to stand on your own feet".* Though she mention the firm has received rural support from the provincial government when they had made some great development plans. Carolina thinks that due to Kallholmen having their production in the local area the municipality should know of them and she adds that the municipality *"does barely know"* that Kallholmen exists. She continues, "*One might think that one is also marketing them a little and they do not help with it at all".* Caroline mentions that they have these meetings with all of the companies in Skelleftehamn and the municipality where you can ask about different matter and ask for support if needed, though she feels the support is a bit inactive.

Carolina thinks that if the municipalities goal is to become 80 000 in 2030, they must take care of the companies that already active in the municipality e.g. employ firms in the local area when the municipality performs work. She adds, *"To think more locally, it will be a good thing for us"*. She believes that at the furniture fair, the municipality should collaboration in the aspect to support the companies with marketing. She mentions an example of another municipality that built a local river and gathered all the local business around it at the fair. Although, it would be more expensive Carolina thinks one-source products locally as an environmental criteria. She claims, *"School meals why not take it locally and so we become known for having the best school meals, take it from local farmers"*. Caroline thinks the municipality should help the smaller businesses with her suggestion of production documentation, for them to use it as marketing.

Carolina believes there are many aspects that influence Kallholmen. She explains that when they experienced a down turn in 2010 they lost many resellers. She says that this increased their awareness *"you do not really think about how you are perceived or what your strengths and weakness. We look at them now with little more open eyes"*. She further explains that the firm has had the same North Swedish image during all years. Carolina says that their previous website was *"very beige and very elderly woman"* and that the new images fit a broader group of customers and that as *"an entrepreneur you have to be responsive"*.

The view of the future Carolina believes to be into the local raw material and she thinks that you will use it even more. She continues to say that the young people are more aware about the environment and that we all will find it important e.g. homegrown fruit. In regards to sustainability, Carolina concludes by saying, *"I think it will be more important, so yes, I think there is a future for it."*

5.9 Utflex
Anneli and Marie-Louise are the co-owners of Utflex, a private pre-school, which is located in Varuträsk north of Skellefteå. The municipality of Skellefteå has in the documented plans for pre-schools decided to close down all the one departmental pre-schools and the once that were located in building not owned by the municipality and instead have bigger departments. Anneli and Marie-Louise does not agree with this and therefore decided to start their own, which would provide them with the opportunity to run a pre-school like they wanted to run it. Utflex is run as a limited company and the vision is for *"everyone to know why you go to work"*. It is also a *"rain and shine"* pre-school. One reason for setting it up as a limited company was they were unsure of how many children they would have. Anneli and Marie-Louise feel like the complement each other and they have therefore obtained different rolls in the company, which reflects their previous experiences. Anneli is in charge of the financial side and takes care of accounts and salaries as she as experience of bookkeeping from other family business. Marie-Louise has the role of the pre-school manager, as she has long experience from working with pre-schools.

Utflex offers other service than the normal pre-school and one reason for this was that they wanted to be able to heir someone fulltime in the kitchen, which today is run by a professional chef and baker. Service that Utflex offers are e.g. flexible opening hour, babysitting at home, dinner boxes, take away. Friday dinners and freshly baked bread. Marie-Louise was influenced by an article she read almost 15 years ago. It was a pre-school in Denmark that offered extra services e.g. laundry

and dinner boxes. She adds *"I came to a meeting ... I said so fantastic"* not everyone agreed *"should the parents not do anything anymore"*. Anneli continues *"that is almost the same reaction we got in the beginning"*. They want to make a family's life easier and less stressed so that a family can get more time together, which is part of their health perspective. Utflex has today 7 employees including Anneli and Marie-Louise.

They have never heard the term CSR before and Marie-Louise thinks of CSN since it sounds similar. When it comes to sustainability they both agree that *"we shall build a society together with the children, but that it also is a sustainable society where we think about environment and similar matters"*. They also agree that in a company it is "about the view" of e.g. employees. Marie- Louise adds *"the more friends you get the better"*. Both agree that responsible competitiveness sound better than social responsibility and Anneli says *"it feels more positive"* Marie-Louise adds *"it becomes a greater value in this if it is a social responsible company, so if we are very competitive, it becomes something more than only social responsibility, that we believe in"*. They have not discussed these matters before and feel they know too little, but have thought about ethical aspects e.g. that a work team should have different ethnicity and age, which they think are positive things.

At Utflex it is important to have fun at work and Anneli says *"adults and children and parents too, everyone shall thrive and feel safe and happy"*. Marie-Louise add *"we also know that this is a very stress exposed work environment with a lot of high sounds and it is the children's work environment as much as the staffs"*. The children at Utflex are therefore divided into smaller groups. Anneli continues to that Marie-Louise normally says that the meaning of fun is *"to grow in what you know"*, for both staff and children. Marie-Louis adds *"we always tell the children how good they are ... and encouraging amongst us in the staff... I believe that if one feels good then one will also develop"*.

According to Marie-Louise *"the parents are our customers and children"* and Anneli adds *"they are the most important"* as without them they would not have any work and they try to be as accommodating as they can. They have had a customer that used many of their extra service e.g. babysitting sick children, and surprised her with cleaning the window one day since they were about to move and had a lot to do. Marie- Louise adds *"here we felt that we would like to give something little back"*. As Marie-Louise said earlier *"the more friends' one obtains the better it is, we therefore try to obtain friends everywhere"*. They find that employees comes after the customers in level of importance as Marie-Louise says *"without them we have no company and it is like the foundation in our company"*. Anneli informs that they have a cooperation with a local supermarket *"that delivers fruit and vegetables to us, 20kg per week that we get for free"*, and they purchase their food there. They have other deals with other store e.g. purchase of children's outdoor cloths. Marie-Louise adds *"we are dependent of everyone we are that type of organisation"*. Utflex has to obey the rule and regulations that are set up by the society to be able to run their company. Marie-Louise means that we are all dependent of each other *"suppliers are dependent of us ... it is a give and take"*. Utflex has adjusted to their customers and Marie-Louise says *"We have several of the parents in our parent group that have expressed that they do not have any natural babysitters they do not live in the same place as grandma and grandpa"*. She continues *"they are safe with us, they know us"*, meaning the children. They agree that a company has a social responsibility in regards to the staff. Marie-Louise says that *"in a larger context*

companies have a bigger responsibility, we are a smaller company, but we have also a responsibility as a company to think about ethnicity, how we employ… a responsibility against the society, against all people".

The highest priority at the moment is the pre-school, since they have 32 children. Although, they also focus on what services that the kitchen can offer. Anneli adds *"he himself comes with idea and plans them so it does not demand that much from us".* Marie-Louise says *"he runs a minor bakery downstairs"* and Anneli continues *"now he wants to sell to the public too".* Marie-Louise adds *"can we contribute to that one gets it a bit calmer at home, so on a Friday they can purchase Friday dinner and take home … and sit down and the whole family has time to socialise".*

Utflex tries to be aware in regards to gender and when they renovated they teamed the rooms in colours that reflected this e.g. the pink room is where once can play with cars. Marie-Louise adds *"We have a lot of boys and it is therefore ever more important to us to show in the organisation that we have a though about this".* Anneli continuous *"it is not only gender it is about age to",* meaning that if older children plays in a room with younger once they have adjust to them.

Utflex has at the moment two expensive investments to make i.e. a fence, as a safety precaution since they have a lot of young children outside playing and a rational oven. Marie-Louise informs that *"we obtain the same as the municipalities preschools in money, but they can get investment support, they do not pay for their facilities".* The fence is something that Utflex has to fund itself although they can apply for support, but this has proven difficult as they do not seem to fit in anywhere and Marie-Louise says *"one could get a microloan etc. …, but then we could not get that as we are an educational company".* They would like help from the municipality to find the right grants for them and help to obtain EU funds.

Anneli say *"it is you and me that have built the foundation … we also have the same basic values and vision on how we want the pre-school to be".* Marie-Louise adds *"if the amount of children would drastically decrease… then we would have to… maybe we would get a car, a minivan where we go around and collect the children".* Anneli continues *"then one has to consider why one ended up there … does it relay on the quality".* They find everything equally important.

They believe they have a big town concept and agree that they could get big in a bigger town. Anneli adds *"only that if we ran it in Skellefteå then it would have needed more people … but it is fun that we have families that live in town and work in town, but still have their children here".*

Utflex has experienced some difficulties as they are pioneers to run a pre-school in this form and have had to apply several times to the municipality that raised objections. Anneli adds *"that is probably why there is not that many".* There were many difficult criteria's that they had to fulfil. Marie-Louise continues *"there is this writing that if one fulfils all the criteria's to be able to start, then the municipality cannot say no… we think they were are not use to a pre-school being run in this way".* Another problem was the facilities, which the municipality did not want to vacant for them. Marie-Louise says *"the municipality had an agreement with the organisations Varuträsk gården … they wanted to terminate the agreement and they fought them".* They inform that the organisation was positive and wanted them to set up a pre-school in Varuträsk, which could help the village to survive and as mentioned the municipality have other plans when it comes to one-

unit pre-schools. They also found it difficult to hire as they lacked experience. Marie-Louise says *"the successful recruitments we have made are made through someone that we knew that knew a person"* and Anneli adds *"and people that actively applied here, the once that came by"*.

They agree that they have learned a lot of new things. Marie-Louise says that they have been able to be visible in *"different arena's where one has never been before"*. Utflex has won an award at Alvarsgalan in Skellefteå and will be on TV. Marie-Louise adds *"you get an incredible amount of feedback"*, Anneli continues *"it is really fun that people will see us without us having to showcase ourselves"*. Utflex has also had visitors from all the political parties. Utflex was founded as they have the view *"to have a better quality than the municipality's pre-schools ... we have a higher personnel density than other pre-schools"*.

The support that they have obtained comes from Start, which they think at least has been a finically founded organisation. Innovation Västerbotten is the actor that has helped them a lot e.g. how to start a business, business plan and courses. Anneli adds *"we have called them even after we started ... they have been really important, because we would not have managed without them"*. Marie-Louise continues *"we have done field trips at other places that had started and talked with them about difficulties and experiences that they might want to share"*. Anneli also adds *"It feels really good that they come and check the pre-school once a year"* as this helps them to know that they stay on track and it is the municipality that does this. Anneli feels that they have poor knowledge about educations and Marie-Louise feels that *"we get poor information about salary criteria's"*, from the unions. They both find that they have a good contact with managers from previous work within the municipality, but that this is a personal contact they have obtained. Marie-Louise says *"it is about that the employees shall stay competitive ... they should feel attractive on the labour market"*.

What they do miss is a network or contact with a pre-school that is structured in the same way as they are. They had found one in Uppsala, although they feel they cannot compare with them as Marie-Louise means *"than it cannot compare with a bigger town"*. Anneli continues *"they had a demand on their opening hours and we are not like that, we are more flexible ... a very customer orientated pre-school that is run in an Ltd form that we can exchange ideas with, we are looking for that"*.

Utflex think that they could be offered some form of tutoring. Anneli thinks that it could come from the employment agency *"better cooperation between the company and the employment agency"*. Marie-Louise thinks about female company owners and believes *"we help out as a role model ... we think it is important to show that one can, it is possible"*, they mean it is has been natural with women in care and education. Marie-Louise continues *"we have waited on a successor"* they want others to start similar companies. They have thought about starting on a bigger scale and at other places and they do not know that the future might bring. Marie-Louise adds *"it is our personal commitment that is the base of the company ... we know what it takes to start a pre-school"*. Anneli continues *"we are keen on that the pre-school to be really good, so we do not want to start anything if we do not know it will be equally good"*.

5.10 Vida Nord

Stina Renström works for Vida Nord that is a destination management company (DMC) in Skellefteå and is one out of three DMC located in the area of Swedish Lapland. Vida Nord has five owners, which of one is Auberon Group that also owns three more companies i.e. Krux is an advert agency, Gate 88 helps Swedish companies to evolve internationally and Dixie PR help customers to inform, influence and strengthen the relationship with their audiences. Vida Nord is therefore own by the owners of Dixie PR (DP), for them to obtain their interest in the company and as Stina is part time employed by DP. Vida Nord has three employees, which of one that has had a project employment and leaves in April.

Before Stina helped to found Vida Nord, she worked as a hairdresser for 20 years and has run her own business for around 14 years. She thereafter decided to try something new and started at a telecom company where she thereafter decided to try something new and started at a telecom company where she learned marketing for three years of and later got recruited to DP. Stina and her co-workers have felt for a long time that something was missing. According to Stina *"we have a really driven business development office (BDO) in Skellefteå, we have a really driven airport in Skellefteå, we have a driven Swedish Lapland around the corner and we saw how we could develop"*. Another reason was that convention bureau in Skellefteå that processes domestic and international market to increase the number of meetings and incentive travel to the region did not have a counterpart in Skellefteå. They started up Vida Nord little by little and when the DMC in Piteå reorganised and closed down Swedish Lapland they all decided that it was time to take it further.

Vida Nord sells in the destination Swedish Lapland at different fairs in e.g. England and Barcelona. The trips they plan are usually larger groups e.g. 40-60 and sometime 160, which are planed far ahead e.g. requests they obtain now are most for 2017. They aim for the groups to stay at the least one day in Skellefteå, which is not always possible. Although, the tax money ends up here as the company is placed here. They want to help the activity companies in Swedish Lapland to develop and give them useful feedback, even when they start new activities, since they obtained experience on what works from the groups they have had. Stina has wanted to keep her position at DP to work on a local level with what they call *"Skellefteå people meeting other Skellefteå people"* and she also does a lot of proposals and sales at Vida Nord.

Stina has both heard of and work with CSR before. However, Stina says *"I sometime think that we use some words that people in public does not know… that the advertising industry uses"*. She continues *"my contact in England works and tries to find projects in other countries that her clients can work with in these types of programs"*. Stina also believes that *"sometimes I think that many does this only to have it on their agenda"*. Stina does not know how much values CSR has to the *"general public"*. She would define it as *"community involvement",* meaning an involvement in a specific area or field and that is should be a *"Swedish word … so even my mother would understand what it is"*. Out of the suggested words Stina thinks Social responsibility sound better.

Sustainability is something they talk about a lot at Vida Nord. Stina adds *"when we take a group of people to Swedish Lapland and for example, we drive cars like maniacs on the ice … it takes a*

lot of fuel, you create a lot of emission when driving snow mobiles, then dog sleds are better". Stina feels it is an *"odd"* industry as people fly to come here and they try to be as sustainable as possible, since *"people ask for it".* They try to not always think about motors and to *"offer what genuinely is from here… locally produced food".* Vida Nord therefore aims to have their suppliers to work with sustainability, but that some *"wants to drive snow mobile for four hours",* has to be able to do so, but *"then it is good is the company has the right equipment for them to also think about working sustainable".* Stina also feels that this term is a difficult one and big word too, that could mean many things. Sustainability for Vida Nord is part of their vision and something they try to offer their customers and that they aim for their suppliers to obtain this way of working when they develop their products.

