An exploratory assessment and analysis of corporate SDG incorporation within Stavanger, Norway

UNIVERSITY OF STAVANGER

MASTER DEGREE IN
Energy, Environment and
Society

MASTER THESIS

CANDIDATE NUMBER: 5625 and 5633

SEMESTER: Spring 2020

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MASTER THESIS TITLE: An exploratory assessment and analysis of corporate SDG incorporation within Stavanger, Norway

SUBJECT WORDS/KEY WORDS: Sustainable Development, Sustainable Development Goals (SDGs), SDG Compass, Sustainability Incorporation

PAGE NUMBERS: 85

STAVANGER 11.06.20
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DATE/YEAR

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Abstract

As the world is changing, the scope and structure of business is evolving as well. One form of this evolution is through the United Nations Sustainable Development Goals which are to guide the world, including businesses into becoming more sustainable. This thesis attempt to fill the gap existing within businesses between the intentions, inclusion and reporting of the SDGs. The aim was to explore through secondary document analysis as well as a questionnaire through from which to gain understanding and discover areas for future research. Therefore, we have performed an in-depth sustainability analysis of Stavanger's Chamber of Commerce businesses to discover the role of the SDGs as they pertain to awareness, prioritization, integration and reporting. Through this process we aimed to attain a clearer understanding of the way businesses in the Stavanger Region view the SDGs as being important, challenging, opportunistic or engaging. Eventually, suggesting the need to further the spread of SDG awareness as well as many avenues which offer abundant opportunities for further research in this area.

Foreword

This thesis is our final work of the master program Energy, Environment and Society at the University of Stavanger. We would like to thank our professor and supervisor Oluf Langhelle for sharing his passion, inspiration, guidance and honesty throughout this process. A great appreciation goes to the businesses which took the time for our survey during a unique and difficult time for the world.

Also, we would like to thank our families for their continuous support through the long days of research and writing, especially our husbands and mothers for their unwavering support. Lastly, we would like to thank each other for beautiful collaboration, support and understanding, without each other our successes would not have been so possible. Thanks to each other for showing that it is possible to collaborate on a thesis and grow closer in the process.

Introduction

Climate Change

When writing about the various challenges the world is facing today, McCormick (2018) states that “climate change is the most truly universal and fundamentally existential- everyone is impacted to some degree, no matter where they live, and nothing less than the continued welfare of all life on earth is at stake” (McCormick, 2018, p. 8). Climate change is ruthless, doesn’t take any considerations, and effects all of us (World Bank, 2017). Already a decade ago, the World Bank (2010) stressed the need for the world to come together to mitigate climate change in order to ensure sustainable development and stated that ensuring a “development that is socially, economically, and environmentally sustainable is a challenge, even without global warming” (World Bank, 2010, p. 39). Not only are we facing the tremendous challenge that is climate change, but there are also estimates of rapid global population growth. The World Population report estimates that the global population will reach well over 9 billion by 2050 (United Nations, 2019b). Such a population will be “barring substantial changes in demographic trends” (World Bank, 2010, p. 40), and as confirmed by UN (2019) the rise in the global population will put even more strain on our environment, including our resources. The challenges grow along with the growing global population. Not only will there be more people needing food, water, and a place to live, but they will also need energy and electricity. Such a population growth could spark conflicts, both over land as a result of lack of resources and as a result of the growing population in need of places to live (World Bank, 2010). “Environmental degradation and social tensions have put societies under severe pressures the past couple of decades, with the growing populations and increasing per capita consumption as the key drivers” (Pedersen, 2018, p. 21). The global energy consumption will have to increase at the same time as we want to mitigate climate change. The world urgently needs a transition to a new pathway to ensure sustainable development for our planet and to meet the needs of the world's growing population.

Sustainable Development

The concepts of Sustainable Development “have been central to the evolution of the environmental policy domain in recent decades” (Meadowcroft, Langhelle, & Ruud, 2012, p. 1). Sustainable Development is built upon three pillars of development: social, economic, and environmental (Hansmann, Mieg, & Frischknecht, 2012). The concept has a long history and is often assumed to be originated from the report from the Brundtland commission, called *Our*

Common Future from 1987 (Emas, 2015). However, the concept existed prior to the Brundtland Commision, but there was lacking a good and tangible definition of the concept and it was argued that there was a need for “a normative definition which delineates the direction and range of acceptable policies, laws, investment and private behaviour” (Borowy, 2013, p. 3). Further, Borowy (2013) states that “this perceived need formed the background for the UN to establish a World Commission on Environment and Development (WCED) in 1983” (Borowy, 2013, p. 3). The leader of this commission was Gro Harlem Brundtland, which resulted in the commission's name, the Brundtland Commission (Borowy, 2013). The Brundtland Commission defined the concept of Sustainable Development as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (UN General Assembly, 1987, p. 43). The Brundtland report recognized the significant contrast between the developed and the developing countries. It emphasized the conflicting issues of the rise of consumption in the developed countries and the necessity of alleviating poverty in the developing countries to ensure equal opportunities for all (Meadowcroft et al., 2012). What Meadowcroft et al. (2012) emphasizes, is that the way of living and consuming in both the developing and the developed countries was considered as not being sustainable by the Brundtland Commission report.

To ensure sustainable development for the future, one of the most substantial obstacles we are facing globally is climate change and how we mitigate the impacts (McCormick, 2018). In the World Development Report (2010) it is stated that, “unmitigated climate change is incompatible with sustainable development” (World Bank, 2010, p. 39). A vulnerable environment will be threatening to the growth of both the economy and social opportunities. It will be challenging to ensure that the three pillars of sustainable development (social, economic, and environmental) are simultaneously following on the same path (Hansmann et al., 2012). Through the implementation of global agreements all governments, societies and businesses can be guided and motivated to help steer our world towards a more sustainable path.

The Paris Agreement

One agreement which has had a global impact on nations and governments is The Paris Agreement, which is considered to be “a milestone in international climate politics and brings years of near deadlock negotiations to a conclusion” (Streck, von Unger, & Keenlyside, 2016, p. 3). The Paris Agreement is, as further stated by Streck et al., (2016), a “legally-binding framework for an internationally coordinated effort to tackle climate change" (Streck et al., 2016, p. 4). It was signed in 2015 by "196 Parties to the UN Framework Convention on Climate Change (UNFCCC)" (Streck et al., 2016, p. 4). The signing of the Paris Agreement "represents a truly global commitment to the decarbonisation of the global economy, which is unprecedented in ambition and scope" (Kern & Rogge, 2016, p. 15). With the desire to be enhancing "adaptive capacity, strengthening resilience and reducing vulnerability to climate change" (Streck et al., 2016, p. 18), the aim with the Paris Agreement is to keep the average global temperature rise below 2 °C (Unfccc, 2015). The Paris Agreement showed that the world leaders were willing to come together in climate change mitigation (Kern & Rogge, 2016). However, goodwill amongst the world leaders is not adequate without policies to implement the targets. In addition, within the agreement, there are expectations for the developed countries to take the lead in the process of mitigating climate change as the developing countries do not have the same resources for adaptation and mitigation (Streck et al., 2016). However, to meet the goals of the Paris Agreement it is necessary that both developed and developing countries take part to mitigate to climate change (Streck et al., 2016).

The Sustainable Development Goals (SDGs)

In 2015, the UN 2030 Agenda for Sustainable Development presented the Sustainable Development Goals (SDGs) for all the United Nations Member States to adopt (United Nations, 2020c). The SDGs consist of 17 global goals which "provides a shared blueprint for peace and prosperity for people and the planet, now and into the future" (United Nations, 2020c). It is argued that the 17 SDGs should be viewed holistically, meaning that all the goals are interconnected, and therefore, if one first manages to fulfil one of them, it will mean being a step closer to reaching the rest of the goals (United Nations, 2019a). In such a holistic perspective it is important to see the ripple effects of climate change as it is the most significant challenge the world is currently facing (McCormick, 2018), and therefore it also impacts every goal. "To strengthen the global response to the threat of climate change, countries adopted the Paris Agreement" (United Nations, 2020a) agreeing to work towards the goal of not exceeding the 2 degree mark of global average temperature rise.

The SDGs provide the world with the chance to come together, to reach for the achievement of common global goals, and to lead the world onto a sustainable development pathway (Scheyvens, Banks, & Hughes, 2016). In the United Nations *The Road to Dignity Report*

(2014) it is emphasized that to achieve the SDGs, all of them need to be addressed by all levels of society and states that "responding to all goals as a cohesive and integrated whole will be critical to ensuring the transformations needed at scale" (United Nations, 2014, p. 25). The making of the SDGs was a meticulous and thorough process, and there is hardly a global issue or challenge that is not mentioned in the list of goals (Jones, Hillier, & Comfort, 2016). The goals "recognize that ending poverty must go hand-in-hand with strategies that build economic growth and address a range of social needs including education, health, social protection, and job opportunities while tackling climate change and environmental protection" (United Nations, 2020b).

Challenges of SDG Incorproration

In the process of making the SDGs, businesses were called to join together to make the goals more attractive to businesses, and through this collaboration the link between sustainable development and the business sector became more visible (Scheyvens et al., 2016, p. 374). The SDGs provides a framework for businesses and can be used as a guide on how businesses should be structured and what their strategies should be in order to be sustainable and constitutes "a long term political framework for business to contribute to sustainable development" (Pedersen, 2018, p. 22). Further the SDGs can function as a "guideline for what will be needed, accepted and supported by societies in the coming decades and therefore, consequently, what will be demanded by the markets long term" (Pedersen, 2018, p. 22). The Paris Agreement exemplifies the importance of the inclusion of participation of the private sector in differing aspects in achieving the goals set by the agreement (Unfccc, 2015).

It is important to acknowledge how essential the businesses are to achieve the SDGs and how achieving the SDGs will be beneficial for businesses (Scheyvens et al., 2016). Having businesses onboard with the SDGs will help the governments tremendously in achieving the goals (Rosati & Faria, 2019). Businesses are a large part of and have significant impacts on industries, societies, and nations. The SDGs present the opportunity to coordinate the private sector and businesses with political strategies (United Nations, 2014). As Preston & Scott (2015) argues, businesses will have to adjust their strategy to align with the SDGs and aiming at achieving them in a way that corresponds with the government.

Regardless, there are challenges related to the involvement of businesses, amongst others, one of the problems is "for the private sector to contribute constructively" (Scheyvens et al., 2016,

p. 381). Additionally, it might turn out to be challenging for some of the businesses to know how to implement a massive agreement, such as the SDGs, into their already built structure (Pedersen, 2018, p. 22). As argued by Preston & Scott (2015), “with no holistic view or understanding of how the SDGs interlink with each other or if a positive impact in one area creates a negative impact in another, it may prove complex to navigate” (Preston & Scott, 2015, p. 4). Without a holistic approach to the SDGs it can prove challenging for businesses to know which of the 17 goals they should focus on and how to incorporate them into their business strategy (Jones et al., 2016). However, addressing every SDG with a holistic view can be difficult, and different businesses are likely to have different ways of coping with the holistic incorporation of the SDGs. There is not a single solution for every business on how to implement the SDGs, and there is not a fixed guide on how to do it. According to Preston & Scott (2015), this could potentially lead businesses to do ´cherry-picking´ amongst the SDGs and resulting in them choosing a few goals that will be most beneficial or easy for them to achieve. The issue with this approach is that there are other SDGs beside the ones that most businesses probably pick that perhaps are more important in a social and environmental perspective (Christ & Burritt, 2019). Fukuda-Parr (2016) states that “there is a risk that the most transformative goals and targets would be neglected in implementation through selectivity, simplification, and national adaptation” (Fukuda-Parr, 2016, p. 50). There are many goals and even more targets, and the question is how to make sure that they will all be addressed. There is a chance that some goals might be more reachable than others or easier to accomplish, and as a result, other goals might lose attention and be neglected (Fukuda-Parr, 2016). Finally, another great challenge the business sector is facing is the lack of structured reporting on sustainable development and SDG incorporation. As of now there is not a fixed and general guide on how to incorporate the SDGs into a business. The SDGs are seemingly becoming more and more ´popular´ amongst businesses, as achieving them will result in sustainability (Schramade, 2017), but still the ways of reporting on SDG- related Key Performance Indicators (KPIs) is lacking. These KPIs “will be needed if companies are to report on their progress on achieving their goals” (Schramade, 2017, p. 87).

In the Norwegian context there has been a paradigm shift happening the last few years, and climate change has become the most pressing issue. As climate change can be connected to all the 17 SDGs, the SDGs are essential for climate change mitigation. In this thesis we look closer at businesses each which is a part of a resource group within the Stavanger Chambers of Commerce. For these businesses, as well as in other regions and nations, there are different drivers that will play a part in the process of successfully incorporation and fulfilment of the SDGs and in becoming sustainable. Policies and political changes are likely to have great impact on societal change, and climate change mitigation in Stavanger. Additionally, business involvement is seemingly also becoming more and more important. The business sector, with much help from changes in policies and societal pressure can possibly create a force moving the Stavanger Region on to an even more sustainable pathway.

Problem statement and Research questions

Sustainability has been an upcoming priority for businesses for decades and the development of the 2030 agenda along with the formation of the SDGs provide a guideline towards sustainability. Businesses have been taking actions towards sustainability through the utilization of the SDGs for the past five years. However, there currently exists a gap in the measurement and presentation of the actions that businesses claim they are doing, or intend to do, and their incorporation of the SDGs into their Key Performance Indicators (KPIs) within the business strategy. It could appear due to the energy transition that businesses within Stavanger Region are already attempting to fill this gap through a series of protocols and prioritization adaptions which are politically coerced and supported. There are 17 SDGs to be fulfilled. However, are businesses focusing on them in a holistic fashion or within a 'bite by bite' process which includes the focus of a selected few at a time? What is the role of the SDGs within the businesses in the Stavanger Region? We would like to explore which SDGs serve as the most challenging, important, opportunistic and engaging, and the reporting on them.

Problem Statement:

There is a gap in reporting of the stated intentions of businesses and the inclusion of SDGs within business strategy (Abrahamsen & Moe-Helgesen, 2017; Gjølberg, 2009; Scott & McGill, 2018; SDG Compass, 2015; Vormedal & Ruud, 2009; World Economic Forum, 2020).

Objective:

In this thesis we aim to explore the role of the SDGs within the businesses in the Stavanger Region and explore which specific SDGs are the most important, challenging, opportunistic or most engaging for the businesses within this region. Through our inquiry and inspection our aim is to begin to fill the reporting gap of business claims and wishes to their action regarding the inclusion of the SDGs into business strategies and reporting, as well as the holistic viewpoint of the SDGs. Our objective is first to map the members in the resource groups of the Chamber of Commerce in Stavanger regarding sustainability. Then to perform an in-depth sustainability analysis and comparison of the businesses within the Chamber of Commerce in the Stavanger Region regarding the prioritization, goal setting, integration and reporting of SDGs in specific and in general. This will be followed by an analysis of our discoveries and possibilities for the future.

Research Questions:

- What role do the SDGs have within the businesses in the Stavanger Region?
- What SDGs are seen to be the most challenging, important, opportunistic and engaging within the businesses in the Stavanger Region?

Approach

By using an exploratory approach this thesis will address the research questions through several sections. First, there is a presentation of the general context of the research problem starting with Climate Change and related topics, before presenting the SDGs in connection to business incorporation followed by our research questions and problem statement. From here the thesis will dive deeper into the background of the SDGs, channeling into a more narrowed descriptive context in a Norwegian and even more local context of the Stavanger Region. Then a review of the reports which impact the problem we are addressing in this thesis, including those which regard climate change, mitigation, sustainability and the reporting gap within different levels of perspectives will be presented. Following a presentation of our theoretical framework, which is the SDGs incorporation following the advised guiding steps from the SDG Compass. Also, in our theoretical framework section the linear developments of Corporate Social Responsibility (CSR) and the retooling of a more sustainable world in connection to environmental reporting and the SDGs will be shown. A description of the methods for producing our data will then follow, accompanied by the results which are described in an analytical and comparative nature followed by a discussion of our results related to our research questions. A general description of the results will be offered, as well as tentative hypothesis derived from our results which could be explored more directly from further research. Lastly, possible implications for the Stavanger Chamber of Commerce regarding the SDGs will be suggested, followed by our conclusion.

Background

As it is written in our problem statement, it is our intention to explore and gain understanding of the reporting gap and the progress regarding SDG incorporation which is existing amongst businesses. In this section we will elaborate on the background for our thesis. To begin with we start broadly by presenting how the Milennium Goals came to be, and how they eventually made the way for the SDGs. Further an explanation of various factors and layers which are influencing and motivating businesses in becoming more sustainable and why this is essential for the Region of Stavanger will be explored as well as why this is. This is done though the exploration of the effects of outside pressure, what national and regional targets exist regarding sustainability, followed by a closer look at Rogaland county through the Climate Plan from Stavanger Municipality and the Lyse Report presented by THEMA. We end this section with elaborating on the very issue of our thesis which we seek to explore, the reporting gap.

Millennium to SDG

In the 1980s and 1990s, ideas sparked, and movements made and promoted for the notion of development in a new direction (Lomazzi, Borisch, & Laaser, 2014). The UN began a plan for action, which was headed by the Director-General Kofi Annan to counteract selected diseases meanwhile generating a union of developmental cooperation on a worldwide scale (Borowy, 2013). The action plan led to a sustainable development plan which came to a head in the year 2000 with the development of the Millennium Development Goals (MDGs) (Sachs & McArthur, 2005). The MDGs were created as a fifteen-year plan to handle the depths of excessive poverty while focusing on gendered equality, progressing education and environmental sustainability, and accepted by countries who were meeting together at the United Nations (UN) Millennium Summit (Sachs & McArthur, 2005). The Millennium Development Goals consist of eight goals, as listed in the table below:

MDG1	Eradicating extreme poverty and hunger
MDG2	Achieving universal primary education
MDG3	Promoting gender equality and empowering women
MDG4	Reducing child mortality rates
MDG5	Improving maternal health
MDG6	Combating HIV/AIDS, malaria and other diseases
MDG7	Ensuring environmental sustainability
MDG8	Developing a global partnership for development

(Lomazzi et al., 2014, p. 2).

Every goal was addressing different global issues. Impacts from the MDGs were widespread regardless of the phase of development in which a country was in because these goals discussed the priorities of the people meanwhile generating cooperative alliances across the world, invigorating the community sentiments and expressing the importance and benefit of creating and setting goals (Kumar, Kumar, & Vivekadhish, 2016). However, the financing was from developed countries, but the main target for the MDGs was for the developing countries (Kumar et al., 2016). The success of the MDGs has been shown through an agenda of action against poverty as the goals were described by the UN (2019) in exemplified examples of lowered mortality in children, improved sanitation and access to water, and even improved healthcare as well as that of poverty reduction. Fukuda – Parr (2016) describes the paradoxical irony within the MDGs, that of their strengths also being their weaknesses. Further, Fukuda –Parr (2016) describes the MDGs as a simple developmental approach to fulfilling the core necessities but describes it as a narrow view with no attention on institutional amendments or vision for sustainable developmental rehabilitation. The MDGs were a simple compressed list of goals that allowed for a simple rendering of development, which also was the basis for their weakness as advancements in development arrive with an abundance of complications and challenges like inclusive development of the intangible, unquantifiable nature (Fukuda-Parr, 2016). Narrowing the vision of the development goals through the formation of the MDGs was done through the framing of the development process which creates boundaries, forms definitions and describes intensity of problems through its explanation of causes and places priority for allocation of support of resources and policies aimed towards specific solutions through the political analysis of choices (Fukuda-Parr, 2016). A coherent directive for the focus of public backing for development was of particular success for the MDGs (Fukuda-Parr, 2016). Lomazzi et al., (2014) suggest that despite any of the accomplishments of the MDGs, they are viewed by many to be “unfinished business” with the concern for the future of development after the fifteen-year deadline for the goals (Lomazzi et al., 2014, p. 7). As well, frustration arose over the international dominance of the MDGs, which did not correlate with the full range of objectives of stakeholders who became concerned with the narrowness of the MDGs (Fukuda-Parr, 2016). Stakeholders could see the restriction of the MDGs as inadequate in their ability to reform for future development, which has a broader range of needs, including that of transitions in the economic and institutional archetypes (Fukuda-Parr, 2016). Lomazzi et al., (2014) state that the narrowness of the framework did not allow for the consideration of “potential impacts on environmental, social and economic dimensions” (Lomazzi et al., 2014, p. 2) and bypassed the core concepts within sustainable development. Instead, Lomazzi et al., (2014) state that the multitude of challenges faced with the MDGs represents a focus on unique, easily attainable targets. The narrow approach of the MDGs assisted in the need for new goals, which would be more aimed towards the broader view of sustainable development and a framework of a differing type (Lomazzi et al., 2014). Lomazzi et al., (2014) state this framework would place importance on guarantees of governments to place a definition on goals as well as an emphasis on accomplishing them (Lomazzi et al., 2014). Additionally, “environmental degradation and social tensions have put societies under severe pressures” (Pedersen, 2018, p. 21), which has led to the need for the formation of new goals. Thus, the need expressed created a gap by the end of the MDGs for the setting of targets for individual countries as well as on a global scale (Halisçelik & Soytas, 2019). This gap was filled in 2015 at the Rio+20 Conference with the beginning of the process towards the SDGs, which set new sustainable development goals for all countries despite their level of development (Fukuda-Parr, 2016). The SDGs picks up where the Millennium Goals fell short and are now a “universal set of goals, targets and indicators that UN member states will use to frame their agendas and policies” (Hák, Janoušková, & Moldan, 2016, p. 566). The UN describes the SDGs as a set of agreed and accepted multinational goals meant to “meet the urgent environmental, political and economic challenges facing our world" (United Nations, 2019a).

