

BI Norwegian Business School – Thesis

-The practical use of CSR and Sponsorship in Norway -

Hand-in date:

01.09.2014

Campus:

BI Oslo

Examination code:

GRA 19003

Supervisor:

Erik Olsson and Anne-Britt Gran

Programme:

Master of Science in Strategic Marketing Management

This thesis is a part of the MSc program at BI Norwegian Business School. The school takes no responsibility for the methods used, results found and conclusions drawn.

Content

Content	i
Summary	iii
1.0 –Introduction to research topic and objective	1
1.1 – <i>Inductive position</i>	2
1.2 – <i>Deductive position</i>	3
1.3 – <i>Definitions</i>	4
2.0 – Research questions	6
3.0 – Previous literature	7
3.1 – <i>Sponsorship literature review</i>	7
3.2 – <i>CSR literature review</i>	9
4.0 – Methodology	11
4.1 – <i>Validity of the research</i>	13
5.0 Analysis	14
5.1 – <i>Open coding</i>	14
5.2 – <i>Axial coding</i>	17
5.3 – <i>Selective Coding</i>	21
5.4 – <i>Theory Derivation and results</i>	23
6.0 Discussion and conclusions	27
6.1 – <i>Discussion</i>	27
6.2 – <i>Managerial implications</i>	29
6.3 – <i>Limitations</i>	29
7.0 Future research	30
8.0 Bibliography	32
9.0 Appendix	36
9.1 – <i>Meldeskjema Norwegian Social Science Data Service</i>	36
9.2 – <i>Receipt Norwegian Social Science Data Service</i>	41
9.3 – <i>Interview guides</i>	43
9.3.1 <i>co-operations (in Norwegian)</i>	43
9.3.2 <i>Receiving organizations (Norwegian only)</i>	44
9.4 – <i>Transcribed interviews</i>	47
9.4.1 – <i>Respondent 1 business (Norwegian and English)</i>	47
9.4.2 – <i>Respondent 2 business (Norwegian and English)</i>	50
9.4.3 – <i>Respondent 3 business (Norwegian and English)</i>	54
9.4.4 – <i>Respondent 4 business (Norwegian and English)</i>	58
9.4.5 – <i>Respondent 5 business (Norwegian and English)</i>	61
9.4.6 – <i>Respondent 6 receiving organization (Norwegian and English)</i>	64
9.4.7 – <i>Respondent 7 receiving organization (Norwegian and English)</i>	67
9.4.8 – <i>Respondent 8 receiving organization (Norwegian and English)</i>	70
10.0 Preliminary thesis report	74
Content	i
Summary	ii
1.0 –Introduction to research topic	1
1.1 – <i>General introduction to setting</i>	1
1.2 – <i>Definitions</i>	2

<i>1.3 – Historic review of sponsorships and festivals</i>	3
2.0 – Previous literature	5
<i>2.1 – Sponsorship literature review</i>	5
<i>2.2 – Sponsorship and CRM literature review</i>	6
<i>2.3 – Festival literature review</i>	8
3.0 – Research questions	9
4.0 – Objectives of the thesis	9
5.0 – Data collection plan	10
6.0 – Thesis progression	11
Bibliography	12

Summary

The current research investigates the evolution of sponsorships and corporate social responsibility (CSR) in Norway. A qualitative approach of grounded theory has been used, and the research has a total of eight respondents spread between businesses and non-profit organizations involved in both sponsorship and CSR. The focus has been to find common definitions and investigate the impact of Norwegian tax legislation and the trial between the Norwegian tax administration and Skagen Fondene AS. Further the goal was to end up with a theory closely linked to practise that managers could with ease use in their business. The current research is an addition to previous research done in the area, but combines theories of CSR, sponsorship and marketing. Results indicate that businesses and organizations with a clear definition of what constitutes sponsorship and CSR also have measurements and knowledge to analyze the measurements they get. This research also shows that there has been little change to sponsorship since 2002, and managers rely heavily on their own instincts. The limitations of the research lie in the small number of respondents and chosen methodological approach. It does however open up for a lot of future research in the area conducted internationally and in Norway.

This thesis is divided into smaller parts. Firstly, a general introduction to the Skagen-trial and Norwegian taxlaw, then definition and historic overview of sponsorship and CSR is presented. Then a thorough look at the research question and objectives of the thesis is presented before previous literature. In order to conduct research the methodological setting is presented followed by analysis with coding, theory derivation and results. Lastly discussion, results, managerial implications, conclusions and suggestions for future research are discussed.

This thesis is dedicated to my brother and father who always has told me things would be all right with just the right amount of hard work, dedication and humour. Without my brother, I would not have survived this research project and graduate studies. To my deceased father: thank you for giving me faith, hopes, dreams and reasons to live – you are my inspiration. Se alltid lyst på livet.

1.0 –Introduction to research topic and objective

Sponsorship and CSR are two independent research fields that share many common features. Previous research has focused on the two independently, or with the intention of giving a brief insight in how the two fields can be utilized independently in terms of business, marketing, organizational behaviour and mixing these together, but never has CSR and sponsorship been viewed together in Norway. The central research question is whether CSR have been commercialized by sponsorship or vice versa, and how the managers define sponsorship and CSR and if those are equal to theory.

Further the inductive position of the paper utilizes the specifics in the Norwegian tax law that states a definition of what gives tax-deductions and provides a set of rules to sponsorship that it has to obey. The litigation does not apply to CSR and this paper investigates whether practise is determined or influenced by these rules. During the summer of 2009 Norwegian courts got the most noted case surrounding the tax-deductibility of sponsorship efforts made to ideal organizations in the country (Tveit, 2010). The trial gave numerous questions and clearly states the need for a general agreement and an update of the law. The research questions derived from this includes the questioning of updating the law and if the ruling had any impact on the actors in the sponsorship and CSR-industry.

This thesis contributes to getting a consensus throughout the industry on definitions and an update to research already conducted on sponsorship. Further, to find the differences and similarities with CSR and sponsorship that hasn't been done in Norway before. As the trial showed, the definition provided by law has large differences with practice and therefore this paper will enlighten these differences and come up with a proposal for new legislative definitions of both sponsorship and CSR. The objective is to find what the managers of sponsorships and CSR think of the blurry lines between the two frameworks, and to get an idea of what constitutes the two different frameworks. Further, discover whether the Norwegian tax law and previous trial involving these two different areas of communication and social responsiveness have affected the sponsorship and CSR-industry of Norway. Finally, the aim is to end up with a theory that is applicable to the Norwegian sponsorship and CSR-industry of what constitutes the two academic fields and managerial in Norway.

1.1 – Inductive position

For this thesis the inductive position stems from a lawsuit between Skagen Fondene AS and Skatt Vest. Skagen Fondene AS is one of the largest investment fundsmanagement banks in Norway and Skatt Vest is the IRS for the western region in Norway.

In 2006-2007 Skagen Fondene AS started up cooperation agreements with SOS Barnebyer and Children At Risk Foundation (CARF). The reason for this is the tax-deduction that Skagen reported from the 2006 through 2008, which the IRS did not grant them (Tveit, 2010). The cooperation agreements were splitted into two, one part sponsorship/project funding and the second part as payment for marketing rights connected to the projects. Skagen had no measurements of the effects the sponsorship might have provided them. Tax-deductions was not approved and in 2009 this started trial concerning what constitutes tax-deductions according to Norwegian law (Matheson, Bergsjø, Falkanger, Tønder, & Utgård, 2012). The commutation of deductions was based on the definition, gathered from the Norwegian tax legislation, that only sponsoring with commercial value is tax-deductible, and therefore discarded any indirect effects that sponsoring might contribute to. The question becomes what other value the rest of the sponsorship was (Matheson, Bergsjø, Falkanger, Tønder, & Utgård, 2012). As researchers, such as Peggy Brønn, and Hans Mathias Thjømøe argued, the research on the area cannot agree on one definition. They argue that the sponsorship effects are far greater than the monetary value of media exposures and advertising. One needs to take into consideration the fact that sponsoring both gives out indirect and direct effects, such as improved product margins, increased loyalty from employees and customers, and greater shareholder value (Tveit, 2010). As the District Court ruled, the tax-deductions were to be treated again, but gave Skagen the benefit of the deductions in the first round. This opened up for a second round in the Court of Appeal.

Here the tax administration upheld their argument that the sponsorship was a gift, or in best-case representational payments, that does not give tax-deductions (Lunde, Staff, & Ree, 2011). As Skagen upheld their argument – the agreement with SOS and CARF had given them associational value and the value of sponsorship effects are greater than traditional monetary value of media exposure and advertising (Lunde, Staff, & Ree, 2011). For them the association value were

the highest and needed to be taken more into consideration than what the tax administration had done, although they did not have any measurements on it. This viewpoint got support from one judge and one academic witness (Lunde, Staff, & Ree, 2011). The final ruling concluded that the association value is not to be taken into consideration by law, so the appeal from the tax administration was ruled as final and Skagen lost their deductions (Lunde, Staff, & Ree, 2011). Skagen then appealed to the case to the Supreme Court.

In the Supreme Court the case focused mainly on the assessment of evidence and application of the law (Matheson, Bergsjø, Falkanger, Tønder, & Utgård, 2012). The tax administration upheld their statement and concluded again that the written agreements did not state the money to be sponsorships with clear defined goals and measurable outcomes. As Skagen Fondene AS failed to provide evidence of measurable outcomes, the transaction was to be defined as project support and thereby not having sufficient connection to future taxable income for Skagen (Matheson, Bergsjø, Falkanger, Tønder, & Utgård, 2012). As the supreme court ruled, the conversion from tax-deductible agreements to taxable agreements were upheld and Skagen lost (Matheson, Bergsjø, Falkanger, Tønder, & Utgård, 2012).

1.2 – Deductive position

A deductive position is when the theory becomes the source of knowledge and general understanding (Eriksson & Kovalainen, 2008). Further, a law is revised based on empirical standings and forms a theory and actionplan regarding to the empirical standing (Johannessen, Tufte, & Christoffersen, 2010).

Norwegian legislation has restrictions and only contributions as a cost incurred to acquire, maintain or secure taxable income gives out tax-deductions, whereas those that do not have these goals are taxable. As stated in the tax law §6-1: *“there is otherwise a clear and unambiguous practice that sponsor contributions, beyond commercial value or clear specific offsets, are not entitled to a tax-deduction”* (Lunde, Staff, & Ree, 2011:4). The legislation history of the Norwegian tax law §6-50 states that there are five main differences between a sponsor and a donor. Firstly a sponsor will have business motives rather than altruistic. Secondly sponsorships are known for having predetermined offsets for the business and thirdly it is a goaloriented activation of the sponsorship that benefits the sponsor. Fourth and fifth, there are verifiable business decisions that

creates synergy effects to other parts of the business (Tveit, 2010). These main differences are in line with definitions given from sponsorship theories, and forms the basis for a greater discussion. Effects that are constituted by law does not take indirect effects into consideration, as it has a demand of verifiable proof of the effects (Tveit, 2010). The commercial value of a sponsorship is mathematically calculated by taking today's value of advertising in the media that the sponsorship has been exposed multiplied with the number of exposures. Therefore, the commercial value of a sponsorship in most cases, will end up being worth less than the transferred value between the two parties (Tveit, 2010).

1.3 – Definitions

Sponsorship has been seen as a means to avoid the traditional marketing communication issues with segmentation and targeting, as the sponsorship opens up for an already identified and well-defined audience (Roy & Cornwell, 2004). Whereas the term patron is viewed as a kind of art benefactor and contributor that doesn't require any particular favours back, the term sponsor refers to a more strategic actor that invests in a sponsor object with defined goals and strategies (Gran & Hofplass, 2007:31; Dolphin, 2003). One of the most used definitions of sponsorship comes from Victor Head; "*sponsorship is a business transaction that benefits both the sponsor and the sponsored, and aims to achieve clearly defined goals*" (Gran & Hofplass, 2007:34). This development is also in line with the general development of sponsorships, going from the traditional patronage to a clear cut business transaction basing itself on a mutual agreement belonging to marketing communication and efforts (Gran & Hofplass, 2007; Dolphin, 2003). Roy, Weeks and Cornwell (2005) presents a definition of sponsorship being a fee paid in to give out future communication value that also requires leveraging and further spending in promotion from the sponsor in order to obtain value.

Corporate social responsibility (CSR) refers to "*the firm's consideration of, and response to, issues beyond the narrow economic, technical, and legal requirements of the firm*" (Davies, 1973). Another definition of CSR is given by the European Commission "*efforts to integrate social, environmental, ethical, human rights and consumers/users issues into their business operations and core strategy*" (European Commission, 2011:6). The activities connected to CSR can have philanthropic initiatives or only philanthropic initiatives (Wang & Bansal, 2012). The goal of CSR can be to create differentiation from competitors, build

strategic resources, and create positive CSR and company reputation (Wang & Bansal, 2012). CSR is about money transactions, and the company investing in another project or object in order to get return on their investment in the future (Wang & Bansal, 2012). Here the two different academic fields meet, because these definitions include the same principles as sponsorships – investments made to get return in the future. Duncan and Moriarty (1997) includes both the commercial and non-commercial perspective in their argument of the publicity generated from sponsorship plays a minor role to the philanthropic goal of do-good. That definition is connected to the ramifications that Taylor (2014) includes by CSR being a result of the company taking a stand in a socially emotionally charged case. This again leads the company to risk alienation of a proportion of the target audience, but it means that the company engage in cases that is common for the public and the society (Taylor, 2014).

Whelan (2012) argues that the political perspective of CSR has the ability to affect the sovereignty of countries in the developing world and in turn can generate more money for international business than ordinary CSR. Further, CSR efforts are increasing all over the world, and the efforts to integrate and make the CSR efforts visible through interactive media is increasing (Eberle, Berens, & Li, 2013). The aim of CSR is not changed from previous efforts – CSR is still about achieving or protecting organizational legitimacy (Arvidsson, 2010. Eberle, Berens, & Li, 2013). Milton Friedman argued that the responsibility of business is to do business in accordance with the employees desire, as they are the foundation of the business (Friedman, 1971 in Davies, 1973). The view started a trend among companies to increase shareholder value and that they should only respond to demands coming from shareholders. The debate is whether to view the company as a set of relationships among stakeholders or as a relationship between shareholders and management (Arvidsson, 2010).

A modern example of CSR is the Franklin Project supported by American Express in the US (McClimon, 2014). The aim of the project is to recruit young Americans between the age of 18-28 into national service, whether it be the army or any non-profit organization. The campaign is used to enhance the brand American Express as well as contributing to the overall "good" of the US and the world. This project is closely connected to the thinking of Whelan (2012) but has elements of the definition provided by Cornwell, Weeks, and Roy (2005) and

Wang and Bansal (2012) where they incorporate philanthropic messages in order to differentiate from competitors. This is making the project difficult to access whether it is sponsorship or CSR, but is defined as CSR from the corporation itself. This kind of agreement could never have occurred in Norway as it is mandatory military service for both men and women in Norway, and the obligatory military service already have the option of doing volunteer work for pacifists. Another aspect of this is that this project would easily be connected to not generating taxable income for the company and therefore fall out of the definition for tax-deductions.

2.0 – Research questions

The overall question is:

Has sponsorships contributed to commercialising CSR or vice versa? How does the managers define CSR and Sponsorship, and are they equal to theory?

The question becomes where managers draw the line between CSR and sponsorships, and in the context of the Norwegian law. The interesting part of this is that the Norwegian tax law gives out only deductions for advertising effects, i.e. the value of the sponsorship converted to the value of advertising in today's market. The court ruling opens up for a majority of questions regarding the influence of sponsorship towards CSR. Thus leading to the following research questions:

RQ: How do the different actors in sponsorship and CSR deal with the tax law's demand for measurability and tax-deductions?

And are they viewing sponsorships as resources at all or is this merely a theoretical viewpoint for sponsorships?

RQ: Does the ruling affect CSR to become commercialized and standardized in terms of measurability, contracts and associational value or did the ruling change the way businesses and organizations view CSR and convert them to do more sponsorships?

RQ: Did the ruling lead to CSR activities being more connected to marketing communication and marketing than before or did it become an object of uncertainty and have a smaller role now than before the ruling?

RQ: Is there a final agreement between different actors on what defines the two academic fields and are they viewing sponsorships as resources at all or is this merely a theoretical viewpoint for sponsorships?

3.0 – Previous literature

3.1 – Sponsorship literature review

The development of sponsorship literature has mostly been focused on sports and sports events (Roy & Cornwell, 2004; Quester & Thompson, 2001). Focus has been on finding different effect models that stems from the type of sponsor object and/or sponsor type (Olson, 2010). Some authors have done direct comparison between sports and cultural sponsorships, but few solely focus on culture (Olson, 2010; Walliser, 2003; Quester & Thompson, 2001). Still, the criticism is focused on the lack of attention to measure the sponsorship effects in comparison to the investments made (Olson, 2010).