Stina feels that it is good to work with these questions also in a long-term perspective. *"I believe it can increase the value of the company and equally in the employees if it is visible from the outside".* She also believes all companies can work with these matters if they decide that they want to.

According to Stina, Vida Nord is at the moment prioritising sale and obtaining contacts, but also to nurture the contact they already have. They want obtain more *"efficient work methods"* and structure. They also want to *"work a little locally … what can we do for the companies in Skellefteå",* even if it is not their main focus, which is international agents. To nurture the contact has according to Stina to do with *"trusting everyone in the chain",* since it is the suppliers that care for their customer. The technology is also an important factor for the company although that is not in regards to having the new computer and similar, but for the CRM and server to work well. Stina informs that today it can take between four-seven hours to make a quote and that it is *"duplication"* as they do not have a good structure or tools yet to help them write them. This is therefore a priority when they develop the company further.

In regards to investments Vida Nord prioritises to go on fairs, sales call where they go to meet agents and viewing trips, which is agents that comes and tries hotels and some of the activities. Stina informs that these can be expensive and they would like invest in the viewings together with the destinations' *"we do not want or can pay it by ourselves".* Although the high cost to attend the fair, it has been positive for them and they have obtained around 49 meetings each during the time ~~there~~ at the fair *"Swedish Lapland is a popular destination".*

As mentioned Vida Nord has five owners and they had at the start not the same vision when it came to the target market. They came from different background and had different experiences. This cooperation has evolved and some e.g. the main owner has taken a step back and let the once that work in the company and has a lot of experience take a lead. Stina adds *"we are the company and it is we who has created it from what we are good at".* At the moment Vida Nord are talking about the possibility of changing their business model. Stina continues *"should one stand out in the industry or should one follow along".* She believes that one can changes how a business is run if one finds a better way and that one changes once strategy all the time depending on the market. *"I think one has to be vigilant and be able to change without changing once basic values". "If we get a lot of local customers that wants to do thing … then we can change our strategy where we can develop that part … we will not change our basic values… but we might change the market a bit depending on where we earn money".*

Stina believe *"the personal contact"* is important in concern to the stakeholders e.g. writing down person facts like birthdays and family members so that everyone has that information. Stina adds *"we have talked a lot about this. I have a woman in England that I have a great contact with, but I do not want it to be my contact really. I want it to be the company's contact".* The problem she has found is that she now trusts her and would like to talk to her. Stina continues *"an employee could quit and then she sits there with a lot of customer that she has had a personal with".* She therefore believes it is good *"to spread them",* so that everyone has a bit a contact with all customers so that they trust more of the staff and not only one and that it is the same with the suppliers. So that everyone at some point brings a group to the different suppliers. When it comes to the society Stina thinks about social involvement. According to Stina the customers are most important, as *"without them no work".* The supplier comes next, since without them they have nothing to sell and after that is the employees, as they would not develop without them. Stina thinks that the society is everywhere, *"if we have many employees, more tax money, if we have more suppliers then we create more work".* She adds, *"Society might not be the first priority".* Stina believes that one becomes influenced and learns from everyone all the time.

Stina feels they have not had any real difficulties, but adds *"it could depend on that we started a business in an industry where it was needed … and was really longed for by the BDO, from the destination company, from Visit Skellefteå, from the airport".* Vida Nord has even applied for grants and had some help in that. Stina adds *"we should compete on the same conditions"*, that no one should become *"aggrieved"* by been given money to be able to grow. Although, Stina believes investment grants are good support. She feels they might have had this as they were longed for and have a large network through Dixie PR.

Stina think that if one is a small business owner in Skellefteå one *"will have to fight"* if one does not have a great network. She also believes it to be hard to be a woman running a company as no one will pay the fixed cost when one has maternity leave or no pay if one does not have any income. Although, she believes this is a general difficulty that does not only apply for Skellefteå. *"One is driven by at some point being able to earn money without having to work oneself to death, have not been able to do that yet".* Stina is driven by her curiosity and the possibility to develop e.g. her language.

Stina believes that the *"competition will harden"*, with higher rents and harder to be noticed. She uses Stockholm as an example of a big town *"there are really big DMCs that work with lot of employees".* Vida Nord is alone in Skellefteå and Stina thinks *"it is easier in a smaller town. Everything is easier, one has a much better network… easier to enter the municipality".* Although, she thinks things might have something to do with that Skellefteå is investing in the businesses.

As mentioned Vida Nord feels they have had a good support from the municipality, which has not been in the form of money but rather in offers and cooperation's with the airport in Skellefteå and similar. Stina informs that *"this is not an industry that they (the municipality) know a great deal about"*. It has helped that they have a good network, which has helped them to be able talk to the right person. Stina is positive about the support and cooperation.

In regards to the future Stina thinks that the municipality could offer support in the form of a cooperation project. That is, no financial support, but rather advice and she adds *"a larger company can hire their own that works with only this, they can have their own expert"*. Something that a smaller firm cannot and might need someone to ask when it comes to these matters. Stina would like to see the municipality to obtain a strategy *that makes me as a business owner fell proud to have a business in Skellefteå"*. She has a strong faith in Vida Nord's future in Skellefteå *"we believe that one can develop here and obtain help and support when we come to want to develop and sustainability questions and similar will probably always be part of our development"*. Stina believes that Skellefteå is quite good at matters like wood, (we are a wooden town) and that the kind of matters we need that make us *"feel proud of Skellefteå if we are to become 80 000"*.

Chapter six: Analysis

This chapter contains the analysis and is structured according to the four purposes presented earlier throughout the degree project.

6.1 The perception, definition and knowledge regarding CSR amongst SMEs in Skellefteå

Our empirical findings have shown that it been clear that CSR is a difficult word and the term it is unknown by most of the participated SMEs. Baden and Harwood (2013, p. 624) mean that it could be due to the vagueness in terms that causes the lack of agreement of the definition. Bengt at BDO thinks the value of the term is dependent *"on what one fills it with"*, X at company A finds it *"left twisted"* and Stina at Vida Nord is of the opinion that *"I sometime thinks that we use some words that people in public does not know... that the advertising industry uses"*. According to Baden and Harwood (2013, pp. 624-625) the problem of the definitions are that no one have been found to cover all aspects, behaviors and institutions. Furthermore, the increased interest in CSR has led to improved criticism of the concepts use and meaning that not yet been determined (Baden and Harwood, 2013, p. 616). In that aspect of criticism of the definition of the word CSR, the participants were asked to give substitute words for CSR where some felt they lacked knowledge to do so. A few of the participants felt that CSR was not a good word to use in Sweden and for the SMEs in Skellefteå.

Stina wished for a *"Swedish word ... so even my mother would understand what it is",* which is supported by Hans Bylesjö at IUC. Carolina defined CSR as *"community involvement"* and suggested sustainable environmental entrepreneurship as a better word. Both Carolina and Inger thought of the environment when they heard CSR. Marie believed that everyone should work together, which most of the participants agreed with e.g. Fredrik, Anneli and Hans-Jörgen. Some of the participants mentioned that some might only use CSR as a marketing tool e.g. company A and Vida Nord, and not value the meaning of CSR and Stina said, *"Sometimes I think that many does this only to have it on their agenda"*. This supports arguments by Kemper et al., (2013, p. 1955), that activities related to CSR can be used as a tool for marketing to generate customer advances. However, related to company A and Vida Nord's suggestions, Gelbmann (2010) claimed that the SMEs had fail to use CSR as an instrument for competitive advantage, but that SMEs can attain a abundant CSR performance.

We had provided the participants with optional word i.e. responsible competitiveness and social responsibility, most found social responsibility was better, and Marie thought it sounded more modest. We wonder if it could be due to the resemblance of the original term corporate social responsibility. Murillo and Lozano (2006, p. 237) suggested that the term responsible competitiveness to be more suited for SMEs due to the application problem of CSR. Furthermore, Marie-Louse and Anneli agree that responsible competitiveness sounds better than social responsibility and Anneli thought, *"It feels more positive"*. However, most have chosen the one that had been simplified by the deduction of the word corporate. Could it be due to most of them wanted everyone to work together and by taking away corporate more people becomes included?

As there is no Swedish translation to the English word CSR we had to make our own translation. This proved tricky and our first translation proved to make the participants associate to a much

broader perspective then we first anticipated and we therefore came to revise our translation. What are the effects? Could the definition of CSR contribute to think of responsibility in broader aspects? Our findings showed associations of the term with responsibility in the local community, that we should work together as a whole to build something together but in fact, this could be due to the different views of the width of the perspective and its definition. Jenkins (2004) suggested "*SMEs are frequently seen as a problem within the CSR debate because of their failure to engage with it. An alternative interpretation is that it is the CSR debate that is the problem, because of its failure to engage SMEs*" (Jenkins 2004, p. 52). If there would be a better concept of CSR to be applied by the SMEs, we wonder if that would that be an argument for the SMEs to use the concept more frequently. Moore and Spence (2007) reasoned that the concept CSR fail to capture the more praxis approach required for SMEs and Murillo and Lozano (2006) further discuss that SMEs probably never use the concept CSR to refer to their practices. Our findings showed that Hans-Jörgen thought, *"We are not talking in those terms, how our social responsibility is. For us it is all very much about building the brand, creating a solid foundation to stand on".* When we asked them specifically about CSR most thought it was good, but Hans mentioned that its original use was for multinational companies (MNCs) and not for SMEs. The same argument was made by Jamali et al., (2009, p. 355) that initially CSR was created for MNCs and not for SMEs.

In addition, many of the participants knew more about sustainability. Although, they seemed to view at it as separate from CSR. Related to the subject, research in sustainability and CSR has evolved from providing profit to society to improve environmental and social corporate sustainability in order to create share value to stakeholders (Bosch-Badia et al., 2013, p. 14). Our empirical findings showed that more of them felt that sustainability was something that they were familiar with and worked with, though they had different views of the concept. Contractor Bygg associated it with concerns related to more long-term aspects and development, though they have not any official reports or communication in regards to this. Similar, Baden and Harwood (2013, p. 618) discussed sustainability and sustainable development and claimed that sustainable development of different values' i.e. environmental, social and economic values could argue against its consensual concept.

However, our empirical findings showed different views of sustainability. Stina mention that they try to use environmental friendly activities e.g. use dog sleds instead of driving snowmobiles. Carolina defined it as "*For us, I think that it is using local produced products…and that the job opportunities get developed here. That there is a little more environmental awareness".* Stina further discussed that they want to *"offer what genuinely is from here… locally produced food"* and that Vida Nord therefore aims to have their suppliers working more sustainable. In the same subject Bengt and Hans talked about the fact that companies need to put pressure on their suppliers and that the larger companies can take a lead and show the SMEs the way. Hans continued, "*I do not like the word sustainability in the sense that it unfortunately has become a fashion word, but sustainability is good because it says a lot about something over time".* Hans believed there is a mixture of environment, economic and social sustainability, but that sustainability should not be applied for economic aspects, since firms cannot operate indefinitely. Hans thinks that these words should be used to address these issues and to consider how it can work in practice "*not just, it is a headline, it is a title, social sustainability, but then what do we mean by it?"*

On that subject, Gimenez et al., (2012, p. 1) debated the term sustainability and inclusion of social, environmental and economic responsibilities. They further discussed the involvement of environmental management, closed-loop chains with suppliers and engagement of TBL theory i.e. profit, people and the planet into the firm's culture, strategy and operations. As mentioned, the TBL first bottom line is environmental sustainability and Pullman et al., (2009) explained in his study that environmental sustainability means the impression firms make as impact of their operations and their consumption of energy and other resources. Our respondents come from various industries and this might be the reason why their view on their impact on the environment vary. However, from our empirical findings we can see that there are different concerns in different industries. Through the interview we had with Bengt Ivansson at the BDO and by reading on the municipality's webpage, we have established that they have no goals written down or communicated to the public that concerns CSR in relation to the SMEs. Bengt mentioned *"there are environmental demands, but these environmental demands do not specifically only apply to entities, but also to organisations". "If you are to build a house, you should build it after certain standards and certain material".* He also mentions that *"If a company shall start a business that is environmental sensitive, it has to obtain an approval".*

In continuation, some of the participants e.g. Inger, Hans-Jörgen and participant X, talked of environmental aspects when they heard the word CSR. Hans-Jörgen discussed responsibility like awareness of eco-friendly products and as mentioned Vida Nord tries to use more environmental-friendly activities. These environmental aspect we find are relatable to the TBL. Other research (Gimenez et al., 2010) found that e.g. recycle plans, life cycle investigation or environmental documentation have a positive effect on the components of the TBL. In the same subject, Carolina suggest to implement documentation of where the products come from to avoid anything non environmental-friendly and as a marketing tool. This could be an example of an internal program in order to improve the environmental awareness and to be able to communicate it to the customers, which could have a positive effect especially in the aspect of the environmental bottom line. Pullman et al., (2009) mention that environmental sustainability often include activities related to pollution e.g. waste reduction. Our empirical data showed, when it came to sustainability company A associated it to follow environmental guidelines, as there are specific regulations for their industry.

Moreover, sustainability is a topic well considered by Vida Nord and for them being in the tourism industry e.g. travel with flight and motors affect the environment. However, they try to be as sustainable as possible since *"people ask for it"*. In the same aspect, Bengt found it *"amazing"* that the new generation put pressure on grocery stores to obtain more ecological products. *"In that way I think that the commercial goes hand in hand with healthy responsibility thinking"*. Carolina agrees that the young people are more aware about the environment and matter like e.g. ecological products will only increase in the future. As mentioned, Hans finds that you should use sustainability in combination with the environmental matters e.g. recycling, but not label sustainability on economy. It seem like the participant for the most part has similar view even if they differ slightly in certain aspect. It is worth to remember that they all come from different industries and where the view of environment may differ.

In regards to the social bottom line Elkington (1999, p. 54) discussed e.g. ethical, social and political issues. In that aspect social capital for firms includes human capital i.e. public health,

expertise, education and should include measuring the society's health and potential wealth (Elkington 1999, p. 54). Our empirical findings showed that Carolina, Hans-Jörgen and Fredrik valued the fact that they create work opportunities in Skellefteå and Fredrik is keen on giving back as long as it is locally. Furthermore, many of the participated SMEs felt the importance of local production and Carolina believed it more important than the environmental concerns. Most of the SMEs think that their employees is a very important aspect of the companies' priorities. Not all companies had many employees at this point in time. Although, many still found that they became influenced by them and that they are of great importance e.g. Ingmar and Utflex are both of the opinion that it one should have fun at work. Fredrik was keener on a good communication and competence. Related to the social aspect of TBL, Pullman et al., (2009) mention that social sustainability include the attention of internal (employees) and external demands (the society). Furthermore, it was argued that firms implement CSR activities in the aspect to improve their social reputation (Pullman et al., 2009).