The SDGs explained

The SDGs are built upon and is an extension of the MDGs. Some of the MDGs were reached, but there are still some that need further work and attention (Lomazzi et al., 2014). As a result, the SDGs "emerged from the 2012 Rio+20 Conference, driven by the environment ministers, from countries in both the global North and South" (Fukuda-Parr, 2016, p. 44). The SDGs are created by the UN 2030 Agenda for Sustainable Development to help the world transition to a "sustainable and resilient path" (Jones et al., 2016, pp. 1-2). They are common global goals meant for the participatory parties to use to guide their decisions and policy work heading towards 2030 (Hák et al., 2016). It was hoped that the SDGs would motivate the parties to take action to ensure that we manage to keep the further development sustainable while we at the same time deal with the many issues the world is facing today.

When the process of making the SDGs first started, businesses were called to join together in what was named Open Working Group (OWG). This group was asked to make the SDGs appeal more to businesses than the MDGs previously had done (Pedersen, 2018). The MDGs had not been including businesses at all as their primary goal was to alleviate poverty and improve people's living situations, while the SDGs was set out to have a wider scope and a more holistic manner (Scheyvens et al., 2016). The fact that businesses were included in the process this time showed for the first time how closely linked the business sector and sustainable development are (Scheyvens et al., 2016, p. 374). By including the businesses in the creation of the SDGs, there was hope that the SDGs would bring businesses and government together in sustainable development (Pedersen, 2018).

The SDGs consist of a total of 17 goals, where the first six goals (goal 1-6) are based on the MDGs, and the rest (goal 7-17) are new and additional goals (Hák et al., 2016). The SDGs "are made tangible by targets – there are 169 targets (including 62 targets on the means of implementation) ranging from 5 to 12 targets per goal" (Hák et al., 2016, p. 566). The SDGs are very ambitious goals, putting a lot of faith in humanity to take the necessary steps to act (Jones et al., 2016). With 17 goals, 169 targets, and even more indicators, the SDGs provides plenty of issues to be addressed. The overall "aim of the SDGs is to be an instrument for economic development and regeneration, contributing to economic empowerment and social and political change" (Rendtorff, 2019, p. 511).

(Global Goals., 2020)

Following, all the 17 SDGs are listed below with a description from The Global Goals (2020):

> **SDG 1 - No Poverty. End poverty in all its forms everywhere.** Eradicating poverty is not a task of charity, it is an act of justice and the key to unlocking an enormous human potential. Still, nearly half of the world's population lives in poverty, and lack of food and clean water is killing thousands every single day of the year. Together, we can feed the hungry, wipe out disease and give everyone in the world a chance to prosper and live a productive and rich life. (Global Goals., 2020)

> **SDG 2 - Zero Hunger. End hunger, achieve food security and improved nutrition and promote sustainable agriculture.** Hunger is the leading cause of death in the world. Our planet has provided us with tremendous resources, but unequal access and inefficient handling leaves millions of people malnourished. If we promote sustainable agriculture with modern technologies and fair distribution systems, we can sustain the whole world's population and make sure that nobody will ever suffer from hunger again. (Global Goals., 2020)

SDG 3 - Good Health and Well Being. Ensure healthy lives and promote well-being for all at all ages. Over the last 15 years, the number of childhood deaths has been cut in half. This proves that it is possible to win the fight against almost every disease. Still, we are spending an astonishing amount of money and resources on treating illnesses that are surprisingly easy to prevent. The new goal for worldwide Good Health promotes healthy lifestyles, preventive measures and modern, efficient healthcare for everyone. (Global Goals., 2020)

SDG 4 - Quality education. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. Education liberates the intellect, unlocks the imagination and is fundamental for self-respect. It is the key to prosperity and opens a world of opportunities, making it possible for each of us to contribute to a progressive, healthy society. Learning benefits every human being and should be available to all. (Global Goals., 2020)

SDG 5 - Gender equality. Achieve gender equality and empower all women and girls. Gender bias is undermining our social fabric and devalues all of us. It is not just a human rights issue; it is a tremendous waste of the world's human potential. By denying women equal rights, we deny half the population a chance to live life at its fullest. Political, economic and social equality for women will benefit all the world's citizens. Together we can eradicate prejudice and work for equal rights and respect for all. (Global Goals., 2020)

SDG 6 - Clean water and sanitation. Ensure availability and sustainable management of water and sanitation for all. One in three people live without sanitation. This is causing unnecessary disease and death. Although huge strides have been made with access to clean drinking water, lack of sanitation is undermining these advances. If we provide affordable equipment and education in hygiene practices, we can stop this senseless suffering and loss of life. (Global Goals., 2020)

SDG 7- Affordable and Clean Energy. Ensure access to affordable, reliable, sustainable and modern energy for all. Renewable energy solutions are becoming cheaper, more reliable and more efficient every day. Our current reliance on fossil fuels is unsustainable and harmful to the planet, which is why we have to change the way we produce and consume energy. Implementing these new energy solutions as fast as possible is essential to counter climate change, one of the biggest threats to our own survival. (Global Goals., 2020)

SDG 8 - Decent work and Economic Growth
Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all. Economic growth should be a positive force for the whole planet. This is why we must make sure that financial progress creates decent and fulfilling jobs while not harming the environment. We must protect labour rights and once and for all put a stop to modern slavery and child labour. If we promote job creation with expanded access to banking and financial services, we can make sure that everybody gets the benefits of entrepreneurship and innovation. (Global Goals., 2020)

SDG 9 - Industries, Innovation and Infrastructure. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation. A functioning and resilient infrastructure is the foundation of every successful community. To meet future challenges, our industries and infrastructure must be upgraded. For this, we need to promote innovative sustainable technologies and ensure equal and universal access to information and financial markets. This will bring prosperity, create jobs and make sure that we build stable and prosperous societies across the globe. (Global Goals., 2020)

SDG 10 - Reduced Inequalities. Reduce inequality within and among countries. Too much of the world's wealth is held by a very small group of people. This often leads to financial and social discrimination. In order for nations to flourish, equality and prosperity must be available to everyone - regardless of gender, race, religious beliefs or economic status. When every individual is self-sufficient, the entire world prospers. (Global Goals., 2020)

SDG 11 - Sustainable Cities and Communities. Make cities and human settlements inclusive, safe, resilient and sustainable. The world's population is constantly increasing. To accommodate everyone, we need to build modern, sustainable cities. For all of us to survive and prosper, we need new, intelligent urban planning that creates safe, affordable and resilient cities with green and culturally inspiring living conditions. (Global Goals., 2020)

SDG 12 - Responsible Consumption and Production. Ensure sustainable consumption and production patterns. Our planet has provided us with an abundance of natural resources. But we have not utilized them responsibly and currently consume far beyond what our planet can provide. We must learn how to use and produce in sustainable ways that will reverse the harm that we have inflicted on the planet. (Global Goals., 2020)

SDG 13 - Climate Action. Take urgent action to combat climate change and its impacts. Climate change is a real and undeniable threat to our entire civilization. The effects are already visible and will be catastrophic unless we act now. Through education, innovation and adherence to our climate commitments, we can make the necessary changes to protect the planet. These changes also provide huge opportunities to modernize our infrastructure which will create new jobs and promote greater prosperity across the globe. (Global Goals., 2020)

SDG 14 - Life Below Water. Conserve and sustainably use the oceans, seas and marine resources for sustainable development. Healthy oceans and seas are essential to our existence. They cover 70 percent of our planet and we rely on them for food, energy and water. Yet, we have managed to do tremendous damage to these precious resources. We must protect them by eliminating pollution and overfishing and immediately start to responsibly manage and protect all marine life around the world. (Global Goals., 2020)

SDG 15 - Life on Land. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss. A flourishing life on land is the foundation for our life on this planet. We are all part of the planet's ecosystem and we have caused severe damage to it through deforestation, loss of natural habitats and land degradation. Promoting a sustainable use of our ecosystems and preserving biodiversity is not a cause. It is the key to our own survival. (Global Goals., 2020)

SDG 16 - Peace, Justice and Strong Institutions. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels. Compassion and a strong moral compass is essential to every democratic society. Yet, persecution, injustice and abuse still runs rampant and is tearing at the very fabric of civilization. We must ensure that we have strong institutions, global standards of justice, and a commitment to peace everywhere. (Global Goals., 2020)

SDG 17 - Partnerships for the goals. Strengthen the means of implementation and revitalize the global partnership for sustainable development. The Global Goals can only be met if we work together. International investments and support is needed to ensure innovative technological development, fair trade and market access, especially for developing countries. To build a better world, we need to be supportive, empathetic, inventive, passionate, and above all, cooperative. (Global Goals., 2020)

Business Engagement with the SDGs

Recently, the world has been facing many serious issues that are globally impactful. These include "spiralling inequality, a climate crisis out of control, abuse of women's rights, growing environmental challenges and more" (Mhlanga, Gneiting, & Agarwal, 2018, p. 5). As stated by Halisçelik & Soytas (2019) inclusivity and sustainability should be included in the framework for the improvement and progression of society so to achieve a plan which considers the best interests of the citizens through the embodiment of three main concepts, people, environment and economy. This inclusion is especially important as "the framing of the environment as a 'common good' has become increasingly common in international environmental governance" (Kopnina, 2016, p. 114). Progress may stem from the progressive validation in the vision of care for the environment despite the laudability of both the concepts of economic capital and social equality (Kopnina, 2016). This focus on the sustainability of all three concepts, people, economy, and environment, pushed forward the forming of a new framework for sustainable development.

Leaders of the world, in 2012, at the UN Conference on Sustainable Development concurred the necessity of a mapping out of a developmental plan towards sustainability which surpassed the MDGs using a new set of goals as the building blocks from which the structural framework could be built for the future of the global community (Osborn, Cutter, & Ullah, 2015). Thus, the members of the UN in 2015, developed a mapping framework of sustainable development built from the creation of the SDGs which encompass a vast expanse of ambitious targets to cover the three pillars of sustainability (Schmidt-Traub, Kroll, Teksoz, Durand-Delacre, & Sachs, 2017). The formation of the SDGs became “the primary framework to move the world towards a more prosperous, equitable and sustainable future” (Mhlanga et al., 2018, p. 5).

Businesses were considered an essential factor for the duration of the process for the creating of and agreed acceptance of the SDGs (Mhlanga et al., 2018). Further Mhlanga et al. (2018) states that the businesses were viewed as needing to be a major players in the committed conveyance and actions towards the incorporation of the SDGs and do so as a power source for advancement in the economy as a provider of funding, modern modifications and advanced technical know-how. As explained by Halisçelik & Soytas (2019), the importance given to sustainable development by the governments does not translate into a simplistic nature in the actual action necessary to achieve it do to the complexities and intricacies of the many dimensions of the SDGs. These complexities create challenges for the parties involved in the planning, policy, and processes of achievement of them. However, Christ & Burritt (2019) focus on the weighty challenge for the business sector, of whom society is dependent upon in the way of goods and services, shown through the irony that while providing such necessities for their profit the very environment that is the backbone of profit is typically abused. Christ and Burritt (2019) go on to state that from this, “the SDGs will not be achieved without business engagement” (Christ & Burritt, 2019, p. 587). The grandness of this concept is exemplified by the awareness that “more than two-thirds of the richest 100 entities on the planet are corporations, not governments, new research has found” (Chapman, 2018).

However, despite the significant challenge, faced by the powerful and wealthy corporations, to incorporate the SDGs, scholars argue that the challenges which are creating complications for businesses also presents opportunities (Jones et al., 2016). It is “presenting market opportunities for companies to develop innovative energy efficient technologies, to reduce greenhouse gas emissions and waste and to meet the needs of largely untapped markets for health care, education, finance and communication products and services in less developed economies” (Jones et al., 2016, p. 4).

Interaction and incorporation of the SDGs within businesses need to continue to enhance for businesses to be as impactful as is possible with the SDGs (Mhlanga et al., 2018). Mhlanga et al., (2018) claims, “meaningful business action on the SDGs requires a more holistic and ambitious approach that goes beyond ‘business as usual’” (Mhlanga et al., 2018, p. 4). Without this holistic vision to the linkage of the impacts and rippling effects of the SDGs, the incorporation of the SDGs could prove to be intricately complicated. As the SDGs are interconnected, they have impacts on one another and therefore having a one-sided solution to the inclusion of the goals in business strategy can be challenging and the process of SDG incorporation will be different from business to business (Preston & Scott, 2015).

Currently, businesses are not congruent in their strategy for SDG inclusion and prioritization, showing the necessity for a clear direction to be formed in the way which is relatable to businesses (Preston & Scott, 2015, p. 4). A benefit to the clarification of business priorities is that of a more inclusive strategy for future engagement with the SDGs to create more beneficial impacts (Jones et al., 2016). However, businesses tend to aim and focus on the low hanging SDGs, selecting and prioritizing the SDGs, which are more economically beneficial, and yet this is acceptable if all those involved have complete awareness of the holistic nature of the impact and prospects of sustainability (Preston & Scott, 2015). Without a comprehensive view of the SDGs, it could be easy for businesses to select which ones appear most beneficial for them in an economic sense and look suitable for the sustainability aspect of the business. However, “from an honesty and transparency perspective, governments, citizens, and other stakeholders are likely to be less impressed” (Preston & Scott, 2015, p. 2). Businesses must be aware of their effect upon each SDG to make clear of their role and impact on the successful accomplishment of government goals, be it positive or negative (Preston & Scott, 2015). According to Preston & Scott (2015), this is an excellent starting place for the businesses in the incorporation of SDGs, followed by the understanding of how the business can simultaneously positively impact the accomplishment and success of the SDGs while gaining economic advantage through the use of that understanding as a tool to use when forming strategy (Preston & Scott, 2015). This starting place of the awareness and clarified knowledge of the impacts of business and their ramifications upon the SDGs, individually and as a collective whole would exist in an optimal society as well as the worth of businesses to utilize that information to be gauged and assessed value accordingly as well as fuelling creation towards further inclusion of advanced practices (Preston & Scott, 2015). Clarity is essential to build a platform of certainty from which businesses can include the

SDGs because typically, economic impacts are the ones gauged (Preston & Scott, 2015). Thus, “guidelines, case studies, best practice examples, mapping tools etc. are all needed” (Preston & Scott, 2015, p. 27). Consistency to the reporting of SDGs within businesses is important and prioritization of the SGDs in relation to their geographical location (Preston & Scott, 2015). Scott & McGill (2019) states that:

> It is becoming increasingly clear that by leaders embracing more responsible and inclusive economic models, the benefits are not just in helping to achieve the SDGs but also in creating significant business opportunities, securing the long-term future of their businesses. (Scott & McGill, 2019, p. 12)

Pedersen (2018) has drawn attention to the idea that businesses must refresh their thoughts, strategies, and actions to incorporate the SDGs and admits that some businesses will face more substantial risk, and others will have rising costs from the incorporation. Yet, there are others which will be ‘SDG-fit’, who has their challenges solved from the business epicentre, who also will experience a rise in their economy (Pedersen, 2018). However, despite the differences in the groups of businesses and the challenges in achieving the goals of sustainable development, the SDGs are claimed by Pedersen (2018) to “most likely represent the best long term strategic market outlook ever put in front of business” (Pedersen, 2018, p. 24). This market outlook shown by the SDGs will need to be incorporated into the long-term business in a braided fashion as it will reinvigorate the current vision of the idea of business itself and its stakeholders (Pedersen, 2018). Yet, with this incorporation of the SDGs, ultimately, businesses will present a better idea of what lies ahead and will be able to benefit from the lead of the governments and increase the coordination of society, government, and the private corporations (Pedersen, 2018). In fact, Pedersen (2018) even claims the “SDGs are a great gift to business!” (Pedersen, 2018, p. 21). This great gift comes with many challenges and changes in thinking for businesses, including that of what makes a successful business. Haliscelik and Soytas (2019) perceptively state that priorities within governments ebb and flow with time and yet a constant which tends to remain is that of improving the quality of life for their people and continue by explaining that the indicators which demonstrated a high quality of life should be included into economic development. This translates to the idea that success in the increase of the financial realm needs to positively impact the societal indicators which are currently lined out in the SDGs and without negatively impacting the generations to come (Halisçelik & Soytas, 2019).

Outside Pressure

In addition to the Paris Agreement from 2015 and the SDGs, which puts pressure on nations worldwide to take action, there is also an increasing pressure today to mitigate climate change for all actors throughout society, including businesses, and there is a growing societal consensus that change is necessary. The societal pressure, also referred to as outside pressure, is forcing businesses today onto pathways that is more compatible with sustainable development than ever before. There are many different elements which are adding to the outside pressure, impacting governmental policies and decision-making regarding business strategies.

One of these elements influencing businesses is the ISO 26000, published in 2010. ISO, the International Standard Organisation, represents a standard for international organizations. As read and translated from the Norwegian Standard (2010) version, the ISO26000 was created through a process where interest groups from more than 90 countries and more than 40 international organizations, which were engaged in different aspects of social responsibility, were invited to be involved (Standard Norge, 2010). All over the world most organizations and their stakeholders are becoming increasingly aware of the need for corporate social responsibility (CSR) within organizations and businesses, with the aim of meeting the demands for sustainable development (Standard Norge, 2010). As described in the ISO26000 (Standard Norge, 2010), how the concept of CSR is defined, will be dependent on the expectations in a society at a certain time and is therefore also constantly changing. According to Standard Norge (2010) it has become critical for a business to be aware of its impacts on society and the environment in order to measure its performance and potential of being successful. The ISO can be useful for businesses in all sectors, regardless of size, and is meant to be a motivation to address and incorporate CSR and to support a sustainable development (Standard Norge, 2010). As mentioned above, the concept of sustainable development consists of three pillars, or dimensions- the economical, the social and the environmental- and they are all mutually dependent (Standard Norge, 2010). The activity and decisions made by an organization or business that is reflecting good CSR, can potentially contribute to sustainable development.

In 2018, the Intergovernmental Panel on Climate Change (IPCC) published a report, which has had a significant impact on climate change mitigation worldwide. The IPCC report, *Global Warming of 1.5 ºC,* stresses how important it is for the whole world to start focusing on mitigation and it has already impacted governmental policies and directions. In the report, it is stated that even if the world manages to reduce the emission as it is agreed upon in the Paris Agreement, it might not be enough to keep the rise of the global average temperature at 1,5°C (Masson-Delmotte, 2018). In addition, it is stated in the report that our way of mitigating needs to intensify and grow in scale, which means that within 2030 we would have to reach "net zero CO2 emissions" (Masson-Delmotte, 2018). As pointed out by Beck (2018), the IPCC has become the canonical viewpoint of international science. This authoritative role, Beck (2018) further explains has turned from proving that climate change exists to a role of forming and following the policy actions regarding climate change. This turn in the role of climate change occurs through the "boundary work", and grew as a transition stemming from the Paris Agreement with the political on one side and the scientific on the other (Beck & Mahony, 2018) which has led to the acknowledgment of the ability of the IPCC to remain separated from politics (Beck & Mahony, 2018). Yet the IPCC has become a major participant in the realm of the politics within the climate arena, especially due to the power it has to shine light on some solutions while shadowing others and thus allowing a variety of actors to participate in negotiations (Beck & Mahony, 2018). As described by Eckersley (2016), the actions of the IPCC are especially important in the Norwegian context:

> The Norwegian discourse routinely declares climate change to be one of the most significant challenges facing the world. Climate science, particularly the assessment reports of the IPCC, is treated as authoritative, and is reinforced by Norway's experience as an Arctic nation, where the effects of global warming are more rapid, visible, and alarming. (Eckersley, 2016, p. 191)

An example of the IPCC influence within Norway is that of the creation of the Norwegian Climate Adaption Programme (CCA) in 2007, which originated from the IPCC AR4 and proved to show the municipalities influence over CCA over that of the main government in Norway (Pilli-Sihvola et al., 2015, p. 512). This also shows the importance not only of the IPCC influence within Norway, but the importance of the role Norwegian municipalities has had within the climate change solutions.