The Norwegian sponsorship activities and decision-making in the Norwegian sponsorship market, Thjømøe, Olson, and Brønn (2002) investigated the strategic fit of the sponsor and communication strategies involved in the sponsorship. Linking sponsorship to corporate goals and marketing efforts is most common in sponsorship literature, but what makes the research by Thjømøe, Olson and Brønn (2002) particularly interesting is the Norwegian setting. They discover that efforts made in sponsorship in Norway are relatively large compared to the skill-level of the companies. They find that companies conduct sponsorships due to a wish of increasing sales, brand awareness, and match their competition (Thjømøe, Olson, & Brønn, 2002). Very few of the companies they investigated measured their sponsorship effects, and the general impression in the companies was that the sponsorship contributed in a positive way for the company. The lack of measurement also revealed that those who measured computed the wrong factors in order to determine effects of the sponsorship (Thjømøe, Olson, & Brønn, 2002). The study has its limitations when it comes to providing corporations with solutions to how they can better their efforts in measurement, the low response rate and method as they have no control over the respondents actions being unbiased.

Sponsorships can be viewed in the resource dependency perspective as presented by Daellenbach, Davies, & Ashill (2006). They argue that the resource

dependency perspective can help a sponsor draw attention to the sponsored organizations which is the primary role in a sponsorship. The sponsored organization should contribute to reputation, image, brand equity, legitimacy and serve as a bridge between the existing and potential market for the company (Daellenbach, Davies, & Ashill, 2006:80). This is closely in-line with the definition of CSR and to the definition that includes patronage in sponsorships (Dolphin, 2003; Duncan & Moriarty, 1997). In order to examine the effectiveness of a sponsorship, they adopt the framework developed by Quinn and Cameron (1983). They identify four stages of sponsorships; birth/survival, growth, Development/matching complexity/maturity and commitment to chosen domain (Daellenbach, Davies, & Ashill, 2006). The first stage is when the company has an idea that they want to realize and start a creative process. In the growth stage the sponsorship can be characterized by a common effort, belief and commitment to the goal. The third stage is when the responses are institutionalized and the formalization of the sponsorship begins. The sponsorship may have taken place if it is an event. Finally the commitment to chosen domain phase includes re-negotiating the deal or ending it. This stage may also include more efficient use of resources or to change (Daellenbach, Davies, & Ashill, 2006). For the current research the results provide a framework to structure the sponsorships after, and what managers should be going through when committing to a sponsorship. Limitations of this study is in the use of only an arts festival in New Zealand as illustration, and it needs further testing to be validated in other forms of sponsorship, e.g. sports and music.

Cornwell, Weeks, & Roy (2005) uses their research to find the information-processing mechanics and different factors combined with theorized sponsorship outcomes to present a consumer-focused sponsorship-linked marketing communication model for understanding and extending the theoretical understanding of the topic. They link processing mechanics such as mere exposure, low-level processing, reactivation and identification to cognitive, affective and behavioural outcomes moderated by market and management factors such as brand equity, sponsorship policy, activation and competitor activities. Their results states that the establishment of comprehensive sponsorship policies including both past, present and future sponsorships makes the consumers able to build *"a web of connectivity among a firm's various sponsorship activities"*

(Cornwell, Weeks, & Roy, 2005:35). The study is only an illustrative framework for the link between consumer-focused, sponsorship marketing communication. It lacks control elements for the research as it does not include controlled experiments. This research is useful anyway because it mixes the use of marketing communication and sponsorship-theories to the consumer and wanted effects for the sponsor.

3.2 – CSR literature review

Menon and Kahn (2003) investigated the evaluations done by the consumer on the sponsors' CSR based on two philanthropic messages. Firstly, the company had stated that based on purchases of a certain product in its portfolio it would provide donations to a charity, and secondly advocacy advertising – which includes a brand sponsoring a social issue. Advocacy advertising differs from ordinary advertising as it distances itself from the purchasing of a product in the sponsors portfolio. The focus is placed on the philanthropic message and is supposed to persuade consumers to do actions that even out the costs and benefits, such as eat healthy to avoid obesity. As they state the sponsorship have two main goals. That is to increase awareness and/or generate funds for the social cause, and secondly to increase perceptions of the sponsor's CSR. Here CSR defined as “*associations that reflect the brand's “character” with respect to its societal obligations*” (Menon & Kahn, 2003:317). Further, they include the aspect of congruence between the object, cause and the sponsor. Consumers evaluate the perceived fit between the activity and the sponsor in order to decide the appropriateness of the collaboration. The research results suggests that cause promotions increases the ratings of CSR more than advocacy advertising does. They also found that the focus on the social message generated a more believable perception from consumers on the sponsored action. If the sponsor became main focus, the cause was perceived as more plausible to be an act of self-interest (Menon & Kahn, 2003). This shows the impact of natural fit and how carefully the sponsors and CSR managers need to be when formulating a CSR or sponsorship message, and is used in the current research to evaluate the impact of natural fit on the respondents. The study is limited when it comes to respondents as the study is conducted on undergraduate students, that may not give out results that is general to the public. Further they neglected the negative congruence that could be perceived in some of the studies.

Eberle, Berens and Li investigated the impact of CSR through interactive online media (2013). The research investigates the credibility, identification, user evaluations on message credibility and word-of-mouth intentions of the consumer when exposed to an interactive CSR message. They used a structural equation model to test the model, and find that there is little effect of allowing stakeholders to the CSR message. When the CSR message is perceived as more interactive, the stakeholders increases their feelings of identification with the company. Further, a company that allows interactivity with stakeholders reduces the company's opportunity to publish unreasonable claims, as those would be condemned quickly. The message's credibility or feelings from the stakeholders are not increasing with a CSR message evoking mostly positive evaluation. A CSR message can decrease a message's credibility and identification if it evokes mixed or mostly negative evaluation. Stakeholders that identify with the company will spread positive word-of-mouth, and the company's reputation would positively impacted by message credibility (Eberle, Berens & Li, 2013). A limitation of the study is that the message content presented can affect the results on evaluation and actual versus perceived interactivity. Despite this, the research shows how managers can utilize CSR messages in their communication and the importance of making that communication convincing and effective in order to avoid negative responses.

Susanne Arvidsson investigates using CSR as a communication tool in her research from 2010. The focus is whether CSR communication is used reactively or proactively in a Swedish context. The reactive approach is defined as "*a company communicates CSR information in reaction to some event or crisis facing the company or the industry*" (Arvidsson, 2010:342), whilst the proactive approach "*CSR communication is designed to prevent legitimacy concerns to arise*" (Arvidsson, 2010:342). She used semi-structured interviews and a questionnaire survey as method. The results shows that the respondents view CSR information as a new next trend in communication. CSR-messages is viewed as an important factor in non-financial information that a company gives out that has grown over the last years. Further, the respondents did not view CSR as a value-creating activity, but more as an avoidance of value destruction (Arvidsson, 2010). They also stress the difficulties of measuring CSR impact on communication and validating the CSR information that a company gives out. Although there are international measurements and performance indicators on

CSR, the respondents found it difficult to communicate and clarify the economic impact to external stakeholders (Arvidsson, 2010).

Charles R. Taylor published a review and comment on the impact of CSR and advertising in 2014. The focus from researchers on finding the most effective way to communicate a CSR-message and fit between the corporation and the cause, has in the last years increased. He argue that the key reason for this, is the increasing expectations from the consumers and certain segments towards companies to show a social responsibility, and to be believable when they do so. He warns companies against taking to much risk with their messages as that may alienate large segments that disagree. Large groups with high CSR expectations can get a company to create CSR programmes and the group can demand a certain way of conduct (Taylor, 2014). The need for more research on CSR programmes outside the US is much needed, in his opinion. For this study, the level of expectations from segments will be discussed with respondents.

The long-term perspective of CSR also needs to be discussed. Wang and Bansal's (2012) research discussed the importance of social responsibility in new ventures. They state that the long-term orientation enable firms to choose more endurable technology that enables them to continuously drive innovation and offer stakeholders more implicit value buildt from CSR activities (Wang & Bansal, 2012). The long-term orientation also resduces the managerial distractions towards stakeholders when taking conflicted attitudes and beliefs about social and environmental issuesolving. They used a partial least squares method to investigate this, and modeled CSR as an endogenous variable. The results showed that a low level of long-term orientation had a negative relationship between the financial performance and CSR activities (Wang & Bansal, 2012). Further the issue of time becomes clear as all CSR activities take time to develop and it takes time to reduce managerial distractions and costs connected to CSR. This is interessting as the respondents from Andersson (2010) stated that time had an impact on the importance of CSR and they identified CSR as a trend.

4.0 – Methodology

The purpose of this grounded theory study is to understand, describe and develop a grounded theory based on inductive, deductive and inductive methods for businesses giving or receiving CSR and sponsorship aids in Norway.

This research topic has previously not been put together and studied in Norway, and the case of Skagen Fondene has not been presented in the term of

commercialization. Further, the bonds between practical use of sponsorship and CSR, theoretical treatment of the two and the lack of a general and agreed definition of the two research areas, makes grounded theory applicable and most useful (Eriksson & Kovalainen, 2008; Johannessen, Tufte, & Christoffersen, 2010; Creswell, 2013).

When doing grounded theory work the phases are intertwined and includes research design, datacollection, organizing data, data-analysis and comparison with existing literature (Creswell, 2013; Eisenhardt, 1989; Eriksson & Kovalainen, 2008; Johannessen, Tufte, & Christoffersen, 2010). This means that the process of analysing data has been done after each interview and compared with existing theory and literature on the field. All data has been coded through the different processes: open coding, coding through action axis, selective coding, theory derivation and ending (Creswell, 2013; Johannessen, Tufte, & Christoffersen, 2010). Data was here recorded and written down during the interview, transcribed and analysed before all recorded data was deleted and only the transcribed notes and written notes from the interview was kept.

The interview guide was developed on the basis of the trial – that provides a context to which theory and definitions can be unveiled for the respondents. It is developed so that respondents can account for their methods and actions in terms of sponsorship and CSR, but does not force them to come up with the context themselves. By using the trial as the startingpoint, it should give out the reasons for the phenomenon that the researcher wants to explore, and therefore the Skagen fondene AS-lawsuit has been chosen (Johannessen, Tufte, & Christoffersen, 2010). Respondents can also freely talk about how they avoid or make up their interpretation of Norwegian tax law, and they can emphasize what is wanted effects, how they measure and how they treat every object with respect to strategy, action, law and wanted effects. All of these factors constitutes the background and appraisal for the study (Creswell, 2013; Johannessen, Tufte, & Christoffersen, 2010). The complete interview guide is included, in Norwegian only, in appendix 9.3.

The background for the sample and the interview is a theory guided design choice and a constant comparative analysis method (Creswell, 2013; Eriksson & Kovalainen, 2008). The theory here is sponsorship and CSR so that being a sponsor, CSR contributor and non-profit organization benefitting from the other party in Norway. The criteria for being a respondent in this thesis was to be on the

giving or receiving side of sponsorship and/or CSR aids. The sample has been randomly chosen based on nomination to or winning the SPOT-award in Norway, previously known as the sponsoraward, which is an award given to the best events, sponsors and sponsorobjects in Norway (Sponsor- og eventforeningen, 2014). Ideally, both indirect and direct effects of the sponsorship and CSR activities needed to be visible both internally and externally. As this makes up the selection process of respondents, another element needs to be included. The persons interviewed are referred to as leading managers on both sponsorship and CSR by the companies and organizations, making them the most eligible respondents. This ensures and improves the validity of the respondents in this thesis. All respondents are anonymous as the current research has been reported into the Norwegian Social Science Data Service (appendix 9.1 and 9.2).

4.1 – Validity of the research

In qualitative research the validity has five main points that it can be evaluated from: descriptive validity, interpretive validity, theoretical validity, generalizability and evaluative validity (Maxwell, 2002:43).

In order to maintain the descriptive validity in this research complete transcriptions of all interviews conducted are included in the appendix. BI also has their own ethical standards for conducting research that also applies to students and thereby also guaranteeing that no data is fictional. The interpretive validity is double-edged in terms of this study. As all respondents are Norwegian, their answers has to be translated to English in order to be included in this paper. As interpretive validity concerns the use of respondents' own words and concepts (Maxwell, 2002), both the directly transcribed interview in Norwegian and the English translation of it is included in the appendix 9.4. This is in order to give the reader the chance to interpret the validity of the translation and to maintain the interpretive validity. Respondents' has been given the opportunity to read through the translated version and the original version of their statements, and none has made changes to the statements and was satisfied with the translation. This increases the validity of the interviews and translation. Further, the phenomena is not described or viewed in the perspective of the researcher, but questions in the interview guide relies on theoretical aspects of sponsorship and CSR, and the inductive position of the research. All respondents are to freely answer the questions without the researcher commenting on his/her opinion on the subject

(Maxwell, 2002). As one can see from the interview guide (appendix 9.3) all questions are open and up to the respondent to answer.

As for theoretical validity, it has been upheld by the construction of theory and validation of respondents answers throughout the interview process. As a theory is buildt it will transcend both descriptive and interpretational understanding and thus create consensus (Maxwell, 2002). As for generalizability, the aim is to develop a theory that can be of use for every organization, business or person starting up with sponsorships or CSR. The study is not limited to the respondents, but can be used by a broader audience. The theory should be a tool that everyone can utilize and learn from. Both internally, the respondents and their businesses, and externally, other communities, businesses and organizations, can use this theory. Though the interviews are conducted with a wide range of organizations and businesses this does not restrict the paper to only those. Further, the respondents has acted differently to the CSR perspective but not to the sponsorship part of the study. This will be taken into consideration in the analysis part. As evaluative validity is up to readers to decide, the reasoning for interpretive, discriptive and theoretical validity becomes more important and the evaluative validity is up for the reader to judge (Maxwell, 2002).

5.0 Analysis

5.1 – *Open coding*

Open coding means to identify and select groups of objects to study further (Eriksson & Kovalainen, 2008). This means that one needs to define the properties and values connected to the phenomenon and systematically find general characteristics with the data to continue analysing (Johannessen, Tufte, & Christoffersen, 2010). This section will start with sponsorship and then deal with CSR.

As respondent 1 states from a business perspective: “*Sponsorship is a partnership between usually two parties. Where one party buy a set of commercial rights of the other party, at an agreed price that you can capitalize on in one form or another*” (see appendix 9.4.1). This supports the research conducted by Thjømmøe, Olson and Brønn (2002) as they find companies involve in sponsorships to create fit, increase revenues and brand awareness. Respondent 4 (see appendix 9.4.4) comments that “*sponsorship is a means of communication for building associations and aquire new customers*”, which also supports the findings from

Yeoman et al. (2004) and Daellenbach, Davies and Ashill (2006). Respondent 7 comes from a charitable organization and states the following “*sponsorship is, for us, a relationship with a clearly defined agreement that sets measurable requirements for what the sponsor will achieve and what we must do to meet the requirements*”(See appendix 9.4.7). This is in line with the definition provided by Gran and Hofplass (2007), and Cornwell, Weeks, & Roy (2005). It also supports the resource dependency perspective (Daellenbach, Davies, & Ashill, 2006) contradicted by respondent 8 who defines sponsorships as “*contracted work that addresses how to promote a business in an event*” (see appendix 9.4.8). As the research states the sponsor should act as a resource provider for the sponsored object. When respondent 8 argue that “*the sponsorship deals with how they as an organization can draw attention to the sponsor, and not the other way around, this becomes a biased cooperation that does not take into account the reciprocity*”. The respondent later contradicts the initial statement by saying, “*sponsorship is purely a business transaction that deals with the performance and reciprocity, and not with charity*” (see appendix 9.4.8). This again supports the resource dependency perspective (Daellenbach, Davies, & Ashill, 2006) but does not support the initial statement. The result is a confused definition of sponsorship that in turn makes their work difficult to define. Respondent 3 adds in the dimension of different sponsorships. As he states “*in general sport-sponsorships are closely linked to brand thinking, and making the brand known and associated. Cultural sponsorship is more of relations, sharing cultural experiences with customers and/or employees*” (see appendix 9.4.3). This is in line with Roy and Cornwell (2004) as the sponsorship has different segments in reach. At the same time this contradicts the findings from Olson (2010) stating that sponsorships has the same effects in both sports and cultural contexts. Another perspective on sponsorship is provided by respondent 5 (see appendix 9.4.5) that states that “*sponsorship is how we can enter into agreements with other companies that we see that can give us something in return whether exposure, association, reach to a range of segments we have not reached before or support the same purpose as we*”. This is in line with the definition provided by Cornwell, Weeks, and Roy (2005) and Victor Head (Gran & Hofplass, 2007). Still the purpose is the main focus for the respondents. Further, these statements show the historical development of sponsorships by defining sponsorships as business transactions.