Further, Bengt believed a company should provide *"reasonable workplaces, good opportunities/conditions"* and he emphasised that *"a firm is first and for most commercial"*. Marie believed that *"it becomes a greater value in this if it is a social responsible company, so if we are very competitive, it becomes something more than only social responsibility, that we believe in"*. Elkington (1999) debated the importance of the social aspect in his description of the TBL and argued that social and environmental performances need to be introduced in a more integrated way. Utflex thought about ethical aspects e.g. a team should have different ethnicity and age, which they think are positive and believes that a company has a social responsibility in regards to their staff, since they need to feel safe and think about the society. Many of these values seem to be based on the founder own views and believes, which appears to have an effect on the running of their businesses. This is something the participant have agreed with.

In relation, Contractor Bygg sponsors, but only in the local area, which he explained *"that you can immediately see some value in it, which I enjoy. I find it more difficult to sponsor something that exists somewhere else, I cannot really see it"*. Arguments by Elkington, (1994) mean that social sustainability embraces a firm to e.g. encourage collaboration within and outside the community and certify the quality of life. As mentioned, Carolina uses local production and hires local firms that generates job opportunities in the local area, which has generated added value and the local production is part of the marketing strategy. In concern to the corporate image Hans-Jörgen disused that no matter what type of business one has, one need to decide what feeling one wants e.g. *"we want to be a kind company"*. Additionally, Stina mentioned that they want to *"work a little locally ... what can we do for the companies in Skellefteå"*. In reflection to social responsibility Hans finds that we have *"come incredibly far in our Swedish mentality"* that we take it for granted. He believed that social sustainability in the perspective is more to defend what we already have and he further thought *"people need to work longer"* for Sweden to obtain social sustainability.

Additionally, research has found that there are several positive financial returns due to sustainability (Savitz & Weber, 2006, Savitz & Weber, 2013). Savitz & Weber (2013, p. 45) indicates three aspects where sustainability provides improvements to a business i.e. to protect, operate and grow. In the aspect of growth, some of the companies mention their vision to expand where Hans-Jörgen mentions that they want to sell in supermarket, Contractor Bygg has grown

lately and are building a new office and want to grow further. Savitz & Weber (2013, p. 48) emphasized the need of sustainability in order for a firm to grow, since it can contribute with matter like, improved production, new markets and create new relationships with stakeholders. However, Inger believes that people will pay for extra service e.g. gift-wrapped, since that is what people want.

Another financial aspect is the priority for the firms to survive. Bengt believes that an entity's first task is to make a profit and survive, which Kallholmen, IVAB and IUC support. Of the participated companies, many mentioned the goal of survival, expansion and development. They are like any other business; they need to obtain an income to be able to survive. Carolina mentions, *"For us the local production is the most important factor, though it would not matter how local it was, if we made unlikable furniture we would not be able to sell anyway".* Bengt believes that if firms had the profile that established them as responsible the new generation would purchase goods/services and be happy to pay more, since it should not be an obstacle to run a firm in a good way. Similar to the topic, Savitz & Weber (2013, p. 48) argued that sustainable strategy could improve matter like, benefit the firms' brand image, improve customer satisfaction and loyalty. As mentioned, the owners/founder has a big impact on their business and Stina though one can changes how a business is run if a better way if found and that one changes the strategy all the time depending on generation of income and the market. Bengt on the other hand, thought the *"prospect of losing customers"* would drive a company to make these type of changes.

In addition, the TBL theory has been be used as a reporting tool to inspire firms to pay attention to the impact of their firm's activities, rather than just their financial results (Robins, 2006, p. 1). Bengt consider it to be important for a company to have the *"whole picture" i.e.* ecological, social and economic aspects, as he thinks they go together. Roland at IVAB believes it is a matter of finding companies that contribute to the society and that the municipality might see those companies as competitors.

In conclusion, there are many definitions to the term CSR and this might be dependent on what industry and previous experience the participant had. We believe that companies have a greater knowledge in concern to CSR and sustainability then they themselves are aware of today. That most companies to some extent have some aspects of the TBL or the CSR concept integrated in to their business strategy. That part of the problem is the lack of knowledge, time and the difficulty to assimilate to the concept of CSR. Although, after they obtain some more awareness it might be something quite useful to communicate to their customer and to work more with in the future due to advantages they might obtain, which we will discuss further down in the text.

6.2 The behaviour of SMEs in Skellefteå

In the subject of the behavior of SMEs in Skellefteå and their relationship with their stakeholders, the stakeholder-agency theory have been argued to be a framework that can be used to integrate corporate social performance (Cooper, 2004, p. 26). Similar to that subject, Boutilier (2009, p. 52) emphasized that good relationship with stakeholders is a good strategy to create sustainability. The relationship creates collaboration and helps both parties to grow and learn together, which benefits to deal with social and community problems that prevent sustainable development (Boutilier, 2009, p. 52). Our empirical data showed that many of the participants seem to have a close contact with the stakeholders that were of importance for their specific company. Furthermore, the shared

perception showed that the customers were the most important stakeholder. Some of the concluded arguments made by the participants said that the customers were most important, as without them the companies would not have any work. The priorities for most of the companies are market and business development according to Hans. He claimed that the firms knows the importance of keeping customers happy, thereafter they think about other matter e.g. the production or employees. Baden and Harwood (2012) found in their study previous research that mention that stakeholder theory and the interests of stakeholders should be considered only when they lead to long-term gain for the shareholders. Although, we felt that the participants were not really long-term thinkers and some took it month by month. Furthermore, as will be disused later, we believe this closeness to customers might reflect on the size of the community and what industry they trade in, since many talked about their network and knowing many people. Hans thought that the SMEs were in need of long-term strategic plans. This could help to include such aspects as competence, staff and the complete perspective. He added, *"It is more about length, the length of the planning"*. Hans thinks that CSR needs to become part of a firm's larger plan to become part of their strategy, in order for it to be approachable for the firms. Kechiche & Soparnot (2012) argued the same regarding the subject of CSR in SMEs and that the SMEs consider CSR as an integrated part rather than an additional part of their business.

Furthermore, our findings show that many of the participants valued their employees as very important stakeholder. Many were of the opinion that employees comes after the customers in level of importance. Marie-Louise reasoned for the employees' importance *"without them we have no company and it is like the foundation in our company"*. Fredrik prioritized the staff and argued, *"Computers can do much, do edgy things and square things and so on, but they can never feel a nuance or how people behave"*. Research performed by Russo and Tencati (2009) showed that SMEs often have close involvement with their employees within the organization. In addition, Russo and Tencati, (2009, p. 349) argued that closer contact with the employees allows SMEs to perform activities that create value for employees, the environment of operations and their local communities.

In the subject of employees, Fredrik was of the opinion that *"staff is the greatest potential for development, where there is most to do"*. Fredrik found that employees in the construction industry were extremely difficult to find, which was supported by Hans-Jörgen in regards to his industry. Hans thought competence improvement was of importance in order for the firm to equip itself better for future challenges. Hans believed *"both have to do with management, but also to do with the skills and employees… all of those things takes time"*. Ryan et al., (2010, p. 293) found several researches that debated the differences of the SMEs compared to larger business i.e. restricted resources, time and finances. Hans believed that the companies should prioritize management and leadership development much more than they do. In the aspect of CSR, a study made by Tseng et al., (2010) demonstrated that larger firms invest more in CSR education than SMEs, based on amount of capital, number of employees and business volume. Arguments for SMEs' lack of CSR investments is that the nature and level of such investment remains an extravagance they fail to have funds for or might even be unsuitable for the characteristics of an SME (Jenkins, 2004, p. 40, 48).

Our finding showed that of some participant valued the importance of their supplier equal or higher than their employees did. Some of the companies, e.g. Vida Nord and Kallholmen found that the

suppliers are almost equal or more important than the employees are. Carolina's argument for this was *"It is because they are the ones who make the products. It is their quality that we sell"* and Stina supports this. It might be worth to reflect upon that these two SMEs do not have any employees if the owner are not to be counted as staff. We wonder how much this affects their opinion and furthermore, Carolina is very dependent on her suppliers as is Vida Nord.

Company A discussed the importance of their supplier and their knowledge as X believed the product would not have looked as good without them due to their lack of knowledge. In concerns to the society, most of the participants valued the society as less important. Many of the participants meant it was dependent on what the society stood for. Fredrik thought *"that is everything"*. Inger said, *"If we do not have a society we do not have any customers"*. Hans believed, *"I think that society is actually a service organization for many, at least for the employees or at least for the companies".* Hans found that the focus should be to obtain customers and generate revenue, which company A supported. X though that they should become more concerned with business issues in the society and that it might be due to that the company *"relays too much on that it is working as it should"*. Our findings showed that Roland thought that the stakeholders are different in different companies. Roland mention that if the firm has no customers, than they cannot employ either. As mentioned, the SMEs have similar thoughts. We believe the relationship with the stakeholder and how the SMEs value them might vary dependent on type of industry and level of dependence. Even on what phase they are in their life-cycle i.e. if they are established or new on the market. Moore & Manring (2008) concluded that SMEs may tend to focus their CSR behaviors on internal stakeholders, rather than on stakeholders in the supply chain due to the high costs and resource demands, which make it difficult for SMEs to adopt CSR activities to their supply chain. Other companies like Ingmar and Utflex, where they have a close personal contact with their customers, value a social responsibility in the form of taking care of the relationship they have created. We believe that this aspect is influenced by how close a business is to its customer. A company that has a face-to-face or a close relation to the customer, will also priorities this in a different way from the once that does not and that other companies will not see this as clearly as they lack this relationship. Inger adds that they got bread from a customer as the customer *"had shopped ... and thought of us… I believe it is a social interior"*.

In addition, Utflex explained that they had the same basic value and vision on how run their pre-school. Stina, which company has a different structure said *"we are the company and it is we who have created it from what we are good at"*. Stina is driven by her curiosity and the possibility to develop e.g. her language. Others agreed that the own views becomes transferred into the whole company strategy, which of course has an effect. On the other hand, Fredrik found that in a larger company one can be *"forced into a role"* that you cannot live up to or does not fit your values. Hans thought that the management influences the firm *"because they come from a history"*. Gelbmann (2012, p. 37) claimed that managers of SMEs use a less formal manner and are often in charge of more than one business domain, therefore do not tend to make use of management tools, as they are often entrepreneurs. Ryan et al., (2010, p. 293) discovered that one important key aspect for SME owner/managers, is their personal network in order to build a successful firm and that such close relationships tend to consist of open communications and trust, but this will be discussed further in the next section.

In conclusion, customers and employees seem to be of highest importance to the participating SMEs. In the subject of the economic bottom line, some of the firms mention their intentions to grow and the investments of expanding their business. The employees are an important value for the SMEs and it relates to the social bottom line. The society seems to be of much less importance than the other stakeholder and we wonder if closer connection and clearer definition of the society would provide a clear view of the importance of the society? Could this be reflected upon the SMEs belonging to different industries and therefore have different priorities and needs when they value CSR and what these stakeholder could bring to their specific business. In that aspect, that would agree with the need to look more into the characteristics of the different SMEs and what affect they have.

6.3 Advantages or disadvantages for SMEs in Skellefteå

Roland has experienced that people become self-employed due to various reason e.g. want to develop and/or they have become unemployed. The participants mentioned some different advantages and disadvantages with owning their own company. When it came to advantages Carolina describe the freedom, but on the other hand she thinks the disadvantage is that you *"working all the time"*. Kechiche & Soparnot (2012) have found that the SMEs have disadvantages in the subject of sustainable development i.e. the lack of resources, knowledge and time. Although Carolina enjoys the involvement in her own business and that, *"it helps to provides jobs to other small business' owners in local area"*. Ingmar and Utflex are happy to have been able to run a business like they want and to have *"fun"* at work seem to have been a great advantage for them.

On the other hand, Utflex had the disadvantage to be a pioneers at running a pre-school the way they do, since they had problems with applications and the lack of having someone to exchange ideas with. Challenges that low population areas can bring is limited employment option and available labour expertise (Saarela et al., 2014, p. 369) and this reflects on Fredrik that find it hard to employ people that have the right competence. Respondent X felt they lacked the knowledge in some areas e.g. marketing. As mentioned, Gelbmann (2012, p. 37) advise that managers of SMEs are less formal, often in charge of different business domains, hence tend to not use management tools, since they often are entrepreneurs. Our empirical data showed signs of this, especially amongst the smaller of the SMEs that participated. The owners of the SMEs have had to wear many hats and learn new skills, some have been lucky to been two to share the responsibility and others hires people for task they cannot do either due to time constrain and/or lack of knowledge. This is one of the five barriers the European Commission identified that the SMEs have in concern to integrate CSR. The other once were lack of understanding, perception of cost of implementation, lack of training or resources for implementation and implementation of CSR but lack of recognition or reporting (European Commission, 2014, p. 23). This in combination with CSR not originally being meant for the SMEs might be a reasons why we have not seen any SMEs with a full integration of CSR. They seemed to focus on smaller parts of the concept, which often included sustainability. The reason for this might be that they felt that they knew more about sustainability and that it suited them better than CSR, since it was found to not be as difficult.

In addition, Hans-Jörgen believes that people in general do not understand that there is a difference between being employed and to have a business and he said *"a company is self-generating, they generate their own money, if you work in a nursing home, it is admirable, but it generates no money"*. As mentioned in earlier chapters, CSR was initially created for principles and practices

of MNCs though recent investigations have increased in the subject of CSR implementation for SMEs, since they are an important part of the economy (Jamali et al., 2009, p. 355). This is supported by the report from the European Commission, where they found the 99% of the business in Europe are classed as SMEs (European Commission, 2014, p. 23) and they therefore hold a strong position in regards to generation of work, GDP (Apospori et al., 2012, p. 11) and financial contribution in their respective countries. This suggests that SMEs are an important player in regards to development and growth and we established in earlier chapters that Skellefteå seemed to have quite a few active SMEs.

Ryan et al., (2010, p. 293) claims that a SME is characterized by strong close relationships with business partners e.g. employees, customers, suppliers and local and national authorities. Our empirical data showed reflections of this in the SMEs that we have interviewed. Especially the close connection to the customers and/or suppliers. We believe this comes back to the way these different stakeholders influence each other and level of importance to one another. In addition to the integration of CSR, Murillo & Lozano (2006, p. 237) found that the SMEs might start by focus on one stakeholder first and once obtained will lead to a spill over by starting to focus on the other stakeholders one by one. Further arguments that might improve shareholder relations, as well the financial community are to define rules of governance based on specific accountability principles (Russo and Tencati, 2008). Meaning, the participating SMEs already show tendencies of close connections with some stakeholders and this might be an advantages if they found they wanted to integrate CSR and sustainability in these relations, as some have started to do. E.g. Vida Nord that aims for their suppliers to work as sustainable as possible.