In Norway the last two years there has been an increase in climate change interest and there are more and more activists and celebrities using their voices to raise climate change awareness, both in Norway and in the rest of the world. One example is the now very famous activist Greta Thunberg. Thunberg is a young Swedish activist who started a movement of young students doing school strikes to pressure government leaders to focus on mitigation to climate change. It started with her initiating school strikes alone for the sake of the climate, but a growing group of students soon accompanied her until it quickly became a movement. Her voice and strong opinions have caught the attention of the whole world. As of today, she has over 10 million followers on Instagram alone, resulting in a massive influential platform at the young age of 16. She has also been invited to speak at the UN's Climate Action Summit, where she called out the world leaders, demanding action. Her realm of impact is vast, and there is no doubt that she has created a wave of climate change awareness.

The sum of elements like the Paris Agreement, the ISO 26000, the IPCC and influential people like Thunberg is adding up to this outside pressure which is demanding awareness, climate change mitigation and sustainable development within governments as well as within businesses. This is also the case for Norway, and it has set in motion a wave of change.

National targets in Norway

As a developed country, Norway is committed to take a leading stand in climate change mitigation. This is confirmed by the following quote from Eckersley (2016);

> The Norwegian discourse accepts without question the responsibility of developed countries to lead in mitigation, adaptation, climate finance, and the provision of other forms of assistance to developing countries, and for Norway to assume this responsibility without waiting for other developed countries to act. (Eckersley, 2016, p. 191)

Back in 2007 a *Climate White Paper* was published by the government at that time, led by Stoltenberg, which first introduced Norway's pursuit of becoming a pioneer in climate change mitigation (Klima- og miljødepartementet, 2006-2007). It "committed Norway to a unilateral reduction of emissions of 30% by 2020 (from 1990 levels) rising to –40% if there is agreement among the major emitters to reduce emissions consistent with a 2°C scenario" (Eckersley, 2016, p. 190). In addition, the White Paper presented a goal of Norway being carbon neutral by the year 2050 however, in 2015 Norway expressed the willingness to attain the carbon neutral goal by 2030 if other developed countries are willing to actively align with that goal (Meld. St. 13., 2014–2015). Eckersley (2016) writes that even though there was a change in government (the Solberg government took over in 2013), Norway managed to continue to work towards reaching the goals set in the *Climate White Paper*.

In March 2015 Norway presented its "intended nationally determined contribution (INDC) to reduce emissions by at least 40 per cent compared to 1990 by 2030" (Ministry of Climate and Environment, 2020). When Norway agreed on the Paris Agreement in June 2016, the INDC changed to NDC, which is short for Nationally Determined Contribution (Ministry of Climate and Environment, 2020). As stated in the *Norwegian updated NDC* (2020) Norway will, in cooperation with the EU and Iceland, aim at fulfilling the targets set in the Paris Agreement. For Norway this means reducing greenhouse gas emissions by a minimum of 50% by 2030, compared to emissions in 1990 (Ministry of Climate and Environment, 2020). The aim of the joint action between EU, Iceland and Norway is to keep the rise of the average global temperature below 2 degrees, by reducing their emissions. As stated by the Ministry of Climate and Environment (2020), Norway has additionally created a Climate Change Act, which is legally binding. The Act has the goal of reducing emission in Norway by 40% by 2030 and boost the transition to a society with minimal greenhouse gas emissions within 2050 (Ministry of Climate and Environment, 2020). For this transition to happen in Norway climate change mitigation and creation of sustainability policies are essential.

The Stavanger Region

Also, in the Stavanger Region, there is a transition happening, and it is very much climate related. Environmental pressure is challenging economic aspects, resulting in businesses having to change, to mitigate, to become sustainable, if they want to have the opportunity to become successful. The municipalities are putting additional pressure on the business sector by changing their policy agendas and goals. In 2018 Stavanger Municipality presented their *Climate and Environment Plan* (Stavanger Kommune, 2018). It is presented as the municipality's strategy for sustainable development, in interaction with the society at large. It is further stated in the *Climate and Environment Plan* that the municipality is functioning both as authority, facilitator and operator to reduce greenhouse gas emissions and to preserve the environment. In the *Climate and Environment Plan* Stavanger has put forward the ambitious goal of reducing its emissions by 80% within 2030, compared with 2015 (Stavanger Kommune, 2018). Additionally, Stavanger Municipality has set the goal of being a fossil-free municipality within 2040 (Stavanger Kommune, 2018).

The Chamber of Commerce in the Stavanger region is in a process of reorganizing to make climate increasingly more included throughout the entire organization. The Chamber of Commerce in Stavanger consists of 25 resource groups and the aim of these resource groups is for businesses to build professional networks and strengthen their industry and /or area, and doing it with a growing climate friendly focus (Næringsforeningen, 2020). It can appear like Stavanger, which previously has been recognized as the Norwegian “oil capital”, is seemingly in the current process of rebranding and transitioning into becoming Norway's “energy capital”. The oil and gas industry have had enormous impacts on the region of Stavanger socially and economically and created a whole sector of jobs (Norwegian Petroleum Directorate., 2020; Stavanger Kommune, 2019; Thoen & Johannessen, 2011). As a result of national and regional targets and additional social pressure, the Stavanger region is preparing for an energy transition. As the region transitions away from the oil and gas industry, new and innovative ways of doing business is bursting forth.

Climate Plan Stavanger Municipality

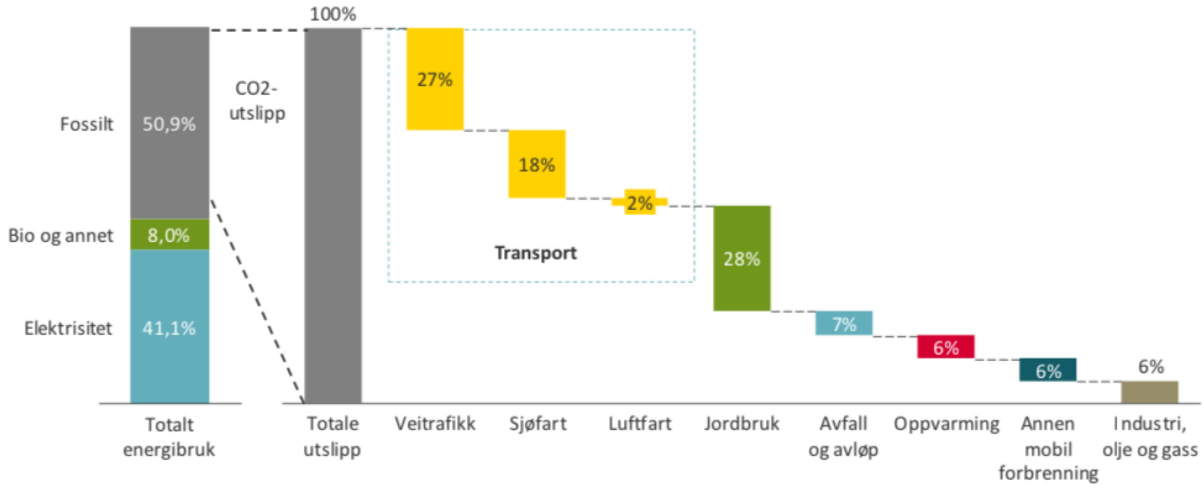
The Climate and Environment Plan of Stavanger Municipality was decided on in November 2018. The aim of the plan is a reduction in greenhouse gas emissions by 80% within 2030, compared to 2015, and to be a fossil free city by 2040 (Stavanger Kommune, 2018). It is stated in Stavanger's Climate Plan (2018) that it is expected that the municipality, the government, the residents and the business sector come together in agreement to reach the goals of the Climate Plan, which is built on the SDGs. The Climate Plan presents how the goals and intentions of the municipality can be put into action. Amongst other, electrifying the transport sector and new solutions within local renewable energy is presented as ways of reducing Stavanger's greenhouse gas emissions, and simultaneously create jobs in the process (Stavanger Kommune, 2018). In addition, these new smart solutions are contributing to Stavanger's Smart city commitment.

The *Climate and Environment Plan* (2018) view climate and environment in one context, and argues that efficient climate mitigation, can be both technological and biological (Stavanger Kommune, 2018). The plan expresses different challenges connected to restructuring the business sector in combination with the vulnerability which society is facing as an impact of climate change, and it explains how businesses will have to restructure, change business models and strategies and change their outlook on success (Stavanger Kommune, 2018).

Further, the *Climate and Environment Plan* (2018) states that the SDGs, should be the foundation of all municipal planning and that climate change mitigation needs to be happening on a local scale to support the global sustainable development (Stavanger Kommune, 2018). For many cities, including Stavanger and its region, the business sector will have great impacts on reaching the goals of climate change mitigation (Stavanger Kommune, 2018).

The Lyse Report

On a request from Lyse the THEMA Consulting Group wrote a report on emissions and possible measures in south of Rogaland named *Klimagassutslipp og mulige tiltak i Sør-Rogaland* (THEMA Consulting Group, 2019). The aim of the report is to increase knowledge on greenhouse gas emissions and what measures exists to reduce these emissions. The report is reviewing the emissions in the municipalities in south of Rogaland, and presents the different sources for emissions, in addition to what measures might be used in the process of reducing emissions and the potential costs of these measures. As read and translated from the report the largest sources for emissions in Norway is oil and gas production (28%), transportation (25%) and industry (23%) (THEMA Consulting Group, 2019). Agriculture, waste, heating and other accounts for the rest of the emissions in Norway (THEMA Consulting Group, 2019). Further the report shows that in the south of Rogaland over half of the energy consumption is energy generated from fossil fuel, where 47% of these emissions is from the transportation sector, 28% from agriculture, 7% from waste and sanitation, and the rest which is heating, oil and gas industry and other, each accounts for 6% of the emissions (THEMA Consulting Group, 2019).



Greenhouse gas emissions in south of Rogaland (THEMA Consulting Group, 2019, p. 2).

The report continues with presenting an overview of measures that can be made to reduce emissions. Most of these measures are based on introducing new technology, like electrical vehicles and ferries, or replacing fossil fuel with biofuels (THEMA Consulting Group, 2019). Replacing fossil fuels is also applicable for the heating and industry sector. Within every sector, energy efficiency is essential for reducing emissions. As it is written in the report, Norway has through *Klimaloven* committed to reduce its national emissions with 40% by 2030, compared to 1990 levels. Today there are reports estimating a reduction of Norwegian emissions of approximately 13% from 2017 to 2030, which is far from reaching the goal that has been set (THEMA Consulting Group, 2019). Hence, there is a need for further measures to climate mitigation.

The *Climate plan of Rogaland county for 2010-2020* emphasises energy production and export, with renewable energy, wind power and biogas as the main focus. Further Rogaland had a goal of reducing its emissions with 15-17,5%, and their energy consumption with 20% in the period (Rogaland Fylkeskommune., 2010). The success of this 2020 goal will be officially published in the upcoming year, 2021. Amongst the municipalities in the South of Rogaland there is a variance in what is being done regarding climate change mitigation towards 2030, and the different municipalities have different goals and priorities (THEMA Consulting Group, 2019). In comparison with other municipalities in the south of Rogaland, Stavanger has set a very ambitious goal of reducing its greenhouse gas emissions by 80% by 2030, compared to the numbers in 2015 (THEMA Consulting Group, 2019). As stated in the report by the rest of the municipalities in the same region have goals that is aiming lower than the national goal of emission reduction (THEMA Consulting Group, 2019). However, even if it is admirable that Stavanger has set such an ambitious target, it is still not clear how this reduction in emissions is going to be achieved. Based on comparison with national mitigation plans, and what mitigation that is currently being planned to happen in the region, the THEMA Consulting Group (2019) is estimating that, in total, the emissions in South of Rogaland is going to be reduced by 26% by 2030.

As it is stated by THEMA Consulting Group (2019), the 26% is just an estimate, and it is not possible to say with certainty how the emissions in the region will develop towards 2030. It is all depending on which policies and methods that will be introduced both on a national and a regional level. The report emphasises that no matter how big or small the reduction in

emissions in Rogaland turn out to be, the process will be challenging, and it
is highly dependent on a collaboration between government, municipalities, the businesses and the public (THEMA Consulting Group, 2019).

The combination of pressure like those mentioned above in this section, results in a demand for changes to be made in the ways that businesses are carrying themselves and how they are building up their business models and strategies. Today the businesses in the Stavanger region is operating in a context where being sustainable is a necessity for businesses to be accepted and sustainability is therefore also needed to be successful. To be able to holistically achieve the SDGs, having the businesses on board and teaming up with the government is crucial. All the SDGS are equally important and relevant to all businesses, and the goals are to be perceived in a holistic view. Unfortunately, it seems to be the case that some businesses only focus on a selected few of the SDGs, the so called "low hanging fruits" (Fukuda-Parr, 2016; Preston & Scott, 2015). This is likely based on the simple fact that some of the SDGs might be easier for businesses to achieve. However, this is the case for many businesses, as there are some SDGs that is closer to home for many businesses and the holistic approach to the SDGs is difficult. To be able to measure and report the progress done by businesses on sustainability and SDG incorporation is therefore more important now than ever. Through such reporting, businesses will have at hand a guiding tool to help them recognize where they are successful and where there is room for improvement. Unfortunately, such a systematic reporting is lacking (Scott & McGill, 2018).

The Reporting Gap

As stated above, there is a reporting gap on how successful businesses are regarding the incorporation of the SDGs and the inclusion of them into the Key Performance Indicators (KPIs). By doing thorough research of a variety of literature, there seems to be existing a reporting gap on the interest in achieving the SDGs and actual reporting on the successful incorporation of them (Abrahamsen & Moe-Helgesen, 2017; Gjølberg, 2009; Scott & McGill, 2018; SDG Compass, 2015; Vormedal & Ruud, 2009; World Economic Forum, 2020). Scott & McGill (2018) conformingly states that even for businesses that successfully have incorporated the SDGs and managed to make them a priority, there is still "a gap between their commitment to the Goals and their success in reporting on progress" (Scott & McGill, 2018, p. 25). In 2017 the World Economic Forum International Business Council (IBC) presented the "Compact for Responsive and Responsible Leadership, which has been signed by more than 140 CEOs" (World Economic Forum, 2020, p. 5). It states that "society is best served by corporations that have aligned their goals to the long-term goals of society, and it identifies the UN Sustainable Development Goals (SDGs) as the roadmap for that alignment" (World Economic Forum, 2020, p. 5). The last three years the IBC have addressed possible issues on how businesses can, in short- and long-term, fulfil their stakeholders demand and interests. It is apparent that one of these issues is that there is lacking reporting on how the businesses are measuring and implementing sustainability, and to what degree they are doing it successfully or not (World Economic Forum, 2020).

It appears from the literature that many businesses have difficulties following through with their desire to achieve the SDGs and being able to root the SDGs within their business model (Scott & McGill, 2018). The gap of missing reporting on the SDGs is potentially a damaging factor that can lessen commitment and desire to work towards achieving the goals. The SDGs provide a framework of sustainability, but that framework does not come with a set guide for businesses on how to successfully incorporate the goals into business models for them to be achieved (Preston & Scott, 2015).

Looking back a decade, Norway and the rest of the countries in Scandinavia, was known for having the lead within CSR (Vormedal & Ruud, 2009). It was a general assumption that these countries where equipped "with a particular set of expectations as well as resources possibly producing a different dynamic concerning CSR performance" (Gjølberg, 2009, p. 20). Further Gjølberg (2009) argued that the Scandinavian countries could be "characterized by close, cooperative and consensual relations between state business and labour, as well as a long – standing tradition for involving civil society in policy making" (Gjølberg, 2009, p. 20). The sum of this added up to an intertwined practice where all the participants had "vested interests" which in turn possibly produced growing knowledge and capability of how to incorporate societal relations within the business model (Gjølberg, 2009). For years Norway was in the forefront in CSR measurements, and where also early to join the Global Compact, a voluntary initiative for sustainable businesses. Norway is also a member of the World Business Council for Sustainable Development, which is a "CEO-led organization of over 200 leading businesses working together to accelerate the transition to a sustainable world" (World Business Council For Sustainable Development, 2020).

However, in their research, Vormedal & Ruud (2009) found that "sustainability reporting practices demonstrates that when it comes to both mandatory and voluntary non-financial disclosures the alleged best practice of Norwegian companies appears to be strongly overstated" (Vormedal & Ruud, 2009, p. 220). Further, based on their analysis, Vormedal & Ruud (2009) showed that at the time, shockingly 90% of the businesses did not follow the legal directive on environmental reporting. In addition, the Norwegian government was held responsible for the poor result on businesses environmental reporting as a result of lacking governmental review of businesses' reporting on their progress (Vormedal & Ruud, 2009). It seemed to be that some of the main motivators for reporting was not present in Norwegian businesses, and there was a lack of "social and political drivers" which had motivational influence on reporting (Vormedal & Ruud, 2009, p. 220). At this point, it seemed like the largest driver for reporting in the Norwegian context was through political regulations, because if businesses only report voluntarily, the reporting was clearly not sufficient (Vormedal & Ruud, 2009). Gjølberg (2009) made supportive statements, saying that political regulations "constitute a crucial context which affects corporate strategy" (Gjølberg, 2009, p. 19).

Hence, as of 2009, there was no policies on CSR and environmental reporting, even though it was mentioned in political discussions from time to time (Vormedal & Ruud, 2009). The most notable political step taken regarding CSR, was the formation of the *Kompakt*. The *Kompakt* functions as an advisor to “the Government on questions regarding corporate responsibility and Norwegian economic activity in developing countries" (Vormedal & Ruud, 2009, p. 210). Later, there had been a growing international interest in creating systems for environmental reporting amongst businesses, and demand for transparency in communicating sustainability progress through annual reports (SDG Compass, 2015). One example is The Global Reporting Initiative (GRI) which is providing a “Sustainability Reporting Framework” (GRI, 2020). The GRI was meant to be a tool for “social and environmental regulations” and quickly grew to be a part of the process of sustainable reporting (Vormedal & Ruud, 2009). As stated by Vormedal & Ruud (2009), also The European Union's voluntary Eco-Management and Audit Scheme (EMAS) "requires participating firms to produce an annual environmental statement" (Vormedal & Ruud, 2009, p. 209). Additionally, Vormedal & Ruud (2009) states that the UN Global Compact also expects its member to report on the development in accordance to the GRI guideline.

As of 2009, Vormedal & Ruud, (2009) stated, that the government in Norway had yet to design new policies for CSR and sustainability reporting, and in addition, there was little engagement from the media and the public on these topics. Back in 2009 the media, as well as the public, in Norway did not have much interest in CSR or environmental reporting. The amount of societal pressure on businesses regarding CSR and environmental reporting in Norway, was below par in an international context at the point in time when this was written (Vormedal & Ruud, 2009). The analysis done by Vormedal & Ruud, (2009) further showed "relatively low level of interest in green and ethical products on the part of Norwegian consumers, and no noteworthy civil-society organization working to promote corporate accountability and green consumerism in Norway" (Vormedal & Ruud, 2009, p. 210).

However, since then, we have seen tremendous growth in green awareness amongst Norwegian consumers, and both attitudes and interest have changed massively in a few years. Within the business sector there have also been a massive increase in sustainability awareness, CSR reporting and inclusion of the SDGs into business strategies. PwC is an international network which is offering consulting, auditing, accounting and legal services to businesses, in addition to publishing several reports. In 2017 a PwC report was published called *Bærekraft 100* by Abrahamsen & Moe- Helgesen (2017). In the report environmental and CSR reporting amongst the 100 largest businesses in Norway was analysed. This was the second time such a report was published, after the first one of its sorts was published back in 2015. The second report made it possible to compare numbers and the development that had happen over a time period of two years. Over the course of these two years, from 2015-2017, there was notable changes. The results from 2017 showed that out of 100 companies, 31 was mentioning the SDGs in their communication, and 22 of them had tried to identify which SDG they focus on (Abrahamsen & Moe-Helgesen, 2017). Additionally, Abrahamsen & Moe- Helgesen (2017) found that a total of 80% of the companies had CSR- and sustainability- related KPIs in 2017, compared to only 25% in 2015.