At the opposite side is respondent 2 (see appendix 9.4.2.) “*We want to be associated with a product that will attract more customers to us, that's what we have on sponsorship. We pay something to get a re-performance of a party that we want to help*”. Other than this the respondent does not define sponsorship in general terms, but conclude; “*sponsorship is a paid incentive that we choose to do that underpin our business*”. Although these statements are in line with theory provided definitions (Cornwell, Weeks, & Roy, 2005; Gran & Hofplass, 2007; Roy & Cornwell, 2004) the respondent has no further measurements to what the paid incentive actually provides them as a business and has no measurements on the re-performance that they gain from the sponsorship. This confirms the findings from Thjømøe, Olson and Brønn (2002) that the efforts made in sponsorships does not match the skill-level of those conducting it. Similar to all respondents, whether it being a business or charitable organization, is that they view sponsorships as a way to gain something, either it being monetary values or new customers.

When it comes to CSR the respondents are unanimously: CSR is about environmental issues and secure investments that do not go against human rights or possibly could get the business into trouble later. As respondent 3 (see appendix 9.4.3) states “*CSR is the way we integrate social and environmental practices throughout our business operations*”. This is supported by respondent 6 (see appendix 9.4.6) “*CSR is also that we as an organization should not make things worse in the countries which we operate or that we as an organization will help to improve the environment wherever we are*”. Another interesting view of CSR is provided by respondent 7 (see appendix 9.4.7): “*CSR is how we as a foundation can help to educate businesses and individuals about issues, while it also is about how we relate to members, contributors and facing the issues we choose to focus on*”. All of these definitions of CSR are in the midst of the discussion and evolution of CSR as a phenomenon over the last century. Charitable organizations are used as consultants for businesses wanting to develop their own CSR policies. This is supported by both respondent 6 (appendix 9.4.6) and respondent 3 (appendix 9.4.3), as they both state clearly that they connect to businesses and organizations that want to avoid public scandals or to gain insight in problematic areas that the business themselves might not have competence on.

As Arvidsson (2010) stated in her research the media coverage of CSR efforts has increased, and businesses are trying to react proactively to them. Still

respondent 2 (see appendix 9.4.2) explains CSR as a holistic view of the enterprise, and includes a value set and consequences as the main drivers. Respondent 8 (see appendix 9.4.8) summarizes the CSR efforts done by businesses like this: “*CSR is in many ways how you choose to manage the resources you have in you business, minimize their own losses while doing good for others*”. This viewpoint is in line with the perspective presented by Wang and Bansal (2012) that CSR is about investing in other projects that will lead to gains at a later point. Eberle, Berens and Li (2013) and Arvidsson (2010) concluded that the organizational legitimacy is achieved and protected via CSR. All the respondents in this research agree on those terms, but still they want them to change. Respondent 5 (appendix 9.4.5) states the following about CSR and sponsorship “*if one thinks of the whole enterprise as an onion then CSR is the outer shell and sponsorship is perhaps the second innermost*”. Many of the respondents agree that sponsorship has to do with communication, branding and strategy, whilst CSR is surrounding all of that.

Another interesting point is that respondent 7 views his organization to be a CSR response in itself; “*we are a CSR matter in what we do. We put items on the agenda and hold businesses accountable for what they say and do*”. The viewpoint is supported by Arvidsson (2010) as the organizations can hold the businesses accountable; therefore making them choose a proactive rather than reactive position to CSR. Contrary to Menon and Kahn (2003) findings of using CSR as cause promotions, all responding businesses state that they are using CSR as a guideline or policy of business conduct. Responding charitable organizations, support this, as respondent 6 states: “*CSR is more about helping businesses in the same way as consultants*” (See appendix 9.4.6), this also contributes to support of the proactive approach to CSR.

5.2 – Axial coding

In this thesis, axial coding has been used to compare responses to equal questions with the inductive and deductive position of the paper, and existing theory.

For respondent 1 the workflow of sponsorships is clear “*sponsorship must be linked to the overall strategy of the company*” (appendix 9.4.1). This is in line with Cornwell, Weeks and Roy (2005) stating that sponsorship policies can link the consumer to the firm via sponsorships. According to respondent 1 this is what they aim to do and they also think about this when entering into a sponsor

agreement. The following takes place for respondent 1 when entering a sponsorship: firstly, they link the the sponsorship to the overall strategy of the company, then they anchor the contract with the main actor in the field, followed by a specification of what the work should do and how to measure it. For the implementation of the sponsorship they outsource most of the work and at the same time continuously evaluate it. Exposure measurements, purchase likelihood, attitudes, knowledge, liking, fit and preference are the most commonly measured (see appendix 9.4.1). This is in line with the sponsorship lifetime cycle that Daellenbach, Davies and Ashill (2006) adopted from Quinn and Cameron (1983). At the same time respondent 1 contradicts the findings of Thjømmøe, Olson and Brønn (2002) as they have a clear strategy, measurements and know how their sponsorships work and at what effect.

Although every respondent state that they measure and evaluate, when asked – they cannot give any precise measurement that they use. They can tell exactly what they aim for, but do not know if they have achieved it. Respondent 4 (appendix 9.4.4) state the following: “*we measure the sponsoring after how many who visit our stands and have a chat, after among our customers and get them to answer a survey if they are aware that we were there*” which again does not provide any more insight to what measurements actually give out the wanted results. These responses are in line with the research conducted by Thjømmøe, Olson and Brønn (2002). They found that the real conduct of sponsorship managers was smaller than the efforts made in sponsorships, which is true for every respondent except respondent 1. Respondent 2 is the clearest respondent to exemplify exactly this and states “*our strategy for sponsorship is from 2008 and it has been Nordic, and lived its own life without being more specific*” (appendix 9.4.2). Respondent 7 includes this “*for the sponsoring companies they use the traditional goals such as preferences, liking, fit, exposure and number of new customers*” (appendix 9.4.7), but when asked they as an organization do nothing to measure: “*We measure sponsorship collaborations externally with the partner while CSR work we have no measurements on. As a rule, the companies measure not us*”. All respondents were asked about their last measurements but only respondent 1 and 3 know where to find their last measurements. As respondent 2 states “*It’s a balancing act when engaged in sponsorship that you use your gutfeeling to assess. One can go too far in sponsorship of events and incidents, and exposure is a delicate balanve between too much and too little*” (appendix

9.4.2). Thjømøe, Olson and Brønn (2002) found Norwegian companies struggling to measure their efforts and that companies were satisfied with the results despite the fact that they were unsure of what the results was. Additionally the measurements support the definition of sponsorship given by Norwegian Law as well as an anchoring to the overall strategy (Lunde, Staff, & Ree, 2011). For CSR the measurements are few and many of the respondents do not know if their business even measures CSR messages or efforts made in the market. The firm of respondent 3 is included in an international index that does the measurements for them on a national and international level, but point out that sponsorship is thighter linked to marketing efforts (see appendix 9.4.3). This again leads to support of Andersson's (2010) findings, where CSR is a growing trend not closely linked to the market thoughts yet. The evaluation of CSR initiatives seems to be a higher priority for respondent 2, than the evaluation of sponsorships as the sponsorship strategy has remained unchanged since 2008 (see appendix 9.4.2). There is no demand for measurements on CSR activities in Norway as they are not included in the definition that provides tax-deductions, but there seems to be a growing focus on measurable aspects in CSR.

When it comes to the sponsorship lifetime cycle (Daellenbach, Davies, & Ashill, 2006), respondents seem to go through stages one and two, but it all becomes blurry when entering stage three and four. In addition, the receiving organizations have stated that they are more involved in the first stage than in the latter stages – they view the natural link between the company and them as an organization as the most important. Although the non-profit organizations and businesses clearly state that, they want to commit to a longlasting relationship both parties do not contribute to the full lifecycle.

Further, all respondents are clear that neither the Skagen-trial nor the Norwegian Taxlaw influences their work. There seems to be a concensus that the Skagen-trial is a result of accounting principles and that Skagen did many mistakes. All respondents agree that the contract is what flawed for Skagen, and that the contracts are more specified than ever before. The receiving organizations include that they learned from the Skagen-trial to specify agreements and to do more groundwork than they did before. Further, respondent 5 states this: "*The Skagen-case was a way for us to discover that CSR is more than just environmental work and gave us an idea of what you should avoid doing when one look at that kind of agreements*" (appendix 9.4.5). This again leads to the

divide between CSR and sponsorships. As theory states sponsorships has more effects that is easily measured, but has the same effect as CSR can have when used right (Cornwell, Weeks, & Roy, 2005; Menon & Kahn, 2003). Still, the Norwegian tax law demands that sponsorships are measured and that effects can be proven. Therefore, the division between the two becomes a paradox when respondents state they measure CSR activities and sponsorship activities, but cannot prove the effects or find the correct measurements in order to qualify for tax-deductions. The focus on measurements is mentioned by all respondents, but only two of the respondents meet the requirements of measures to get the tax-deduction.

Also, when talking about CSR respondents are eager to stress that CSR does not belong to the marketing department, but is given from higher management. As respondent 4 states *"CSR is more comprehensive and designed from "above" (appendix 9.4.4), and this contradicts the use of CSR as a communication tool (Arvidsson, 2010). Respondent 2 (appendix 9.4.2) agrees with respondent 4 "it is very top-down with CSR, and it seems like they are working hard to get allocated appropriate resources to just that". The resource allocation to CSR that is going on with respondent 2 is in line with the long-term perspective of Wang and Bansal (2012) that the managerial distractions to CSR can be reduces over time and that CSR takes time to develop. All respondents agree that CSR is a long-term business conduct, rather than a communication strategy, but they all want CSR to be known both internally and externally and to show consumers that their business or organization takes social responsibility. Respondent 4 believes that CSR should be kept internally more than externally "That Skagen chose to focus as they did, only proves that one must keep CSR for themselves and not to enter into agreements similar to a sponsorship deal that also have CSR elements in it. It is completely wrong. CSR must be kept out of everything, but at the same time be a big part of everything we do" (appendix 9.4.4). This is in line with Menon and Kahn's definition of CSR, but at the same time this viewpoint contradicts existing theory of CSR being a communication tool and can be used to persuade consumers Arvidsson, 2010; Taylor, 2014; Eberle, Berens, & Li, 2013). This is also a point of evolution for sponsorship, as sponsorship in the years 1924-1970 went through the era of "the early pioneers" and the beginning of return-on-investment thinking of sponsorships (Skinner & Rukavina, 2003). When putting CSR into a development context of sponsorships*

one can speculate whether CSR will develop into a return-on-investment-thinking eventually.

Another perspective of CSR is how the charitable organizations are used in connection to CSR. All of them are stating that they are connected to businesses as consultants when contacted about CSR, but they themselves also have CSR policies to work after. The distinction between CSR and ethics seems to be blurry for them, but this again is in the definition question of CSR. The reaction of charitable organizations to CSR is similar to the political perspective of CSR (Whelan, 2012), in that CSR also has the ability to affect the sovereignty of countries in the developing world. This is supported by respondent 6 (appendix 9.4.6) *”CSR is also that we as an organization should not make things worse in the countries in which we operate”*. The use of non-governmental organizations (NGOs) as consultants for developing CSR policies is also a form of achieving and/or protecting organizational legitimacy and therefore supportive of Andersson’s (2010) findings. Respondent 6 mentions that charitable organizations now are knowledge contributors and consultants when it comes to development of CSR policies. *“There has been a clear shift in the direction of communication, but unfortunately we as an advisory organization are not involved in it. We are only an advisory organization, although we are very happy to act as a seal outward and thus help to increase the credibility of communication”* (appendix 9.4.6). The wish of acting as a seal of legitimacy can be interpreted as an act of proactive approach (Arvidsson, 2010), but that businesses in Norway now do not wish to use this seal and therefore the efforts in CSR still is more linked to a reactive approach (Arvidsson, 2010).

5.3 – Selective Coding

The selective coding process has the aim of putting the analysis towards a theoretical scheme (Eriksson & Kovalainen, 2008). One needs to find the overall category that can integrate all other categories in the analysis (Johannessen, Tufte, & Christoffersen, 2010).

The CSR effort is for two of the respondents (respondent 1 and 2) measured on international level through indices. There is still work to do when it comes to measuring and specification of goals, and respondents find that work more difficult than the actual implementation of the projects. As respondent 7 states *“sponsorship agreements have so many results within the period that the*

measurements are more crucial than CSR measurements” (appendix 9.4.7) which proves the point that CSR has not been commercialized by sponsorship yet. Further, sponsorship is linked to the marketing department currently whilst CSR is considered an overall strategy decided in the top-management.

The respondents were also asked what their views for the future of sponsorship and CSR are. They agree that CSR can be developed from overall internal strategies to external communication tool, but none of them know how to utilize CSR in a proactive approach. There are no indications of research suggesting that CSR cannot be utilized and measured in the same manner as sponsorships, but the responding organizations and firms all agree that CSR is predominantly about environmental factors and therefore on a overall strategic level. This leads up to the research by Cornwell, Weeks and Roy (2005) that can be object for measuring CSR efforts instead of sponsorship-linked marketing communication.

The respondents in the current research have shown no interest in formulating a CSR message for use externally, but only internally so far. The difference between the two theoretical frameworks of sponsorship and CSR is divided in practice, but the provision of cash to get some kind of result, whether it being fit, exposure, good word-of-mouth, policies or revenues, stays the same. Still the development of CSR can be linked to the previous development cycle of sponsorships and respondents have linked CSR more to business conduct rather than a communication tool. The CSR discussion can be seen to take a turn towards the change in consumer behaviour and the view of the company is a set of relationship among stakeholders (Arvidsson, 2010). Then the CSR efforts becomes object to the 1970s attitude and the social expectations being the driving force for development and projects as postulated by Arvidsson (2010). There seems to be a change from reactive to proactive approach in terms of developing policies, but in public it comes out as reactive approach as the businesses only utilize CSR internally and not externally.

The American thinking of CSR being donations to “buy your way out” of situations and the strong capitalistic thoughts of businesses being source for wrong-doing is not prevalent in the Norwegian society and therefore the American model of donations and taxreductions is refused by respondent 3. “*The American approach enables indulgences. You give a 1000 Dollars to get 500 Dollars in taxreduction*” (see appendix 9.4.3). The Norwegian tax law has no

impact for any of the respondents, and they are all content with the ramifications that the Skagen-trial brought. As respondent 8 notes “*in many ways, CSR in the U.S. is more prevalent than here, simply based on that U.S. firms have more funds to spit into charity work and thereby demonstrate a kind of false responsibility*”. Respondent 8 also includes the fact that charitable work in Norway has different meaning than in the U.S. “*For example, the CSR to give away the store baked bread to Blue Cross in Norway, is not seen as CSR nationally. It's more a natural part of the Norwegian charitable thought.*” (see appendix 9.4.8). There is no sympathy towards Milton Friedman’s discussion of the responsibility of the business (Friedman, 1971 in Davies, 1973), but a general agreement that the firms are part of something greater than themselves, that needs to be addressed in order to give the impression that their business do-good. It is apparent that the findings from Arvidsson (2010) from Sweden are very much transferrable to the Norwegian business.

5.4 – Theory Derivation and results

Theory derivation includes two components and two validity aspects. The theory must be bound to categories or concepts and the relations that the categories and concepts might have common (Maxwell, 2002; Johannessen, Tufte, & Christoffersen, 2010).

Based on the data and the proposed definitions following, the theory derived from this research links the need for definitions in order to be successful in implementation of projects and measurements. Businesses and organizations that enters CSR and sponsorship relations with a clear and pre-agreed definition of what they want to achieve will be more eager to measure the effects and be able to target their work better. Respondents who had a clear strategy and definition of sponsorships have proven to be more aware of their own efforts and effects from the sponsorships and was able to link sponsorship to traditional metrics derived from the field of marketing. The research question opened up for CSR being commercialized by sponsorship or vice versa. Throughout this research no evidence of this has been found, but the general evolution of CSR in Norway seem to have common features with the evolution of sponsorship throughout history. CSR is influenced by the general norm of being a response to environmental changes and the want to be proactive in response to future corporate scandals and prevent them from happening. Managers have definitions

of sponsorship and CSR containing elements equal or closely linked to theory, but they are lacking the insight to the practical meaning of measurements connected to the definitions.

From this research the reigning definition of sponsorship efforts is:

Sponsorship is a partnership between usually two parties where one party buy a set of commercial rights of the other party, at an agreed price that you can capitalize on in one form or another. As a rule, two parties co-operate and one of them can utilize measurable elements such as fit, perception, awareness etc. The definition has no limitation to business size and originates from respondent 1. It also is in direct line with already existing definitions about sponsorships and has been tested in various forms earlier (Gran & Hofplass, 2007; Cornwell, Weeks, & Roy, 2005; Roy & Cornwell, 2004). The definition includes elements of sponsorship that is measurable through already existing marketing measures and is equal to what is mentioned by the respondents as important metrics in the written contract between the parties. Sponsorship should be evaluated as a partnership and not a business purchase.