Moreover, Hans talked about the loyalty amongst the industrial workforce that care about the company they work for, *"I have not been in any company where the employees have not been among the biggest promoter of doing things, because that is their job"*. This reflects the dependence between all parties. As mentioned, Ryan et al., (2010, p. 293) discovered that one important key aspect for SMEs owner/managers, is their personal network in order to build a successful firm and this close relationships tend to consist of open communications and trust. Stina had the advantage of a big contact network, which had been established prior to the start of Vida Nord and has been very helpful for Vida Nord to get where it is today. She mentioned that if one lacks this and is a small business owner in Skellefteå one *"will have to fight"*. Fredrik is a believer of good communication amongst their staff, since they work far apart. Additionally, Russo and Tencati (2009, p. 349) found closer contact with employees allows SMEs to perform activities that create value for the staff, operating environment and local communities. Our empirical data showed that this was an area that most participants discussed i.e. what their company could to for the local area and the importance of investing in their staff. As mentioned, can be connected to the social bottom line in the aspect of caring for the surrounding community.

In addition, Wiklund et al., (2003, p. 266) study showed the importance for the well-being of employees and concern for the work atmosphere of the small firm. In concern to the participating companies both Ingmar and Utflex mentioned the importance to have fun at work and Marie-Louise normally said that the meaning of fun was *"to grow in what you know"*. Everyone is in on the same level in both companies and Marie said *"it should not matter if you buy from me or you"* and that *"our staff shall have the same authorizations as us"*. This can be seen as an advantage for

these type of business, although it might not work for all industries, since the once that are not as close to their customer did not seem have the same viewpoint as mentioned in an earlier section.

When it came to the advantages and disadvantages of being an SME in a smaller town the participants found manly positive aspects e.g. a good network where respondent X said *"It is a small town, so everyone knows of each other"*, everything one needs is in one place and less competition. On the other hand, a smaller town means a smaller population and therefore less potential customers and less developed infrastructure. This fits well with the characteristics of NSPA, which is defined as areas with cold climate, isolated settlements with low population (Gløersen et al., 2006). This is an important disadvantage to the SMEs that have most of their customer base in the local area and a less important factor for the once that had their customer on a broader market e.g. online sales. Shields (2005) found that in rural areas sociocultural features such as gender roles, cooperation, communication and social and business networks are closely intertwined with small business operations. Bengt amongst other participants have mentioned that *"reputation travels fast in a small town".* This can be either good or bad since it could help or ruin a business and Hans-Jörgen believed that one cannot just to replace customers with new once in a smaller town. Other known concerns for a business owner in a small town according to Saarela et al., (2014, p. 369) may include transportation challenges, increased costs in manufacturing and longer workforce commutes due to the remote areas. However, respondent X felt that Skellefteå is only a short flight away from the capital. Furthermore, the rural businesses may lack sufficient access to financing (Saarela et al., 2014, p. 369). This is an area where both IVAB and IUC are struggling, but that might not have anything to do with their location and more with actors they work with and the general financial climate in that cooperation.

Hans is of the belief that *"It is more what the society can deliver more that you notice the difference in the size of cities".* Many of the participants a quite alone in what they do and offer in Skellefteå and this might be part of their success stories. Many have agreed with Carolina that *"you might be less visible"* in a bigger city. For her it has probably been an advantage, since Kallholmen brands itself as being located in the north. Carolina and Utflex brought up the fact that they are women and running businesses. Although if this is a disadvantage or advantage in their industries is hard for us to say as this was not a factor we have look at. Fredrik sees the market limitations in a smaller town and since they want to expand and become around 200 employees, then they also need work for all of them. Marie-Louise says *"the successful recruitments we have made are made through someone that we knew that knew a person"* and this might be a downside of a smaller town.

In conclusion, the participants have experienced both advantages and disadvantages with running a business and being located in what is classed as a sparsely populated area. However, most are very positive about their ability to grow and develop in Skellefteå. What it has come down to for many of the SMEs is their contact network, but the level of customer and staff have sometimes presented a problem. Although, a growth in the population might help these disadvantages experienced by the local SMEs.

6.4 Support from Skellefteå municipality to SMEs
Saarela et al., (2014, p. 369) has found that the businesses in sparsely populated areas are recognized to be of smaller size. When we asked Bengt what the municipality did for the SMEs in

Skellefteå, we learnt that he was not aware at that point what they offered, since they purchased this service from an independent company. Although, Bengt mentioned morning meetings they arrange for companies, which the SMEs can attend if they wish. To find out more, we chose to interview IVAB, which according to Bengt, worked on their behalf to help SMEs and people to set up business through a project called Start. We learnt that Bengt had told IVAB that they no longer needed their service, since the municipality would take over and do this themselves. Furthermore, that this conversation had taken place before we talked to any of the participants. However, Bengt did inform us that he did not know what would happen in the future and we assume the ended partnership with IVAB must be part of this reorganisation he mentioned. Most of the companies that we have interviewed have had help from Start and since IVAB owns Start it must be an organisation the BDO no longer fell they need. Both Start and IVAB have received good critics from the participants e.g. Utflex, which said that IVAB helped them with matters like, how to start a business, business plan and courses. As mentioned, Saarela et al., (2014, p. 369) found that the rural businesses may lack sufficient access to financing. Meaning many business might have a vast need for these specific services offered by Start. Therefore, it seems a shame to start all over when there is a functioning organization that deals with these matters and done this well. Maybe it is due to what Roland says that the municipality wants to control the funds themselves and maybe there is a small part of this that comes down to Roland reaching retirement age this summer, even if he finds it hard to believe.

When it comes to the SMEs, most seem to be aware that there are changes taking place, but most of them have associated Start to the help they received from the municipality. It seems like the SMEs might not be fully aware that it is a separate company that partly been an EU-funded project and not set up by the municipality. That it instead was originally for innovators and that they have now expanded to include all type of business. IUC also have a problem with funds and knowing what is wanted from them. Both of these actors seem to have provided quite a fair bit of help to SMEs and see themselves as a contribution to the society. We find it a bit strange that big organizations like Region Västerbotten and the BDO does not use these peoples competence in a more efficient way. However, it might not only be the BDOs role to help SMEs, some of the participants suggested that the employment agency might need improvements too. Although, Bengt said that in regards to the municipality's role, *"since we are a public venture that shall be a role model when it comes to environmental thinking and how we handle people, employees"*. But what type of role is it to be? Though they might want to consider the integration of CSR and sustainability on an earlier stage as according to research of TBL (Savitz & Weber (2006), Savitz & Weber (2013)), there are several positive financial returns due to sustainability. Furthermore, Russo and Tencati (2009, p. 349) had found that SMEs, in contrast with larger firms, are likely to include CSR strategies if the community request CSR from the SMEs, because the relationship with the community is crucial for the SMEs. Even if Bengt thought CSR was something they might need to help business to integrate from the start, they first need to establish how and what they are to offer the SMEs.

Some of the companies have mentioned that there have been improvements when it comes to the municipality. That one does not only obtain the answer "no", which they believe is down to that new staff has been taken on board. IVAB find that the problem has not been the "top" people, but that it rather is the staff in the lower levels, which do not provide companies with useful information or answers. This they believe might be due to them being afraid of competition.

Kemper et al., (2013, p. 1955) suggests that the use of CSR activities a more likely to have a greater effect in a market where there is high competition rather than in a market with low competitiveness. Competition is something that could lead to improvements, since business has to have e.g. good standards and be polite to customers or they will go elsewhere. Why would it be so wrong for the municipality's businesses to have a bit of healthy competition e.g. Utflex pre-school if this could lead to improvements? Should they not instead welcome this as it does provide more work, meaning Utflex employ more staff than the municipality, even if they have the same amount of children, plus Utflex offers their customer what they actually wants and then some.

In addition, Itotenaan et al., (2014 p. 153) claimed that Scandinavian firms tend to have a greater pressure of different social underlying forces that influence the image of the firm in the society. Other participants feel that they have had bad support from or no dealings with the municipality e.g. participant X, Fredrik and Hans-Jörgen. Hans- Jörgen believes the municipality does not understand *"how a business works and how the process works"* and Fredrik is missing a dialog with them to talk about e.g. co-operations and it would be easier if they had channels in place for these matters. Ingmar is of the same opinion, that they have not needed it, but there are areas with room for improvements e.g. that the loyal shop keeps are not to be forgotten when they make investment in the future. Although, Ingmar does attend the morning meetings organized and would like to see more SMEs attending. Inger thinks an important aspect is to find a time that fit most people, since *"Everyone does not have lunch at the same time".* Both Hans-Jörgen and Carolina fells that errands take such long time and would like this process improved.

Though, why does it seem like the municipality cannot reach out with information to the SMEs? Our empirical data showed that some participating companies do not feel they need help and have never asked for any as Carolina argues, "*you are an entrepreneur, you are used to stand on your own feet*". Even if they had no help most of these participants still had ideas of what they miss and lack in regards to support. They find this would not just benefit them as a company, but the local area. Vázquez-Carrasco & López-Pérez (2012) have suggested that the differences of CSR in SMEs compared to large firms are that SMEs tend to have philanthropy, discretionarily and altruistic focus rather than of economic aspect. Furthermore, that they have a close relationship with both stakeholders and the local community (Vázquez-Carrasco & López-Pérez, 2012). Of course the SMEs need the financial aspect to work or they would not survive. However, Carolina feel that she is partly marketing the area and therefore the municipality should want to help, but instead she feels they do not even know about Kallholmen the furniture company. Hans-Jörgen is one of the participants that has struggled with his attempt to obtain support when it came to finding a new location for his café. Boutilier (2009, p. 52) argues that good relationship with stakeholders is a good strategy to create sustainability. In this case the municipality's stakeholders are the SMEs, IVAB and IUC. Good relationship creates collaboration and helps both parties to grow and learn together, which helps to deal with social and community problems that prevent sustainable development (Boutilier, 2009, p. 52). It also helps the parties to understand their opportunities and limitations of sustainable responsibilities (Boutilier, 2009, p. 52). Maybe there could be a part for both IVAB and IUC to play in the re-organisation that could lead to the improvements the SMEs wants, but only if the BDO lets them take part and maybe CSR is the factor needed for this to take place.

Stina on the other hand have had great help and support, which she believes it down to Vida Nord been wanted by many actors, one being the municipality. Furthermore, Vida Nord has a large network, meaning they can easily obtain information on who to ask for what and this has been a great help. It therefore, looks like if a company is less attractive in the eye of the people making the decision one has a harder time to obtain the right support or even help at all. Are not all companies supposed to be given the same opportunities? Even Roland admits that they concentrate more resource to companies that they find have potential. Why has it become like this? One can understand the motives, since there is a goal to grow the population and with no work how are people going to want to move to Skellefteå? Starting a business is one way to obtain work and the SMEs do provide two out three jobs in the private sector as mentioned in the theory chapter. However, the survival rate is not as great as the IVAB aims for them to be and they know that many business fail within the first three years. Could more not be done to make this number fall? However, Agend (2013, pp. 553-554) have suggested that to support the social benefits for a community, decision-makers could reach out to the proactive SMEs as they are likely to be more willing to work with communities on a broader, responsive level. Maybe that is a reason that makes it "ok" to support some more than others?

Our empirical data showed that many participating companies' e.g. Kallholmen and Alhems trädgårdar, feels that the municipality should want to work with them as they will offer opportunities to hire more of the local population. Firms in non-urban areas tend to be small and the impact of successful SMEs can become an important part of development and growth in sparsely populated areas (Saarela et al., 2014, p. 369). Maybe this is something the municipality should value more, since that might assist them in reaching the target of 80 000 people in the population by 2030. Sawyer (2004, p.62) found motivation for CSR implementation associated with competitive advantage e.g. improved risk management, opportunities for innovation associated with better stakeholder relations and attraction of customers and superior employees. CSR might be another factor for them to work with to obtain a larger population. Sure some of the larger companies might lead and put pressure on their sub-contractors, but the SMEs might still need support of a governing body to organise and educate them. Savitz & Weber (2013, p. 45) mention three aspects that sustainability provides improvements to a business to protect, operate and grow the business. In the aspects to protect the business, sustainability could simplify to prevent increased risks related to customers, employees and communities and limit the regulatory interferences and maintain license to operate from government (Savitz & Weber, 2013, p. 45).

Additionally, Carolina would like the municipality to take care of the companies that already are active in Skellefteå e.g. employ firms in the local area. Marie informs that Swedish trade has had course in customer care, although it cost quiet a lot of money, *"We want people to want come to Skellefteå and want to purchase, so maybe it has to permeate the trade"*. They believe that the municipality can gain on it and Inger adds *"that we are extra nice in Skellefteå"*. Maybe this is a part in how to obtain a more sustainable shopping climate in Skellefteå? Maybe more money spent in the local store would want others to come and establish themselves here. Many of the SMEs have establish what their customers want and how they can provide this in the best way. Maybe the municipality needs to do the same in regards to the SMEs?

Interview with the BDO

Obtain a deeper insight in how they work with CSR, sustainability and with SMEs

Interviews with SMEs

PURPOSE: The perception, definition and knowledge regarding CSR amongst SMEs in Skellefteå

SUBPUROSE: The behavior of SMEs in Skellefteå in concern to CSR

SUBPURPOSE: Advantages and disadvantages for SMEs in Skellefteå

SUBPURPOSE: Support of CSR from Skellefteå municipality to SMEs

Findings:

- Different definitions.
- Hard to relate.

Environmental
- Beneficial for both the society and the company.
- Rules and regulations

Social
- Employee value.
- Social responsibility locally.
- Company image.

Economic
- Market value
- Customer value and experience
- Competitive advantage

Findings:

- Closer relations.
- Stakeholder importance and influence.
- Owner/founders influence

Findings:

- Different matters where discussed e.g. the advantage of a good contact network and the disadvantage of a smaller market.

Findings:

- Re-organisations are taken place.
- Different opinion in concern to the level of support.
- Future changes wanted by many SMEs.