Even though there was a larger number of companies who are implementing non-financial KPI's and targets in 2017, the report showed that the number of Norwegian companies reporting on incorporation of sustainability into business strategy is lower in 2017 than in 2015 (Abrahamsen & Moe-Helgesen, 2017). This supports our problem statement, confirming that even though businesses are working on becoming more sustainable, there is a gap regarding sustainability reporting in Norway. When there is a lack of reporting, there is also lack of transparency and progress measuring. Abrahamsen & Moe-Helgesen (2017) writes that businesses that manage to implement the SDGs and perform reporting on progress are more likely to be successful. The SDGs has the potential of being very beneficial for businesses. Abrahamsen & Moe- Helgesen (2017) states that by communicating the SDG´s, the businesses will be able to generate long term value and, additionally, have the opportunity to showcase their part in solving global challenges such as climate change mitigation. In a recent report by the World Economic Forum, a CEO states that there is an increasing desire to generate value in the long term by giving stable results and by having a “sustainable business model that addresses the long-term goals of (the) society, as provided for in the SDG roadmap” (World Economic Forum, 2020, p. 7). Reports on CSR and sustainability have become increasingly important for businesses, not only to improve their own understanding of their environmental impacts, but also to contribute the development and shaping of sustainable business strategies and models (World Economic Forum, 2020). Abrahamsen & Moe- Helgesen (2017) further predicts that the SDGs will bring forth a new era for CSR and sustainability reporting, as the businesses will find themselves in a race towards sustainability in order to not only to be successful, but to be able to survive at all.

The SDGs are unique in the way they define common goals for a sustainable global future, and how they present the opportunity for governments, businesses, stakeholders and the public to each play important parts and come together to achieve the goals (Abrahamsen & Moe-Helgesen, 2017). Vormedal & Ruud´s (2009) concluding remarks stated that "progress on achieving more consequential and transparent environmental reporting obviously requires a stronger joint effort by national authorities and leading firms" (Vormedal & Ruud, 2009, p. 220). How the businesses accomplish their sustainability reporting and incorporation of CSR and sustainability is highly dependent on national factors, including politics, economics and social practices (Gjølberg, 2009). In their concluding remarks, Abrahamsen & Moe- Helgesen (2017) states that over the next few years there will be an increase in businesses reporting on sustainability, with main focus on the incorporation of the SDGs into the KPIs. It will be essential for businesses to communicate how sustainable guidelines, policies and frameworks are implemented - and what results which are achieved (Abrahamsen & Moe-Helgesen, 2017). Abrahamsen & Moe- Helgesen (2017) expect the SDGs to be the base framework used for sustainability and CSR reporting in the coming years. A framework like the SDGs can possibly provide the business sector with a guide on how to be sustainable in the long-term by combining financial and non-financial aspects (World Economic Forum, 2020).

Theoretical chapter

The SDGs as a framework

The SDGs are unique in the way that they "represent an unprecedented political consensus on what level of progress is desired at the global level" (SDG Compass, 2015, p. 18) while they simultaneously are representing a chance for businesses "to apply a similar approach across a wide range of sustainable development challenges" (SDG Compass, 2015, p. 18). According to the Compass (2015), this will mean aligning business goals with the SDGs, and based on how a business is structured, decide how the SDGs will be incorporated. Doing this, the SDGs can be used as a framework for businesses to gain understanding of their role in sustainable development (SDG Compass, 2015). In 2015 the GRI, the UN Global Compact and the World Business Council for Sustainable Development (WBCSD) initiated the SDG Compass(United Nations Global Compact, GRI, & wbcsd, 2020). The Compass is meant to be used as a guiding tool for businesses on SDG incorporation and "how they can align their strategies as well as measure and manage their contribution to the SDGs" (SDG Compass, 2015, p. 5).

Applying the SDGs as a framework will also result in a universal way of how businesses report on sustainability (SDG Compass, 2015). As a framework the SDGs "may also be helpful in shaping how to prioritize the reporting narrative and the type of performance disclosures a company makes across a variety of communications on its sustainable development performance" (SDG Compass, 2015, p. 28). The measurement of sustainability performance and progress on SDGs incorporation amongst businesses has the potential to speed up the race towards sustainable development (Abrahamsen & Moe-Helgesen, 2017). However, scholars argue that there is stagnation within the realm of SDG acceptance and engagement (Mhlanga et al., 2018). For the first three years since the development of the SDGs in 2015, there has proven to be a little alteration to the prioritization of business strategies to become more purposefully inclusive of the SDGs (Mhlanga et al., 2018). For a clearer understanding of the benefit of ending the stagnation of SDG business engagement Preston & Scott (2015) explains that there are

> Two critical business imperatives stand out to encourage engagement with the SDGs:
>
> **1 Security.** Businesses that align their strategy with national priorities will most likely be given their licence to operate, by governments and citizens alike – those that do not,

> or who struggle to demonstrate alignment with the national interest, cannot expect equivalent treatment, so creating competitive disadvantage; and
>
> **2 Resilience.** Governments are already using the draft SDGs to inform development of policy and regulation. Those businesses that are aware of and aligned with the SDGs are more likely to have alignment with emerging policy, giving them more resilient business models. (Preston & Scott, 2015, p. 28)

Preston & Scott (2015) further describes the rewards to businesses when they cooperate and create a plan which interacts with the priorities of the nation-state. The prioritization of those businesses by the nation and society will receive benefits such as a being permitted to operate and avoid the complication of receiving competitive detriment (Preston & Scott, 2015). Businesses that have already produced a cooperative relationship with the SDGs is likely to have a more advantageous arrangement with the up and coming policies as governments have begun to incorporate the SDGs in their formations of regulations as well as policies (Preston & Scott, 2015). Jones et al. (2016) describe this benefit of SDG incorporation as being two-sided in that the businesses are given the opportunity to improve the planet and people by lessening the negative impacts and strengthening the positive impacts (Jones et al., 2016).

The very process of how businesses are to work towards sustainability and making the SDGs a part of the business strategy and model have yet to be described and defined by scholars and academics (Rosati & Faria, 2019). There is not a specific manual on SDG incorporation into businesses, and the process of SDG incorporation is likely to vary greatly between the different businesses. However, the SDG Compass presents five steps which can help businesses optimizing their role in fulfilling the SDGs and in incorporating them into the business. Businesses "can apply the five steps to set or align their course, depending on where they are on the journey of ensuring that sustainability is an outcome of core business strategy" (SDG Compass, 2015, p. 5). The steps presented in SDG Compass (2015) are as followed:

1 - Understanding the SDGs
2 - Defining priorities
3 - Setting goals
4 – Integrating
5 - Reporting and communicating

To begin with the businesses must *understand* the SDGs, by diving into them and get to know them and how they fit their business. Next step is to *define priorities* and figure out which SDGs are most opportunistic to their business, further the businesses are “encouraged to define their priorities based on an assessment of their positive and negative, current and potential impact on the SDGs across their value chains” (SDG Compass, 2015, p. 5). From here, the businesses should *set goals.* Having sustainability goals which goes beyond the ´low hanging´ SDGs, and which address other societal aspects, like alleviation of poverty, can be a challenge as it is not as easily measured as other goals (SDG Compass, 2015). However, it is emphasised by the Compass that the businesses should aim at setting "goals that cover all their defined priorities across the economic, social and environmental aspects of sustainable development” (SDG Compass, 2015, p. 5). The next step is *integrating.* In order to achieve the SDGs, sustainability needs to be integrated into the business strategy, and through all the layers of the organization. “To pursue shared objectives or address systemic challenges, companies increasingly engage in partnerships across the value chain, within their sector or with governments and civil society organizations” (SDG Compass, 2015, p. 5). The last step is *reporting and communicating*. The SDGs provide the businesses with the opportunity “to report information on sustainable development performance using common indicators and a shared set of priorities” (SDG Compass, 2015, p. 5). The Compass is therefore motivating businesses to publicly report their progress on SDG incorporation and progress on sustainable development (SDG Compass, 2015).

The Compass (2015) further explains that for all the SDGs which are recognized to have relevance for a business, the business can start communicating on:

> Why the SDG has been identified as relevant and how (for example, describe the process for defining SDG priorities and any stakeholder engagement used); – The significant impacts, whether positive or negative, related to the relevant SDG; – Their goals for the relevant SDG and progress made in achieving them; – Their strategies and practices to manage impacts related to the SDGs and achieve goals through integration across the business (for example, a description of policies, systems and processes such as due diligence). (SDG Compass, 2015, p. 28)

The importance of Key Performance Indicators

Even though the SDG Compass is providing a guiding tool for incorporation of the SDGs into businesses, it is apparent that doing it successfully is a process which require a lot of hard work and fundamental changes within the businesses. Also as described above in this thesis, there are growing motivational factors for businesses which would make businesses want to be sustainable and have the SDGs implemented as a framework into their business strategies and models. There is a growing societal expectation to sustainability within the business sector, and the SDGs have become increasingly important as achieving them will not only result in sustainability but also long-term value and success (Abrahamsen & Moe-Helgesen, 2017; Schramade, 2017; World Economic Forum, 2020). Despite this, there is still a gap in the reporting element of the incorporation process, making it difficult to measure progress (Schramade, 2017).

Today there are expectations of businesses being transparent and reporting on sustainability progress (Mhlanga et al., 2018; SDG Compass, 2015). This means that a business needs to be perceived to be genuine, to be good, for it to have value and be well-established both in society and by stakeholders (Rosati & Faria, 2019). The tendency today is clear, to be successful, a business will have to adapt to become “responsibly and sustainably in collaboration with their internal and external stakeholders” (Rosati & Faria, 2019, p. 588). For businesses to meet the expectations of society and their stakeholders they must be able to prove how sustainable they are. When a business manages to mirror the society´s opinion and environmental dedication to its stakeholders the business is likely to get the upper hand and strengthen its position amongst other competing businesses (Rosati & Faria, 2019).

Businesses all over the world need to become more sustainable, and to be able to prove just how sustainable they are. To gain these advantages as mentioned above, which is to be of interest and accepted by both the society and its stakeholders, a business much be able to show how sustainability is incorporated into its business model and its strategies. Strategies like these are guided by a business´s Key Performance Indicators (KPIs). As defined by Parmenter (2015), KPIs "tell management how the organization is performing in their critical success factors and, by monitoring them, management is able to increase performance dramatically” (Parmenter, 2015, p. 4). The KPIs can be used as a measuring tool for accomplishment and is essential for a business to become successful (Parmenter, 2015), and the KPIs are necessary “if companies are to report on their progress on achieving their goals” (Schramade, 2017, p. 87). Parmenter (2015) states that a company´s KPIs often is hidden within the structure and can be hard to change and even to recognize. Badawy et al. (2016) confirms this by stating that there are not many companies that measure their real KPIs, because so many of them do not even know about KPIs or what they represent (Badawy, El-Aziz, Idress, Hefny, & Hossam, 2016). As a result, “many companies are working with the wrong measures, many of which are incorrectly named key performance indicators” (Badawy et al., 2016, p. 47). Badawy et al. (2016) distinguishes between the following indicators within a company: 1. Key result indicators (KRIs); 2. Result indicators (RIs); 3. Performance indicators (PIs); 4. Key Performance Indicators (KPIs). Further Badawy et al. (2016) present the following analogy of an onion to explain the context between the different indicators:

> The outside skin describes the overall condition of the onion, the amount of sun, water, and nutrients it has received; and how it has been handled from harvest to the supermarket shelf. The outside skin is a key result indicator. However, as we peel the layers off the onion, we find more information. The layers represent the various performance and result indicators, and the core represents the key performance indicator. (Badawy et al., 2016, p. 47)

It is further explained that “KPIs act as a set of measures focusing on those sides of organizational performance that are critical for the success of the organization” (Badawy et al., 2016, p. 47). Bringing sustainability into a business can therefore prove to be challenging since it may be the very core and structure of the business that needs to be altered. As a part of a business´ strategy the KPIs point to what the business should be doing and which goals it should aim at achieving in order to be successful. As sustainability is the foundation of the SDGs, the SDGs, with all its targets and indicators, should therefore be embedded in the KPIs of all businesses. Combining the urge to achieve the SDGs with business strategies in the sense of KPIs, can possibly result in an easier way to measure corporate sustainability. This way “companies can demonstrate in their reporting how they are taking action towards the SDGs rather than just talking about them in a nonspecific way” (Scott & McGill, 2018, p. 21).

By using the SDGs as a framework businesses can pinpoint "risks and opportunities, build resilient business models and implement effective strategies to achieve responsible growth, but they will only do so if every part of the organization works towards meeting the Goals" (Scott & McGill, 2018, p. 26). As of today, the issue seems to be that the SDGs are being considered by businesses to be "a sustainability issue rather than using them across their business to shape business strategy and embed them into operations" (Scott & McGill, 2018, p. 26). It is further stated that "businesses need to be pushing themselves and using the SDGs as a roadmap and a measurement benchmark if they truly are to succeed" (Scott & McGill, 2019, p. 31). Leadership is crucial in the embracement of the SDGs within the business as once the senior executives accept them the rest of the business will follow, however direction is necessary and KPIS for the business as a whole can provide that direction (Scott & McGill, 2018). As pointed out by Scott & McGill (2018) leaders of the corporate world have a significant role to play to get the rest of the employees to realize how important the SDGs are, and how they should be embedded throughout the business structure. The leadership should provide clear guidance in this process and this is where having expressive KPIs throughout the whole business becomes crucial (Scott & McGill, 2018). The KPIs should "take into account economic, environmental and social factors and measure the impacts in terms of costs and benefits for the organization and society" (Scott & McGill, 2018, p. 26). Scott & McGill (2018) states that this is a process where businesses can realize their influence on society and figure out where there is room for improvement and, in addition, recognize new ways to reinforce and enhance further development. For this process to be as effective as possible, these "KPIs should be rated, explained, quantitatively measured, and ideally put in monetary terms" (Scott & McGill, 2018, p. 26). Further Scott & McGill (2018) argues that this way businesses and "its stakeholders can understand the significance (through a consistent measure such as the monetary cost/benefit) of each goal and target and its relevance to the short and longer-term viability of the business" (Scott & McGill, 2018, p. 26). Schramade (2017) makes the following statement, which is aligning with the five steps in the SDG Compass (2015):

> The SDGs offer a path to value creation for both society and shareholders; and in so doing, they present both risks and opportunities for corporates and investors—which means that both groups need to prepare themselves for the SDGs. This means, first of all, exploring what the SDGs are: second, finding out how they are identified and what risks and opportunities the SDGs pose; third, setting their own specific goals, while integrating such goals into incentives that are tied to effective key performance

indicators (KPIs); and fourth, measuring and reporting on the SDGs. (Schramade, 2017, p. 87)

Corporate Social Responsibility

A successful business can no longer be judged only on the capital it generates. There is increasing attention being placed to a business´s corporate social responsibility (CSR). Rendtorff (2019) states that the SDGs "combine political aims with visions of economic development and social justice and are therefore important for business ethics and corporate social responsibility" (Rendtorff, 2019, p. 510). As a result, the SDGs can function as "a framework for developing new progressive business models with regard to large, small and medium-sized enterprises in the local and global community" (Rendtorff, 2019, p. 511). As Rendtorff (2019) states, it is no longer just about the three factors of people, planet and profit, It is now about all the 17 factors of the SDGs, and in addition, "business organization, public organization or institution need to have visions and values related to all these goals and their corresponding targets" (Rendtorff, 2019, p. 511).

According to Wilson (2019), some businesses have already adjusted their business model and strategy to the SDGs. Wilson (2019) further states that there are ways for investors to keep track of businesses and their engagement with the SDGs. As a result, investors can decide to invest in the firms that position themselves in alignment with both their own expectations and the SDGs. "To be truly SDG-aligned, businesses need to make sure that all their activities comply with the key principles of human and environmental rights" (Wilson, 2019, pp. 1-2). Hence, if the SDGs are to be achieved, there is a need to move away from the "business-as-usual" approach, as argued by Scheyvens et al. (2016), and to enter the process of retooling the world to be capable of achieving the SDGs and ensure sustainable development for all.

Retooling the World

Sustainability itself needed a rebranding within the business environment as it was not too long ago that it was viewed as a "bolt-on extra or something organizations needed to be seen to be doing" (Wilson, 2019, p. 1). Wilson (2019) explains that world leaders have become more aware of the importance of sustainability and have incorporated their institutions to prioritize and make efforts towards the necessities of humankind regarding the future. The SDGs were created in specific to fit that path of future human needs in a sustainable fashion (Jones et al., 2016). The end of the MDGs was the start of not only SDGs, but "an historic opportunity for the international business community to contribute to the attainment of worldwide sustainability and development objectives" (Scheyvens et al., 2016, p. 375). Within the SDGs is the concept of a growing economy and nested within that is the concept of an inclusive developing economic framework from which the hopes of the positive results of the agenda of the private sector (Scheyvens et al., 2016). The business community has been handed a considerable role in the attainment of the SDGs through the 2030 Agenda for Sustainable Development (Agarwal, Gneiting, & Mhlanga, 2017). Jones et al. (2016) exert that businesses have played a main role in the United Nations task to achievement and success of the SDGs through the connection between worldwide ambitions for the planet and people on it with the businesses which keep our world running. The hope and confidence of the United Nations of the business community to successfully achieve the goals set within the 2030 Agenda for Sustainable Development is "based on its ability to invest and innovate" (Agarwal et al., 2017, p. 1). However, Jones et al. (2016) claimed that for a successful plan of triple connections of business, people and planet, then commonality of the businesses will reside in the acceptance of and response to the challenges which are raised. Jones et al. (2016) go on to explain that this means that the type and degree of response to such fundamental challenges by the business hub will be proportionate to the success of the SDGs.

A broad scope of conception for sustainable futurity in a global sense has been provided by the SDGs and this future requires not only commitments, but a complete change in thoughts and actions in a global sense (Jones et al., 2016). It is asserted by Agarwal et al., (2017) that for businesses to genuinely assist and strengthen the goals set by the 2030 Agenda for Sustainable Development it will be crucial for them to grow in a forward direction and open a broad mind to the SDGs. Therefore, Agarwal et al., (2017) mean that leaving them to be seen as a positive chance to economically benefit themselves while grabbing the opportunity to expand their duty and obligations towards society. In a successful show of SDG incorporation, it will be necessary for a turn of strategic behaviour planning and will expectantly then show positive augmentation to and congruent with the goals set by the government (Scott & McGill, 2018). Therefore, successful contribution does not merely come in the incorporation of the SDGs, but in a change of strategy, which would be in line with a sustainable vision for the future and which the government has seen and set by 2030 (Scott & McGill, 2018). Scheyvens et al., (2016) place emphasis on the importance of a fundamental reshaping of the operation and functioning within both business and society in the aspiration of the accomplishment of the SDGs. It has been recognized by Rosati and Faria (2019) that the attitude modification necessary within the corporate mindset of sustainable structuring, actions, and technologies can present a challenge. However, this change in business through the creation of the SDGs has become an operative of development through which sustainable economic prosperity is included (Jones et al., 2016). Wilson (2019) offers the notion that for a full compliance of the SDGs within business environment it is important for activities within the business to adhere to the "key principles of human and environmental rights" (Wilson, 2019, p. 1) and continues to explain that one way for this to be accomplished is through the membership of the UN Global Compact. The United Nations Global Compact and Global Reporting Initiative (GRI) has created a platform by which to disclose and account for SDGs with the help of representatives from prominent businesses in the attempt to positively influence the reporting of SDGs in the corporate realm and enable the addition of SDGs into decisions and actions of businesses (United Nations Global Compact, 2020).

Through the SDGs and business reporting of such, there is a switch to the seventeen goals of sustainable development from the previously focused upon three, which included profit, planet, and people (Diaz-Sarachaga, Jato-Espino, & Castro-Fresno, 2018). "Businesses will be forced to change more in the future" (Scheyvens et al., 2016, p. 380) as there is a turn towards the sustainable development goals with the implication of a different vision for businesses (Rendtorff, 2019). Rendtorff (2019) further explains that this new idea for businesses "applies locally to develop an ethical economy" hence becomes an essential framework for a changing international economy (Rendtorff, 2019, p. 511). Thus, this shows the new interconnectedness with "global capitalism and local economy" (Rendtorff, 2019, p. 511) and allows for a reformed and modern corporate model for businesses of any size.

Greenwashing

Through the last many years businesses instrumental use of green and social claims has become a central topic in the public debate about corporate social responsibility (CSR)" (Gatti, Seele, & Rademacher, 2019, p. 1). This increased concern for the environment coincided with the awareness of the concept of ambiguous, disingenuous dissemination of information regarding environmental concerns was also increasing (Torelli, Balluchi, & Lazzini, 2020). This concept of misleading has been called greenwashing and despite its labelling in 1972, today there is yet to be an agreed definition of it (Torelli et al., 2020). A successful incorporation of the SDGs requires a level of reporting and communicating of the progress being made (Abrahamsen & Moe-Helgesen, 2017; SDG Compass, 2015). This leads to the necessity of transparency regarding the actions towards the fulfilment of the SDGs which is not yet being monitored and reported. However, to what degree of transparency will assist in the motivation of the more significant goal of SDG fulfilment is not clearly defined. Perhaps, not full transparency will be of benefit, yet none allows for the negative impacts of deception. Thus, a balanced transparency could motivate the firms to place the SDGs into the KPIs and include it into their strategy.