Regarding CSR the following definition can be derived from the data:

CSR is a commitment for one party to another (e.g. the general public, suppliers, customers) to take more responsibility for the society than are expected of them. The responsibility lies in the conduct of business at an overall strategic level, but also in the hands of each employee of the firm. The definition includes definitions from previous research and important organizations (Davies, 1973; European Commission, 2011; Wang & Bansal, 2012; Whelan, 2012). Further, the data has shown that those willing to specify down to action what CSR is, have measures on them and know what the response should be at a given time – supporting the proactive approach to CSR (Arvidsson, 2010).

The relation between the two definitions becomes clear when it comes to the willingness to try new sponsorship objects and diversing the effort. Whereas those without a clear definition is supporting what is considered traditional objects, the ones with a clear definition are leading the industry of both CSR and sponsorships and are more willing to take a risk as they more easily can measure their effects and are not scared of canceling a deal. There is a relationship of clear definition, measurements, willingness to take risk and success in sponsorships and CSR where those with clear definitions measure their efforts more and are willing to take larger risks and are more successful in terms of the traditional metrics

mentioned connected to sponsorship and CSR. This needs to be tested further, but from the qualitative data this seems to be a legit conclusion.

The impact of the Skagen-trial and Norwegian tax law has presented a huge paradox between practice and legislation. Whereas Skagen was convicted to pay taxes on their funds to SOS Barnebyer and CARF based on the lack of measurability and evidence of indirect effects, almost all respondents state they do these measurements but do not have the knowledge to generate the correct information from it. This is supported by respondent 2 *"We have good effect-measurements on local initiatives, both visibility and business-to-business, but on the larger deals we had on sport we had many measurement but the difficulty is that we do not specifically measure how many customers we get through the sponsorship."* (appendix 9.4.2). Therefore, as the tax-deductions are strongly connected to the ability of proving that it generates taxable incomes for the company it becomes a problem that companies in Norway are getting tax-deductions based on only stating the measurable elements in their contracts. As respondent 4 states *"We operate with the belief that if an existing customer bring a potential new customer at an event and spread the word that he got the tickets on offer from us so we can bring in new customers."* (see appendix 9.4.4). Still they have no clear idea of what taxable income those customers might give the company, so that the tax-deductions the company gains from sponsorships should not have been given if one follows the definition of the law. Respondents 5 (appendix 9.4.5) states the following: *"Tax legislation gives us some loopholes, but it never affects who we sign the contract with. It's nice that Taxation is so, and it gives no room for error, but at the same time – if you try something outside the established norms it will be punished. There are so many players that it is easy to make mistakes, thus it is also a kind of cowardice among us as sponsors. We go to the safe, that which touches many and we know that the Norwegian people appreciate. CSR is just a superior way for businesses to display social responsibility"*. The interesting part here is that the respondent clearly state that the tax-deductions is a loophole but if one were to try each contract before a court of law, only respondent 1 and 3 would be able to defend their tax-deductions. As respondent 1 states: *"Skagen has made lot of mistakes, in that they cannot measure the impact of what they have done. There is talk of a transfer of funds and not measurable projects"* (see appendix 9.4.1). There seems to be a great misunderstanding of the tax law and its requirements for sponsorships to prove

generating taxable income. This is also where Skagen Fondene AS failed in their accounting, but respondents seem more eager to discuss the accounting principles than to look at the demand for measurements and to do that correct. For the receiving organizations the lack of measurements become a an issue if they claim to have taxable income from this. As respondents 6 states: *"We measure sponsorship collaborations externally with the partner while CSR work we have no measurements on. As a rule, the companies measure not us. There is also a clear distinction in how they measure it, for the sponsoring companies they use the traditional goals such as preferences, liking, fit, exposure and number of new customers. CSR is more generous and enrolled in international surveys. CSR work we do is not measured per project as sponsorship is"* (see appendix 9.4.6). This brings us to the increasing focus on measurements of CSR-actions and the proactive attitudes that companies in Norway have towards this. Whereas sponsorship is included as a marketing tool, the sponsorship definition used in practice does not include philanthropic messages. The tax law does not provide any benefits to philanthropy but still the companies want to measure this.

Respondent 2 states that their CSR efforts has increased over the last years and this is the general impression left with the receiving organizations as well. As respondent 5 state: *"We approach sponsorship as a business transaction, while CSR is business conduct. That's the biggest difference"* (see appendix 9.4.5). None of the respondents attribute the increasing focus to the trial, but they all mention the increasing attention given from the consumers to CSR. The following was stated by respondent 8: *"Consumer changes in attitudes and an increasing awareness of their power is probably the biggest change"* (see appendix 9.4.8), and this was supported by respondent 7: *"I believe that the trial got consumers to evaluate what funds cooperate with, but the consumer's own position as a socially conscious one has become more evident than before. Use-disposable culture is on its way out"* (see appendix 9.4.7). the Skagen-trial is not to blame for the increasing focus on CSR, but instead the consumers increasing focus on sustainable businesses and merchandise. The inclusion of CSR efforts to international indices seems to be legitimizing the efforts, but this does not include the organizations in Norway that want to act like an seal. There seems to be a greater understanding of CSR amongst non-profit organizations in Norway than there is among businesses.

6.0 Discussion and conclusions

6.1 – Discussion

Firstly, there seems to be a general agreement that CSR is about environmental and human rights aspects rather than a charitable donation given to other organizations. This involves the development of CSR policies rather than money-giving to others. Although this is good, it also seems that respondents are more afraid of losing consumers and following the consumer trend, rather than a genuine wish to evolve their business into something new and sustainable. Although there are exceptions to this, there is a need for businesses to incorporate and anchor CSR work in the core business, which they have started to do now. As respondents have stated they view the American approach to CSR as a cheap way of buying out of problems, which is a loose but forceful allegation towards the American way of doing business. This might stem from a lack of knowledge that many of the respondents have stated they have when dealing with CSR. In addition, it seems like the respondents all have a wish to make CSR more into a proactive approach (Arvidsson, 2010) and they want to develop CSR more externally over time. In order for this to happen, the receiving organizations have pointed out that they are willing to help with this work, which has not been accepted by the businesses yet. There seems to be a reluctance with the businesses to develop CSR at the current moment, and the rapid media and scandals that have been in the past can influence this. Still, there is a pressure noted by the respondents from the consumers to change focus and they demand more of businesses. The businesses can utilize CSR as a response, but the respondents' use it internally more than externally thereby not creating the response that some consumers might want. The focus on external communication is visible through sponsorships, and this is one of the great divides between the two.

Sponsorships are more visible to the consumer and therefore the focus on the natural link between cause and sponsor is a primary object for all respondents. Sponsorships are closely linked to a strategic marketing communication but only two of the respondents have a clear measurement of how the efforts affected the outcome. They all include the written agreement with measurable elements more now than earlier, but they cannot recall how to measure what they want or lack the knowledge on how to measure. This presents a problem as the industry then can be viewed as professional when entering an agreement and unprofessional when

evaluating the agreement. There is also the risk of agreements not working to intentions but prolonged based on gutfeelings and thus costing the business more than it brings in which is not the intention of sponsorships. The lack of clear definition seems to be minor compared to the lack of measurements and knowledge of measurements that the industry has.

The findings in this paper also show the lack of evolvement in the industry since 2002 and Thjømøe, Olson and Brønn's research. One should be able to see change in the industry in those years but there has not been any major difference. This leads to the discussion of whether lack of reaserch proposing clear measurements is to blame or if the industry itself has gotten into a comfortzone that they are reluctant to break out of. The current research has discovered that there are no problems with the proposed measurements, managers are aware of them on both sides. However, when it comes to the implementation non-profit organizations are lacking the resources to do them and businesses has a lack of knowledge and therefore stay in the comfortzone. There is a general need for knowledge in the industry and there are many ways to obtain it. Some managers need more training in statistics and some need training in analysis.

One of the surprising findings here is that the taxlaw and trial had no impact on the respondents. The taxlaw should at best act as an incentive to increase sponsorship spending, but it seems to be more focus on the good cause and natural link. The natural link is good to have, but as very, few of the respondents know if their efforts are working then the link becomes secondary. Some respondents are relying on sponsorship strategies from 2008 and later, so the need for evaluation is pressing. The trial should have impact when it comes to determining the efforts and give an indication to businesses where to draw the line and where the line is drawn when it comes to accounting principles. This knowledge is missing from the managers today, and together with the lack of measurements, this constitutes a problem. Managers are acting blind when they state they have a natural link but do not know what that link brings to the business. When taking this to the financial departments, most managers have difficulties with defending the investments done and thereby creating problems for accounting as those are affected by the trial. This problem goes in circles until sponsorship managers clearly can define the impacts with concrete measurements and thus supporting the investments done.

6.2 – Managerial implications

The managerial part of this is quite clear – managers need to start all their work with a clear definition in order to successfully implement CSR and sponsorship projects for their business and organization. The proposed definitions also state a demand for the written agreement and include basic marketing measures that managers need to be aware of. Further, managers need to acknowledge the need for external communication when it comes to CSR and come to terms with a changed consumer culture that increasingly are demanding more from business than before. Sponsorships has a lot of potential to be manifested in overall strategies and CSR can successfully be moved to the marketing department in the future. Organizations has to be open for CSR contributions on a greater level than consulting, they can become a seal of approval and benefit from marketing efforts done in CSR. The benefit to organizations from being included in the whole lifecycle of sponsorships is great, but this again depends on the analytic and statistical skillevel of the managers. When getting involved in the whole lifecycle organizations can get measurements on the impact, the sponsorship had on them and whether the deal is beneficial for them also. Sponsorship is a relationship that ideally should benefit both parties and be treated as a collaboration to gain advantage in the market for both parties. In order to be successful in sponsorship and CSR it all starts with a clear strategy and vision, then the implementation and collaboration in order to gain advantages to both parties. Managers should have all of these elements cleared out in order to legitimize their work internally and externally.

6.3 – Limitations

This study has a limited number of respondents, although this at first sight is a flaw with the research the grounded theory approach states that one should only have the number of respondents that brings something new to the table. Therefore, eight respondents is the number that brought something new to this research. Consumer responses has not been taken into consideration at all, but merely focused on the strategy behind. Although the wanted effects is interesting, the lack actual measurements of this and the consumer response is a limitation to the study. The Norwegian setting also provides some limitations to the generalizability of the study. Whereas the results might be correct at the current time for Norway, it may be completely different in other countries.

Also, this study has limitations when it comes to researchers bias to respondents. Although there has been a large focus on bringing unbiased data, but when it comes to interviews and qualitative research, one can never guarantee that the data is unbiased. In addition to this, the researchers own bias to the academic field and to the industry might have influenced the research unintentionally. Until the research is tested again, and results obtained from that, one can never discover the researchers own bias. These limitations are wellknown to all qualitative research, but must be mentioned.

The theory developed here is a substantial theory and not a formal theory, which limits the use of it. Whereas a formal theory would be able to include the whole conceptual area, this substantial theory is more closely linked to practise and therefore needs more work in order to constitute a formal theory. It is also limited for being a victim of limited previous research conducted in the Norwegian setting on both sponsorship and CSR.

Theory sensitiveness means that the researcher continuously evaluate the data and has the ability to understand and identify the various elements and importance in the dataset (Eisenhardt, 1989; Johannessen, Tufte, & Christoffersen, 2010). One can never guarantee that the researcher has succeeded in extracting all relevant elements of importance in the dataset. Further, the understanding of every element can never be entirely ensured. This is why theory sensitivity is a limitation in this study.

7.0 Future research

Future research needs to investigate the proposed theory of those with a clear definition of both sponsorship and CSR being the most successful in the market and with the best understanding of their measurements. One should be able to use the current research as a pre-study and build hypotheses from the results and thereby test the real effects of a clear definition. This is a qualitative research, so there is need for quantifying the whole industry of sponsorships and CSR in order to get a broader understanding of the two fields and of the results to the current research. It is also a possibility to replicate this research in the future, in order to find results to compare.

There is also a need to test the what effects organizations being involved in the complete lifecycle of sponsorships may have in a Norwegian market. It is being proposed in this study that the complete involvement could benefit both

parties in the agreement, but to what degree and which factors are affected has not been investigated. Further, consumers response to an external CSR message needs to be investigated and then see whether a non-profit organization has any impact on the perceptions of the CSR message. The current development of CSR policies also needs to be tested against the evolution of the social conscious consumer also needs to be tested. Is the proposed effect real or alledged by managers?

The current study also has limitations in the generalizability of it, so that a replication of the study is needed in order to generalize the results further.

Future research could also include the factor of knowledge that managers have on sponsorships and CSR. Here knowledge should be measured in terms of marketing skills and schooling in statistics and analysis. As troubles of measurments and analysis of measurements has been mentioned by all respondents there is reasons to believe that the knowledge level and years of schooling in that area has an impact on the work managers currently are doing. This has not been tested here.

8.0 Bibliography

Arvidsson, S. (2010). Communication of Corporate Social Responsibility: A study of the views of management teams in large companies. *Journal of Business Ethics* , 96 (3), 339-354.

Caves, R. E. (2000). *Creative Industries Contracts between Art and Commerce*. Cambridge, Massachusetts: Harvard University Press.

Cornwell, T. B., Weeks, C. S., & Roy, D. P. (2005). Sponsorship-linked Marketing: Opening the Black Box. *Journal of Advertising* , 34 (2), 21-42.

Creswell, J. W. (2013). *Qualitative Inquiry & Research Design – Choosing Among Five Approaches* (3rd Edition ed.). California: Sage Publications, Inc.

Daellenbach, K., Davies, J., & Ashill, N. J. (2006). Understanding Sponsorship and Sponsorship Relationships – multiple frames and multiple perspectives. *Int. J. of Nonprofit Volunt. Sect. Mark.* (11), 73-87.

Davies, K. (1973). The Case For and Against Business Assumption of Social Responsibilities'. *Academy of Management Journal* , 16 (2), 312-322.

Dolphin, R. R. (2003). Sponsorship: perspectives on its strategic role. *Corporate Communications: An International Journal* , 8 (3), 173-186.

Duncan, T., & Moriarty, S. (1997). *Driving Brand Value: Using Integrated Marketing to Manage Profitable Stake-holder Relationships*. New York, NY, USA: McGraw Hill.

Eberle, D., Berens, G., & Li, T. (2013). The Impact of Interactive Corporate Social Responsibility Communication on Corporate Reputation. *Journal of Business Ethics* (118), 731-746.

Eisenhardt, K. M. (1989). Building Theories from Case Study Research. *Academy of Management Review* , 14 (4), 532-550.

Eriksson, P., & Kovalainen, A. (2008). *Qualitative Methods in Business Research* (1st Edition ed.). London: Sage Publications, Inc.

European Commission. (2011). *A renewed EU strategy 2011-2014 for corporate social responsibility.* . Retrieved 06 05, 2014 from A renewed EU strategy 2011-2014 for corporate social responsibility. : <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2011:0681:FIN:EN:PDF>

Friedman, M. (1973). Does Business Have a Social Responsibility. In K. Davies, *The Case For and Against Business Assumptions of Social Responsibilities'* (Vol. 16, pp. 312-322). Arizona, Arizona: Academy of Management Journal.

Gran, A.-B., & Hofplass, S. (2007). *Kultursponsing* (Vol. 2). Oslo: Gyldendal Akademisk.

Grau, S. L., & Folse, J. G. (2007). Cause-Related Marketing (CRM) The Influence of Donation Proximity and Message-Framing Cues on the Less-Involved Consumer. *Journal of Advertising* , 36 (4), 19-33.

Gulating lagmannsrett – dom, LG-2010-162397 - UTV2011-1380 (Gulating Lagmannsrett 07 01, 2011).

Johannessen, A., Tufte, P., & Christoffersen, L. (2010). *Introduksjon til samfunnsvitenskapelig metode* (4th Edition ed.). Oslo: Abstrakt Forlag AS.

Maxwell, J. A. (2002). Understanding and Validity in Qualitative Research. In A. M. Huberman, & M. B. Miles, *The Qualitative researcher's companion* (pp. 37-65). Thousand Oaks, California: Sage Publications, Inc.

McClimon, T. (2014, 07 21). *CSR Now!* Retrieved 07 22, 2014 from American Express Web Site: <http://about.americanexpress.com/csr/csrnow/csrn137.aspx>

Menon, S., & Kahn, B. E. (2003). Corporate Sponsorship of Philanthropic Activities: When Do They Impact Perceptions of Sponsor Brand? *Journal of Consumer Psychology* , 13 (3), 316-327.

Olson, E. L. (2010). Does Sponsorship Work in the same way in different Sponsorship Contexts? . *European Journal of Marketing* , 44 (1/2), 180-199.

Quester, P. G., & Thompson, B. (2001, January/February). Advertising and Promotion Leverage on Arts Sponsorship Effectiveness. *Journal of Advertising Research* , 33-47.

Roy, D. P., & Cornwell, T. B. (2004). The Effects of Consumer Knowledge on Responses to Event Sponsorships. *Psychology and Marketing* , 21 (3), 185-207.