Suggestions:

- A Swedish word for CSR.
- A better dialog amongst all the participants if to reach the goal of 80 000 in the population.
- The SMEs need to voice their opinions.
- The municipality should not forget about the existing SMEs and what support they need, since they contribute to the growth.
- CSR and sustainability might be used as a market tool in the right context, if the public better understood it.
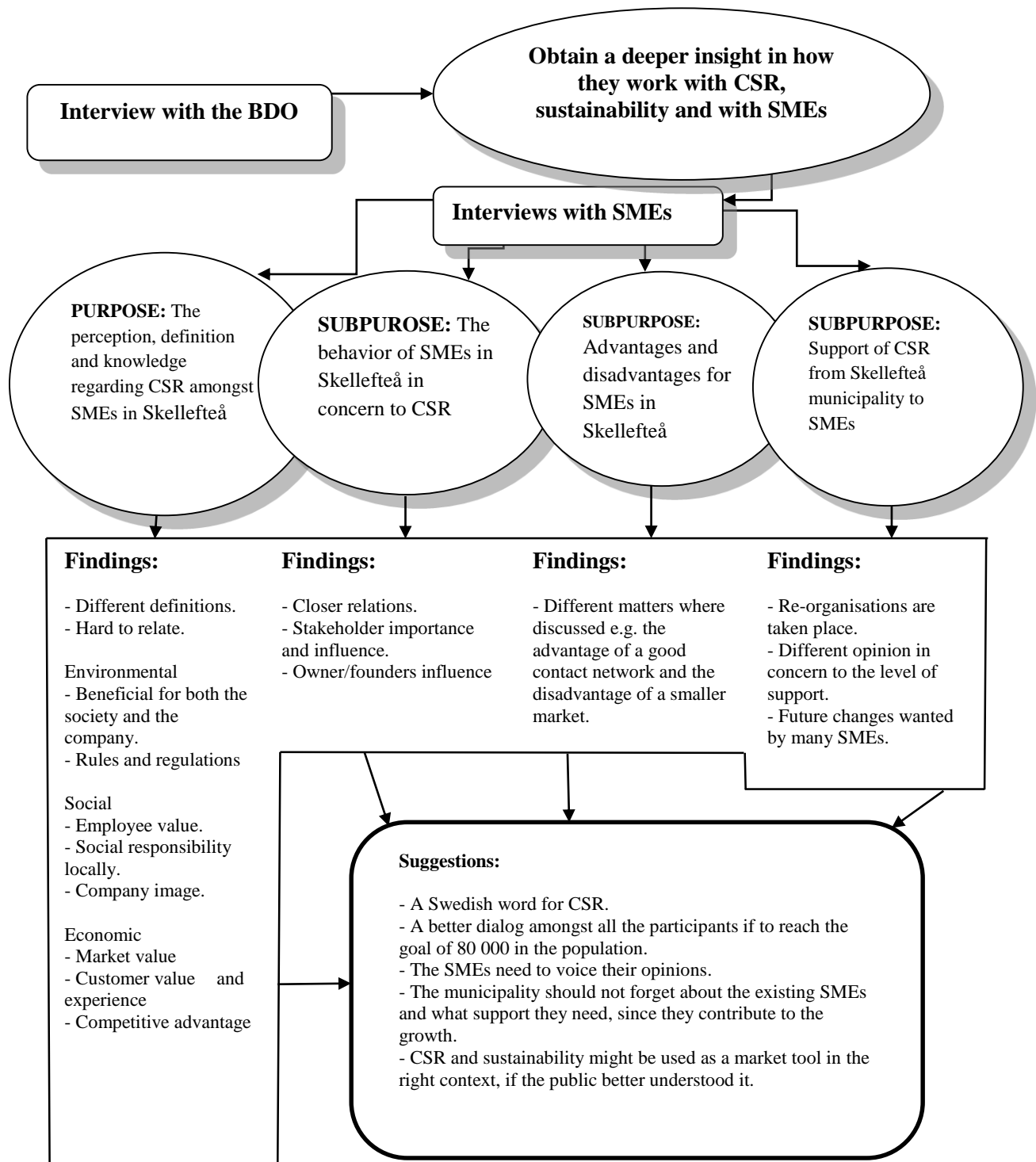
Figure 5. Developed conceptual framework

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Chapter seven: Conclusion

The aim of this chapter is to answer our research question: "How do SMEs in the municipality of Skellefteå perceive and work with CSR?" We will first present a short conclusion of the analysis of the four purposes, which will lead to the conclusion of our research question. That will be followed by our suggestions and our recommendations for future research and end with the quality criterions.

Identification of perception, definition and knowledge regarding CSR amongst SMEs in Skellefteå

Through our empirical findings and analysis we have come to understand that the participants found CSR to be a difficult term, which might be due to its many definitions. Furthermore, CSR was unknown by most participants and we believe it was hard for them to grasp the meaning of the term, since they might find it hard to relate to CSR. We were provided with different definitions and explanations to what the participants associated CSR and sustainability with, which some thought of communal involvement and the environmental aspects, but that a meaning of a term depends on what it is filled with. We had suggested two words to the participants that they could replace CSR with and most found social responsibility to be the best option of the two, which we wonder if it is due to the assimilation to the original word they just heard. We had to translate the word CSR ourselves to Swedish and this presented its difficulties. Some of the participants raised the issue that people in the general public like their parents, would not understand CSR if one used an English word and therefore would have liked a Swedish counterpart.

In addition, the participants in general possessed more knowledge than they knew in reflect to the meaning and use of CSR and sustainability. This could be found in the discussion that related to other aspects of how they run or thought about their business. Aspects that were beneficial not only for their firm, but also the environment like, rules and regulations that the SMEs had to follow that could be connected to the environmental feature of the TBL. When it came to the society and the social aspect the participants talked of matters like, the importance and influences of stakeholders e.g. employees. Furthermore, what responsibility they had as an employer and the local society and what this could do to their business image. Many wanted to employ local people and in that way contribute to the society and the communal goal of growth. In concern to the last part of the TBL, we found that the participants had discussed issues like market value, customer value and competitive advantage, e.g. that CSR could be used as a market tool.

Moreover, we experienced that the participants had an easier time to relate to sustainability and some even suggested that the new word for CSR should contain sustainability. This might been as they have more knowledge about the meaning of that word and used it more often since it has a Swedish translation. Most of the companies do to some degree work with sustainability, but SMEs are not always long term thinkers, which seems to make it harder for them to integrate aspects of CSR and sustainability in to their strategy. Some have been influenced by their customers and tries to make their sub-contractors.

Examining of the SMEs behaviour in Skellefteå
The SMEs are often held back in the integration of CSR and sustainability due to lack of resources, knowledge and time. This we felt is reflected onto the SMEs we interviewed. However, they have a very close connection to most of the stakeholders they found important. Especially that the employees and suppliers are of great importance to the SMEs as they are both dependent and influenced by them to some extent or other.

Additionally, CSR was originally not established for the SMEs and therefore many of the SMEs characteristics might not be compatible with the integration of CSR. They are like any other business and they need to obtain an income to be able to survive. Many of the participating companies mentioned goals like survival, expansion and development. CSR and suitability question did not ended high up on the list, but as they grow and obtain more employees, it becomes more important to have people that works with these matters. Some of the SMEs found CSR could be used to improve once image if used in the right way, although they often felt they lacked knowledge.

Moreover, the owner/founder had an unlimited influence over the running of SMEs, like what strategies, investments and priorities to make. The SMEs are aware that their own views becomes transferred to their company, since the firms are built on their visions and ideas on where they see their company in the future. If the owner/founder did not find certain matter important, they would not work with them, which we found to reflect the different level of importance and influence that the stakeholders have on a business.

Examining of the advantages and disadvantages for SMEs in Skellefteå
The participants came with different suggestion of advantages to why they have their own business e.g. freedom and to run a business the way they want it. Disadvantages were factors like working all the time and lack of knowledge. One of the companies where pioneer and one of a kind in how they run their business and they therefore had no one to consult with. Some companies had experienced difficulties to become established in Skellefteå, since the municipality might not always welcome the competition or they lacked the knowledge of how to deal with businesses like theirs.

In concern to a small town compared to a larger, the participants found that rumours travel faster in smaller areas, which could make or break a firm. Other factor like, knowing everyone, good contact network and loyal staff are positive factors in a smaller town. It makes it easier for a person to become an entrepreneur if one has contacts and a lot harder if one does not, since with contacts one can save a lot of time and be able to talk to the right person dealing with the matter one needs help with. On the other hand, location, transport and finances are matters that makes it harder to run a business in a smaller town. There is a much smaller customer base for some of the SMEs and if one does not conduct online sales one has to obtain loyal customer in different ways e.g. great customer service.

Examining of support from the Skellefteå municipality
We have learnt that the municipality are re-organising how they work and support people that wants to and runs business in Skellefteå. This has led to the end of some old partnerships and others not knowing what role they shall play in the future. The participating SMEs seem to be

aware of some of these matters, but none knows the full story and neither do we, since the BDO has not decided on what to do yet in regards to some factor. However, many of the participants have been happy with the help they received from the organisation Start.

In addition, the participants had a mixed response to the level of support that they have obtained from the municipality and some had greater expectations than others in what they found reasonable to demand. Others felt they never needed any support and therefore never asked for any, although they still had ideas on support they lacked. There are participants that felt they have a good relationship with the municipality. However, one believed this might be due to their business being longed for and that they had a good network prior to the start of the company. Others felt that the municipality has improved over time and that they are not only obtains a "no" to their requests.

Likewise, many of the participants would welcome help and support if the municipality offered it. One of the companies believed that only people that know about e.g. morning meeting and coursers that are offered will attend and firms that are unknown will not. Another company would like the municipality to play a more central role and be the one that invites to e.g. lectures that are offered and not the company that has been given the task to conduct them. Maybe this is part of the reason way there is a low attendants. Or maybe the municipality is not offering what the companies want and need. We have noticed that the dialog amongst these actors have not always been the best, it might therefore be room for improvements in that area.

Research question conclusion
Our research question was *"How do SMEs in the municipality of Skellefteå perceive and work with CSR?"* The interviews with the participants indicated a low awareness of the meaning of the term CSR. That they did not use these type of words when they plan and run their business, even if parts, of what we have chosen to define CSR to be, can be found in the SMEs vision and strategy without their awareness. The participant have different perception to the term and it was easier for them to relate to sustainability, which they found more commonly used. A common indication was that CSR is a difficult term and it is not in their native language, which we believe scares people away from learning more about it and to make it a useful tool for them and their growth aspirations. We have seen indications of a bad communication and cooperation amongst actors and SMEs in Skellefteå that have affected the SMEs negatively, since some feel neglected.

We can conclude that the participating SMEs in Skellefteå to some extent have parts of the CSR concept already integrated in their business strategy and that they due to typical SME characteristics would need more help and support in these questions. However, it is not clear that all SMEs value what CSR is and can provide them, but that this might be down to e.g. lack of resources and attitude of the owner/founder. If we would have asked them, more closed questions about their company and CSR it is possible that we would have obtained different answers.

7.1 Recommendations and contribution
In regards to contribution, we will discuss the practical recommendations and theoretical contribution of our study. A linkage of what the theory that we presented in the research gap does this, to be able to show how this study contribute to decrease this gap.

7.1.1 Practical recommendation

We will first shortly mention some suggestion for improved integration of CSR in SMEs strategy. As mentioned, some of the participants wished there was a word in Swedish that they could use instead of CSR, since it would help the level of understanding for them and the public. Consequently, we would like to see an established translation of the English word CSR into more languages e.g. Swedish. We feel this might lead to a more common knowledge and use of terms like CSR. We recommend the SMEs to voice their opinions, since no one but themselves can know what they need and therefore offer it if not asked. It is therefore in everyone's best interest that the communication and dialog amongst all the participants is improved. Especially if the municipality wants to reach the goal of 80 000 in the population, since no work opportunities will not make people want to stay or come according to our opinion, meanwhile the SMEs could become bigger employers as they grow. It is therefore essential that the municipality should not forget about the existing SMEs and for them to understand better what support they need, since they can contribute to the growth of the population. We think that CSR and sustainability might be used as a marketing tool for the SMEs, if they are used in the right context and if the public better understood them.

The municipality of Skellefteå lack evidence of any work related to CSR questions for SMEs in the community and the SMEs perception of these. The result from our study was that the municipality today are reorganising how they support people to become entrepreneurs and they know they can become better in areas that concerns their work with SMEs, since they were not aware of anything they did specifically for them. Furthermore, that CSR could be one aspect for them to consider and that the SMEs also wanted improvements in the level of support that was offered to them and that there were differences in the opinion on the existing support. We therefore believe that we have help to slight close the gap in regards to better understand how the SMEs in Skellefteå perceive and work with CSR and what level of support they obtained from the municipality of Skellefteå.

7.1.2 Theoretical contribution

According to Spence (2007, p. 549), few studies that have been conducted use SMEs a base when they research CSR related matter and she suggested that the SMEs drove the economy forward. This provides an indication that there is more research needed to be done in this field. It has been hard for us to find studies conducted in Scandinavia that obtained both the factors SME and CSR and most of the research we found in Sweden had been either related to SMEs (Isaksson et al., 2013; Saarela et al.,2014) or CSR (Birkin et al., 2007; Gjølberg 2009, 2010; Itotenaan et al., 2014). It is therefore a lack of research that concerns SMEs work and use of CSR in these areas. In our study we have chosen the location of a sparsely populated area in the north of Sweden to conduct our research in and combined the use of SMEs as a base and the focus to be on CSR related questions. As a result we have obtained a better understanding of the SMEs perception and use of CSR, which proved to be different deepening on level of knowledge and attitude. The SMEs seemed quite unaware to what extent they actually uses CSR and sustainability, which is a part of CSR that they easier related to. We had identified a need of more studies to be conducted in the Nordic countries that looked at CSR and SMEs and have been unable to find any studies that were conducted in Scandinavia similar to the municipality of Skellefteå, which is our sample town. Studies that we found specific in Scandinavia was performed by Nordregion, Nordic Centre for Spatial Development, Lindqvist (2010), focused on sustainable regional development, which one lacked the relationship of CSR and SMEs.

7.2 Future research
In our study, we have focused on obtaining a deeper insight in respect to the SMEs knowledge of the concept and perception of the terms CSR and sustainability. From our study, we have seen that the research on SMEs in combination with CSR in more sparsely populated areas are fairy unexplored. As our study is based on a quite small sample from different industries, we would suggest for future research to use quantitative studies to explore the CSR and the SMEs level of integration and compatibility. Either to look at different industries or to look at one specific industry. Another suggestion would be to make a quantitative study and compare two industries that have their customer in different areas e.g. online and face-by-face sales, to explore the different stakeholder relations and their effects on the SMEs integration with CSR and sustainability.

As mentioned, we have conducted our study in a more sparsely populated area, which makes us suggest that a study could be made that looked at SMEs in a smaller town and compared them to a larger to establish if there are any difference in the level of support obtained from governing bodies. Furthermore, see if SMEs in a larger city have more or less knowledge and integration of CSR than their counterparts in a more sparsely populated area. One can also conduct a study in even smaller towns then our sample town.

Due to the time constraint, we only had time to look at one town in the region of Västerbotten and to build on what we did, one could explore the whole region to establish if there are similarities or differences and why that might be. Another future research that builds on the regional concept is to conduct a quantitative study amongst people that wants to start a business and see if CSR could help the depopulation of smaller regions as a marketing tool to attract people and business to establish themselves there. As a contrast to conduction a quantitative study on SMEs only, one could include the public to obtain their opinion and level of knowledge.