Businesses in the Stavanger Region

For the businesses in the Stavanger region the SDG Compass is also applicable. For all the businesses in the resource groups within the Chamber of Commerce which whom we have researched, the SDG Compass can be used as a guiding tool for sustainable development and SDG incorporation. The SDG Compass can guide the businesses in the Stavanger region in a step by step approach, suggesting how and what the businesses should focus on when working on SDG incorporation. As of now there is likely to be businesses in the Stavanger region that are already familiar with the SDGs, and some businesses which might not be so familiar with them. Either way, according to the SDG Compass (2015), the first step for businesses in the Stavanger region will be to gain understanding and learn more about the SDGs. Next, they will have to define their priorities and set their goals. This process would ideally be done with topics related to all the SDGs, making them an integrated part of the businesses through the process of altering the KPIs using the SDGs as a framework. The final step will be reporting and communicating on the sustainable development performance and the progress of SDG incorporation (SDG Compass, 2015).

Stavanger Municipality has set an aspiring goal of cutting its emissions by 80% within the year 2030 (Stavanger Kommune, 2018), therefore, emission reduction should be a priority, at least for the businesses which find themselves located within Stavanger municipality. Setting goals and defining KPIs concerning emission reduction would be a necessary step. Such KPIs could produce more awareness to businesses regarding their own GHG emissions as they would have to decide on measures to reduce them, define where the challenges and opportunities are, report and communicate on progress and so on. Additionally, Stavanger Municipality suggests in the *Climate and Environment Plan* (2018) that the SDGs should be basis for all future municipal planning and emphasizes that mitigating climate change will have to start on a local level, also within businesses (Stavanger Kommune, 2018). Based on this statement, the businesses in the Stavanger region will seemingly play a significant role in achieving the goals put forward by Stavanger Municipality regarding climate change mitigation and the incorporation of the SDGs. The businesses sector is important for the overall sustainable development in Stavanger Municipality and the Stavanger Region (Stavanger Kommune, 2018).

Another aspect which should be central to businesses in the Stavanger region when KPIs are to be aligned with the SDGs, is the transport sector. According to the report done by THEMA on behalf of Lyse, the largest source of emissions in the Region is from the transportation sector (47%) (THEMA Consulting Group, 2019). Hence, regarding reducing emissions in the Stavanger region it would be beneficial if the businesses in the region structured their KPIs regarding transportation in order to reduce emissions from this sector. For instance, this could be KPIs regarding transportation of employees- how do they get to and from work, is the business doing local or international activity- and how and what kind of emission does this result in, how many parking spots is dedicated to Electrical Vehicles and so on.

As the businesses have great impacts on the society they operate in, there is also a certain level of ethics and CSR connected to operating a business. When the SDGs are incorporated within the business strategies and KPIs, they provide the businesses in the Stavanger Region with helpful tools and guidelines concerning both ethics and CSR (Rendtorff, 2019). In addition, to ethics and CSR, the right level transparency is needed, and the right balance will potentially motivate the businesses to aspire to incorporate the SDGs into their KPIs. The process of SDG incorporation is in many ways a process of retooling the world. And of retooling businesses so that they are equipped to take on the race towards the result which is sustainability as they are aiming at achieving the SDGs. As stated by Agrawal (2017), the UN puts a lot of faith in the business sector to be successful in achieving the SDGs by 2030. This amount of faith is mostly based on the businesses shown capacity to support advancement and innovation (Agarwal et al., 2017). The lack of reporting is one of the largest obstacles for successful SDG incorporation for businesses. The desire to incorporate the SDGs will not be adequate on its own, if there does not exist sufficient ways of reporting progress on the matter. Businesses in the Stavanger region (as well as in the rest of the world) will through SDG incorporation into their KPIs have to fundamentally change their structure, their strategies and their way of communicating to their stakeholders and to society. To be successful in the long-term, the businesses will have to work towards implementing the SDGs through the five steps of the SDG Compass (2015) in order to meet the goals set by the government, in this case represented by Stavanger Municipality, towards the visions of a sustainable future.

Research Design and Methodology

Usually research is being defined as quantitative or qualitative, however, for the purpose of our thesis we have used an exploratory mixed method approach. As explained by Blaikie & Priest (2019), “quantitative methods are generally concerned with counting and measuring aspects of social life, while qualitative methods are more concerned with producing discursive descriptions and exploring social actors 'meaning and interpretations” (Blaikie & Priest, 2019, pp. 200-201). Mixed method on the other hand “involves the collection, analysis and mixing of both quantitative and qualitative data in a single study or a series of studies” (Blaikie & Priest, 2019, p. 213). There are four different kinds of mixed methods: triangulation, embedded, explanatory and exploratory (Blaikie & Priest, 2019). Further Blaikie & Priest states that when doing exploratory research, “an initial qualitative phase can be used to identify unknown variables, develop a classification system or develop propositions to be tested, perhaps from an emergent theory” (Blaikie & Priest, 2019, p. 217). For this reason, our research falls in the category of mixed methods, as our aim with the thesis have been to explore how businesses are incorporating the SDGs through document analysis followed by a deeper exploration through the specific results of a survey of our own.

When research is conducted one of the choices made by the researcher(s) is which of the four research strategies to use, also referred to as logics of inquiries: Inductive, Deductive, Retroductive and Abductive (Blaikie & Priest, 2019). In short, the inductive logic of inquiry is used for establishing descriptions of characteristics and patterns, while deductive is concerned with testing theories, elimination of false theories and endorse the accepted theory (Blaikie & Priest, 2019). Retroductive on the other hand is more about the discovery of underlying mechanisms in order to explain the observed regularities, while the last logic of inquiry, Abductive, is used to describe and understand social life in terms of the meanings and motives of social actors (Blaikie & Priest, 2019). For this thesis we have used an abductive research strategy, as it can be applied to give answers to different types of questions, which is beneficial to our research questions (Blaikie & Priest, 2019, p. 115). Abductive research strategy “offers a plausible interpretation rather than producing a logic conclusion” (Dey, 2004, p. 91). As our aim is not to produce a conclusion, but to explore and gain understanding, the abductive research strategy allows for interpretation. “Using abductive inference is thus a matter of interpreting a phenomenon in terms of some theoretical frame of reference” (Dey, 2004, p. 91). Our aim is to explore and gain understanding of how the businesses in the Stavanger region is incorporating the SDGs while the SDG Compass will be used as our analytical framework to interpret and elaborate on our findings.

It is important for researchers to also make some considerations regarding time. According to Blaikie & Priest (2019) a researcher in social science have three types different options regarding time considerations: Cross sectional, longitudinal and historical (Blaikie & Priest, 2019). Longitudinal research expands over a longer time period, while the historical research is restricted to the past (Blaikie & Priest, 2019). A cross- sectional research is "confined to the present time" (Blaikie & Priest, 2019, p. 198). As the scope of our research have been what businesses in Stavanger are doing today regarding sustainability, our research aligns with a cross-sectional time frame. "Cross- sectional studies capture a picture of aspects of social life, including population (demographic) characteristics, individual attitudes, values, beliefs and behaviour; social interaction; and aspects of social groups, organizations, institutions and structures" (Blaikie & Priest, 2019, p. 198).

Further when research is being conducted it is important that the researcher(s) are aware of possible biases that can occur. Bias errors are research results that is not true and therefore, invalid, and can also be referred to as systematic error. There can be a variety of explanations for why bias can occur when research is conducted (Slattery et al., 2011). Bias can occur if survey respondents check the wrong box as a result of not understanding the question correctly, language difficulties and so on, or the respondents can give an incorrect answer on purpose (Slattery et al., 2011). Adding to this, Slattery et al., (2011) states that the respondents "subconscious and conscious tendencies and cultural differences all produce bias" (Slattery et al., 2011, p. 835). Slattery et al., (2011) continues by explaining that "conscious forms of bias include "faking good" when a subject wishes to be seen in a positive light, and "faking bad" when it is assumed reporting a worse situation is to the benefit of the subject" (Slattery et al., 2011, p. 835). There can also be subconscious effects to how respondents answer questions in a survey. This type of bias is often seen in surveys addressing topics that is frowned upon or not normally accepted by society. A big part of reducing biases like these is having anonymous survey (Slattery et al., 2011, p. 835). In recognition of this bias aspect the questionnaire used to conduct our research was therefore fully anonymous. Still, bias can also come from the researcher in the process of creating the survey (Slattery et al., 2011). "Biases in question design can be broadly broken down into problems with wording, incomplete data, use of faulty scales, leading questions, and inconsistency" (Slattery et al., 2011, p. 835). A well planned and structured research including solid and thorough making of the survey and its questions, can reduce bias (Slattery et al., 2011). Through using the SurveyMonkey programme we were assisted in the formation and designing of the questions and answer options, therefore also limiting researcher(s) bias. By being aware and recognizing the different types of biases and random errors that can occur in the process of research, and how to minimize them, we have tried at our best ability to reduce the amount of possible biases and errors in the research which we have conducted (Slattery et al., 2011).

Our research process began qualitatively with secondary data analysis. Compared to quantitative research method, "qualitative data gathering is messy and unpredictable" (Blaikie & Priest, 2019, p. 210). Normally the researchers which is using qualitative methods don't have a fixed plan from the very start where they predict what the result from the research will be. Throughout the research we, as researchers, have had an ebb and flow mentality, as we have made our way through different types and sources of data. As stated by Blaikie & Priest (2019), researchers using qualitative methods "have to accept opportunities when they open up and they will want to follow leads as they occur" (Blaikie & Priest, 2019, p. 210), which is very much what we have done. As mentioned, the beginning of our research started with secondary analysis of literature. This literature was in the form of books, academic articles, reports in addition to document analysis. While conducting our research we assessed the literature for relevance to our thesis, using databases such as Oria and Google Scholar and organizational websites. Using online searches relevant to our research and research questions helped us to locate literature which together added up to be our data collection, in addition to the data produced from the questionnaire. As an important part of our research is the climate change and the paradigm shift happening in the present time, the aim is to have as new and updated data as possible, although some older data is necessary for historical explanations.

After our literature and document analysis, our research led to a questionnaire, and at this point, our research entered a more quantitative methodology. The goal of our questionnaire was to gain understanding through exploring our research questions, and possibly lay the basis for further research. By using an exploratory research method, the aim of our thesis has been to gain better understanding of the problem by exploring the research questions stated in our thesis. When doing exploratory research, we have been prepared to alter the direction as the research have progressed. As new understanding and data have been revealed we have adjusted the research process in order to be able to explore the research topic properly. Hence, "exploratory research design does not aim to provide the final and conclusive answers to the research questions, but merely explores the research topic with varying levels of depth" (Dudovskiy, 2019). Further Dudovskiy (2019) states that exploratory research "is usually conducted to study a problem that has not been clearly defined yet" (Dudovskiy, 2019), and often used to research something that previously have not been much researched.

Aa mentioned above, we collected our data via an electronic survey questionnaire. The online survey questionnaire was developed with the software tool SurveyMonkey. This online survey platform was selected because it both provides a user – friendly experience for both the operator and the respondents and conforms to the GDPR guidelines. The privacy and security of data collection is critically important to the validity of our research. The privacy laws of the GDPR were enacted on May 25th, 2018 and allows for the collection and transference of data through the European Union through common regulations (Georgiadou, de By, & Kounadi, 2019; Presthus & Sørum, 2019). The GDPR was created with 99 Articles which are mandatory and protect the privacy and security of personal data (Bartolini, Daoudagh, Lenzini, & Marchetti, p. 332). SurveyMonkey, our selected software choice, "made changes before Europe's General Data Protection Regulation (GDPR) became law on May 25,2018" (Savitzky, 2020) and "makes continual adjustments and improvements to ensure we are best positioned to meet our legal obligations" (SurveyMonkey, 2020, p. 3). This GDPR compliance is crucial for our software selection not just for the legality aspects, but also, as SurveyMonkey, describes for the protection of the data of EU citizens (SurveyMonkey, 2020, p. 2). SurveyMonkey is a programme which one must have a subscription. Using this programme was a decision we made, hence the cost of using SurveyMonkey was paid for by ourselves.

The participants of the survey were selected because they were all the members of the Stavanger Chamber of Commerce and a member of one of the resource groups which exist in the Chamber of Commerce. Our survey was sent to 198 businesses and organizations whose contact information we could locate. Not only was participation voluntary, and anonymous, additionally they could quit the survey at any time. By using email, the survey could be distributed directly to many respondents at the same time and there was no need of taking into consideration any geographical limitations (Neuman, 2014). By sending the questionnaire by email, we, as researchers, was automatically distanced from the participants. Having this social distance when gathering the data was done "in the belief that it will ensure that objectivity is achieved" (Blaikie & Priest, 2019, p. 209). On this basis, email survey easily ensured the anonymity of the participants. Anonymity is important in the research conducted for this thesis, to make sure that the responding businesses answer as truthfully as possible and to make sure there is no researcher bias regarding businesses, sectors or other factors. Neuman (2014) is referring to ´anonymity with confidentiality´, meaning that one can "conduct a survey of 100 people but do not know names of any of the participants and only release data as percentage of the total" (Neuman, 2014, p. 80). All the data resulting from our questionnaire will be presented in a percentage of the totality, and as a result, our questionnaire will therefore ensure anonymity with confidentiality. In addition to anonymity, email questionnaires also help us avoiding the issue of interview bias (Neuman, 2014).

The questionnaire consisted of 29 closed-ended questions, "also called structured or fixed response" (Neuman, 2014, p. 172). Closed- ended survey questions imply "survey questions in which respondents mush choose among fixed answer choices" (Neuman, 2014, p. 172), and the respondents are not given the opportunity to answer freely what they want. Regarding question format, Neuman (2014) states, "what format you choose depends on your study's goal and the practical limitations of your research project" (Neuman, 2014, p. 127). As we knew we wanted to send the survey out to a larger group of businesses, and that our goal was to gain general understanding of businesses in the Stavanger region, for the sake of the limitations of this thesis, the decision was made to make the survey with closed-ended questions. Of the 29 questions, 6 of them were background questions and 23 of them were primary survey questions. The intention of our questionnaire was to generate insight into the sustainability of businesses within our chosen region as well as to perform a general mapping of the sustainability of businesses through the narrowing of SDG activity within the businesses. Within the questionnaire we included Likert-scale, dichotomous, nominal, and multiple-choice questions and it begins with a brief introduction to our survey which informs the participants of the contents of the survey. Prior to the launch of our survey we sent it to our academic advisor for review, in addition we also performed a pilot test. As a result of our pilot test we reworded some of the questions for clarity.

The survey was sent out to the businesses the 6th of April, with a reminder following 7 days later. In total the respondents were given three weeks to reply to the survey before our data analysis began. Unfortunately, a little over 3 weeks prior to the day we sent out our survey the coronavirus (COVID-19) hit Norway. The virus outbreak appeared, to our knowledge, in December 2019, but it wasn't until a few months later that Norway was truly affected. The 12 of March 2020, the Norwegian Government decided to close Norway as a preventative measure. This meant closing bars and restaurants, shops, kindergartens, schools, universities and workplaces, and included social distancing for everyone. This decision resulted in most employees having to work from home and finding alternative ways of running businesses and keep work going as normal as possible. Many employees have unfortunately been temporarily laid off, and some have also sadly lost their job. As the society is trying its best to keep everything as normal as possible, the fact is that our life's in many ways have been put on hold. The current time we find ourselves in will be remembered as a challenging time for everyone, when home schooling and home office had to take place under the same roof, and for many often in the same room- which clearly has its challenges. The coronavirus situation has impacted our research by limiting our access to libraries, and each other. As a research team we have in the last phase communicated and worked mainly through teams. Additionally, and most importantly, Covid-19 have also impacted the response rate to our questionnaire, as the current state of businesses have changed tremendously. As stated by Neuman (2014) there is often a low response rate when questionnaires are sent out to respondents by email, but unfortunately the response rate was not as we would have preferred and was aiming at. However, under the circumstances we are all facing because of the coronavirus the result is understandable. We are aware that the response rate on our survey is very low. Resulting from the rather low response rate we chose to redirect the aim for our research. The aim of our thesis had to be changed from us wanting to use the gathered data to do a generalization, to now being used more as a holistic advice for possible further research.

At the final stage of our survey, before the survey was closed for further participation, we received 10 of 198 respondents on the first round of sending the request and 1 more after a reminder was sent out. It took on average of 5 minutes for the participants to complete the survey. All the answers were attentively reviewed and discussed by the research team. The research team then chose relevant questions from the survey to review for further analysis. The low survey response rate limits our ability to generalize, however we will discuss the results as if the response rate were larger only so that we are able to draw tentative hypothesis. The data results will be presented in the next section.

Survey Participants and Results

Our participants consisted of businesses from 7 different categories, Petroleum, Financial Services, Communications, Commercial Services and Real Estate, Hotels and Restaurants, Building and Construction, Fisheries and Other. The participants are primarily private businesses and with a small mixture of both public and voluntary organizations. The businesses range in age from 0- 5 years of age to more than 26 years of age. The size of the businesses ranges from 1 to 50 employees to the largest having over 200 employees.

Participant overview

	Petroleum	Financial	Communications	Hotel and Restaurants	Building and Construction	Fisheries	Commercial Services and Real Estate	Other
Number of respondents	1	1	1	1	1	1	1	4
Size	201+	1-50	1-50	101-150	1-50	1-50 and 201+	1-50	1-50 (50%) 51-100 (50%)
Age	26 + years	0-5 years	0-5 years	6-10 years	11-15 years	26 + years	26 + years	0-5 yrs (50%) 21-25yrs (25%) 26+yrs (25%)
International activity	YES	YES	YES	YES	YES	YES	NO	YES (75%)
Miljørfyrtårn certification?	NO	NO	NO	NO	NO	NO	NO	YES (50%)
Klimapartner?	NO	NO	NO	NO	NO	NO	NO	NO
Sustainability Important?	YES	YES	YES	YES	YES	YES	YES	YES
Employees sustainable lifestyle	NO	•	YES	YES	YES	YES	YES	NO (75%)
Familiarity w/ISO26000	Very familiar	Not so familiar	Not at all familiar	Very familiar	Not so familiar	Very familiar	Not so familiar	75% not so familiar 25% not at all familiar

Petroleum businesses

The petroleum representative in our sample report not being aware of their emission level yet have a plan for emission reduction. There is an awareness of the SDGs reported and both sustainability and the SDGs are included in their annual reports. Stavanger Municipality "Fossil Free by 2040" has not impacted the inclusion of the SDGs in their business strategy. All the 17 SDGs are reported to be incorporated in their business strategy. The most important SDGs as reported by the petroleum business is SDG5- Gender Equality, SDG12- Responsible Consumption and Production and SDG13- Climate Action. While the most challenging SDGs reported for these businesses are SDG13- Climate Action and the most opportunistic SDG is also SDG13- Climate Action. The most engaged SDG for these businesses is SDG7-

Affordable and Clean Energy. They report that there are SDGs which are not applicable to their business. It is reported by these businesses that the SDGs have impacted their KPIs and that sustainability is a priority to their business strategy. As well they report that there has been a change in sustainability within their business strategy since 2015 and that there will be "A Lot" of change in their inclusion of sustainability within their business development in the next decade. The SDGs are addressed within the Management sector of their businesses and the progress of fulfillment of the SDGs of their business is available to the public.

Financial Services

The financial representative in our sample report not being aware of their emission level and do not have a plan for emission reduction. There is an awareness of the SDGs reported and yet both sustainability and the SDGs are not included in their annual reports. Stavanger Municipality "Fossil Free by 2040" has not impacted the inclusion of the SDGs in their business strategy. All the 17 SDGs are not reported to be incorporated in their business strategy. The most important SDGs reported from the financial services representative in our sample are SDG5- Gender Equality, SDG - Affordable and Clean Energy and SDG9- Industry, Innovation and Infrastructure.

Communications

The communications representative in our sample report not being aware of their emission level and do not have a plan for emission reduction. There is an awareness of the SDGs reported yet both sustainability and the SDGs are not included in their annual reports. Stavanger Municipality "Fossil Free by 2040" has not impacted the inclusion of the SDGs in their business strategy. All of the 17 SDGs are not reported to be incorporated in their business strategy. Both the most important and the most opportunistic SDG reported for communications representative in our sample is SDG4- Quality Education. They report that there are SDGs which are not applicable to their business. It is reported by these businesses that the SDGs have not impacted their KPIs, but that sustainability is a priority to their business strategy. As well they report that there has not been a change in sustainability within their business strategy since 2015 and that there will be "A Moderate Amount" of change in their inclusion of sustainability within their business development in the next decade. The SDGs are addressed within the Stakeholders sector of their businesses and the progress of fulfillment of the SDGs of their business is not available to the public.