Shuker, R. (2008). *Understanding Popular Music Culture* (third ed.). London: Routledge – Taylor & Francis Group.

Skagen-dommen, HR-2012-976-A-Rt-2012-744-UTV-2012-1046 (Norges Høyesterett 05 08, 2012).

Skinner, B. E., & Rukavina, V. (2003). *The Wiley Event Management Series – Event Sponsorship*. Hoboken, New Jersey, USA: John Wiley & Sons, Inc.

Sponsor- og eventforeningen . (2014, 07 21). *spot-pris*. Retrieved 07 21, 2014 from sponsorogeventforeningen.no: <http://sponsorogeventforeningen.no/nb-no/bli-inspirert/spot-pris>

Stavanger tingrett – dom, TSTAV–2009–204917 – UTV-2010-1434 (Stavanger Tingrett 07 16, 2010).

Taylor, C. R. (2014). Corporate Social Responsibility and Advertising Does it extend to taking stances on social issues? *International Journal of Advertising* , 33 (1), 11-15.

Thjømøe, H. M., Olson, E. L., & Brønn, P. (2002, November - December). Decision-making Processes Surrounding Sponsorship Activities. *Journal of Advertising Research* , 6-15.

Walliser, B. (2003). An International Review of Sponsorship Research: extension and update. *International Journal of Advertising* , 22, 5-40.

Wang, T., & Bansal, P. (2012). Social responsibility in New Ventures: Profiting from a Long-term Orientation. *Strategic Management Journal* , 33, 1135-1153.

Whelan, G. (2012). The Political Perspective of Corporate Social Responsibility: A Critical Research Agenda. *Business Ethics Quarterly* , 22 (4), 709-737.

Yeoman, I., Robertson, M., Ali-Knight, J., Drummond, S., & McMahan-Beattie, U. (2004). *Festival and Events Management – an international arts and culture perspective*. Oxford: Elsevier Ltd.

9.0 Appendix

9.1 – Meldeskjema Norwegian Social Science Data Service

Norsk samfunnsvitenskapelig datatjeneste AS
NORWEGIAN SOCIAL SCIENCE DATA SERVICES



MELDESKJEMA

Meldeskjema (versjon 1.4) for forsknings- og studentprosjekt som medfører meldeplikt eller konsesjonsplikt (jf. personopplysningsloven og helseregisterloven med forskrifter).

1. Prosjektittel		
Titel	The link between CSR and sponsorship in Norway	
2. Behandlingsansvarlig institusjon		
Institusjon	Handelshøyskolen BI	Velg den institusjonen du er tilknyttet. Alle nivå må oppgis. Ved studentprosjekt er det studentens tilknytning som er avgjørende. Dersom institusjonen ikke finnes på listen, vennligst ta kontakt med personvernombudet.
Avdeling/Fakultet	BI Oslo	
Institutt	Institutt for markedsføring	
3. Daglig ansvarlig (forsker, veileder, stipendiat)		
Fornavn	Erik	Før opp navnet på den som har det daglige ansvaret for prosjektet. Veileder er vanligvis daglig ansvarlig ved studentprosjekt.
Etternavn	Olson	
Akademisk grad	Doktorgrad	Veileder og student må være tilknyttet samme institusjon. Dersom studenten har ekstern veileder, kan biveileder eller fagansvarlig ved studiestedet stå som daglig ansvarlig. Arbeidssted må være tilknyttet behandlingsansvarlig institusjon, f.eks. underavdeling, institutt etc.
Stilling	Professor	
Arbeidssted	Handelshøyskolen BI - Oslo	
Adresse (arb.sted)	Nydalsveien 37	
Postnr/sted (arb.sted)	0442 Oslo	
Telefon/mobil (arb.sted)	46410554 /	NBI Det er viktig at du oppgir en e-postadresse som brukes aktivt. Vennligst gi oss beskjed dersom den endres.
E-post	Erik.olson@bi.no	
4. Student (master, bachelor)		
Studentprosjekt	Ja • Nei ○	NBI Det er viktig at du oppgir en e-postadresse som brukes aktivt. Vennligst gi oss beskjed dersom den endres.
Fornavn	Linn-Birgit Kampen	
Etternavn	Kristensen	
Akademisk grad	Høyere grad	
Privatadresse	Biskop Jens Nilssøngate 15B	
Postnr/sted (privatadresse)	0659 Oslo	
Telefon/mobil	95229989 /	
E-post	Linn.b.k.kristensen@gmail.com	
5. Formålet med prosjektet		
Formål	Dybdeintervjuer vil bli gjennomført i forbindelse med innlevering av avsluttende oppgave i MSc in Strategic Marketing Management. Formålet er å samle inn kvalitativ data fra ulike sponsorer og ideelle organisasjoner som støtter opp om eller avviser allerede eksisterende teori på feltene CSR og sponsing, samt finne ut om CSR blir profesjonalisert gjennom sponsingens økende profesjonalitetskrav satt i sammenheng med norsk skatteavgivning.	Redegjør kort for prosjektets formål, problemstilling, forskningsspørsmål e.l. Maks 750 tegn.
6. Prosjektomfang		
Velg omfang	<ul style="list-style-type: none"> • Enkel institusjon ○ Nasjonalt samarbeidsprosjekt ○ Internasjonalt samarbeidsprosjekt 	Med samarbeidsprosjekt menes prosjekt som gjennomføres av flere institusjoner samtidig, som har samme formål og hvor personopplysninger utveksles.
Oppgi øvrige institusjoner		
Oppgi hvordan samarbeidet foregår		

7. Utvalgsbeskrivelse		
Utvalget	Ledere for ideelle organisasjoner og store bedrifter som driver med sponing eller mottar sponsormidler	Med utvalg menes dem som deltar i undersøkelsen eller dem det innhentes opplysninger om. F.eks. et representativt utvalg av befolkningen, skoleelever med lese- og skrivevansker, pasienter, innsatte.
Rekruttering og trekking	Utvalget gjøres basert på offentlig tilgjengelig empiri om sponsormidler utdelt eller mottatt. Utvalget trekkes i samarbeid med veileder og hvem som til sist har tid til en samtale	Beskriv hvordan utvalget trekkes eller rekrutteres og oppgi hvem som foretar den. Et utvalg kan trekkes fra registre som f.eks. Folkeregisteret, SSB-registre, pasientregistre, eller det kan rekrutteres gjennom f.eks. en bedrift, skole, idrettsmiljø, eget nettverk.
Førstegangskontakt	Førstegangskontakt gjøres av oppgaveskriver, Linn-Birgit, via telefon eller Mail.	Beskriv hvordan førstegangskontakten opprettes og oppgi hvem som foretar den. Les mer om dette på våre temasider.
Alder på utvalget	<input type="checkbox"/> Barn (0-15 år) <input type="checkbox"/> Ungdom (16-17 år) <input checked="" type="checkbox"/> Voksne (over 18 år)	
Antall personer som inngår i utvalget	15	
Inkluderes det myndige personer med redusert eller manglende samtykkekompetanse?	Ja <input type="radio"/> Nei <input checked="" type="radio"/>	Begrunn hvorfor det er nødvendig å inkludere myndige personer med redusert eller manglende samtykkekompetanse.
Hvis ja, begrunn		Les mer om Pasienter, brukere og personer med redusert eller manglende samtykkekompetanse
8. Metode for innsamling av personopplysninger		
Kryss av for hvilke datainnsamlingsmetoder og datakilder som vil benyttes	<input type="checkbox"/> Spørreskjema <input checked="" type="checkbox"/> Personlig intervju <input type="checkbox"/> Gruppeintervju <input type="checkbox"/> Observasjon <input type="checkbox"/> Psykologiske/pedagogiske tester <input type="checkbox"/> Medisinske undersøkelser/tester <input type="checkbox"/> Journaldata <input type="checkbox"/> Registerdata <input type="checkbox"/> Annen innsamlingsmetode	Personopplysninger kan innhentes direkte fra den registrerte f.eks. gjennom spørreskjema, intervju, tester, og/eller ulike journaler (f.eks. elevmapper, NAV, PPT, sykehus) og/eller registre (f.eks. Statistisk sentralbyrå, sentrale helseregistre).
Annen innsamlingsmetode, oppgi hvilken		
Kommentar		
9. Datamaterialets innhold		
Redegjør for hvilke opplysninger som samles inn	Opplysningene som samles inn omhandler temaet sponing, CSR, norsk skattelovgivning. Respondentene vil bli presentert for rettssaken mellom Skagen Fondene og Skatt Vest fra 2009.	Spørreskjema, intervju-/temaguide, observasjonsbeskrivelse m.m. sendes inn sammen med meldeskjemaet. NB! Vedleggene lastes opp til sist i meldeskjema, se punkt 16 Vedlegg.
Samles det inn direkte personidentifiserende opplysninger?	Ja <input type="radio"/> Nei <input checked="" type="radio"/>	Dersom det krysses av for ja her, se nærmere under punkt 11 Informasjonssikkerhet.
Hvis ja, hvilke?	<input type="checkbox"/> 11-sifret fødselsnummer <input type="checkbox"/> Navn, fødselsdato, adresse, e-postadresse og/eller telefonnummer	Les mer om hva personopplysninger er
Spesifiser hvilke		NB! Selv om opplysningene er anonymiserte i oppgave/rapport, må det krysses av dersom direkte og/eller indirekte personidentifiserende opplysninger innhentes/registreres i forbindelse med prosjektet.
Samles det inn indirekte personidentifiserende opplysninger?	Ja <input type="radio"/> Nei <input checked="" type="radio"/>	En person vil være indirekte identifiserbar dersom det er mulig å identifisere vedkommende gjennom

Hvis ja, hvilke?		bakgrunnsopplysninger som for eksempel bostedskommune eller arbeidsplass/skole kombinert med opplysninger som alder, kjønn, yrke, diagnose, etc.
Samles det inn sensitive personopplysninger?	Ja <input type="radio"/> Nei <input checked="" type="radio"/>	
Hvis ja, hvilke?	<input type="checkbox"/> Rasemessig eller etnisk bakgrunn, eller politisk, filosofisk eller religiøs oppfatning <input type="checkbox"/> At en person har vært mistenkt, siktet, tiltalt eller dømt for en straffbar handling <input type="checkbox"/> Helseforhold <input type="checkbox"/> Seksuelle forhold <input type="checkbox"/> Medlemskap i fagforeninger	
Samles det inn opplysninger om tredjeperson?	Ja <input type="radio"/> Nei <input checked="" type="radio"/>	Med opplysninger om tredjeperson menes opplysninger som kan spores tilbake til personer som ikke inngår i utvalget. Eksempler på tredjeperson er kollega, elev, klient, familiemedlem.
Hvis ja, hvem er tredjeperson og hvilke opplysninger registreres?		
Hvordan informeres tredjeperson om behandlingen?	<input type="checkbox"/> Skriftlig <input type="checkbox"/> Muntlig <input type="checkbox"/> Informeres ikke	
Informeres ikke, begrunn		
10. Informasjon og samtykke		
Oppgi hvordan utvalget informeres	<input type="checkbox"/> Skriftlig <input checked="" type="checkbox"/> Muntlig <input type="checkbox"/> Informeres ikke	Vennligst send inn informasjonsskrivet eller mal for muntlig informasjon sammen med meldeskjema.
Begrunn		NB! Vedlegg lastes opp til sist i meldeskjemaet, se punkt 16 Vedlegg. Dersom utvalget ikke skal informeres om behandlingen av personopplysninger må det begrunnes. Last ned vår veiledende mal til informasjonsskriv
Oppgi hvordan samtykke fra utvalget innhentes	<input type="checkbox"/> Skriftlig <input checked="" type="checkbox"/> Muntlig <input type="checkbox"/> Innhentes ikke	Dersom det innhentes skriftlig samtykke anbefales det at samtykkeerklæringen utformes som en svarslipp eller på eget ark. Dersom det ikke skal innhentes samtykke, må det begrunnes.
Innhentes ikke, begrunn		
11. Informasjonssikkerhet		
Direkte personidentifiserende opplysninger erstattes med et referansenummer som viser til en atskilt navneliste (koblingsnøkkel)	Ja <input type="radio"/> Nei <input checked="" type="radio"/>	Har du krysset av for ja under punkt 9 Datamaterialets innhold må det merkes av for hvordan direkte personidentifiserende opplysninger registreres.
Hvordan oppbevares navnelisten/koblingsnøkkelen og hvem har tilgang til den?		NB! Som hovedregel bør ikke direkte personidentifiserende opplysninger registreres sammen med det øvrige datamaterialet.
Direkte personidentifiserende opplysninger oppbevares sammen med det øvrige materialet	Ja <input type="radio"/> Nei <input checked="" type="radio"/>	
Hvorfor oppbevares direkte personidentifiserende opplysninger sammen med det øvrige datamaterialet?		
Oppbevares direkte personidentifiserbare opplysninger på andre måter?	Ja <input type="radio"/> Nei <input checked="" type="radio"/>	
Spesifiser		

Hvordan registreres og oppbevares datamaterialet?	<input type="checkbox"/> Fysisk isolert datamaskin tilhørende virksomheten <input type="checkbox"/> Datamaskin i nettverkssystem tilhørende virksomheten <input type="checkbox"/> Datamaskin i nettverkssystem tilknyttet Internett tilhørende virksomheten <input type="checkbox"/> Fysisk isolert privat datamaskin <input type="checkbox"/> Privat datamaskin tilknyttet Internett <input type="checkbox"/> Videoopptak/fotografi <input checked="" type="checkbox"/> Lydopptak <input checked="" type="checkbox"/> Notater/papir <input type="checkbox"/> Annen registreringsmetode	<p>Merk av for hvilke hjelpemidler som benyttes for registrering og analyse av opplysninger.</p> <p>Sett flere kryss dersom opplysningene registreres på flere måter.</p>
Annen registreringsmetode beskriv		
Behandles lyd-/videoopptak og/eller fotografi ved hjelp av datamaskinbasert utstyr?	Ja • Nei ○	<p>Kryss av for ja dersom opptak eller foto behandles som lyd-/bildefil.</p> <p>Les mer om behandling av lyd og bilde.</p>
Hvordan er datamaterialet beskyttet mot at uvedkommende får innsyn?	Alle datafiler er krypterte hvor man må ha tilgangsnøkkel for å få tilgang, samt lagret på bærbar harddisk slik at det aldri vil være tilgjengelig på en datamaskin uten den tilkoblet. Harddisk vil kun oppbevares i låsbart rom.	Er f.eks. datamaskintilgangen beskyttet med brukernavn og passord, står datamaskinen i et låsbart rom, og hvordan sikres bærbare enheter, utskrift og opptak?
Dersom det benyttes mobile lagringsenheter (bærbar datamaskin, minnepenn, minnekort, cd, ekstern harddisk, mobiltelefon), oppgi hvilke	Ekstern harddisk som allerede er kryptert	NB! Mobile lagringsenheter bør ha mulighet for kryptering.
Vil medarbeidere ha tilgang til datamaterialet på lik linje med daglig ansvarlig/student?	Ja ○ Nei •	
Hvis ja, hvem?		
Overføres personopplysninger ved hjelp av e-post/Internett?	Ja ○ Nei •	F.eks. ved bruk av elektronisk spørreskjema, overføring av data til samarbeidspartner/databehandler mm.
Hvis ja, hvilke?		
Vil personopplysninger bli utlevert til andre enn prosjektgruppen?	Ja ○ Nei •	
Hvis ja, til hvem?		
Samles opplysningene inn/behandles av en databehandler?	Ja ○ Nei •	<p>Dersom det benyttes eksterne til helt eller delvis å behandle personopplysninger, f.eks. Questback, Synovate MMI, Norfakta eller transkriberingsassistent eller tolk, er dette å betrakte som en databehandler. Slike oppdrag må kontraktreguleres</p> <p>Les mer om databehandleravtaler her</p>
Hvis ja, hvilken?		
12. Vurdering/godkjenning fra andre instanser		
Søkes det om dispensasjon fra taushetsplikten for å få tilgang til data?	Ja ○ Nei •	For å få tilgang til taushetsbelagte opplysninger fra f.eks. NAV, PPT, sykehus, må det søkes om dispensasjon fra taushetsplikten. Dispensasjon søkes vanligvis fra aktuelt departement. Dispensasjon fra taushetsplikten for helseopplysninger skal for alle typer forskning søkes
Kommentar		Regional komité for medisinsk og helsefaglig forskningsetikk
Søkes det godkjenning fra andre instanser?	Ja ○ Nei •	F.eks. søke registreier om tilgang til data, en ledelse om tilgang til forskning i virksomhet, skole, etc.
Hvis ja, hvilke?		
13. Prosjektperiode		