7.3 Quality criterions
It has been our vision with our degree project to fulfil the different quality criterions and conduct a valid, trustworthy and reliable research. In in order to obtain reliability for a qualitative study Bryman and Bell (2011, p. 43) discuss the need for measurements. Furthermore, the trustworthiness could be a criterion in order to define the level of a quality research (Bryman and Bell 2011, p. 43). Trustworthiness can be defined into credibility, transferability, dependability and conformability. That has been the case even for this degree project. We have aimed to use the criterion that is best suited for this type of research, to not affect or influence any of the participants in our data collection process and stay objective throughout the whole process.

Credibility concerns how believable the findings of a study (Bryman & Bell, 2011, p. 396). We have tried to use triangulation as an approach to obtain credibility in our study, which means that more than one method or data source is used when studying social phenomena (Bryman & Bell, 2011, p. 397). It has proven difficult, since many of the participants lacked web-pages or easy access to their annual reports. In order to achieve credibility we have used different methods and resources of collecting data. We have used qualitative interviews with the managers of the SMEs, which has been our essential focus. Additionally, we have interviewed the business development office (BDO) and actors that works with the local SMEs i.e. Innovation Västerbotten (IVAB) and IUC with the same approach in order to obtain a wider view. To obtain a better view on what they communicate to the public we have looked at their webpages. In regards to the SMEs, not all had

an existing web page. Consequently, we have not been able to obtain the needed information. Due to the fairness of it all we have chosen to not include a section about what some have communicated to their customer trough their webpages. We have therefore only mentioned what the BDO lacks in communication in the introductory chapter. Furthermore, we have made sure to use reliable sources throughout the whole project. The aim has been to use first hand sources and only use second hand sources when necessary e.g. we were not able to locate Freeman and Friedman.

Transferability concerns the external validation and quality research that tend be of intense study of small groups (Bryman and Bell 2011, p. 398). We have provided rich details of the entire research process to ensure transferability. Therefore, a study demands rich description of details in order to make judgement of the transferability of the research to other situations (Bryman and Bell 2011, p. 398). We claim that we have described the research process e.g. the conduction of interviews in as close detail a possible. The description of the process will provide the readers with the information needed in order for them to make their judgement of transferability of the result of our study.

Dependability evaluates whether findings are likely to apply at other times (Bryman & Bell, 2011, p. 43). In order to achieve dependability in our research we have been two researchers through the entire process of the data collect and therefore had two views. Although, we have had the same perception of the data collected.

Conformability relates to ensuring objectivity, though Bryman and Bell (2011, p. 398) claim it is not possible to be entirely free from objectivity, personal values, theoretical indications and to make opinion. Additionally, objectivity should be valued to establish conformability (Bryman and Bell, 2011, p. 398). In order to avoid subjectivity we have aimed to have a critical and objective view throughout the research process. Also, to be aware of our personal perception and theoretical indication to avoid influences of the study. To achieve conformability we have defined and presented our own preconception of the research subject that could provide the readers' own critical evaluation of our study. In addition, we aimed to ask open interview questions in order to avoid theoretical indications and receive open answers that we could thereafter relate to the theory, with the intention of a variety and balanced level of different studies.

7.3.1 Validity and reliability
Bryman and Bell (2011, p. 395) identifies the need to adapt both validity and reliability to qualitative research. There is internal validity in the aspect of qualitative research that concerns the research observations and the theoretical thoughts that they develop (Bryman and Bell, 2011, p. 395). We have therefore used the colour code approach and summarised in the analysis table, found in the appendix, which is based on codes relevant to the theory in order to define their connection. Validity is described to be related to the importance of observation and measure what you say you are doing (Bryman and Bell, 2011, p. 395). In this aspect we have provided as much details as possible, follow ethical consideration, been aware of our own prejudgement and to critical and objectively view the information and theory used.

Validity is in many parts the most important aspect of research, since it relates to the fairness of the conclusions of a study (Bryman and Bell, 2011, p. 42). There is internal and external validity, where the internal validity defines the casualty and validates if the research result is based on the

relationship of two or more variables (Bryman and Bell, 2011, pp. 42-43). External validity validates if the conclusion of a research can be generalized to other situations other than the specific research (Bryman and Bell, 2011, p. 43). It has not been part of our aim to generalize the result of our findings. Although, we believe that it would be possible to conduct a similar study in other towns and cities and use our study as a base on what questions to ask and what industries that they might like to approach. As mentioned, we do not expect a comparable result, since we have looked at SMEs in different industries due to the limitation of finding seven SMEs in Skellefteå in the same industry that were willing to participate, which was partly down to time limitation.

Reliability is another important aspect to ensure that the conclusions of a research can be repeated (Bryman and Bell 2011, p. 41). The concern for the researcher is to consider if a measure is constant or not, and that an inconsistent measure to be unreliable (Bryman and Bell 2011, p. 41). Internal reliability depends on whether it is more than one observer of the research that has the same view of the information they receive and have the same opinion of what they hear and see (Bryman and Bell 2011, p. 41). In that aspect we have been two researchers the entire process of the data collection. External reliability concerns the aspects if a study can be repeated. This could be a challenge for qualitative research as it is impossible to replicate a social situation but should aim to create a similar social setting as the original researcher in order to have the same comparable situation (Bryman and Bell 2011, p. 41). We have done our best in this matter and provided as much information as possible e.g. interview guide in the appendix, for this study to be able to be replicated.

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Appendix 1
Intervjuguide till kommunen:

Kan du berätta kort om din bakgrund och roll inom kommunen?

-     Skulle ni föredra ett annat namn och i så fall vad skulle det vara? Ex social ansvarstagande el. ansvarig konkurrenskraft

Hur ser och definierar er kommun CSR och hållbarhet?
-     Vad betyder det för er?'
-     Vad är eran synpunkt på och värderingar om detta?

Hur arbetar ni med CSR och hållbarhetsrelaterade frågor i relation till SMFs och generellt i Skellefteå?
-     Kan du ge några exempel på detta?
-     Hur tror ni att detta påverkar SMFs i Skellefteå? Och kommunen?

Vad har kommunen för målsättnig med CSR för SMFs och när planerar ni att dessa ska vara uppfyllda?
-     Hur tror ni att målsättningarna påverkar SMFs i Skellefteå? Och kommunen?

Vad tror ni är fördelarna och nackdelar med CSR generellt och för små/medelstora företag (SMF) i Skellefteå kommun?

Hur ni att SMFs ska arbeta med CSR?
-     Hur tror ni att CSR är användbart för ett SMF?
-     På vilket sätt tycker/tror ni att CSR kan gynna ett SMF? Vad tror ni deras drivkraft är?

Hur tycker/tror ni att ett företag påverkas av att befinna sig Skellefteå när det gäller arbetet med CSR-realaternade frågor i jämförels med en större stad?

Vilka förväntningar upplever ni att regionen har på er när det gäller dessa frågor?
-     Vilket stöd får ni?

Har ni ideer om hur arbetet med kommunal utveckling bättre skulle kunna stödjas?
-     Vilka är då dessa?

Skulle du säga att ni arbetar med att föra in miljöhänsyn i erat kommunala utvecklingsarbete? Eller arbetar ni med hållbar utveckling i bemärkelsen samspel mellan ekologiska, sociala och ekonomiska aspekter?

Hur arbetar ni mot/med olika aktörer (kunder, leverantörer, samhället, anställda)?

Hur ser ni på CSR för framtiden för SMFs i Skellefteå? Och kommunen?

Tack för eran medverkan

Intervjuguide till Företagen:

Kan du kort sammanfatta lite om erat företag generelt, uppbyggnad, struktur, antal anställda etc?

Vad är din position inom företaget (ansvars uppgifter likartat)?

Vilka svårigheter upplever ni att det finns för erat företag och för små/medelstora företag (SMF) generellt i Skellefteå kommun?

Vilka fördelar upplever ni att det finns för erat företag och för små/medelstora företag (SMF) generellt i Skellefteå kommun?

Vad är det viktigaste/ högsta prioritering för erat företag? Och hur arbetar ni för att uppnå detta ex strategi?

-        Vad är det ni finner minst viktigt?
-        Hur tror ni detta har blivit påverkat av synen hos er /den som grundade företaget?
-        Vad skulle driva er att ändra strategi

Vilket stöd upplever ni att ni får av kommunen? Vad skulle ni vilja ha stöd/hjälp med?
-     Hur tycker ni att detta fungerar? Vilka förbättringar skulle ni önska?

Hur arbetar ni med erat företags utveckling, vad är högsta prioritering och vad är mindre viktiga aspekter? När ni investerar vad har högsta betydelse för er och vad har mindre betydelse?

Hur arbetar ni mot/med olika aktörer (kunder, leverantörer, samhället, anställda, andra) angånde samspel mellan dessa aspekter som ni nämt?
-        Skulle ni kunna range aktörer i hur viktiga de är för er och varför?
-        Hur har ni blivit influerade av dem?

Vad tycker ni om ordet CSR?
-    Skulle ni föredra ett annan namn och i så fall vad skulle det vara? Ex social ansvarstagande el. ansvarig konkurrenskraft

Hur tror ni att erat företag ser och definierar CSR och hållbarhet?
-     Vad är ert företags synpunkt på och värderingar på detta?

Hur tror ni att CSR bättre kan anpassas till er?
- Tror ni att dett skulle vara behjälpligt med stöd från kommunen i CSR och hållbarhets relaterade frågor?

Hur ser ni på framtiden när det gäller erat företag och företagande generellt?

Tack!

Intervjuguide till IVAB och IUC:

Kan du kort sammanfatta lite om erat företag generelt, uppbyggnad, struktur, antal anställda etc?
Kan du berätta kort om din bakgrund och roll inom IVAB/IUC?

Kan ni kort berätta om erat uppdrag som ni har fått från kommunen och vad ni gör för SMFs?
- Kan ni även berätta om de ändringarna som kommer att bli el är aktuella?
- Kommunens målsättningarna för SMFs i Skellefteå?

Vilket stöd upplever ni att ni får av kommunen/ Region Västerbotten? Vad skulle ni vilja ha stöd/hjälp med?
- Hur tycker ni att detta fungerar? Vilka förbättringar skulle ni önska? Har ni ideer om hur arbetet med kommunal utveckling bättre skulle kunna stödjas?
- Vilka är då dessa?

Vilka svårigheter upplever ni att det finns för små/medelstora företag (SMF) generellt i Skellefteå kommun?

Vilka fördelar upplever ni att det finns för små/medelstora företag (SMF) generellt i Skellefteå kommun?

Vad tror ni är det viktigaste/ högsta prioritering för ett företag? Och hur tror ni att de (borde) arbetar för att uppnå detta ex strategi?
- Vad tror är det ni finner minst viktigt?
- Hur tror ni detta har blivit påverkat av synen hos deras som grundade företaget?
- Vad tror ni skulle driva dem att ändra strategi?

Hur tror ni att ett företag arbetar med utveckling, vad är högsta prioritering och vad är mindre viktiga aspekter?
- När ni investerar vad har högsta betydelse för er och vad har mindre betydelse?

Hur tror ni att ett företag arbetar mot/med olika aktörer (kunder, leverantörer, samhället, anställda) angående samspel mellan dessa aspekter som ni nämt?
- Skulle ni kunna range aktörer i hur viktiga ett SMF och varför?
- Hur tror ni att ett företag blivit influerade av dem?

Vad tycker ni om ordet CSR?
- Skulle ni föredra ett annan namn och i så fall vad skulle det vara? Ex social ansvarstagande el. ansvarig konkurrenskraft

Hur ser och definierar erat företag CSR och hållbarhet?
- Vad är ert företags synpunkt på och värderingar på detta?

Hur tror ni att CSR bättre kan anpassas till ett företags strategier?
- Hur tror ni att det skulle vara behjälpligt med stöd från kommunen i CSR och hållbarhets relaterade frågor?

Vilka förväntningar upplever ni att regionen har på er när det gäller dessa frågor?
-   Vilket stöd får ni?

Hur ser ni på framtiden när det gäller företagandet i Skellefteå?

Tack!

Table 8 Analysis of the codes

Participant	CSR definition and perception	Their view on the Economic aspects and their influences	Their view on the Social aspects and their influences	Their view on the Environmental aspects and their influences
BDO	When Bengt hears this word he thinks of companies that e.g. provide "reasonable workplaces, good conditions … and which do not sell bad products in an irresponsible manner". Bengt emphasises that "a firm is first and for most commercial" and he thinks they should be a responsible business,	Bengt has the belief that the people and the planet should be taken care of. That it should not be a clash to drive a commercial entity in a smart and good manner.	Bengt thinks that, it means a lot what opinion and value these people have and that "If I cannot meet these, then I cannot survive long-term". Bengt means, that if firms had a profile that established them as responsible, the new generation would purchase goods and services and be happy to pay more. Bengt consider it to be important for a company to have the "whole picture" i.e. ecological, social and economic aspects, as he thinks they go together. Bengt hopes that people do not buy e.g. t-shirts, "where the people that makes them do not get a wage that they cannot live off". According to Bengt, the municipality would like to buy local products, but the law about public purchases makes this a challenge.	He thinks it is "amazing" that new generation puts pressure on e.g. Willys and Ica, to obtain more ecological products. "In that way I think that the commercial goes hand in hand with healthy responsibility thinking". The municipality has an environmental department that works with these matters. "If a company shall start a business that is environmental sensitive, it has to obtain an approval". E.g. the municipality can demand certain cleaning systems to grant a building permit and a business has to follow all the demands and regulations set. Bengt uses a well know mining company as an example of a buyer from SMEs, "they have environmental programs" and it is reasonable that when they make a purchase from a subcontractor, they ask about their process too. Bengt means that the municipality has a huge responsibility when they make purchases for e.g. 2 billion, as they could "indirect or direct contribute" to e.g. environmental damage.
IVAB	"Actually, the first time I reflected on that, then I actually thought like this, yes it is the human responsibility for the staff I have" is the association Roland had of the word CSR for the first time. He continues to discuss that it is a social responsibility that IVB helps new innovators and new entrepreneurs. Roland adds "it is wrong to say that we are a social enterprise but we are a socially beneficial enterprise, that it is spot on with that". Roland continues "What does social stand for? Indeed, social businesses today it is companies with the target that have taken care of those who are handicapped or in that way that has not managed the society in the same way". Roland believes that is more a subject for social enterprise and that a community-oriented company brings development of the Swedish society.	Why have we set the goal that we would have 75% survival when we know that it was 60% -62% survival of the companies that started? It is because we wanted to get more sustainable businesses". The sustainable companies IVB has focused on have been helped to develop their product and ideas to become new businesses Roland believes that some companies could integrate CSR as a part of their strategy.	Furthermore, he believes there is a matter about finding companies that contribute to the society and that the municipality might see those companies as competitors. "We spend more time on those we see are successful, but make sure, of course, to help everyone, but concentrate some more of the resources on them if we have seen the opportunity for growth".	Not mention anything about the environmental aspect