Hotels and Restaurants

The Hotel and Restaurant representative in our sample report being aware of their emission level and have a plan for emission reduction. There is an awareness of the SDGs reported and sustainability is included in their annual reports. Stavanger Municipality “Fossil Free by 2040” has not impacted the inclusion of the SDGs in their business strategy. All of the 17 SDGs are not reported to be incorporated in their business strategy. The most important SDGs reported from the hotels and restaurants representatives in our sample are SDG10- Reducing Inequality and SDG12- Responsible Consumption and Production.

Building and Construction

The Building and Construction representative in our sample report being aware of their emission level and have a plan for emission reduction. There is an awareness of the SDGs reported and the SDGs are included in their annual reports, however, sustainability is not included in their annual reports. Stavanger Municipality “Fossil Free by 2040” has not impacted the inclusion of the SDGs in their business strategy. All of the 17 SDGs are not reported to be incorporated in their business strategy. The most important SDGs reported from the building and construction representative in our sample are SDG6- Clean Water and Sanitation, SDG7- Affordable and Clean Energy, SDG8- Decent Work and Economic Growth, SDG9- Industry, Innovation and Infrastructure, SDG11- Sustainable Cities and Communities, SDG12- Responsible Consumption and production and SDG13- Climate Action. While the most challenging SDGs reported for these businesses are SDG1- No Poverty and the most opportunistic SDG are SDG11- Sustainable Cities and Communities, SDG 12- Responsible Consumption and production and SDG13- Climate Action. The most engaged SDG for these businesses is SDG13- Climate Action. They report that all SDGs are applicable to their business. It is reported by these businesses that the SDGs have impacted their KPIs and that sustainability is a priority to their business strategy. As well they report that there has not been a change in sustainability within their business strategy since 2015 and that there will be “A Great Deal” of change in their inclusion of sustainability within their business development in the next decade. The SDGs are addressed within the Client sector of their businesses and the progress of fulfillment of the SDGs of their business is not available to the public.

Fisheries

The Fishery representative in our sample report not being aware of their emission level yet have a plan for emission reduction. There is an awareness of the SDGs reported and sustainability is included in their annual reports, however, the SDGs are not included in their annual reports. Stavanger Municipality "Fossil Free by 2040" has not impacted the inclusion of the SDGs in their business strategy. All of the 17 SDGs are not reported to be incorporated in their business strategy. The most important SDGs reported from the fishery representative in our sample are SDG3- Good Health and Well Being, SDG6- Clean Water and Sanitation, and SDG14- Life Below Water. While the most challenging SDG reported for these businesses is SDG4- Quality Education and the most opportunistic SDGs are SDG1- No Poverty, SDG2- Zero Hunger and SDG6- Clean Water and Sanitation. The most engaged SDG for these businesses is SDG3- Good Health and Well Being. They report that all SDGs are applicable to their business. It is reported by these businesses that the SDGs have not impacted their KPIs and that sustainability is a priority to their business strategy. As well they report that there has been a change in sustainability within their business strategy since 2015 and that there will be "A Lot" of change in their inclusion of sustainability within their business development in the next decade. The SDGs are addressed within the Employee sector of their businesses and the progress of fulfillment of the SDGs of their business is available to the public.

Commercial Services and Real Estate

The Commercial Services and Real Estate representative in our sample report being aware of their emission level and has a plan for emission reduction. There is an awareness of the SDGs reported and sustainability is included in their annual reports, but the SDGs are not included in their annual reports. Stavanger Municipality "Fossil Free by 2040" has impacted the inclusion of the SDGs in their business strategy. All of the 17 SDGs are not reported to be incorporated in their business strategy. The most important SDGs reported from the commercial services and real estate representative in our sample are SDG8- Decent Work and Economic Growth, SDG9- Industry, Innovation and Infrastructure, and SDG17- Partnerships for the Goals. While the most challenging SDGs reported for these businesses is 12- Responsible Consumption and Production and the most opportunistic SDGs are SDG8- Decent Work and Economic Growth, SDG9- Industry, Innovation and Infrastructure and 11- Sustainable Cities and Communities. The most engaged SDG for these businesses is SDG17 -

Partnerships for the Goals. They report that all SDGs are applicable to their business. It is reported by these businesses that the SDGs have impacted their KPIs and that sustainability is a priority to their business strategy. As well they report that there has been a change in sustainability within their business strategy since 2015 and that there will be “A Great Deal” of change in their inclusion of sustainability within their business development in the next decade. The SDGs are addressed within the Management sector of their businesses and the progress of fulfillment of the SDGs of their business is available to the public.

Other

The Other representative group in our sample report 3 out of 4 of the businesses being aware of their emission level as well 3 out of 4 of the businesses have a plan for emission reduction. There is an awareness of the SDGs reported by 3 out of 4 of the businesses as well as 3 out of 4 of the businesses reported by the SDGs are included in their annual reports. However, all of these businesses report including sustainability in their annual reports. Stavanger Municipality “Fossil Free by 2040” has not impacted the inclusion of the SDGs in their business strategy. All of the 17 SDGs are not reported to be incorporated in their business strategy. The most important SDGs reported from these businesses in our sample are SDG12- Responsible Consumption and Production, followed by SDG10- Reducing Inequality, SDG17- Partnerships for the Goals. While the most challenging SDGs reported for these businesses are SDG4- Quality Education, SDG9- Industry, Innovation and Infrastructure and SDG13- Climate Action and the most opportunistic SDGs are SDG3- Good Health and Well Being and SDG12- Responsible Consumption and Production followed by SDG10- Reducing Inequality and SDG11- Sustainable Cities and Communities. The most engaged SDGs for these businesses are SDG9 - Industry, Innovation and Infrastructure, SDG10- Reducing Inequality and SDG17- Partnerships for the Goals. They report by half of the businesses that there are SDGs which are not applicable to their business while the other half report that all the SDGs are applicable to their business. It is reported by half of the businesses that the SDGs have impacted their KPIs and that sustainability is a priority to their business strategy for all the businesses. Additionally, 2 out of 4 of the businesses report that there has been a change in sustainability within their business strategy since 2015. It also has been reported that there will be “A Lot” of change in 2 out of 4 of their businesses and “A lot” in 1 out of 4 of the businesses and as well “ A Moderate Amount” in 1 out of 4 of the businesses in their inclusion of sustainability within their business development in the next decade. The SDGs are addressed within the Management, Employees ad Stakeholder sectors of their businesses and the progress of fulfillment of the SDGs of their business is not available to the public.

Results by Question

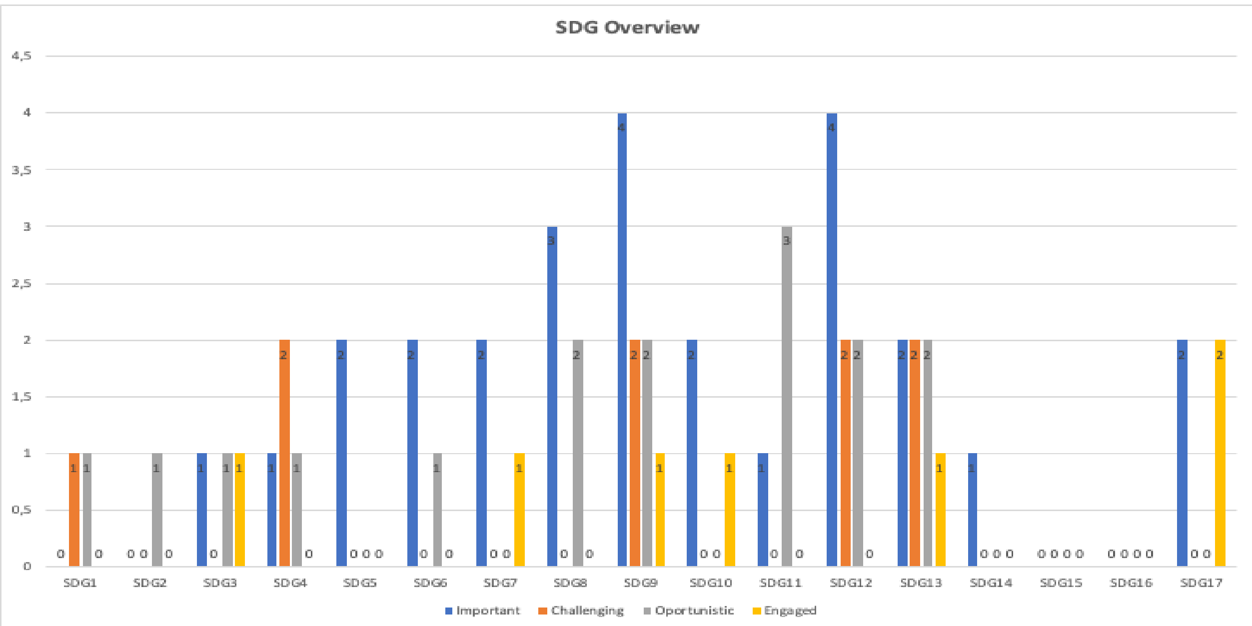
International activity was reported to exist within seven different representatives in our sample, Petroleum, Financial Services, Communications, Hotels and Restaurants, Building and Construction, Fisheries, and the majority of ´the other´ businesses. Commercial Services and Real Estate reported not having international activity. Communications, Hotels and Restaurants, Building and Construction, Fisheries and the Other businesses report that it is important to their businesses for their employees to make sustainable lifestyle choices while the Petroleum representative is only one to report that it is not important to their business for their employees to make sustainable lifestyle choices. Representatives from Petroleum, Financial Services, Communications, Hotels and Restaurants, Building and Construction, Fisheries, Commercial Services and Real Estate report not having the Miljøfyrtårn certification whereas half of the Other representatives report having it. Communications, Hotels and Restaurants, Building and Construction, Fisheries, Commercial Services and Real Estate, Petroleum and all of the Others report not being a member of Klimapartner. Petroleum, Hotels and Restaurants, Fisheries are the representatives which report being "Very Familiar" with ISO 26000 and Financial Services, Communications, Building and Construction, Commercial Services and Real Estate, Other are the ones which report being "Not so Familiar or Not Familiar at All" with ISO 26000. Hotel and Restaurants, Building and Construction, Commercial Services and Real Estate, and 3 out of 4 of the Other businesses are aware of their emission level, whereas Petroleum, Financial Services, Communications, Fisheries, a quarter of the Other sectors are not aware of their emission levels. However, Petroleum, Hotels and Restaurants, Building and Construction, Commercial Services and Real Estate, and most of the Other businesses have a plan for emission reduction and Financial Services and Communications report not having a plan for emission reduction. Sustainability is included in the annual reports of the representatives of the Petroleum, Hotels and Restaurants, Building and Construction, Fisheries, Commercial Services and Real Estate, and the Other and not included in the annual reports of the Financial Services, Commercial, and Building and Construction representatives. The SDGs are included in the annual reports of the representatives of Petroleum, Building and Construction, most of the Other businesses and the SDGs are not included in the Financial Services, Communications, Fisheries, Commercial Services and Real Estate representatives. Awareness of the SDGs is reported by the representatives of Petroleum, Financial Services, Communications, Hotels and Restaurants, Building and Construction, Fisheries, Commercial Services and Real Estate, most of the Other. Stavanger Municipality “Fossil Free by 2040” reportedly impacts the inclusion of SGDs in business strategy of the Commercial Services and Real Estate and does not impact the inclusion of the SDGs in business strategy of the Petroleum, Financial Services, Communications, Hotels and Restaurants, Building and Construction, Fisheries, and the Other businesses. The Petroleum representative reports all of the 17 SDGs incorporated in their business strategy whereas the Financial Services, Communications, Hotels and Restaurants, Building and Construction, Fisheries, Commercial Services and Real Estate, and Other sectors do not report all 17 of the SDGs to be incorporated in their business strategy. The Petroleum, Building and Construction, Commercial Services and Real Estate, and half of the businesses in the Other sector report that the SDGs have impacted their KPIs and the Communications, Fisheries, half of the businesses in the Other sectors report that the SDGs have not impacted their KPIs. Sustainability is reported to be a priority to the business strategies of the businesses within Petroleum, Fisheries, Commercial Services and Real Estate, Communications, Building and Construction, and Other sectors. The representatives of the Petroleum, Fisheries, Commercial Services and Real Estate, and half of the Other businesses report that there has been a change in sustainability within their business strategy 2015 whereas the businesses in the Communications, Building and Construction, and half of the businesses in the Other sector report that has been no change in sustainability within their business strategy since 2015. Reportedly the inclusion of sustainability in their business will develop in the next decade by “A Lot” by the Petroleum representative, 2 out of 4 of the businesses in the Other, Fisheries and by “A Moderate Amount” by the Communications and 1 out of 4 of the businesses in the Other sector and by “A Great Deal” by the Building and Construction, Commercial Services and Real Estate, and 1 out of 4 of the businesses in the Other sectors. There are different sectors of the businesses which the SDGs are addressed. Amongst the Other category, 2 out of 4 of the businesses are communicating the SDGs to their stakeholders, 1 out of 4 communicate to their employees and 1 out of 4 is communicating to their management. The fisheries communicate the SDGs to their employees, while in Communiations it is they are being communicated to their stakeholders. Within Petroleum, Commercial Services and Real Estate the SDGs are communicated in the Management. Lastly Building and Construction communicate the SDGs in the Client sector of their business. For the Petroleum, Fisheries, Commercial Services and Real Estate representative the progress of the fulfillment of the SDGs for their business is available to the public and in the Communications, Building and Construction, Commercial Services and Real Estate, and the businesses in the Other the progress of the fulfillment of the SDGs is not available to the public.

The Sustainable Development Goals are a major part of our survey and with that we discovered much of their place within the businesses. The one SDG to be found to be the most important to the participants is SDG9- Industry, Innovation, and Infrastructure followed in second place by six of the 16 other SDGs left. These second place six are:

- SDG6- Clean Water and Sanitation
- SDG7- Affordable and Clean Energy
- SDG8- Decent Work and Economic Growth
- SDG10- Reducing Inequality
- SDG13- Climate Action
- SDG 17- Partnerships for the Goals.

There were four SDGs which were not reported by any of the sectors to be of the top 3 most important SDGs, those are SDG1- No Poverty, SDG2- Zero Hunger, SDG15- Life on Land and SDG16- Peace and Justice Strong Institutions. However, SDG15- Life on Land and SDG16- Peace and Justice, Strong Institutions were not reported by any of our sample businesses to be important, challenging, opportunistic, or engaging.

SDG Overview Chart



Discussion: The five steps of the SDG Compass

For the incorporation of sustainability into business strategy the five steps in the SDG Compass guide can be used to set the course (SDG Compass, 2015, p. 5). As the SDG Compass (2015) explains the steps as starting with understanding the SDGs, defining prioritization, setting goals, integration and finally the reporting. It appears from our data that it is crucial to stimulate the businesses to become more aware of the beneficial aspects of the SDGs as a whole, beginning with making the SDGs known to the businesses which are unaware of the SDGs and report the existence of businesses which are not aware at all of the SDGs. It is a perhaps a small amount of businesses which are unaware of the SDG, however, is it acceptable at all for any businesses within the Stavanger Region to be so far behind the first step to the successful incorporation of the SDGs into all business strategy?

It is unclear from our sample if the businesses are not engaged in a holistic nature with the SDGs within their business strategies as only 1 of the participants incorporate all 17 of the SDGs within their business strategy. However, does the lack of SDG incorporation represent a lack of a holistic viewpoint? It could appear from our respondents that not all of the SDGs are incorporated into business strategy which could be seen as a weakness to their holistic approach to the SDGs yet future research could be done to discover if this is true because a lack of SDG inclusion in business strategy does not necessarily represent a lack of a holistic viewpoint. Instead a lack of SDG inclusion in business strategy could represent a holistic strategy which is prioritizing the SDGs to highlight.

Fukuda-Parr (2016) argue “selectivity, simplification, and national adaptation” (Fukuda-Parr, 2016, p. 50) when actualized can create a risk for neglect of SDGs which could influence and result in the most transformation. Therefore, selective and prioritized engagement of SDGs can be the downfall as the SDGs which could carry more importance from the social perspective could be looked over by business (Christ & Burritt, 2019). However, prior to the integration of the SDGs as they are incorporated into business strategy using KPIs there is the prioritization of the SDGs as well as goal setting. Within that assessment is the understanding of which SDGs are most important, challenging, and opportunistic for the business. The KPIs which are pertinent to the SDGs create a connection between the prioritization and the incorporation of them into business strategy (Scott & McGill, 2018, p. 21). For example, greenhouse gas emissions are the topic where most businesses in Norway have defined specific KPIs, followed by equality, energy consumption and work conditions (Abrahamsen & Moe-Helgesen, 2017). 8 out of 11 of our business representatives say there has been a change in sustainability within their business strategy since 2015 and the inception of the SDGs. Perhaps this represents the integration of further sustainability from the outside pressure created by the SDGs. However, the importance of sustainability does appear to be the one item that all of the business participants agree with. Integration of sustainability into the strategies of businesses and throughout the entire business is critical for the achievement of the SDGs (SDG Compass, 2015). According to Scott & McGill (2018) a change in strategy is necessary for a fruitful contribution towards a sustainable picture of the future, it does not arrive from the addition of the SDGs alone. Perhaps this need is shown through our data which shows that more than half of the business participants include sustainability in their annual reporting, but the numbers drop significantly with the reporting of SDGs in the annual reports. As well, 5 out of 9 survey participants report that the SDGs have impacted their KPIs. It could seem that if the SDGs have been reported that perhaps they have also impacted the KPIs of the businesses. Perhaps transparency could motivate the firms to place the SDGs into the KPIs and include it into their strategy? Therefore, it could be possible that reporting of the SDGs could motivate businesses to embed the SDGs into the KPIs thus a more successful integration. Our survey results would seem to correlate with that of Abrahamsen & Moe-Helgesen (2017) that suggested that the incorporation of the SDGs into the strategies of businesses is more successful in businesses of a larger size. This could be exemplified through our survey data as more of the larger businesses in our survey include the SDGs in their annual reports versus the smaller ones which don't include the SDGs in their annual reports. Is it possible that the larger businesses have a higher success rate of the embedment of the SDGs into the KPIs. Perhaps then the larger businesses could lead the smaller businesses if even as example and continued reporting and using SDG 17-Partnerships for the Goals down the road of SDG incorporation of the SDGs into KPIs for the good of achieving a more sustainable world.

Understanding

The first step of the SDG Compass guide is for businesses to gain understanding of them. The businesses should get to know the SDGs and all the aspects that comes with them and start by considering how the SDGs can be implemented within their business. Through our results we have explored different factors which could possibly affect a business´

understanding and knowledge of the SDGs, such as size and age of the business, whether or not they have international activity, and to what extent they are aware of the SDGs.

Size of businesses

The largest businesses are also the oldest businesses and the smallest businesses are all under fifteen years old with half of them being 5 years of age or under. This is not surprising since time can grow a business. Additionally, the Miljøfyrtårn certification exists only within the smaller businesses and even that is only existing within a small fraction of the businesses. Large businesses are familiar with ISO 26000 while most of the smaller businesses are not so familiar with Iso 26000. Perhaps this can be explained through the idea that ISO2600 is intended to hold an international standard and is meant to be useful to all types of organizations, regardless of size and/or location (Standard Norge, 2010). The aim is to provide guidance to the organizations, and it is not equipped to be used for certification purposes (Standard Norge, 2010). Whereas Miljøfyrtårn certification is meant to be a low threshold offer and it is relatively easy to meet the requirements (Haagensen, 2011). This could explain why the smaller businesses reach toward the Miljøfyrtårn certification and why the older age correlated with the larger size of businesses could also explain the familiarity of the more comprehensive ISO 26000 as first suggested in a prior master thesis Rust & Iversen (2018) which states Norwegian certifications, like Miljøfyrtårn is based on ISO 26000. In their research they found that smaller businesses might aim at Miljøfyrtårn certification, because following an ISO standard might be considered to be more comprehensive, hence Miljøfyrtårn certification will limit uses of resources (Rust & Iversen, 2018). SDG6- Clean Water and Sanitation is the SDG agreed upon as one of the most important for both the larger and smaller businesses, which raises the question of why SDG6- Clean Water and Sanitation is considered most important for businesses situated in Norway, where there are hardly any issues regarding these aspects?