Prosjektperiode	Prosjektstart:22.06.2014	Prosjektstart Vennligst oppgi tidspunktet for når førstegangskontakten med utvalget opprettes og/eller datainnsamlingen starter. Prosjektslutt Vennligst oppgi tidspunktet for når datamaterialet enten skal anonymiseres/slettes, eller arkiveres i påvente av oppfølgingsstudier eller annet. Prosjektet anses vanligvis som avsluttet når de oppgitte analyser er ferdigstilt og resultatene publisert, eller oppgave/avhandling er innlevert og sensurert.
	Prosjektslutt:01.09.2014	
Hva skal skje med datamaterialet ved prosjektslutt?	<input checked="" type="checkbox"/> Datamaterialet anonymiseres <input type="checkbox"/> Datamaterialet oppbevares med personidentifikasjon	Med anonymisering menes at datamaterialet bearbejdes slik at det ikke lenger er mulig å føre opplysningene tilbake til enkeltpersoner.NB! Merk at dette omfatter både oppgave/publikasjon og rådata. Les mer om anonymisering
Hvordan skal datamaterialet anonymiseres?	Alle respondenter vil bli omtalt som respondenter og ikke ved bedriftsnavn eller personnavn, da det er synspunkter på saken som er interessante og ikke hvem det er som har sagt det.	Hovedregelen for videre oppbevaring av data med personidentifikasjon er samtykke fra den registrerte.
Hvorfor skal datamaterialet oppbevares med personidentifikasjon?		Årsaker til oppbevaring kan være planlagte oppfølgingsstudier, undervisningsformål eller annet.
Hvor skal datamaterialet oppbevares, og hvor lenge?		Datamaterialet kan oppbevares ved egen institusjon, offentlig arkiv eller annet. Les om arkivering hos NSD
14. Finansiering		
Hvordan finansieres prosjektet?		
15. Tilleggsopplysninger		
Tilleggsopplysninger		
16. Vedlegg		
Antall vedlegg	1	

9.2 – Receipt Norwegian Social Science Data Service

Norsk samfunnsvitenskapelig datatjeneste AS
NORWEGIAN SOCIAL SCIENCE DATA SERVICES



Harald Hårfagres gate 29
N-5007 Bergen
Norway
Tel: +47-55 58 21 17
Fax: +47-55 58 96 50
nsd@nsd.uib.no
www.nsd.uib.no
Org.nr. 985 321 884

Erik Olson
Institutt for markedsføring Handelshøyskolen BI
Nydalsveien 37
0484 OSLO

Vår dato: 28.05.2014

Vår ref: 38861 / 3 / M55

Deres dato:

Deres ref:

TILBAKEMELDING PÅ MELDING OM BEHANDLING AV PERSONOPPLYSNINGER

Vi viser til melding om behandling av personopplysninger, mottatt 22.05.2014. Meldingen gjelder prosjektet:

<i>38861</i>	<i>The link between CSR and sponsorship in Norway</i>
<i>Behandlingsansvarlig</i>	<i>Handelshøyskolen BI, ved institusjonens overste leder</i>
<i>Daglig ansvarlig</i>	<i>Erik Olson</i>
<i>Student</i>	<i>Linn-Birgit Kampen Kristensen</i>

Personvernombudet har vurdert prosjektet og finner at behandlingen av personopplysninger er meldepliktig i henhold til personopplysningsloven § 31. Behandlingen tilfredsstiller kravene i personopplysningsloven.

Personvernombudets vurdering forutsetter at prosjektet gjennomføres i tråd med opplysningene gitt i meldeskjemaet, korrespondanse med ombudet, ombudets kommentarer samt personopplysningsloven og helseregisterloven med forskrifter. Behandlingen av personopplysninger kan settes i gang.

Det gjøres oppmerksom på at det skal gis ny melding dersom behandlingen endres i forhold til de opplysninger som ligger til grunn for personvernombudets vurdering. Endringsmeldinger gis via et eget skjema, <http://www.nsd.uib.no/personvern/meldeplikt/skjema.html>. Det skal også gis melding etter tre år dersom prosjektet fortsatt pågår. Meldinger skal skje skriftlig til ombudet.

Personvernombudet har lagt ut opplysninger om prosjektet i en offentlig database, <http://pvo.nsd.no/prosjekt>.

Personvernombudet vil ved prosjektets avslutning, 01.09.2014, rette en henvendelse angående status for behandlingen av personopplysninger.

Vennlig hilsen

Katrine Utaaker Segadal

Marie Strand Schildmann

Kontaktperson: Marie Strand Schildmann tlf: 55 58 31 52

Vedlegg: Prosjektvurdering

Kopi: Linn-Birgit Kampen Kristensen Linn.B.K.Kristensen@gmail.com

Dokumentet er elektronisk produsert og godkjent ved NSDs rutiner for elektronisk godkjenning.

Avdelingskontorer / District Offices

OSLO NSD: Universitetet i Oslo, Postboks 1055 Blindern, 0316 Oslo. Tel: +47-22 85 52 11. nsd@uio.no
TRONDHEIM NSD: Norges teknisk-naturvitenskapelige universitet, 7491 Trondheim. Tel: +47-73 59 19 07. kyrrer.svarve@svt.ntnu.no
TROMSØ NSD: SVF, Universitetet i Tromsø, 9037 Tromsø. Tel: +47-77 64 43 36. nsdmaa@svtuit.no

Personvernombudet for forskning



Prosjektvurdering - Kommentar

Prosjektnr: 38861

Ifølge prosjektmeldingen skal utvalget informeres muntlig om prosjektet og samtykke muntlig til deltakelse. For å tilfredsstille kravet om et informert samtykke etter loven, må utvalget informeres om følgende:

- hvilken institusjon som er ansvarlig
- prosjektets formål / problemstilling
- hvilke metoder som skal benyttes for datainnsamling
- hvilke typer opplysninger som samles inn
- at opplysningene behandles konfidensielt og hvem som vil ha tilgang
- at det er frivillig å delta og at man kan trekke seg når som helst uten begrunnelse
- dato for forventet prosjektslutt
- at data anonymiseres ved prosjektslutt
- hvorvidt enkeltpersoner vil kunne gjenkjennes i den ferdige oppgaven
- kontaktopplysninger til forsker, eller student/veileder.

Personvernombudet legger til grunn at forsker etterfølger Handelshøyskolen BI sine interne rutiner for datasikkerhet. Dersom personopplysninger skal lagres på mobile enheter, bør opplysningene krypteres tilstrekkelig.

Forventet prosjektslutt er 01.09.2014. Ifølge prosjektmeldingen skal innsamlede opplysninger da anonymiseres. Anonymisering innebærer å bearbeide datamaterialet slik at ingen enkeltpersoner kan gjenkjennes. Det gjøres ved å:

- slette direkte personopplysninger (som navn/koblingsnøkkel)
- slette/omskrive indirekte personopplysninger (identifiserende sammenstilling av bakgrunnsopplysninger som f.eks. bosted/arbeidssted, alder og kjønn)
- slette lydopptak

9.3 – Interview guides

9.3.1 co-operations (in Norwegian)

1. Formål med prosjektet

- a. Formålet er å samle inn kvalitative data for å finne ut om det har skjedd en profesjonalisering av CSR gjennom sponing i det norske sponsor/CSR-markedet
- b. Alle respondenter vil være anonymisert og ikke identifiserbare

2. Forskjellen mellom CSR og sponsoraktiviteter:

- a. Hvordan vil du som leder definere sponingens formål og hva er sponing for din bedrift?
- b. Hvordan vil du som leder definere corporate social responsibility og hva er det for din bedrift?
- c. Skiller din bedrift mellom sponing og CSR? Hvis ja, hvordan og hva vil du si er den største forskjellen mellom disse to?
- d. Jobber dere ulik med sponing og CSR? Hvis ja, hva er de største forskjellene i fremgangsmåte og arbeid for de to?

3. Skagen-saken:

- a. Kjenner du til saken mellom Skagen og skatt vest fra 2009?
 - i. Hvis ikke, gi dem skrivet som følger med her
- b. Hvordan oppfatter du norsk skattelovgivning etter å ha lest/hørt om Skagen-caset?
- c. Hvordan mener du at denne rettsaken påvirker din bedrifts arbeid med CSR og sponing?
 - i. Har caset hatt noen innvirkning? Hvis ja, hvordan?
 - ii. Hvis nei, hvorfor har det ikke vært noen endring?
- d. Mener du at det stiller andre krav til CSR-aktiviteter enn til sponing
 - i. Hvis ja, hvilke forskjeller finner du?
 - ii. Hvis nei, hvorfor er de så like?
- e. Har denne rettssaken hatt noen påvirkning (økning eller nedgang) på din bedrift sin allokering til CSR aktiviteter?
- f. Har det vært en re-allokering av ressurser fra CSR-aktiviteter til sponing eller andre kommunikasjons kanaler/metoder?
 - i. Hvis ja, hvilke og hvorfor?
- g. Har Skagen rettssaken før til at din bedrift benytter CSR mer kommersielt (mer rettet til direkte markedsføring) og mindre til veldedige formål?
 - i. Hvis ja, hvorfor? Hva er hovedårsaken til at det har skjedd en kommersialisering?
 - ii. Hvis nei, hva er grunnen til at det ikke har skjedd noen endring?

4. Skattelovgivningen:

- a. Har skattelovgivningen hatt noen innvirkning på hvordan din bedrift velger å allokere ressurser til CSR eller sponing?
 - i. Hvis ja, hvordan?
- b. Syns du det er enkelt å forholde deg til skattelovgivningen sånn som det står i dag?
 - i. Hvis ja, blir det allokert mye ressurser til å formulere avtaler som understreker skattelovgivningens begrensninger?

-
- c. Har skattelovgivningen spilt noen rolle for inngåelse av ulike samarbeid?
 - i. Hvis ja, på hvilken måte?
- 5. Avslutningsvis:**
- a. Tror du at rettssaken og dets utfall har hatt en positiv eller negativ påvirkning til CSR aktiviteter i Norge?
 - b. Hvordan ser du for deg at CSR aktiviteter ser ut om 5 år?
 - i. Tror du at sponsing vil få en sterkere eller svakere posisjons sammenlignet med CSR og hvorfor mener du det?

Takk for intervjuet!

Skagen og Skatt vest – bakgrunnsinformasjon

I 2006 inngikk Skagen AS fondene en sponsoravtale med SOS Barnebyer og Children At Risk Foundation (CARF). SOS Barnebyer og Skagen AS var to delt, én fra 21.12.2006 til 31.12.2009 og én fra 21.12.2007 til 31.12.2007. Avtalene var berammet til 4 millioner NOK ved avtaleinngåelse, totalt 8 millioner NOK. Videre var samarbeidsavtalene berammet til å dele sponsorbidraget i to deler, henholdsvis sponsorat/prosjektstøtte og betaling for markedsføringsrettigheter/sponsoravgift. Denne avtalen definerte også konkrete rettigheter og plikter for begge parter. Siden norsk skattelov gir fradrag for totale utgifter til sponsing av ideelle organisasjoner, krevde Skagen dette i ligningen for 2006-2008. Skatt Vest vurderte ligningen dithen at de endret fradraget til skattepliktig, da det i utgangspunkt kun er kostnader til sponsing som har reklame som gir fradrag. Øvrige bidrag ble ikke ansett som fradragsberettiget. Dermed gikk Skagen til sak mot Skatt Vest for å få omgjort vedtaket. I løpet av rettsrundene ble det vektlagt at sponsoratet i media hadde blitt omtalt som prosjektstøtte, samarbeid eller direkte overføring av midler. Det ble anført fra Skatteetatens side at medieomtalen viste til uklarheter i avtalen og dermed var det hele å anse som en fremvisning av bedriftens samfunnsansvar og ikke et sponsorat. Avtalen var også uklar på noen områder som omhandlet gjenytelse og effektmåling for Skagen AS, slik at et eventuelt fradrag for sponsoratet ikke kunne fastsettes av annet enn den reelle reklameverdien av avtalen. Saken gikk helt til Høyesterett, hvor det ble avgjort at Skatt Vest sin omgjøring ble stående.

9.3.2 Receiving organizations (Norwegian only)

1. Formål med prosjektet

- a. Formålet er å samle inn kvalitative data for å finne ut om det har skjedd en profesjonalisering av CSR gjennom sponsing i det norske sponsor/CSR-markedet

-
- b.** Alle respondenter vil være anonymisert og ikke identifiserbare
 - 2. Forskjellen mellom CSR og sponsoraktiviteter:**
 - a.** Hvordan vil du som leder definere sponserens formål og hva er sponsering for din bedrift?
 - b.** Hvordan vil du som leder definere corporate social responsibility og hva er det for din bedrift?
 - c.** Har dere merket et skille mellom sponsering og CSR? Hvis ja, hvordan og hva vil du si er den største forskjellen mellom disse to?
 - d.** Jobber dere ulik med sponsering og CSR på mottakssiden? Hvis ja, hva er de største forskjellene i fremgangsmåte og arbeid for de to?
 - 3. Skagen-saken:**
 - a.** Kjenner du til saken mellom Skagen og skatt vest fra 2009?
 - i.** Hvis ikke, gi dem skrevet som følger med her
 - b.** Hvordan oppfatter du norsk skattelovgivning etter å ha lest/hørt om Skagen-caset?
 - c.** Har denne rettssaken hatt noen innvirkning på bedrifter som dere tar kontakt med for inngåelse av samarbeid?
 - i.** Har caset hatt noen innvirkning? Hvis ja, hvordan?
 - ii.** Hvis nei, hvorfor har det ikke vært noen endring?
 - d.** Mener du at det stiller andre krav til CSR-aktiviteter enn til sponsering
 - i.** Hvis ja, hvilke forskjeller finner du?
 - ii.** Hvis nei, hvorfor er de så like?
 - e.** Har denne rettssaken hatt noen påvirkning (økning eller nedgang) i hendelser om CSR aktiviteter eller sponsering?
 - f.** Har dere merket en re-allokering av ressurser fra CSR-aktiviteter til sponsering eller andre kommunikasjonskanaler/metoder?
 - i.** Hvis ja, hvordan?
 - g.** Har Skagen rettssaken før til at dere har endret fremgangsmåte for CSR i en mer kommersiell retning (mer rettet til direkte markedsføring) og mindre til veldedige formål?
 - i.** Hvis ja, hvorfor? Hva er hovedårsaken til at det har skjedd en kommersialisering?
 - ii.** Hvis nei, hva er grunnen til at det ikke har skjedd noen endring?
 - 4. Skattelovgivningen:**
 - a.** Har skattelovgivningen hatt noen innvirkning på hvordan dere legger frem forslag til allokering av ressurser til CSR eller sponsering?
 - i.** Hvis ja, hvordan?
 - b.** Syns du det er enkelt å forholde deg til skattelovgivningen sånn som det står i dag?
 - i.** Hvis ja, blir det allokert mye ressurser til å formulere avtaler som understreker skattelovgivningens begrensninger?
 - c.** Har skattelovgivningen spilt noen rolle for inngåelse av ulike samarbeid?
 - i.** Hvis ja, på hvilken måte?
-

5. Avslutningsvis:

- a. Tror du at rettssaken og dets utfall har hatt en positiv eller negativ påvirkning til CSR aktiviteter i Norge?
- b. Hvordan ser du for deg at CSR aktiviteter ser ut om 5 år?
 - i. Tror du at sponsing vil få en sterkere eller svakere posisjons sammenlignet med CSR og hvorfor mener du det?

Takk for intervjuet!**Skagen og Skatt vest – bakgrunnsinformasjon**

I 2006 inngikk Skagen AS fondene en sponsoravtale med SOS Barnebyer og Children At Risk Foundation (CARF). SOS Barnebyer og Skagen AS var to delt, én fra 21.12.2006 til 31.12.2009 og én fra 21.12.2007 til 31.12.2007. Avtalene var berammet til 4 millioner NOK ved avtaleinngåelse, totalt 8 millioner NOK. Videre var samarbeidsavtalene berammet til å dele sponsorbidraget i to deler, henholdsvis sponsorat/prosjektstøtte og betaling for markedsføringsrettigheter/sponsoravgift. Denne avtalen definerte også konkrete rettigheter og plikter for begge parter. Siden norsk skattelov gir fradrag for totale utgifter til sponsing av ideelle organisasjoner, krevde Skagen dette i ligningen for 2006-2008. Skatt Vest vurderte ligningen dithen at de endret fradraget til skattepliktig, da det i utgangspunkt kun er kostnader til sponsing som har reklame som gir fradrag. Øvrige bidrag ble ikke ansett som fradragsberettigede. Dermed gikk Skagen til sak mot Skatt Vest for å få omgjort vedtaket. I løpet av rettsrundene ble det vektlagt at sponsoratet i media hadde blitt omtalt som prosjektstøtte, samarbeid eller direkte overføring av midler. Det ble anført fra Skatteetatens side at medieomtalen viste til uklarheter i avtalen og dermed var det hele å anse som en fremvisning av bedriftens samfunnsansvar og ikke et sponsorat. Avtalen var også uklar på noen områder som omhandlet gjenytelse og effektmåling for Skagen AS, slik at et eventuelt fradrag for sponsoratet ikke kunne fastsettes av annet enn den reelle reklameverdien av avtalen. Saken gikk helt til Høyesterett, hvor det ble avgjort at Skatt Vest sin omgjøring ble stående.