IUC	Hans has heard of the word CSR before and that it is a word often used by multinational companies and "very high up". He believes that a majority of SMEs that he knows have some kind of ethical focus, though not pronounced since do not write it down. Furthermore, he thinks that the SMEs will not survive and obtain customers if they do not have any type of ethical behaviours e.g. justice, since that affects everything. Hans claims this it has no "significant meaning" for SMEs as they already live with it. That for the SMEs it is more about looking at things e.g. how the companies "can save energy", the way they behave, "treat their employees well" and "follows the laws and regulations".	In regards to the environment Hans adds that the companies can sometimes "get stuck in their own word" and might never have thought of these matters.	Hans finds that we have "come incredibly far in our Swedish mentality" that we take it for granted. Although, much of what we do now is not sustainable e.g. employment is not sustainable, the environment we have is not sustainable. "Sustainable I think this is more forward-looking and more challenges that we need to take care of. There is also a "mixture", he continues, if you want to have social sustainability he believes that "people need to work longer". He further discuss "in what way should we change this and still have economic efficiency and all this stuff". Hans thinks that these words should be used to address those issues and for it to be considered how it can work in practice "not just, it is a headline, it is a title, social sustainability, but then what do we mean by it?"	He argues "you start to label sustainability on everything, but some things you should label and others you should not". Hans finds that you should have it on the environmental matters e.g. recycling and cycles, but not label sustainability on economy.
Alhems Trädgårdar	Hans-Jörgen adds "that all parts of society must stick together and everyone has the responsibility for it to do so". The word sustainability makes Hans-Jörgen associated of having a good product and he adds "sustainability over time, to build something sustainable". Meaning a company needs to have a concept and a product that is good and that one needs to develop it. Hans-Jörgen talks about taking social responsibility simply by removing unnecessary strain when it comes to social responsibility as a small business.	He continues by mentioning that they now prioritize to develop their concept as well as the product, to "find new ways to make good products", even to a wider audience. He continues to say that "in the end it is all about getting the customers and for them to spend more money".	He explains "It is always about developing the concept to become more customer-friendly, to receive customers in a better way, to make the experience more pleasant". To find the right staff, to educate them in some way … To determine the policy of the company, to decide what we will have". Hans-Jörgen believes that no matter what type of business one has, one need to decide what feeling one wants. He continues "we want to be a kind company"	He also mention responsibility as of eco-friendly products and also mentions that in Sweden there is high awareness of gender perspective. Although, his main concern is that he wants to get his company to work with the best possible staff.
Contractor Bygg	In regards to the term CSR, Fredrik believes it means "everybody's our social responsibility". He continues to say "it is our staff, we have to keep them with jobs, and we need to hire more people so that everyone has jobs in our region. It is the first thing when I think of my social responsibility". When it comes to sustainability, Fredrik says "that there is a long-term perspective, we will remain for a long time, and to develop is sustainability for me". Contractor Bygg do not have any official, expressed about	The investments that the firm does are rather small things, says Fredrik. He adds "we sometimes purchase a set of tools for a carpenter or a service vehicle". He mentions that they will build a new office.	Fredrik priorities the staff and the software, he says "computers can do much, do edgy things and square things and so on, but they can never feel a nuance or how people behave". Fredrik believes it is important to ensure that everyone is noticed, that everyone is there, obtains information and get to take responsibility. Fredrik also mention that the company sponsors, preferable in the local area, which he finds rewarding. The reason for the local interest of sponsoring he explains it	Not mention anything about the environmental aspect

	sustainability according to Fredrik, although it is more long-term aspects that they are concerned about.		may be easier to sponsor it around the area. "That you can immediately see some value in it, which I enjoy. I find it more difficult to sponsor something that exists somewhere else, I cannot really see it". When Fredrik talks about society and their relationship he says "that is everything". He continues to discuss that everything has changed in the society and it is different industry they are work in and he feels it has become more of a service industry than it was in the past. He adds that "a society is like a grey mass. It does not feel that specific".	
Company A	X does not believe he has heard the term CSR before and thinks it sound a bit "left twisted". X believes one need and should to take responsibility together and he thinks A does. In regards to the suggested words, he does not prefer any one to the other as he lacks the knowledge about CSR. X associates it to give grants and money to organisations e.g. missing people and similar. When it came to sustainability he associated it to environmental guidelines. X believes that is there level of sustainability and he does not see how CSR and sustainability could be useful for their company other than as a marketing tool, which he believe "could be win-win".	X cannot think of anything that drives them other than if their financial situation would change, "that we are not good enough in what we do". A has taken on a venture capital and that, which according to X is "quite big and heavy questions. These are difficult matters but X sees them as natural, "so one has to have a certain understanding for the way that it is". So now it is about selling. Future: In the beginning the investment was about the development of the product, software and hardware, packaging and other matters, but that the focus is now shifted and he find everything else less important at the moment.	In regards to the suggested words, X does not prefer any one to the other as X lacks the knowledge about CSR. X associates it to give grants and money to organisations e.g. missing people and similar.	When it came to sustainability X associated it to environmental guidelines. The firm gives some grants and do follow all the environmental guidelines and rules according to the participant. We are informed that there are quite a few rules and regulations that concerns electronic suppliers and producers.
Ingmar	When it comes to the word CSR Marie feels that responsibility is always a bit scary and that we all have a common responsibility, "We have to build something together"... Is he first that Inger thinks of is the environment. In regards to responsibility Marie thinks that we all have to be nice to one another and to greet each other with hello. Ingmar fells that they already take a social responsibility. Marie says "We have customers that only come in to say hey I am alive today", meaning that they cannot only be a store.	Marie means that is the reason the delis have come back "we want it personal". That is why Inger believes in smaller shops, that it is what people want and "they will pay to get the little service around" e.g. gift wrapped. " When it comes to company development they both want to increase their takings and they take it 3 year at the time. Ingmar has recently changed to a bigger store due to more need	At Ingmar it is important for everyone to have fun. Their staff is highly prioritised and they invest a lot in their employees for them to feel e.g. theatre and hockey. They want everyone to feel like the owners and talk as "we" as they are a team and they do not bad talk each other. In regards to customers that both feel they are on the same level of importance as their employees as Inger says "because they are connected", they believe that if they do not have nice staff they will not have any	They were keen on borrowing more than needed and have bought second hand and recycled furniture and other items needed. Inger says "one does not need everything new … we rather put the money on bags that should be nice and were visible outwards"

		of space and that has been their latest development after the first 3 years.	customers and without the customer they cannot have any staff. Marie adds "then the employees have to feel good and they will make the customers feel good". Inger adds "if we do not have a society we do not have any customers". They agree it is a hard decision and it depends on what the society stands for and Inger believes it to be everything, but both think that staff and customers are in the top.	
Kallholmen	Carolina associates CSR with social responsibility and environmental actions to the word sustainability, but says she is not aware of the actual meaning of the word. She suggests sustainable environmental entrepreneurship as a better word. She believes that it should be named something with environment instead. Carolina adds "For us, I think that it is using local produced products…and that the job opportunities get developed here. That there is a little more environmental awareness".	The priority for Carolina is to survive. Carolina mentions "For us the local production is the most important factor, though it would not matter how local it was, if we made unlikable furniture we would not be able to sell anyway". Carolina explains that the firm's image is important for them and that it should "feel genuine" and has a touch of Northern Sweden. Investments was done when the website was new and on advertisement, as a result she says that the firm has fallen behind in the production section, which she feels is actually the most important. She adds "it is a little bit of in what stage your company is and what you prioritize". Development is a little different in different periods and Caroline says that "this year, we say that it is a production year".	In concern to the aspects of local production Carolina says "has always been natural for them", it generates job opportunities in the local area and she would never consider having the production abroad. She says "We have not understood the added value it is, that it is Swedish made and that it is wood. For us it has been so obvious living here in the middle of the woods and to have all these timber companies around us". Carolina informs that as an entrepreneur she believes that "Local produced is more important than the eco-produced in my world. For me it is not only the environment, but also the job opportunities". Since Caroline is the only employee in the company she has chosen to hire other small business when she does not have time with e.g. paperwork. She looks at it like the fact that she hires their services they i.e. the other companies, are able to hire employees.	She says "We are not that many producers in Sweden and that it is solid wood and that the raw material is also from here" Carolina suggests to document where the products come from to avoid anything that is not environmental-friendly. In regards to their own lack of labelling their products as environmental-friendly Carolina says "we should be better to document that as it is good for our own sake and it may be good for the customers to know". The view of the future Carolina believes to be into the local raw material and she thinks that you will use it even more. F4She continues to say that the young people are more aware about the environment and that we all will find it important e.g. home grown fruit. In regards to sustainability Carolina concludes by saying "I think it will be more important, so yes, I think there is a future
Utflex	They have never heard the term CSR before and Marie-Louise thinks of CSN since it sounds similar. When it comes to sustainability they both agree that "we shall build a society together with the children, but that also is a sustainable society where we think and environment and similar matters". They also agree that when that in a company it is "about the view" of e.g. employees. Marie-Louise adds "the more friends you get the better". Both agree that responsible competitiveness sound better	Utflex has at the moment two expensive investments to make i.e. a fence, as a safety precaution since they have a lot of young children outside playing and a rational oven. Marie-Louise informs that "we obtain the same as the municipalities preschools in money, but they can get investment support, they do not pay for their facilities"	At Utflex it is important to have fun at work and Anneli says "adults and children and parents too, everyone shall thrive and feel safe and happy". Anneli continues to that Marie-Louise normally says that the meaning of fun is "to grow in what you know", for both staff and children. They agree that a company has a social responsibility in regards to the staff. Marie-Louise says that "in a larger context companies have a bigger responsibility, we are a	Not mention anything about the environmental aspect

	than social responsibility and Anneli says "it feels more positive" Marie-Louise adds "it becomes a greater value in this if it is a social responsible company, so if we are very competitive, it becomes something more than only social responsibility, that we believe in". They have not disused these matters before and feel they know too little, but have thought about ethical aspects e.g. that a work team should have different ethnicity and age, which they think are positive things.		smaller company, but we have also a responsibility as a company to think about ethnicity, how we employ… a responsibility against the society, against all people". Anneli say "it is you and me that have built the foundation … we also have the same basic values and vision on how we want the pre-school to be". Utflex was founded as they have the view "to have a better quality then the municipality's pre-schools … we have a higher personnel density then other pre-schools".	
Vida Nord	Stina has both heard of and work with CSR before. However, Stina says "I sometime think that we use some words that people in public does not know… that the advertising industry uses". Stina also believes that "sometimes I think that many does this only to have it on their agenda". She would define it as "community involvement", meaning an involvement in a specific area or field and that is should be a "Swedish word … so even my mother would understand what it is". Out of the suggested words Stina thinks social responsibility sound better. Sustainability is something they talk about a lot at Vida Nord. Stina feels it is an "odd" industry as people fly to come here and they try to be as sustainable as possible, since "people ask for it". They try to not always think about motors and to "offer what genuinely is from here… locally produced food". Vida Nord therefore aims to have their suppliers to work with sustainability, but that some "wants to drive snow mobile for 4 hours". Stina also feels that this term is a difficult one and big word too, that could mean many things. Sustainability for Vida Nord is part of their vision and something they try to offer their customers.	Stina feels that it is good to work with these questions also in a long-term perspective. "I believe it can increase the value of the company and equally in the employees if it is visible from the outside". She also believes all companies can work with these matters if they decide that they want to. In regards to investments Vida Nord prioritises to go on fairs, sales call i.e. they go to meet agents and viewing trip i.e. agents comes and tries some of the activities. Stina informs that these can be expensive and they would like invest in the viewings together with the destinations' "we do not want to pay it by ourselves".	They also want to "work a little locally … what can we do for the companies in Skellefteå", even if it is not their main focus, which is international agents.	According to Stina, Vida Nord is at the moment prioritising sale and obtaining contacts, but also to nurture the contact they already have. They want obtain more "efficient work methods" and structure.

Participant	Stakeholders importance and influences	Behaviour and perception of being active in a small town	The municipality/Region Västerbottens support what views on the future
BDO		Bengt believes that a company is affected more if it trades in	But at the same time, "as we are a public venture that shall be a role

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	Bengt believes that it could threat the company's survival if something is not done in regards to these matters e.g. fair trade. He thinks the "prospect of losing customers" drives a company to make changes. Bengt says "I think it is vital that one takes some responsibility". Bengt thinks it is partly due to, the survival of the business and the development of the world, but also due to "that if I do not have a program for these matters I will not continue to exist as a supplier".	Skellefteå compared to Stockholm, due to the "greater options of suppliers" in a bigger town. Bengt add "reputation travels fast in a small town". Bengt experiences that there is an increased awareness in these matters, mostly amongst the consumers. This he believes puts pressure on the entities	model when it comes to environmental thinking and how we handle people, employees". "When we buy cars, it should be bio-fuel cars, all other is exceptions. When we build the material should be wood, all other is exceptions". Bengt says that "we need to be role models in what we do", but that the municipality might "not always live up to this" and also in concern to CSR and sustainability. Bengt is not aware of any goals in regards to CSR-related questions.
IVAB	Stakeholders are different in different companies according to Roland. If the firm has no customers, than they cannot employ either. Roland believes that the customers comes first followed by the employees. "I think that society is actually a service organization for many, at least for the employees or at least for the companies". That is why the companies do not "scream about child care", he continues "maybe they should do sometimes, but I think the focus has to be, if I want to get revenue, I have to have a customer to sell to". He believes that the society will end up last and after the suppliers, since otherwise "I have not got any products". He thinks it is a connection, since one is very dependent on once suppliers. " I think that all influences and ideas that we receive, they do not come from, in our aspect, directly from the municipality or clients, but we get that often from suppliers or from our network". They looked at those who have started businesses and what they were pleased with. From that they have changed their focus to become better e.g. which trends that influence the companies	Roland finds the reason for people to start their own business is because they want to develop, others do it due to that they have lost their job or because they want to privatise an industry. Another group that is quite large is the one that takes over a company or enter as a partner. He argues that when someone starts a business, they focus a lot on the practical pieces and that they forget to "see and focus on business development". IVB has together with IUC work to set up a long-term strategy. Roland says about the companies that "I think that most live for the day. That it has been too little focus on the opportunities and taking risks than you have to have a strategy" Small town: They have had some difficulties at times, especially those who have worked with businesses which has presented competition to the society. The advantage of being located in a small town Roland believes to be the proximity and "knowing the right people". He means that Skellefteå is not a big city and that it is a good network	In regards to IVB's relation to CSR Roland says "I think this is a subject that we have been bad at until now, we woke up to this two weeks ago" and he continues with "We are a private operator in this context, we do not fit that category, so we simply stand outside, but with that concept we would suddenly end up inside the box". Roland discusses if the municipality wants to reach its goal of become 80 000 inhabitants they have to talk to IVB and he concludes "we have had a bit of difference". Roland finds IVB to be **a community**-oriented company and he believes it will be much more difficult for their co-partners to start cooperating with the municipality in these issues. "It is about the creation of new businesses" he concludes
IUC	The priorities for most of the companies are market and business development according to Hans. He argues that the firms know that the importance of keeping customers happy, after that, they start to think about other things e.g. the production or employees. Hans believes that the companies should prioritize management and leadership development much more than they do. Hans mention is, competence improvement so that the firms can equip themselves better for the future challenges. He continues "both have to do with management, but also to do with the skills and employees… all of those things takes time". Hans finds that the management influences the firm "because they come from a history"	Hans discuss that the companies to a greater extent need to make long-term strategic plans. This could help to include such aspects as competence, staff and the complete perspective. He continues "it is more about length, the length of the planning". Hans thinks that CSR needs to become part of a firm's larger plan to become part of their strategy, in order for it to be approachable for the firms. Hans sees the large network in Skellefteå is a benefit for the SMEs and that the town has a diversified and good infrastructure. Hans mentions that it is easy to find things "that you would need" and to find people to help one with things. He does not think the size of the city is of importance for the companies, but rather the	IUC do not have any expectation from the region when it comes to CSR, but they would like to. Hans explains that it is part of their work and that these investments are needed to help the companies to think ahead. IUC believes that the industries need to become more involved in socially beneficial factors and especially what they want and how they want to contribute. Hans finds that the municipality must ask themselves or the community how they want to help the industries. Hans finds that globalization is a challenge to the local area and new technology provides new work opportunities. The result will be enormous challenges of skills when it comes to new areas. IUCs situation is that the