The difference between larger and smaller appears in the rest of the SDGs reported to be the most important. The larger businesses report that SDG3- Good Health and Well Being, SDG5- Gender Equality, SDG13- Climate Action, and SDG14- Life Below Water are the other most important SDGs. However, SDG9- Industry, Innovation and Infrastructure is the leading most important SDG for the smaller businesses with SDG7- Affordable and Clean Energy, SDG8- Decent Work and Economic Growth also reported to be in the top three most important SDGs for their business. SDG4- Quality Education and SDG13- Climate

Action are shared between both larger and smaller businesses as being the most challenging SDGs and are the only two reported as top three challenging SDGs for larger business yet the smaller businesses also report SDG1- No Poverty and SDG12- Responsible Consumption and Production as being challenging SDGs for their businesses. SDG13-Climate Action is also shared between both size businesses as also being one of the four SDGs reported as being the most opportunistic as well, the other three being SDG1- No Poverty, SDG2- Zero Hunger and SDG6- Clean Water and Sanitation. Those four SDGs are the only reported topmost opportunistic for the larger businesses whereas the smaller businesses also report SDG8- Decent Work and Economic Growth, SDG9- Industry, Innovation, and Infrastructure, SDG12- Responsible Consumption and Production as also being opportunistic. It has been claimed that SDG8- Decent Work and Economic Growth has shown to be a "low-hanging fruit" (Scott & McGill, 2019, p. 21). Based on that idea perhaps smaller businesses would aim for the less lofty goal in the aim of still achieving progress towards the SDGs. "It makes sense that those SDGs in the high impact/high opportunity quadrant are more likely to get tackled first" (Preston & Scott, 2015, p. 14).

Age of businesses

Younger businesses are all smaller businesses with 50 employees or less, yet the older businesses only have an even 40/40 split of young (0 to 5) and old (201+) with the in the middle with (51 to 100). The Miljøfyrtårn certification is held by one third of the Younger businesses and none of the Older ones. Half of the older businesses are very familiar with ISO 26000 whereas the other half of the older businesses and all the younger ones are either not so familiar or not familiar at all with it. Based on our results there seems to be a correlation between older businesses being larger, and therefore also more familiar with the ISO 26000. All the older businesses include sustainability in their annual reports and one third of the younger ones include sustainability, whereas the SDGs are less reported in the annual reports with none of the younger businesses and only 1 out of 4 of the older businesses. SDG7- Affordable and Clean Energy and SDG9- Industry, Innovation and Infrastructure are reported to be the most important SDGs for the younger businesses while SDG3- Good Health and Well Being is reported to be the most important SDG for the older businesses. Although SDG13- Climate Action is the one common SDG reported to be challenging for both older and younger businesses, it is also the only one reported by the younger businesses. SDG4- Quality Education is the number one challenging SDG for the older businesses as well as SDG12- Responsible Consumption and Production as the shared second with SDG4- Quality

Education. However, SDG4- Quality Education is the number one opportunistic SDG as reported by the younger businesses. Whereas the older businesses were more spread, equally so, in their top opportunistic SDG we find 10 SDGs: SDG1- No Poverty, SDG2- Zero Hunger, SDG3- Good Health and Well Being, SDG6- Clean Water and Sanitation, SDG8- Decent Work and Economic Growth, SDG9- Industry, Innovation and Infrastructure, SDG10- Reducing Inequality, SDG11- Sustainable Cities and communities, SDG12- Responsible Consumption and Production, and SDG13- Climate Action. Only one SDG is reported as the number one most engaged SDG by the younger businesses which is SDG9- Industry, Innovation and Infrastructure. Whereas the older ones have four SDGs split equally as the ones they are most engaged in, these are SDG3- Good Health and Well Being, SDG7- Affordable and Clean Energy, SDG10-Reducing Inequality, and SDG17- Partnerships for the Goals. Stakeholders are the sectors that the younger businesses engage with the SDGs whereas the older businesses engage the employees and management with the SDGs. Also, most of the older businesses from our data report having their progress towards fulfillment of the SDGs available to the public. Perhaps this could be explained through the notion of the safety and confidence of security, thereby the larger businesses could be more confident to share their progress and goals or have less to lose thereby being able to risk more. The SDG Compass explains this idea by stating “The benefits of publicly announcing goals and targets should be weighed against the potential risk of criticism if the company does not meet its targets in time” (SDG Compass, 2015, p. 20). Or perhaps the larger ones could be more opportunistic and see the reporting of the fulfillment of the SDGs now as sustainability was once seen “as a way to build trust and improve reputation, it has now evolved into a strategic tool” (SDG Compass, 2015, p. 26).

International Activity

Most of the International businesses have 1 to 50 employees whereas the majority of local businesses have more employees than the International ones at 51 to 100 employees. As well the local businesses on average are slightly older than the International ones. The local businesses with Miljøfyrtårn certification the have approximately double the percentage of International businesses that have it. Being very familiar with ISO 26000 is reported by 3 out of 7 of the international businesses whereas none of the local businesses are not so familiar or not at all familiar with it. And 4 out of 7 of the international businesses are aware of their emission levels as compared to the local businesses, however the difference in percentage drops to about considerably when comparing the international versus local businesses with a plan for their emission reduction. International activity within a business has been shown as a factor to impact the degree and quality of sustainability reporting (Vormedal & Ruud, 2009, p. 209). However, our data questions that perhaps this is not fully accurate, as within the sample, sustainability is included in all the local businesses' annual reports, but only reported to be included in about half of the international businesses' annual reports. Perhaps this could be explained by the influence of both the Climate and Environment Plan (2018) and the Stavanger Municipality fossil free goal (Stavanger Kommune, 2018). Is it possible that those two Stavanger initiatives have influenced the businesses in the local community to place more focus upon sustainability reporting as compared to that of the international businesses?

1 out of 4 of the local businesses and 2 out of 6 of the international businesses include the SDGs in the annual reports. Stavanger's "Fossil Free by 2040" goal has impacted one third of the local businesses to include SDGs into their business strategies versus none of the international business reported that although 1 out of 7 of the international businesses do include all 17 SDGs into their business strategies versus none of the local businesses. Not only is Responsible Consumption and Production reported to be the most important SDG by the international businesses, it is also the only SDG shared to be in the topmost important SDGs within both the international and local businesses. SDG6- Clean Water and Sanitation, SDG7- Affordable and Clean Energy, SDG9- Industry, Innovation, and Infrastructure, and SDG13- Climate Action are reported by the international businesses to be the second most important whereas SDG10- Reducing Inequality and SDG17- Partnerships for the Goals are the top most important SDGs for the local businesses followed by SDG3- Good Health and Well Being, SDG1- No Poverty, SDG8- Decent Work and Economic Growth, and SDG12-Responsible Production and Consumption. SDG13- Climate Action is the SDG reported to be the most challenging by the international businesses followed by SDG1- No Poverty and SDG4- Quality Education, the only SDG to be shared by both the international and local businesses which report two other SDGs to be equally challenging to the local businesses as SDG9- Industry, Innovation and Infrastructure, and SDG12- Responsible Consumption and Production. SDG11- Sustainable Cities and Communities, SDG12- Responsible Consumption and Production are two SDGs that both international and local businesses report to be opportunistic. SDG13- Climate Action SDG1- No Poverty, SDG2- Zero Hunger, SDG4- Quality Education, SDG6- Clean Water and Sanitation are the other SDGs reported by the international businesses to also be opportunistic. SDG3- Good Health and Well Being, SDG8- Decent Work and Economic Growth, SDG9- Industry, Innovation

and Infrastructure, and SDG10- Reducing Inequality are the others reported to be opportunistic for the local businesses. International and local businesses do not have any SDGs reported in common that they are engaged with. The international businesses are reported to be engaged with SDG3- Good Health and Well Being, SDG7- Affordable and Clean Energy, SDG9- Industry, Innovation and Infrastructure, and SDG13- Climate Action while the local businesses are reported to be engaged with Reducing Inequality and Partnerships for the Goals. According to Abrahamsen & Moe-Helgesen (2017), the least prioritized SDGs amongst Norwegian businesses are SDG1- No Poverty, SDG2- Zero Hunger and SDG6- Clean water and sanitation. Even though these SDGs are relevant in Norway, and at least for Norwegian businesses with international activity, it is likely that for some businesses they are viewed as being more related to developing countries, and therefore having little relevance for businesses in Norway (Abrahamsen & Moe-Helgesen, 2017). Employees, stakeholders, management and clients are the sectors which the international businesses address the SDGs, the local businesses share three of those sectors employees, stakeholders, management. In both the local and international businesses, the number of the business which have their progress towards the fulfillment of SDGs available to the public is about half.

Awareness of the SDGs

Businesses that are unaware of the SDGs belong solely to the Other Sector and are only of the public sector whereas those businesses aware of the SDGs are from primarily made up of the private sector. From here on the businesses that are aware of the SDGs will be called Aware and those unaware of the SDGs will be called Unaware. The businesses that are aware of the SDG are primarily international as most of the international businesses are aware of the SDGs and none in the local businesses are reportedly aware of the SDGs. Additionally, 2 out of 10 of the Aware businesses have the Miljøfyrtårn certification, but none of the Unaware businesses reportedly have it. Also, all of the Unaware businesses are not so familiar with ISO 26000, whereas one third of the Aware businesses are very familiar with ISO 26000 Based on our results it seems that there is a connection between larger businesses being both more aware of the SDGs and more familiar with the SDGs than the smaller and more unaware businesses. However, only one of the Aware businesses include the SDGs in their annual reports. In the SDG Compass (2015) it is stated that it is expected some sort of reporting on the SDGs, and specifically SDG target 12.6 calls on governments everywhere to “encourage companies, especially large and trans-national companies, to adopt sustainable practices and to integrate sustainability information into their reporting cycle" (SDG Compass, 2015, p. 25). The larger businesses should therefore be ahead on SDG reporting, setting examples for the smaller ones. If our results were to have been larger and therefore representative of the region, then our findings would be in line with the concept set by the SDG Compass (2015) of larger businesses becoming more aware of the SDGs than the smaller ones. The Aware and Unaware businesses do not agree on any of the SDGs which are important, challenging, opportunistic or that they are engaged with. The Aware businesses report that the most important SDGs are SDG9- Industry, Innovation and Infrastructure and SDG12- Responsible Consumption and Production while SDG10- Reducing Inequality was the most important to the Unaware businesses. SDG13- Climate Action is the reported most challenging SDG for the Aware businesses versus SDG4- Quality Education for the Unaware businesses. SDG11- Sustainable Cities and Communities is reported as the most opportunistic for the Aware businesses whereas there were many SDGs that the Unaware reported as the most opportunistic, those were SDG3- Good Health and Well Being, SDG10- Reducing Inequality, and SDG 12- Responsible Consumption and Production. SDG17- Partnership for Goals was reported by the Aware businesses as the SDG they are most engaged with while also reporting that they were also engaged with SDG3- Good Health and Well Being, SDG7- Affordable and Clean Energy, SDG9- Industry, Innovation and Infrastructure, and SDG13- Climate Action whereas SDG10- Reducing Inequality is the SDG that the Unaware are most engaged with. Half of the Aware businesses report that all 17 of the SDGs are applicable for their businesses whilst the other part of the Aware businesses say that the SDGs have reported that the SDGs impact their business KPIs. Just 3 out of 8 of the Aware businesses report that their progress of fulfillment of the SDGs are available to the public. Based on our results it seems like there is a gap between awareness of SDGs and the reporting of them, however due to our small sample in order to conclude this there would have to be further research conducted. 7 out of 8 of the Aware are anticipating a more than moderate development of sustainability within their businesses in the next decade whereas the Unaware anticipate only a moderate amount of development. Therefore, with our limited sample it is possible to tentatively hypothesize the correlation between the awareness of the SDGs and the degree of anticipated development of sustainability within businesses.

Defining Priorities

The next step of the SDG Compass guide is for businesses to define their priorities. According to the SDG Compass (2015) the businesses should map out which SDGs are positive, and which are negative to their business, and define their priorities based on which SDGs are important, challenging and opportunistic to their individual business.

Important SDGs

A primary and shared priority reported within our results is that of sustainability being reported as a priority to their business strategy. With that being the common denominator within these businesses the question being raised is what SDGs are reported from these businesses as being the topmost important. What our survey showed is that the most important SDGs for our participant businesses are SDG12- Responsible Consumption and Production and SDG9- Industry, Innovation and Infrastructure. This result corresponds with a case study done by SSE- UK which is presented in the PWC report, from promise to reality, where they found that SDG9- Industry, Innovation and Infrastructure was amongst the top 3 SDGs having most priority (Scott & McGill, 2018), with about half of the businesses saying that they prioritize SDG9- Industry, Innovation and Infrastructure. In addition is seems to be a repetitive pattern that one of SDG9- Industry, Innovation and Infrastructure or SDG12- Responsible Consumption, or both, are in the top most prioritized and most important SDGs for businesses (Osborn et al., 2015; Scott & McGill, 2018, 2019). These two are followed by six others as being reportedly important by our sample. Those include SDG6- Clean Water and Sanitation, SDG7- Affordable and Clean Energy, SDG8- Decent Work and Economic Growth, SDG10- Reducing Inequality, SDG13- Climate Action, and SDG17- Partnerships for the Goals. The one that sparks interest is that of SDG13- Climate Action not being reported as the top important SDG within these businesses within our sample representatives from the Stavanger Region. The businesses analysed in the PwC Norway report found SDG13- Climate change and SDG12- Sustainable Consume and Production most significant out of all the 17 SDGs (Abrahamsen & Moe-Helgesen, 2017). We shared results with SDG12- Responsible Consumption and Production being reported as one of the two most important SDGs, however why for the businesses included and this time frame is the other topmost SDG reported to be SDG9- Industry, Innovation and Infrastructure rather than SDG13- Climate Action? Perhaps this is influenced by a big industry sector in the Stavanger Region, and dealing with issues directly related to it is more tangible than climate change might be? Furthermore, what is missing can be as crucial to know as that which is there. In that line of thinking, what SDGs were not reported from any of our participant businesses to be of the top 3 important SDGs? There would be four of those would be SDG1- No Poverty, SDG2- Zero Hunger, SDG15- Life on Land, and SDG16- Peace and Justice Strong Institutions. What can be thought to be a possible scenario for the seemingly less important SDGs, ones which obviously are not seen to be prioritized? Perhaps in the Norwegian context businesses have no need to focus on SDG1- No Poverty and SDG2- Zero Hunger because those issues are primarily the responsibility of the state. Yet, when viewed as prioritization of certain SDGs over others and lack of reported importance can make one question the clarity of the end goal of the SDGs which is a holistic and comprehensive look towards sustainability. Which raises the question of what a holistic approach actual looks like as it is difficult to draw conclusions on what a holistic approach really implies when focus and prioritization can be placed on the core SDGs which have the most negative impact. Is it holistic only if all the goals are viewed as important and attacked with equal prioritization towards their accomplishment will there be a holistic view attained? Perhaps the concept of a holistic view could be seen through the strategy of prioritization of the SDGs and giving attention to accordingly. This could mean that some are not given attention not through neglect, but through assessment. Is it possible that the businesses are selecting the SDGs they deem as important as the ones which are more readily accomplished for the individual businesses and sectors or are, they actually assessing that which have the largest impacts for the attainment of a fuller strategy for SDG attainment? Perhaps that could be shown through the lack of importance reported for those certain SDGs. Could it be that those are seen as already accomplished or not necessarily crucial for the businesses in the Stavanger Region which may present itself to already have accomplished these goals simply by being located geographically in an organized wealthy developed country where poverty and hunger might not exist as problems as they do in developing countries around the world. Could that make the importance of those SDGs appear to be less than other SDGs? Perhaps it could, but recalling that the majority of our survey participants have international business would SDGs such as SDG1- No Poverty and SDG2- Zero Hunger remain in the unreported to be important SDGs if the businesses were to respond from an international lens of the business? The lack of focus placed on the importance of certain SDGs could perhaps account for the idea that those SDGs are not seen as the "low hanging fruits" (Fukuda-Parr, 2016; Preston & Scott, 2015) as viewing those SDGs from an international business accountability standpoint could be viewed as more complicated and not so simple to accomplish than in their Norwegian counterparts.

Challenging SDGs

Scott & McGill (2018) share the idea that conscientious expansion is heeded from resilient business strategies which come from both risks and opportunities when the goals are acted upon by each sector of the business. Therefore, it is crucial to explore and discover both the challenges and the opportunities to achieve the goals. Of the 7 respondents, 4 of them report two SDGs as being the most challenging, SDG4- Quality Education and SDG13- Climate Action. Those two SDGs are followed by SDG1- No Poverty, SDG9- Industry, Innovation and Infrastructure, and SDG12- Responsible Consumption and Production. The assigning of SDG priorities can be done through the discovery and appraisal of the consequences on the SDGs upon their sequential value (SDG Compass, 2015, p. 5). Perhaps the challenge for businesses does not stand alone in a single or a few SDGs, act of assessing which the impacts the business can have upon the individual businesses so to be able to direct action accordingly. It seems to be in our sample that one of the major challenging SDGs is SDG13 – Climate Action. Jones et al. (2016) suggest that without the holistic lens towards the SDGs the challenges for the businesses can be how to prioritize the SDGs and how to embed them into their business strategy. For further research one could look closer in to weather the businesses view the SDGs holistically and address them all more or less simultaneously, or if they choose to prioritize a few SDGs but still have a holistic view and understanding of the coherent aspect of the SDGs. The businesses would have to consider what the impacts from each of the SDGs have on their business, and consider which SDGs bring forth opportunities and challenges, and then define their priorities with this knowledge in mind.

Opportunistic SDGs

It is stated by Schramade (2017) that opportunities as well as risks are created which impact both the investors and the businesses and thus there exists a necessity to prepare for the SDGs by means of assessment. Therefore, the SDGs which are reported to be the most opportunistic are equally important to evaluate and discuss as the ones which are reported to create challenges. As the SDG Compass (2015) explains it is important to discover which SDGs are deemed to be opportunistic and yet to embed those which do not merely raise capital. The participants of our survey have reported that two SDGs stand out within the Stavanger Region as being the most opportunistic. Those two SDGs are SDG11- Sustainable Cities and Communities and SDG12- Responsible Consumption and Production. Perhaps particular SDGs are viewed as opportunistic for the businesses assessed ability to include them into their goals through the use of KPIs, as the third step in SDG preparation is "setting their own specific goals, while integrating such goals into incentives that are tied to effective key performance indicators (KPIs)" (Schramade, 2017, p. 87). SDGs could be viewed as opportunistic if they are "low hanging fruits" (Fukuda-Parr, 2016; Preston & Scott,

2015) which may become a calculation of the degree of ease to accomplish and the degree to which it would reap a positive result for the business. However, under a more holistic view of the SDGs is it possible that it could become unclear if SDGs are neglected or prioritized. Thereby both could produce the appearance of SDG selected activity, yet one path could actually have taken into account all of the SDGs before incorporating them into their business strategy. A broad mind towards the SDGs combined with progressive growth are important for businesses so to be sure the SDGS to be facilitated and become stronger (Agarwal et al., 2017). This means that the opportunistic view can be seen as one of mutual benefit for both the business and society. Then the next step could be for businesses to view that benefit as residing in all 17 of the SDGs which if was seen and action taken towards could exponentially increase the mutual benefit as a holistic approach towards the SDGs blossoms. This concept is described by Jones et al., (2016) through the explanation of the double beneficial impact of the inclusion of the SDGs for both the business and the planet by lowering the negative impacts and increasing the positive. However, this mutual benefit need not be only double sided as the benefit of the SDGs can have many sides which benefit transpires from opportunity through each of the players within the industry, stakeholders, governments, the public, and of course the businesses if the opportunities given to each is active and aimed towards the mutual cooperation in the accomplishment of goals (Abrahamsen & Moe-Helgesen, 2017).

Setting Goals

The third step of the SDG Compass guide is for businesses to be setting goals for SDG incorporation. The SDG Compass (2015) is emphasizing that these goals should build on sustainable development, including “economic, social and environmental aspects” (SDG Compass, 2015, p. 5). As explained in the theoretical chapter Badawy et al. (2016) presents four different categories of indicators KRIs (Key result indicators), RI (Result indicators), PI (Performance indicators) and KPI (Key Performance indicator. With the analogy of the onion Badawy et al. (2016) explains the composition of these indicators. The KRIs are to be viewed as the skin of the onion, and as layers are being peeled off, we start discovering the different PIs and RIs, and in the very core of the onion we find the KPIs (Badawy et al., 2016, p. 47). Hence, it is the very core of a business that needs to be changed, i.e. the KPIs, to truly incorporate the SDGs within a business. The KPIs are crucial for the success of businesses, as they represent the businesses aims and goals. The businesses should therefore adjust their KPIs to make sure that their business is striving towards goals that is aligning with a sustainable development in the form of the SDGs, starting with the very core of the business. From our results it seems that there are already some businesses which have had the SDGs impact their KPIs, and some that have not had any SDG related changes to their KPIs. About half of the Impacted have international activity and the other half do not, and 3 out of 4 of the Unimpacted have international activity. The majority of both Impacted (4 out of 5) and Unimpacted (3 out of 4) are either not so familiar or not familiar at all with the ISO 26000. About half of both groups are aware of their emission levels and in both groups the majority have a plan for emission reduction. Most of both Impacted (4 out of 5) and Unimpacted (3 out of 4) are mentioning sustainability in their annual reports, but only the Impacted have businesses that include the SDGs in their annual reports and are the only businesses reporting to have their inclusion of the SDGs into their KPIs being influenced by Stavanger's "Fossil Free by 2040" goal. One could state that there should be more awareness than our results seems to indicate of the "Fossil Free by 2040" goal, which Stavanger Municipality is aiming for. As the majority in both the Impacted and Unimpacted group have a plan for emission reduction, a next step for these businesses could be to measure and increase awareness of their emission levels. Such goals can very well be incorporated into the KPIs, as they are also aligning with the SDGs.