9.4 – *Transcribed interviews*

9.4.1 – *Respondent 1 business (Norwegian and English)*

- Ting som har miljøaspekter i seg regnes som CSR.
- Things that have environmental aspects in themselves considered as CSR.

- Sponsing blir brukt ofte veldig mye feil, det blir... ordet sponsing blir på en måte kall det misbrukt. Men sponsing er et samarbeid mellom som oftest to parter. Hvor den ene parten kjøper et sett med kommersielle rettigheter fra den andre parten, til en avtalt pris som man kan kunne kapitalisere på i en eller annen form. Det er sponsing. Som regel to parter samarbeider og den ene parten kjøper et sett med tjenester og markedsføringsrettigheter eller lignende som man da kan benytte. Det vil si: man må skille ordet sponsing fra donasjon og gaver.
- Sponsorship is frequently used; it becomes ... the word sponsorships is in a way abused. Sponsorship is a partnership between usually two parties. Where one party buy a set of commercial rights of the other party, at an agreed price that you can capitalize on in one form or another. That is sponsorship. As a rule two parties cooperate and one party buys a set of services and marketing rights etc. which they then can use. That is, one must distinguish the word sponsorship donation and gifts.

- CSR er mer en type donasjon, og det er her deler av denne skagen problematikken ligger. Hvis man må i disse avtalene hvor man har problemer med CSR, starter å gi midler i frie midler. Men hvis man starter å skrive avtaler hvor man konkret kanalisere hva pengene skal gå til inntil det prosjektet som igjen skal sees i sammenheng med hva man får tilbake. Da er det mer og mer en sponsoravtale, mener jeg. Utfordringen er å klare å synliggjøre det der.
- CSR is more a type of donation, and this is where part of this skagen problem lies. These agreements where you have problems with CSR, start to provide funds to unrestricted funds. But if you start to write contracts where one specific channel where the money should go up to the project which will be considered in the context of what you get back, then is more and more a sponsorship deal, I mean. The challenge is to successfully demonstrate that.

- Vi i alle våre avtaler, uansett om det er med en fotballklubb eller ikke, vil vi alltid ha beløpene på frie midler ned. Objektene vil jo selvsagt ha det motsatte, de vil ha mer til frie midler. Mens vi vil ha det til prosjekter og ting, som er øremerket. Hva skal vi konkret gjøre med jobbe med, hva skal vi jobbe med? For da kan vi målsette ting, bonus sette ting, man kan resultatmåle ting å en helt annen måte enn man kan med frie midler.
- We in all our agreements, whether it is with a football club or not, we will always have the amounts of free funds down. The objects want the opposite, they want more to free funds. While we want it to go to specific projects and things that are earmarked. What are we specifically working on, what who do we work with? For then we can target things, bonus-set things, you can profit measure things to an entirely different way than you can with free funds.

-
- Vi måler eksponeringsmålinger, kjøpssannsynlighet, holdninger, kjennskap, liking, fit, preferanse. Det meste.
 - We measure exposure measurements, purchase likelihood, attitudes, knowledge, liking, fit, and preference. The most.

 - Fit er ekstremt viktig for sponsingen skal vi få noe ut av det. Det må være en naturlig link for det vi sponser. Sponsingen må ha tilknytning til den overall strategien som selskapet har. Sponsingen og CSR aktivitetene våre må alltid samsvare med kommunikasjonsstrategien og merkevare strategien vi har, sånn at vi da kan bruke sponsoratene i den totale marketing mixen. Hvis sponsoratene starter å leve på siden så har man en utfordring med å integrere, og se sponsoratene i sin helhet for å dra skuta i riktig retning med annen type kommunikasjon. Man må ha objektene som passer merkevaren sin, ergo vi må ha objekter med nasjonale jobber samtidig som vi må ha regionale objekter som kan gjøre en regional jobb. Men alt må passe overens med strategien vår. Vi må finne hva som passer oss. Vi har valgt å dele dette inn i tre områder – kultur, idrett og samfunn. Vi er tungt inne i sporten, både ski og fotball. Grunnen til dette er fordi det er idretter som har stort nedslagsfelt og som sitter godt i den norske folkesjela samtidig som det er internasjonalt.
 - Fit is extremely important for sponsorship, we want to get something out of it. There must be a natural link for it we sponsor. Sponsorship must be linked to the overall strategy of the company. Sponsorship and CSR activities of ours must always match the communication strategy and brand strategy that we have, so we then can use the sponsorships in the overall marketing mix. If sponsorships start living their own life the challenge is to integrate and see sponsorships as a whole, to take the ship in the right direction with different type of communication. One must have items that fit the brand, ergo we must have objects with the national working whilst we must have regional objects that can make a regional job. But everything must fit consistently with our strategy. We need to find what suits us. We have divided this into three areas - culture, sport and society. We are heavily involved in the sport, both skiing and soccer. The reason for this is because there are sports that have large catchment area and sitting well in the Norwegian national character, while it is international.

 - Vi måler også alt opp mot de tre hovedtingene vi vil oppnå med sponsingen. Vi må bygge aspekter som omdømme, kjennskap og samfunnsansvar. Vi har en sånn posisjon i samfunnet som gjør at vi må vise vårt samfunnsansvar uansett hva vi gjør. Det må føles naturlig for oss å gjøre og være en naturlig kobling til det vårt hovedvirke som bedrift.
 - We also measure everything against the three main things we want to achieve with the sponsorship. We must build aspects like reputation, awareness and social responsibility. We have such a position in society that requires us to display our social matter what we do. It should feel natural for us to do and be a natural link to our main purpose as a business.

 - Vi gir ikke direkte penger til små aktører, vi tilrettelegger sammen med store nasjonale organisasjoner innenfor kultur og idrett slik at de små klubbene kan søke sin paraplyorganisasjon igjen om midler. Vi forankrer alltid vårt arbeid i en kontrakt med paraplyorganisasjonen som sier hva
-

som skal gjennomføres og hvor mange vi ønsker at skal ta del i dette. Så er det opp til paraplyorganisasjonen og dokumentere at de har brukt pengene til de formål som kontrakten mellom oss sier, og vi kan dobbeltsjekke at det er gjennomført. Vi har også press på å vise frem til resultater.

- We do not provide direct money to small players, we facilitate with major national organizations in culture and sports so that the small clubs can apply to the mother-organization again for funds. We always anchor our work in a contract with the mainactor in a field, and state what should be implemented and how many we want to take part in this. So it is up to the mainactor and prove that they have spent the money for the purpose of the contract between us say, and we can double-check that it is complete. We also have pressure to show results.
- Skagen har gjort masse feil, ved at de ikke kan måle effekten av det de har gjort. Det er snakk om en overføring av midler og ikke målbare prosjekter. Vi har gjort store undersøkelser for alle våre tiltak gjennom paraplyorganisasjonene, som igjen gir oss en god indikasjon på hvordan våre sponsorater påvirker oss videre, innenfor omdømme, kjennskap og samfunnsansvar.
- Skagen has made lot of mistakes, in that they cannot measure the impact of what they have done. There is talk of a transfer of funds and not measurable projects. We have made great research on all our efforts through umbrella organizations, which in turn gives us a good indication of how our sponsorship affects us further, in reputation, awareness and social responsibility.
- Det er bedre å outsource gjennomføringen av sponsoratene sammen med paraplyorganisasjonene og sørge for at gjennomføringen av prosjektene går i orden. Avtalen begrenser om det er CSR eller sponing. Hvis man ser på Skagen så kan du si at den som tegner avtalen mener det er sponing, men hvis du leser avtalen så mener jeg det ikke er sponing. De har gitt penger til frie midler og så videre. Så jeg vil si at når man skal ha en sponing så må man gjøre et solid forankringsarbeid, med hva er det pengene skal brukes til, helt konkrete håndfaste ting som står skrevet at pengene skal gå til. Hvis man ikke skriver dette ned og får en signatur på det, er det ikke sponing. Du har ikke kjøpt et sett med kommersielle rettigheter hvis du ikke forankrer det og forklarer hva rettighetene er.
- It is better to outsource the implementation of sponsorships with umbrella organizations and ensure that the implementation of the projects is in order. The agreement limits if it is CSR or sponsorship. If one looks at Skagen you can say that whoever signed the agreement believed it is sponsorship, but if you read the agreement, I mean there is no sponsorship. They have given money to free funds and so on. So I would say that when you have a sponsorship then you have to make a solid grounding work, where is the money going to be used and very specific tangible writing in the contract upon where the money should go to. If you do not write this down and get a signature on it, it is not sponsorship. You have not bought a set of commercial rights if you do not anchor it and explain what rights are.
- Hadde noe av det vi gjør vært frie midler ville det vært CSR. Man er veldig avhengig av å skrive så gode avtaler som overhodet mulig for at

-
- man ikke skal bli tatt i samme fellen som skagen, OG man må gjøre et solid etterarbeid for å se om det egentlig har noen effekt det man gjør.
- Had, some of what we do, been free funds – it would be CSR. You are very dependent on writing such good deals that one cannot be caught in the same trap as skagen, AND you have to make a solid follow-up work to see if it really has any effect.

 - De små aktørene i Norge vet nok ikke om Skagen-saken og slik sett fortsetter verden slik den er. Men vårt ønske som sponsor er at fagfeltet innenfor både CSR og sponsorater må bli bedre i Norge. Kompetansen er utfordringen. Det er få bedrifter i Norge som har kompetansen, har strategien, har en egen avdeling eller ansatte som kun jobber med dette. Kompetansen rundt dette er for liten. Dedikerte personer som kan dette trengs sårt, man kan ikke ta en råsjan på noen som ikke har kunnskapen innenfor dette. Da er det fort gjort å gjøre det feil, og ende opp slik som Skagen. Sponsing og CSR er et fagfelt, og det tror jeg nok mange vil innse.

 - The small players in Norway do not know enough about Skagen-case and thus continues with the world as it is. But our desire as sponsor is that the field in both CSR and sponsorships improves in Norway. Competence is the challenge. There are few companies in Norway that has the expertise, the strategy and a separate department or personnel dedicated to this. The expertise around this is too small. Dedicated people may be desperately needed so one cannot take a leap of faith on someone who does not have knowledge in this. Then it is easy to do it wrong and end up like Skagen. Sponsorship and CSR is a field, and I think probably many will realize that.

 - Jeg tror og håper at man blir utviklet mer mot strategisk forankrede prosjekter som klart og tydelig skiller av skriftlige avtaler for som har elementer fra både CSR og sponsing i seg, men at andre bedrifter tilstreber å finne aktivitetene sammen med objektene som passer så utrolig godt med bedriftene. Man kan ikke gjøre dette for å lette samvittigheten, det holder ikke. Man må ha den gode ideen og den gode tanken bak, og jeg håper det skjer en utvikling innenfor faget hvor man finner prosjektene som er forankret i core business.

 - I think and hope that it will be developed more towards strategically anchored projects that clearly distinguished by written agreements that have elements of both CSR and sponsorship in itself, but that other companies strive to find activities with objects that fits so incredibly well with companies. You cannot do this to ease ones conscience, that is not enough. One must have the good idea and the good thought behind it, and I hope there will be developments within the discipline where there are projects that are rooted in the core business.

9.4.2 – Respondent 2 business (Norwegian and English)

- Vi ønsker å assosieres med et produkt som skal tiltrekke flere kunder til oss, det er det vi har på sponsing. Vi betaler noe for å få en gjenytelse fra en part som vi ønsker å bidra til.

-
- We want to be associated with a product that will attract more customers to us, that's what we have on sponsorship. We pay something to get a re-performance of a party that we want to help.
 - CSR er mer hver og en av oss som har et ansvar for å ha et samfunnsansvar i det vi gjør. At vi ser helhet både det vi gjør innenfor bærekraft, ansvarlige investeringer, hvordan vi investerer i selskaper som ikke bryter mot samfunnsspørsmål og miljø som samfunnet er opptatt av. Så det er mye om hvordan vi er opptatt av miljø og bærekraft. Hvordan vi som bedrift kan være tydelig på hva vi legger i det og hvordan vi vil fremstå.
 - CSR is more each and every one of us that have a responsibility in what we do. The fact that we see the whole picture, both what we do in sustainability, responsible investing, how we invest in companies that do not violate the social issues and the environment is picked up in CSR. So there is a lot about how we are show concern for the environment and sustainability. How can we as a company can be clear on what we put in it and how we want to be perceived.
 - Vi vet ikke om vi er gode nok på nettsidene til å skrive det, men vi har et stort apparat som sjekker ut hva vi ikke velger å være med å finansiere, som bryter med lover og regler og miljøhensyn.
 - We do not know if we are good enough on the web to write it but we have a large group of workers that checks what we do not choose to finance, that may be in violation of laws and regulations, and environmental concerns.
 - Det er to vidt forskjellige ting, men jeg fra et marketing perspektiv er ansvarlig for sponing. CSR er det en person som har hovedansvaret for, men hver og en ansatt har et ansvar overfor kunden når det kommer til CSR.
 - There are two very different things, but I come from a marketing perspective and am responsible for sponsorship. We have a CSR manager, but each and every employee has a responsibility to the customer when it comes to CSR.
 - Sponsingen er et betalt insentiv som vi velger å gjøre som understøtter bedriften vår. CSR aktiviteten er mer en verdi og et verdisyn, som vi baserer våre operasjoner. Den ene er mer kommersiell enn den andre. Men man tenderer til å se på CSR aktiviteter som mulige sponsoobjekter, men da må det være habilitet i det. Det må skille business og innholdet med det kommersielle, for vi kan ikke sponse alt.
 - Sponsorship is a paid incentive that we choose to do, that underpins our business. CSR activities are more like a value and set of values, which we base our operations. One is more commercial than the other. But one tends to look at CSR activities are possible sponsor objects, but there must be hability in it. It must separate the business from commercial-content because we cannot sponsor everything.
 - Det etiske må skilles ut, for det er normene og reglene for hvordan vi opererer og hvor langt vi kan gå overfor kunder og samarbeidspartnere. CSR aktivitetene utgjør noe mer enn det, det er konsekvenser for helheten.

Etikken er individualisert. CSR er en kombinasjon av verdsettelse opp mot konsekvensene på et helhetlig syn på bedriften.

- The ethical perspective must be taken out, because that is the norms and rules of how we operate and how far we can go with customers and partners. CSR activities is something more than that, it is consequences for the whole business. Ethics is individualized. CSR is a combination of the value set against the consequences of a holistic view of the enterprise.

- I Skagen-saken så er det regnskapsprinsipper de argumenterer med. Jeg vet ikke om intensjonen var å oppnå skattefradraget. Formålet har nok vært noe helt annet, men det var nok uvitenhet rundt saken som gjorde at konsekvensene av fremleggingsmåten blir helt urimelig når man ser det i etterkant.

- In the Skagen-case it is accounting policies they argue. I do not know if the intention was to achieve tax-deduction. The purpose has probably been something else, but it was ignorance about the issue that caused the consequences of disclosure that seems completely unreasonable when viewed in retrospect.

- Det er en balansegang når man driver med sponsing som man kjenner veldig i magen. Man kan gå altfor langt i sponsingen av arrangementer og hendelser, og eksponering er en hårfin balanse mellom for mye og for lite. Hvis et fond skal sponse SOS barnebyer så må det komme ut fra et businessperspektiv hvor formålet er klart definert. Hva ønsker man å oppnå, hva er det vi vil? Det kunne vært et samarbeidsprosjekt for grønnere fond, men det ser det ikke ut som de har tenkt for det ble verken fugl eller fisk.

- It's a balancing act when engaged in sponsorship that you use your gutfeeling to assess. One can go too far in sponsorship of events and incidents, and exposure is a delicate balance between too much and too little. If an investmentfund wants to sponsor the SOS Children's Villages then it must be given from a business perspective with the purpose clearly defined. What you want to achieve, what do we want? It could be a joint project for greener funds, but it does not look like they intend for it was neither bird nor fish.

- Vi har en sponsorstrategi som satser på idretten. Vi vil bygge opp den nasjonale kjennskapen, og dermed satser vi i toppen av norsk idrett om vinteren, om sommeren har vi valgt en helt annen profil med golf. Vi har også hatt breddeidretten som alle avdelinger kan sponse lokalt.

- We have a sponsorship strategy that focuses on sport. We want to build national awareness, and thus, we at the top of the Norwegian sports in winter, in summer, we have chosen a completely different profile of golf. We also have amateur sports that all departments can sponsor locally.

- Det er to forskjellige ting her: bygge synlighet, omdømme og stolthet internt, være på suksessiden og at man derigjennom velger oss. Lokalt ønsker vi å skape B2B og få tilgang til barn og foreldre som de lokale kontorene kan forvalte lokalt. Det er opp til de lokale kontorene å forvalte, det trenger ikke hovedkontoret blande seg inn i.