	that clearly the managers views. Hans continues "the employees and the company culture or each customer they are the once that mainly determines this.	network and where the customers are. He continues with "It is more where the society can deliver more that you notice the difference in the size of cities". In respect of competitive workforce, since the wages are higher in a bigger city in general	organization will "not continue to exist if there is not any need for our business".
Alhems Trädgårdar	Alhems trädgårdar's main stakeholders are the individual people in the town and Hans-Jörgen says "they are our largest customers we only have them in mind".	He finds that the municipality's believes are "very dominant" in Skellefteå and he can imagine that in a larger city one do not "have time to control entrepreneurs as much as in a smaller place". Furthermore, he thinks that if you can build a business in a small town, you could be successful in a bigger town, due to the disadvantages of having less people available i.e. customers. He adds that rumours spread fast and that one cannot just to replace customers with new once in a smaller town. Hans-Jörgen thinks a reputation can change quickly if one does something good or bad	Hans-Jörgen do not feel that he receives any support from Skellefteå municipality. He thinks that the municipality lacks understanding of "how a business works and how the process works". He thinks that they "do not need to charge for everything", he means "like a good gesture, for those here who are willing to invest in this desert of entrepreneurship". He continues with "in the end, when one starts it is a lot of money and for the municipality, it is nothing in the entirety of it all if it really would become a business". Future: He believes it is a matter of finding reliable people who have the ability to engage in the situation and those people he does not think are easy to be found.
Contractor Bygg	He believes that once own views get transfer on into the whole company and that they can have a lot of affect. He further explains that you can be "forced into a role" that you cannot live up to or it does not fit your values in a bigger company. Fredrik priorities the staff and the software, he says "computers can do much, do edgy things and square things and so on, but they can never feel a nuance or how people behave". Fredrik believes it is important to ensure that everyone is noticed, that everyone is there, obtains information and get to take responsibility. He thinks that the dialogue amongst the staff is also important. Fredrik says it is "hard to identify the things that are less important". Fredrik mentions that Contractor Bygg some base functions e.g. smart technology and equipment, to obtain market position. When it comes to development Fredrik add "staff is the greatest potential for development, where there is most to do". Fredrik finds that employees in the construction industry are extremely difficult to find, especially team leaders that knows costing and purchasing. Fredrik therefore mentions the possibility to educate or specialize someone of the existing employees. Fredrik talks about society and their relationship he says "that is everything". Fredrik finds difficult to decide between suppliers and	Fredrik finds it difficult to identify any advantages in regards to being located in a small town. Working in a small town Fredrik describes to be "incredibly person focused". He explains that when worked in a different city he did not know many people compared to Skellefteå. Here he knows everyone and knows what people to contact. Fredrik says "the network is important and it can be both in towns and cities, but quite important in smaller towns". The limitations Fredrik sees in a smaller town are the market limitations. He continues to say that since they want to expand and become around 200 employees, then they also need work for all of them.	When it comes to the support from Skellefteå municipality Fredrik says that "we never meet the municipality", since they do not have that much to do with them other than procurements. Fredrik cannot specify any support that they lack, rather than they would like to have a constant dialogue with the municipality. He says that it would simplify e.g. if the municipality "helped to setup distribution channels" that could help to get where Contractor Bygg wants to go. Future: He describe it "to be to feel the sensation" and describes of aspects where the little details that you have to be able to evaluate and that it can become more difficult it becomes more expensive. "Staff there is the difficulty in the future".

	society and decides that suppliers should go before society. Fredrik find it "really important to be aware of what is going on to be able to change our own work".		
Company A	"We have mostly local partners with people that we more or less know". X believes that the customers are the most important stakeholder. If the customers do not buy the product and thinks it is bad then they would have to shut down. The society would be ranked under the customers and under the working partner i.e. suppliers. X finds it hard to answers clearer. In regards to the employees X thinks that, "they should hopefully be almost more important than the customers" and that "they should be more important than the working partners I hope or if not then I must have hired the wrong people". When it comes to suppliers influence X believes that "one learns all the time, one learns e.g. how to make plastic tools". X has learnt a lot that X did not know before from the suppliers the last year. It is similar with the customer e.g. to be able to provide the customers with a clear and fair expectation of a product. He mentions that he should become more concerned with business issues in the society than he is today and that it might be due to that he "relays too much on that it is working as it should".	X thinks that the founder view has had a great affected on them as they before they started A worked for 8 years with similar products. "We have never really changed direction that is what we aimed for, the goal with the business was innovative security solutions". "The developments that we have made are pure technical that we have tried different roads and finally landed where we are right now, but who knows where we will be in two?"-As mentioned A performs a lot of consulting jobs and they are aware that if they would have been located in Stockholm they would have had more of it. That also refers to customers, but X says "then we would also have more competition". "I can only see the positive with being in this type of town, this size of town". X cannot make any judgments of other type of business fields and X believes that "one becomes very close, one gets to know nearly everyone needs to know, or who one needs to buy services/help from or obtain help from". X cannot think of any difficulties.	In regards of support from the municipality X feels it has been quite good e.g. Start, which is located in the same building. A has applied for innovation grants and similar from the County administrative board and Start has been able to help them with this, which is the only support according to X that they have had from the municipality. However, A does not feel they have lacked any support. X is aware that a lot is being changed within the municipality in concern to how they help companies e.g. Start, "it remains to be seen how that will be and work in the future". Although X does not see that he would need any help from the municipality in regards to CSR and cannot think of any improvements that he would like, "we have never had any problems" X thinks that their focus on the marketing aspect is casting a shadow on most of the other matters, except technology that they always need to work with. A has no plans to leave the town and do not have any thought about the future of CSR and SMEs.
Ingmar	Marie means that is the reason the delis have come back "we want it personal". That is why Inger believes in smaller shops, that it is what people want and "they will pay to get the little service around" e.g. gift wrapped. . Marie says "It is the customers that choose what range that one should have, what they want we have to have in stock". Inger adds that they "post on Instagram and Facebook and then we can see that this got 100 or 2 that liked it". This is of great importance to them. Marie adds "it is rarely that one thinks about the staff … if a company shall move forward, then the employees need to feel good".	They find that the downside is the customer base which is more limited in a smaller town since they only say in the store and sometimes through phone and Facebook. Marie says "at the same time you get more personal here" and Inger agrees "here you talk about what you have and what you have purchased". This is an important marketing tool for Ingmar, which Inger does not believe to work in the same way in Stockholm (they use is as an example of a big town), "there you go a buy what you shall have" and she adds "one can very fast get a good or a bad reputation in a small town". Marie believes it is easier to reach once customer in a smaller town e.g. only one local paper to advertise in. Inger agrees "you are more anonymous in Stockholm"	They see positively on this and they feel that the small stores need someone that organises them and Marie says "together we are stronger". Inger adds "We have to mention that we are good at looking up what is on offer, we are good at attending morning meetings … we are visible everywhere when we come in our green similar cloths" When it comes to support Ingmar feel they can manage on their own and have not needed it. Marie thinks the municipality should have inspiration days, "kick off" days or similar when it comes to CSR. Although, the question is who will attend and they feel it might be people that already finds this important and are social and Marie adds "the other are maybe sitting at home". They believe that municipality can gain on it and Inger adds "that we are extra nice in Skellefteå".
Kallholmen	The customers are the most important stakeholder for Kallholmen according to Carolina. She says as "otherwise the firm would not exist" and she finds that the suppliers are almost more	She thinks that it would be worse to be located in a big city, since "you might be less visible" there. Although, she argues that the marked could be better in a large city as "you have more customers". "But	Carolina thinks that if the municipalities goal is to become 80 000 in 2030, they must take care of the companies that already active in the municipality e.g. employ firms in the local area when the municipality

	important than the employees. Carolina argument for this is "It is because they are the ones who make the products. It is their quality that we sell". Regarding the relationship to society Carolina says "Society, yes that we do not care so much about, our society is the same as our customers and suppliers".	for us who sell it this way it really does not really matter where you are … then it would be worse to be on a big city indeed". She thinks that if you need help with anything or support from any e.g. business centre, you are the more visible in a smaller city. Carolina adds "you have more of your brand there in a way". Carolina believes that firms might not have the same awareness of each other in a bigger town. Carolina says that she does not know how it is to have a firm in a bigger city but she thinks it is it probably an advantage as they are branding themselves as being located in the Northern area	performs work. She adds "to think more locally, it will be a good thing for us". She believes that at the furniture fair, the municipality should collaboration in the aspect to support the companies with marketing. She claims "School meals, why not take it locally and so we become known for having the best school meals, take it from local farmers
Utflex	According to Marie-Louise "the parents are our customers and children" and Anneli adds "they are the most important" as without them they would not have any work and they try to be as accommodating as they can. They find that employees comes after the customers in level of importance as Marie-Louise says "without them we have no company and it is like the foundation in our company". Utflex has to obey the rule and regulations that are set up by the society to be able to run their company. Marie-Louise means that we are all dependent of each other "suppliers are dependent of us … it is a give and take". Utflex has adjusted to their customers and Marie-Louise says. Utflex tries to be aware in regards to gender and when they renovated they teamed the rooms in colours that reflected this e.g. the pink room is where once can play with cars.	Marie-Louise says "the successful recruitments we have made are made through someone that we knew that knew a person" and Anneli adds "and people that actively applied here, the once that came by". What they do miss is a network or contact with a pre-school that is structured in the same way as they are. They had found one in Uppsala, although they feel they cannot compare with them as Marie-Louise means "then it cannot compare with a bigger town". Anneli continues "they had a demand on their opening hours and we are not like that, we are more flexible … a very customer orientated pre-school that is run in an Ltd form that we can exchange ideas with, we are looking for that".	Utflex has experienced some difficulties as they are pioneers to run a pre-school in this form and have had to apply several times to the municipality that raised objections. Anneli adds "that is probably why there is not that many". There were many difficult criteria's that they had to fulfil. Marie-Louise continues "there is this writing that if one fulfils all the criteria's to be able to start, then the municipality cannot say no… we think they were use to a pre-school being run in this form". Another problem was the facilities, which the municipality did not want to vacant for them. The support that they have obtained comes from Start, which they think at least has been a finically founded organisation. Innovation Västerbotten is the actor that has helped them a lot e.g. how to start a business, business plan and courses. Utflex think that they could be offered some form of tutoring. Anneli thinks that it could come from the employment agency "better cooperation between the company and the employment agency". Anneli feels that they have poor knowledge about educations and Marie-Louise feels that "we get poor information about salary criteria's", from the unions.
Vida Nord	At the moment Vida Nord are talking about changing their business model. She believes that one can changes how a business is run if one finds a better way and that one changes once strategy all the time depending on the market. "I think one has to be vigilant and be able to change without changing once basic values". Stakeholders Stina believe "the personal contact" is important in concern to the stakeholders e.g. writing down person facts like birthdays and family members so that everyone has that information. When it comes to the society Stina thinks	This cooperation has evolved and the main owner has taken a step back and let the once that work in the company and has a lot of experience take a lead. Stina adds "we are the company and it is we who has created it from what we are good at".... Stina is driven by her curiosity and the possibility to develop e.g. her language. Stina think that if one is a small business owner in Skellefteå one "will have to fight" if one does not have a great network. Stina believes that the "competition will harden", with higher rents and harder to be noticed. She uses Stockholm as an example of a big	Stina feels they have not had any real difficulties, but adds "it could depend on that we started a business in an industry where it was needed … and was really longed for by the BDO, from the destination company, from Visit Skellefteå, from the airport". She feels they might have had this as they were longed for and have a large network. Stina informs that "this is not an industry that they (the municipality) know a great deal about". It has helped that they have a good network, which has helped them to be able talk to the right person. Stina is positive about the support and cooperation. --In

about social involvement. According to Stina the customers are most important, as "without them no work". The supplier comes next, since without them they have nothing to sell and after that is the employees, as they would not develop without them. Stina thinks that the society is everywhere, "if we have many employees, more tax money, if we have more suppliers then we create more work". She adds "society might not be the first priority". Stina believes that one becomes influenced and learns from everyone all the time.	town "there are really big DMCs that work with lot of employees". Vida Nord is alone in Skellefteå rather advice and she adds "a larger company can and Stina thinks "it is easier in a smaller town. Everything is easier, one has a much better network… easier to enter the municipality". Although, she thinks thins might have something to do with that Skellefteå is investing in the businesses.	regards to the future Stina thinks that the municipality could offer support in the form of a cooperation project. That is, no financial support, but hire their own that works with only this, they can have their own expert". Something that a smaller firm cannot and might need someone to ask when it comes to these matters. Stina would like to see the municipality to obtain a strategy "that makes me as a business owner fell proud to have a business in Skellefteå". She has a strong faith in Vida Nord's future in Skellefteå "we believe that one can develop here and obtain help and support when we come to want to develop and sustainability questions and similar will probably always be part of our development".