Further our result shows that none of the Unimpacted is including all the SDGs within their business strategy, compared to 1 out of 5 of the businesses within the Impacted category. The Impacted businesses report a higher degree of the inclusion of the sustainability into their business strategy than the Unimpacted, but both groups expect at minimum a moderate degree of development It seems, even though it is small, that within our sample, there is room for growth regarding SDGs and sustainability inclusion within business strategy.

As Stavanger has set a very ambitious goal for reducing GHG emissions, it could be suggested that the businesses in the region should aim at reflecting the values of their stakeholders and the society which they operate in and align their goals with these values. Further research could be directed at motivating and educating businesses on measuring and reporting within sustainability in order to be able to set goals which is aligning with the SDGs. As Schramade (2017) states, there still exists a gap in the reporting on the progress of SDG incorporation. What is suggested, is using the KPIs to measure the progress on SDG incorporation and to help businesses becoming successful in doing so (Parmenter, 2015). Through consistent measurement of the KPIs the businesses can gain understanding of the importance and impact of the SDGs, and their relevance to the success of the business. Our results seem to align with the statements of Badawy et al. (2016) in that there is still a lack of KPI measurement as well as knowledge about what KPIs are, as the Impacted businesses from our sample which state that their KPIs have been impacted by the SDGs, still only have a small part of the businesses having the SDGs included into their business strategies. Understanding the SDGs is said by the SDG Compass (2015) to be the initial step in the progress of SDG influence over KPIs, however, our limited sample results show a gap between the SDG influence over business KPIS and the inclusion of the SDGs into the business strategy.

The framework of the SDGs can be used by businesses to define risk and opportunity and enhance resilience and security by changing their strategy and KPIs in setting their goals with the aim for achieving the SDGs (Scott & McGill, 2018). Hence, changing their KPIs and setting their goals at achieving the SDGs can impact long-term value, and decide the future and success for the businesses. The businesses, also including the ones in our small sample, will therefore benefit from increasing focus on setting goals towards adjusting KPIs and developing strategies for measurement and reporting on sustainability.

Integrating

The fourth step of the SDG Compass guide is integrating. To be able to achieve the SDGs the businesses will have to integrate sustainability through their entire organization, and they need to integrate goals which capture the aspirations of their stakeholders and the society (SDG Compass, 2015). For this section we have considered the businesses inclusion of sustainability into business strategy, if all the 17 SDGs are included and which SDGs the businesses find themselves to be most engaged with.

Sustainability included in the business strategy

Out of the 7 of the 11 businesses which include sustainability in their annual reports, the majority is private, and representatives from the Petroleum, Commercial Services and Real Estate, Hotels and Restaurants, Fisheries and Other Sectors. Primarily, the majority of these businesses are small with under 50 employees. International Activity exists within about half of the businesses, and 1 out of five of them have the Miljøfyrtårn certification, however nearly half of the businesses are very familiar with ISO 26000. The majority are either not so familiar or not at all familiar with ISO 26000. Most of the businesses, 9 of 11 of them, have a plan for emission reduction and are aware of the SDGs. As well 9 of 11 of the businesses were not impacted by Stavanger Municipality's "Fossil Free by 2040" to include SDGs into their business strategies nor are all 17 SDGs included in their business strategy. SDG12- Responsible Consumption and Production is the SDG reported as the most important for these businesses which include sustainability in their annual reports while two SDGs were the second most important SDGs, SDG10- Reducing Inequality and SDG17- Partnerships for the Goals. SDG4- Quality Education and SDG13- Climate Action are reported as the most challenging, and second most challenging is SDG9- Industry, Innovation and Infrastructure and SDG12- Responsible Consumption and Production. SDG3- Good Health and Well Being, SDG11- Sustainable Cities and Communities and SDG12- Responsible Consumption and Production were reported to be the most opportunistic. 2 out of 5 the businesses report that all 17 of the SDGs are applicable to their business. All of these businesses report that the inclusion of sustainability in the business will develop in a more than moderate amount within the next decade and report on a change in sustainability in their business strategy since 2015. The SDGs are addressed in the employee, management and stakeholder sectors and half of these businesses have their progress of their fulfillment of the SDGs available to the public.

All 17 SDGs included in business strategy

Of the 11 businesses in our sample the one that is inclusive of all 17 SDGs in their business strategy is private and represents petroleum and is over 26 years of age or older and has 201 employees. International activity is present, and this business is very familiar with ISO 26000, but does not have the Miljøfyrtårn certification. The SDGs are included in their annual reports and the top three most important SDGs for them are Gender Equality, Responsible Consumption and Production, and Climate Action. Climate Action is reported to be the most challenging as well as the most opportunistic, however Affordable and Clean Energy is the most engaged SDG. The SDGs have impacted their business KPIs, the SDGs are addressed to the management sector. There has been a change in sustainability within their business strategy since 2015 and the progress of the fulfillment of the SDGs is available to the public.

Most Engaging SDGs

Understanding the SDGs and even prioritizing them is beneficial for businesses, however with the turn towards engagement they could become hollow steps. In fact, it has been stated that there is stagnation pertaining to accepting and engaging with the SDGs (Mhlanga et al., 2018). This has again been exemplified by Mhlanga et al., (2018) who write that the initial three years of the SDGs had proven to show adaptation of business strategies to include the embedding of the SDGs to have changed to a small degree. For the stimulation of SDG engagement Preston & Scott (2015) state the importance of security and resilience and continue to explain that they are the imperatives which lead in the stimulation of SDG engagement. According to Preston & Scott (2015) the security aspect is having license to operate, while resilience is about having the business aligned with the government. Businesses can be secured by being licensed by stakeholders and society to continue its operation, by its strategies and goals being accepted. "It's not about business implementing the SDGs - it's about business having a strategy that, at the national level, is goal- congruent with government ambition" (Preston & Scott, 2015, p. 3). Further this will require every business to change their strategies and the way of doing their business models to prove their part in SDG incorporation, and "be seen to contribute positively to the government's goals" (Preston & Scott, 2015, p. 3). Hence, businesses will have to show their SDG engagement through becoming more sustainable and by incorporating the SDGs to secure their future and create resilience in the form of aligning their business ambitions with the governments. Most of the participant businesses reported that the SDG they are most engaged with is SDG17 – Partnerships for the Goals which as described by Global Goals (2020) is one which emphasizes the idea that partnership is the way to attain the goals, thereby heavily expressing the necessity for cooperation as well as support, empathy, passion and inventive behaviors for the end goal of bettering the world. In this way, perhaps it is why the businesses within our survey report that the most engaged SDG is SDG17- Partnerships for the Goals given that it is in some ways sharing the responsibility of sustainable development with other businesses, sectors. Perhaps it is easiest to clean up the world together rather than it appear like the weight is all and only on the shoulders and action of the individual business as the other SDGs could be perceived by the businesses. SDG17- Partnerships for the Goals was also reported as one of the most important SDGs, however not reported to be one of the most challenging or most opportunistic SDGs by any of our participating businesses. It seems this could be for the same reason as it is the most engaged, as it splits responsibility and perhaps exactly that sharing of responsibility is not so difficult as burden sharing could lighten the burden as well, but also perhaps not that opportunistic as the capitalist system may not run on the fumes of goodwill towards the world and society as a whole, hence less benefit and hence less opportunistic. However, it is pondered that the turn for that way of thinking be correlated to the holistic view of the SDGs in that perhaps when it is seen that all aspects including that of playing nicely together will benefit their business than all aspects will be engaged more equally as well as viewed to be equally important and opportunistic.

This could be shown by Wilson (2019) as stated that investors can choose to affiliate with the businesses which match both the SDGs and the expectations of the investor. This means that if the investor expects for a holistic view, attitude and embedment of the SDGs into the business strategies that it could benefit the business itself to do so.

Reporting

The final step of the SDG Compass guide is reporting, stating that businesses should aim at reporting the progress they have on the incorporation of the SDGs and sustainability development. It is also suggested by the SDG Compass (2015) that these reports are made public, so they potentially can motivate other businesses and function as common indicators. This section will involve the results on how the representative businesses is reporting and if their reports are open to the public or not.

Importance of reporting

Scott & McGill (2018), state that their findings indicate a gap in the business's commitment to the SDGs and their placement within their business strategies. Reporting is an important and crucial step for the incorporation of the SDGs, as they are representing systematic ways of measuring progress. Through communicating their progress with public reports, the businesses show a willingness for transparency, and it becomes a way for the businesses to prove their sustainability. The SDGs mirror the expectations of the business stakeholders in regard to the policy, however the positioning of the SDGs with the business priorities will experience improved engagement with the differing sectors such as management, clients, employees and the stakeholders themselves (SDG Compass, 2015, p. 9). However, does this possibly show in our sample given that the SDGs are not yet shown to be fully disclosed and discussed with the differing businesses as only one third of our participating businesses report the inclusion of the SDGs in their annual reports and share their progress towards the fulfillment of the SDGs with the public.

It is reported by the SDG Compass (2015) that reporting of the formal nature is no longer the only avenue to share action plans for sustainability and progress. Now online avenues are being used to share those sustainability plans of incorporation and progress such as social media and websites (SDG Compass, 2015). It is possible that further research could follow those avenues to see, discover and collect more data on the actual sharing and dissemination of corporate strategy and progress regarding sustainability. Perhaps further research could benefit to the understanding not only to the amount of sharing of SDG fulfillment in official capacity, but also in the discovery into the forms of the dissemination of SDG fulfillment is shared in a more casual fashion. This could possibly lead to more sharing of business fulfillment of the SDGs which might help to continue to spread awareness of the SDGs to businesses and spark others to engage in the SDGs as well. The SDG Compass (2015) describes the UN Guiding Principles stating that inimical human rights the items which they have influence should be placed as a priority for businesses and expresses the need for prioritization to be based on the potential acerbity influences and effects and the degree of difficulty to remedy. Therefore, while discussing the results of our survey the one thing that appears to be agreed upon by our participants was the importance of sustainability within their businesses. As well our findings seem to show that most of our participant businesses have sustainability included in their business strategy. This could be explained through the words “companies that better communicate their sustainability strategy have higher operating margin and return on equity” (Abrahamsen & Moe-Helgesen, 2017, p. 14).

Our findings seem to agree with the findings from the PwC report by Scott & McGill (2018) which explains the correlation between the prioritization of SDG 7 and the strength in calibre of reporting by stating this is “perhaps because there is likely to be a wealth of existing data that can be easily extracted from the business” (Scott & McGill, 2018, p. 25). It is feasible the same might be able to be said for our findings in that they suggest that the representatives from Petroleum report to be most engaged with SDG 7- Affordable and Clean Energy as well as it is reported to be amongst the participant businesses which say that their progress of SDG fulfillment is available to the public.

Despite the prioritization of SDG7- Affordable and Clean Energy for the Petroleum business within our results, it seems not to be reported as the most challenging, most opportunistic or one of the most important, SDGs, that would be SDG13- Climate Action. Our findings would correlate with the claim that SDG 13 is the “goal that most companies integrate in reporting and their business strategy” (Abrahamsen & Moe-Helgesen, 2017, p. 10). For the Building and Construction, it appears to show from our data that their most engaged SDG is SDG13- Climate Action, and it is seemingly as well to be one of their most important, and one of their top opportunistic. Both the Petroleum representative as well as the Building and Construction report SDG13- Climate Action to be their top SDG, one of the most important and most opportunistic, which seems to follow the claim by Abrahamsen & Moe-Helgesen (2017) as they also claim to include the SDGs in their annual reports. “It’s important to report and communicate on your progress against the SDGs continuously in order to understand and meet the needs of your stakeholders” (SDG Compass, 2015, p. 25). Given the newness of the subject of our thesis and the fact that the SDGs are still relatively young there appears to remain a gap in the knowledge between SDG commitments and embedment thus future research can be aimed at filling this gap as well as in the discovery of SDG priorities, motivations and engagement.

Comparing openness to the public of the progress of the SDGs

The businesses that have their progress of fulfillment of the SDGs made available to the public will be referred to as Open and the ones that are not will be referred to as Closed. All the Open businesses are from the private sector whereas the Closed businesses are made up of the public, private and voluntary sectors. All of the Open businesses are 26 years of age or older and the closed one's range in age from 0 to 26+ years of age. The number of employees that Open businesses have are split 50/50 between the ages 1-50 and over 201 employees versus just over half the Closed businesses have between 1 to 50 employees and the rest have 51 to 100 employees. Both Open and Closed businesses have about two thirds of their businesses which engage in international activity. The Miljøfyrtårn certification is held by none of the Open businesses, and by 4 of the Closed businesses. 2 out of 3 of the Open businesses are very familiar with ISO 26000 with 1 out of 3 not so familiar, whereas all of the Closed businesses are either not so familiar or not at all familiar with ISO 26000. 1 of 3 of the Open businesses know their emission level compared to 4 out of 6 of the Closed businesses. However, all of the Open businesses have a plan for emission reduction and to include sustainability in their annual reports and just over half of the Closed businesses have a plan for emission reduction and inclusion of sustainability in their annual reports. All of the Open businesses report that they have had a change in sustainability from 2015 versus just under half of the Closed businesses. The inclusion of sustainability is expected to develop in all of the Open businesses in the next decade by a greater than moderate degree whereas 4 out of 6 of the Closed businesses expects the same degree of sustainability development. The remaining portion of the Closed businesses expect to develop by a moderate amount. Employees and management are the sectors the SDGs are addressed in the Open businesses while the Closed businesses address the SDGs within the employees, stakeholder and client sectors.

Greenwashing

On the path to sustainability there is a level of transparency required for the incorporation of the SDGs deception in the form of greenwashing can become a challenge. Torelli et al., (2019) explain that greenwashing has continued to broaden its avenues of communication deception and increase in its frequency of use by businesses creating a more complicated view of truth and make it harder for the truth to be determined by those invested or investing in the business. Greenwashing has become so prevalent that "98% of the products advertised as green have some element characterized as greenwashing" (Martínez et al., 2019, p. 1) which can occur within both the corporate and the product level (Torelli et al., 2020). However, it is argued by some scholars that despite the typical negative view of greenwashing that it in fact contains both negative and positive facets (Wu, Zhang, & Xie, 2020). Much of the positive and negative effects of greenwashing is regarding the levels of transparency, the negative side being opportunity created for bad investments stemming from the inability to determine the truth behind the claims, yet the positive is the impact upon firms needing to improve their social responsibility to do so (Wu et al., 2020). Although, being clearly transparent despite its dissipation of greenwashing has its negatives as well, Wu et al., (2020) go on to explain that the mere "threat of greenwashing can motivate a good firm to increase observable CSR investment" (Wu et al., 2020, p. 2). As stated in by Compass (2015) the trust building benefits for businesses in the reporting of sustainability has now adapted to become a "strategic tool strategic tool that is also used to support sustainable decision-making processes, stimulate organizational development, drive better performance, engage stakeholders and attract investment (SDG Compass, 2015, p. 26). This new strategic tool as described by Compass perhaps will lead businesses away from the lure of greenwashing and into an era of desired sustainability and SDG incorporation due to the possibly attractive benefits which can be related with such inclusion of sustainability and perhaps the SDGs into business strategy and reporting.

Suggestions for further research

From the limited results of our survey the importance of sustainability was agreed upon by all of the businesses, yet the SDGs did not appear to be as important. Perhaps this could be shown from our small sample there were businesses which were not even aware of the SDGs therefore, they would not yet hold no importance. We tentatively suggest a correlation between the larger business and the degree of awareness and familiarity of the SDGs, additionally, there seems to be a tendency that businesses with international activity are more aware of the SDGs in contrast to the local businesses which seemingly are less aware. However, we cannot confirm this due to our low sample size. Tentatively we might suggest from our limited sample that awareness and familiarity of the SDGs impacts the inclusion of them within annual reports. Therefore, if this were to be found to be true in a larger sample one might suggest that awareness is the key to annual reporting on the SDGs and that perhaps if the findings from our small sample were found in a larger sample, than we could recommend that if the Stavanger chamber of commerce wants to encourage the implementation for the SDGs they could focus on spreading awareness of the SDGs to local businesses. There are different factors which impact the incorporation of the SDGs within businesses. Some of these would be size, age, and international activity within the businesses. However, the awareness of the SDGs would logically be the first step in the inclusion of them into business strategy. In our small sample we tentatively speculate that there could be a correlation between the awareness of the SDGs and the degree to which sustainability is anticipated to develop within a business.

The top two most important SDGs reported within our sample were SDG9- Industry, Innovation and Infrastructure and SDG12- Responsible Consumption and Production, however it was SDG13- Climate Action not reported from our sample to be the most significant SDG as our limited sample results might not support the PwC Norway report which claimed that SDG13- Climate Action was one of the two most important for businesses. This could lead one to question why, would the results be different if there had been a larger sample of the Stavanger Region businesses or could further and more directed research be done to discover if the Stavanger Regional businesses find alternative SDGs to be significant from the rest of Norway and if so the reasoning for it. Our limited findings found that SDG13- Clean Water and Sanitation is the one SDG which both large and small businesses report to be one of the most important SDGs, and if this would be found to be true in a larger sample of the regions businesses, then it could lead to further research into the reasoning behind that importance in Norway, where issues of this nature hardly exist.
One SDG stood out as reported by our limited sample as being important yet was not reported to be one of the most opportunistic or the most challenging, this was SDG17- Partnership for the Goals. Given our small sample size of our results we cannot conclude but offer tentative hypothesis that the sharing of responsibility for the successful implementation of the SDGs is

viewed as important due to the lightening of the weight of responsibility for an individual business. Perhaps when more businesses have integrated the SDGs and it has become more of a part of normal business practice then this goal may be not viewed so important. As well, SDG17- Partnership for the Goals may not be reported as being one of the most challenging due to the fact that our sample businesses reside in the Stavanger Chamber of Commerce which already has a collective voice aimed towards connecting with one another.

It appears our results and analysis has created the necessity to ponder the meaning of a holistic viewpoint regarding the SDGs. The idea of a holistic viewpoint could be misunderstood if one were to expect action regarding all 17 of the SDGs in an equal manner. However perhaps a holistic viewpoint could be considered as such even when only a few SDGs are being acted upon, if all 17 of the SDGs were taking into account when prioritizing the SDGs which received that action. This idea of a holistic viewpoint is supported by the UNs explanation being that successful fulfilment of individual SDGs leads to accomplishing the remaining SDGs (United Nations, 2019a). Thus, creating an opportunity for further research being done to investigate the process by which the prioritization of SDGs occurs within businesses so to begin to address whether there is a holistic viewpoint of the SDGs or not.

Conclusion

This thesis was an initial exploration into the role and prioritization of the SDGs within businesses in the Stavanger Region. Based upon the document analysis and a survey to ascertain the SDGs which are reported to be important, challenging, opportunistic and most engaged within the Stavanger Region this thesis attempts to explore these reported prioritizations of the SDGs. It is understood that SDGs are important on the road to sustainability which could be of special concern for the Stavanger Region as it currently evolves through an energy transition. The SDGs are a global agreement made by governments all over the world, now the world is looking towards the business sector to act (SDG Compass, 2015). In contrast to the MDGs the SDGs specifically asked businesses to participate and with the SDGs the businesses are presented with the opportunity to “advance sustainable development, both by minimizing negative impacts and maximizing positive impacts on people and the planet” (SDG Compass, 2015, p. 4). It appears that awareness is the key to SDG inclusion in business strategy and inclusion in annual reporting, which could be a step towards closing the gap, however we cannot conclude this due to our small sample size. In the sharing of our data regarding the SDGs which hold the most importance, are the most challenging, are the most opportunistic and are the ones most engaged with within our survey participants, assessment according to the SDG Compass (2015) would make a logical first step. The results we have acquired through our survey are merely a start and an example of possibilities for the future research of SDG incorporation, prioritization, assessment and reporting of which could assist in the acquiring of new data which could lead to better fusion of the SDGs within business strategies in the future. Our thesis aimed to discover the role of the SDGs within the Stavanger Region as well as which SDGs were most important, challenging, opportunistic and engaged with within the businesses of that region. However, due to unfortunate circumstances creating a low sample we were only able to generate very tentative hypothesizes and suggestions for further research. The SDGs are young and have much progress ahead to accomplish the goals, therefore this is a subject which contains a wealth of opportunities for future research. The five steps of the SDG Compass could be used as starting point for further research regarding the incorporation of the SDGs into business strategies.

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