- There are two different things to this: build visibility and reputation, and pride internally, be on the success side and that consequently people

choose us. Locally we want to create business-to-business relations and access to children and parents as the local offices can manage locally. It is up to the local offices to manage, it does not have its head office meddle in.

- Kulturelt så har vi et program vi kaller kultursponsing, men som ikke er sponsing. Vi har et kulturprogram som forvaltes gjennom norsk kulturskoleråd og alle kommunene hvor vi ønsker å få frem talentene. Det er assosiasjonsoverføring mellom det.
- Culturally we have a program we call cultural sponsorship, but that in real-life is not a sponsorship. We have a cultural program administered through Norwegian Performing Arts council and all the municipalities where we want to bring out talents. There is associationvalue between the transfer.

- Det kan være synlighet, B2B, flere nye kunder inn og intern stolthet som bygger opp vår merkevare.
- It may be visibility, business-to-business, several new customers in and internal pride that build our brand.

- Vi har gode effektmålinger på de lokale tiltakene, både på synlighet og b2b, men på de store avtalene vi hadde på sport hadde vi mange målinger men det som er vanskelig er at vi ikke konkret kan måle hvor mange kunder vi får på sponsoratet. Det er et problem.
- We have good effect-measurements on local initiatives, both visibility and business-to-business, but on the larger deals we had on sport we had many measurement but the difficulty is that we do not specifically measure how many customers we get through the sponsorship. That's a problem.

- Det er veldig toppstyrt på CSR, og det virker som det jobbes mye med å få allokert riktige ressurser til akkurat det. Det som er veldig tydelig er at vi har fått ansatt en ny sjef for CSR som skal jobbe med å integrere marketing og kommunikasjon for å bygge brandet vårt sammen med CSR. CSR er fortsatt ansvaret til hver enkelte enhet.
- It is very top-down with CSR, and it seems like they are working hard to get allocated appropriate resources to just that. What is very clear is that we have hired a new head of CSR to work on integrating marketing and communications to build our branded with CSR. CSR is still the responsibility of each individual unit.

- Allokeringen til sponsing har vært fallende de siste 10 årene hos oss, fordi vi har vært inne i en stille periode på markedene. Det har ikke vært top-of-mind i det hele tatt her. Vi har hatt mer support på businessen. Vår strategi for sponsing er fra 2008 som har vært nordisk, og den har levd sitt eget liv uten å ha blitt mer spisset. Vi skal starte å lage ny strategi nå, men det er fordi den har vært brokete og uklar hittil.
- The allocation of sponsorship has been declining for the last 10 years with us, because we have been experiencing a quiet period on the markets. It has not been top-of-mind at all. We have had more support in the business. Our strategy for sponsorship is from 2008 and it has been Nordic, and lived its own life without being more specific. We should start making new strategy now, but that's because the old one has been checkered and unclear so far.

-
- Sponsing er en del av marketing mixen vår, men den er gjort veldig lokal og nasjonal. Vi her på marketing på hovedkontoret har ansvaret for den nasjonale, og det går kun på å understøtte brandet vårt.
 - Sponsorship is part of the marketing mix, but it is made very local and national. We here at the marketing in the main office responsible for the country and it is only about supporting our brand.

 - Dagens satsning på sponsing i Norge er tradisjonell og fallende, ihvertfall prisene. Samtidig som interessante objekter går ekstremt fort fra markedet. Man må være veldig “på” skal man klare å finne ut av alt, og vi er kanskje ikke så raske på avtrekkeren som vi burde være. Vi vurderer mer enn vi faktisk ender opp med og vi mangler kunnskap innenfor sosiale medier og det hele blir mer event basert. Segmenteringen har blitt viktigere og spissingen må på plass.
 - Today's investment in sponsorship in Norway is traditional and falling, at least prices. While interesting objects is ripped extremely fast from the market. One must be very much “on” should one be able to figure everything out, and we might not be so quick on the trigger as we should be. We consider more than we actually end up with and i we lack knowledge of social media and it all becomes more event based. The segmentation has become more important and targeting must be in place.

 - Sponsingen og CSR fremover i Norge vil få en jevnere posisjon, men Norge er et tregt land som gjør at sponsing fortsatt vil være sterkere enn CSR. Det må være penger nok i bildet for at flere kan bli interessert i CSR. Det har vi ikke til nå, og dermed sitter vi som bedrift på gjerdet og avventer CSR aktiviteter og først nå skal gjøre om vår sponsorstrategi.
 - Sponsorship and CSR in the future for Norway will have a more equal position, but Norway is a slow country, which allows sponsorship to still be stronger than CSR. There must be enough money in the picture so that several could be interested in CSR. Yet we don't have this, and thus we sit as a business on the fence and awaiting CSR activities and first now evaluate our sponsorship strategy.

9.4.3 – Respondent 3 business (Norwegian and English)

- Sponsing har helt ulike formål, det kommer helt an på sponsoratet. Det vi generelt kan si er at idrettssponsing er tett knyttet opp til merkevaretenkning, og gjøre merkevaren kjent og assosiert. Kultursponsingen går mer på relasjonsbiten, det å dele kulturopplevelser med kunder og/eller ansatte. Det å bruke kulturelementer inn i kulturbyggingen i banken. Humanitære formål har noe på kulturbygging men mye på å skape stolthet og på do-good. Gjøre og vise at vi har et samfunnsengasjement og byr på noe mer enn å være en vanlig bedrift.
- Sponsorship has completely different purposes; it all depends on the sponsorship. In general sport-sponsorships are closely linked to brand thinking, and making the brand known and associated. Cultural sponsorship is more of relations, sharing cultural experiences with customers and/or employees. The use of cultural elements into the cultural construction of the bank. Humanitarian purposes have something on building our culture but is used much to inspire pride and do-good. Make

and show that we have a community involvement and offer something more than to be a normal, standard business.

- CSR er måten vi integrerer sosiale og miljømessige forhold i hele vår forretningsdrift. I all vår forretningsdrift, være seg måten vi driver byggene på og forholder oss til kundene på. Full integrasjon.
- CSR is the way we integrate social and environmental practices throughout our business operations. In all our business operations, that is the way we run the buildings and relate to customers. Full integration.

- De største forskjellene er at sponsing har en mye tettere markedstenkning bak seg enn CSR. CSR handler om hvordan vi kan drive en bærekraftig virksomhet. Vi måler CSR på ulike måter. Blant annet på indekser som vi søker om opptak til, som måler oss på hvordan vi presterer innenfor CSR og på omdømme. Vi måler helhetlig på nasjonalt nivå.
- The biggest difference is that sponsorship has a much tighter market thinking behind it than CSR. CSR is about how to run a sustainable business. We measure CSR in different ways. Among other things, the ratings that we seek admission to measure us on how we are performing within CSR and reputation. We measure it on an overall national level.

- Sponsingen måles på samme måte med omdømme, posisjonering, segmenteringen som vi ville oppnå med sponsingen, hvordan gjester på eventene vi sponser oppfatter oss, vil snakke godt om oss og hvordan de liker det vi gjør. Vi benytter veldig mye publikumsundersøkelser.
- Sponsorship measured similarly with reputation, positioning, segmentation that we would achieve with the sponsorship, how guests at the events we sponsor perceive us, will talk good about us and how they like what we do. We use audience surveys much here.

- Sponsingen er hos oss sidestilt med andre kommunikasjon. Sponsing er kun en kommunikasjonsmåte.
- Sponsorship with us on equal to other communication methods. Sponsorship is only one way of communication.

- CSR gir oss muligheten til å vise at vi er noe mer enn bare en tradisjonell bedrift og støtte humanitære organisasjoner sånn at de kan gjøre en enda bedre jobb. Det er ikke alt innen CSR som har en klar link til bedriften, men da må vi skape den.
- CSR allows us to show that we are something more than just a traditional business and support humanitarian organizations so that they can do an even better job. It's not all of CSR that have a clear link to business, but we have to create it.

- Skatteloven påvirker oss i veldig liten grad. Vi har andre forhold som styrer sponsingen vår. Det er enten merkevare-tenking, relasjons-tenking eller do-good biten. Vi velger våre sponsorer og samarbeidspartnere utfra de forholdene og ikke utfra skatteplanlegging eller skattefavorisering. Formålet er sentralt for oss.
- Taxation affects us very little. We have other conditions that govern our sponsorship. It's either brand thinking, relational thinking or do-good piece. We choose our sponsors and partners on the basis of the

circumstances and not on the basis of tax planning or tax favoritism. The purpose is central to us.

- Internt så spiller både sponning og CSR en stor rolle. Vi ser for eksempel når vi gjør noe bra på miljø eller gode formål som rører ved noe, så betyr det mye for stoltheten og engasjementet de ansatte føler til bedriften. Vi ser at det er en direkte link når vi treffer på de rette sakene og skaper en link til våre ansatte, så betyr det mye for den enkelte sin stolthet og trivsel.
- Internally both sponsorship and CSR play a major role. We see, for example, when we do something good for the environment and good causes that touch something, it means a lot for the pride and commitment employees feel towards the company. We see that there is a direct link when we hit on the right issues and creates a link to our employees, it means a lot to the individual's pride and satisfaction.
- CSR gir oss muligheten til å innhente kunnskap om forhold vi ikke nødvendigvis har kompetanse innad i bedriften til å forstå. Våre CSR aktiviteter blir derfor et kunnskapssamarbeid og et kunnskapsbytte mellom oss som bedrift og organisasjonen som kunnskapskilde. Dermed vil aldri CSR kunne bli sammenlignet med sponsingen, fordi det hos oss dreier seg mye om kunnskapsbytte. Vi kan ikke måle dette kunnskapsbyttet, men de kan gi oss hjelp i en etisk dimensjon som er tydelig når man ser igjennom investeringsoversikten vår.
- CSR allows us to acquire knowledge about matters we do not necessarily have the expertise in-house to understand. Our CSR activities are therefore a knowledge cooperation and knowledge exchange between us, as a company, and the organization as a knowledge source. Therefore, CSR could never be compared with sponsorship because it is all about knowledge exchange. We cannot measure this knowledge exchange, but they can give us help in an ethical dimension that is evident when you look through our investment section.
- Vi har tre prinsipper når vi skal inngå sponsoravtaler og samarbeidsavtaler. For det første skal det være en skikkelig organisasjon. Vi engasjerer oss ikke i plutselige initiativ fra herr og fru Hansen, nettopp fordi vi ønsker å være assosiert med skikkelighet. For det andre ønsker vi å gjøre ting som er nært vår forretningsvirksomhet, enten ved å gjøre finansielle tjenester tilgjengelig for flere eller innhente kompetanse som vi ikke har. Sist så har vi lagt vekt på at vi ønsker å samarbeide med organisasjoner som tilrettelegger for at folk kan gjøre frivillighetsarbeid.
- We have three principles when we will enter into sponsorship agreements and partnerships. Firstly, there must be a proper organization. We do not engage in sudden initiative of Mr. and Mrs. Hansen, precisely because we want to be associated with honesty. Secondly, we want to do things that are close to our business, either by making financial services available to more people or obtain expertise that we don't have. Last, we have emphasized that we want to partner with organizations that facilitate people to do volunteer work.
- Skagen har jeg ingen mening om, men jeg tror vi blir litt blendet av den amerikanske måten å tenke på. Vi gir penger for å tjene penger, og det er ikke vår sterke drivkraft i dette. Vi ble spurt om vi ville være en del av

Skagen-saken, men takket nei fordi at det ikke var relevant for oss. Gode formål kan vi støtte for å få mer penger inn til disse sektorene, men det er ikke et argument for valget vårt.

- I have no opinion on the Skagen-trial, but I think we are a little blinded by the American way of thinking. To give money to make money is not our strong driving force in this. We were asked if we would be part of the Skagen-trial but declined because it was not relevant to us. We can support good causes to get more money into these sectors, but it is not an argument for our choice.
- Den amerikanske tankegangen muliggjør avlat. Du gir 1000 kroner og får 500 kroner i skattefradrag, men det sier ingenting om driven. Vi forsøker å finne organisasjoner som muliggjør våre mål og som kan bidra til at vi gjør noe med vår profil og bidrar på vår lille måte. Vi har erkjent at vi er en del av noe større som vi kan bidra til å gjøre enda bedre for folk flest. Sponsingen vår understøtter dette og det samme gjør CSR aktivitetene våre.
- The American approach enables indulgences. You give 1000 kroner and 500 kroner back in taxdeduction, but it says nothing about the drive. We try to find organizations that enable our goals and that can help us to do something with our profile and contribute in our small way. We have acknowledged that we are part of something bigger that we can help make even better for most people. Our sponsorship supports this and so does the CSR activities of ours.
- Det har vært et stort skifte fra tidligere hvor man jobbet med å minimere våre og våre kunders inngripen på jorden og naturen til at vi nå jobber utfra det at vi må finne hvordan vi kan leve i et biologisk mangfold som vi kan jobbe for å gjøre bedre sammen. Skiftet er fra do-no-harm til do-good.
- There has been a major shift from earlier where you worked to minimize our and our customers' intervention on earth and nature, to that we now are working on the basis that we must find a way to live in a biodiversity that we can work to make better together. The shift is from do-no-harm to do-good.
- Sponsingen har gått fra å bare være et merke på en drakt til å være en inspirasjon for kundene og ansatte. Sponsingen har blitt mer prosjektbasert og det vil bli en konsentrasjon av formål som de sponser. Gjensidigheten avgjør om det blir bra eller ikke, og de sponsoratene du har muligheten til å diskutere hva som er bra eller dårlig for objektet og sponsoren er de som kommer til å fungere. Gjensidigheten i den skriftlige avtalen og dele på kunnskapen for å gjøre det relevant er viktigere og viktigere. Hvis man klarer å få til relevansen og gjensidigheten har man en god avtale. Skattefradrag spiller liten rolle da. Det vil bli færre men mer intense samarbeid.
- Sponsorship has gone from just being a mark on a costume to be an inspiration for customers and employees. Sponsorships has become more project-based and there will be a concentration of purpose that they sponsor. Mutuality decides whether it's good or not, and the sponsorships you have the opportunity to discuss what is good or bad for the object and the sponsor are the ones that will work. The mutuality of the written agreement and share the knowledge to make it relevant is more and more

important. If you manage to get to the relevance and reciprocity you have made a good deal. Tax credit does not matter then. There will be fewer but more intense cooperation.

- CSR og sponsing vil bli sterke posisjonert hos kundene. Vi som bedrifter må være mer enn bare bedrifter, vi er en del av et samfunn. Det som jeg tror er at bevisstheten hos folk flest om at bedrifter skal bidra til fellesskapet vil bli høyere og avgjørende for hvilke bedrifter som er levedyktige i fremtiden.
- CSR and sponsorship will gain a stronger position with customers. We as businesses need to be more than just businesses; we are part of a community. I think that the awareness of people including that businesses should contribute to the community will be higher and crucial for companies to be viable in the future.

9.4.4 – Respondent 4 business (Norwegian and English)

- Sponsorater er et samarbeid mellom to parter som bestemmer seg for å gå sammen om et felles formål. Avtalene er skrevet med tanke på inntjening for oss, men vi er opptatt av at vår logo og merke skal komme tydelig frem. Vi vil at folk skal se at vi er tilstede på arrangementer som betyr noe for dem. Det er aldri lett å finne frem til.
- Sponsorships are a collaboration between two parties who decide to go together for a common purpose. The agreements are written in terms of earnings for us, but we are concerned that our logo and brand should be clearly stated. We want people to see that we attend events that matter to them. It is never easy to identify.
- CSR er hvordan vi velger å forholde oss til alle parter vi samarbeider med. Hvordan vi som bedrift kan minimere våre fotavtrykk og hvordan vi kan bidra til at verden er et bedre sted. Det må ikke forveksles med det vi gjør på sponsingen da det vil skape forvirring hos kundene våre. CSR handler for oss mer om etikken i vår hverdag enn det gjør med hvem vi assosieres med.
- CSR is how we choose to deal with all parties we work with. How do we as a company can minimize our footprint and how we can help make the world a better place. It should not be confused with what we do on sponsorship as it will cause confusion among our customers. CSR is all of us more about ethics in our everyday lives than it does with whom we associate with.
- Sponsing er for oss en måte å få ut vår logo på og spre kunnskap om oss som bedrift til kunder, både nye og gamle. CSR er hvordan vi forholder oss til nye partnere, steder, bedriften som en helhet. Altså, CSR er hvordan vi kan minimere avtrykk i en miljøforstand. Sponsingen krever mer av oss som bedrift fordi vi må finne de arrangementene og idrettene som våre kunder drar på, og det er et sjansespill for det er ikke sikkert vi treffer. Vi tar en sjanse og hopper i det. Det har medført at vi har bommet stygt noen ganger og har trukket oss ut året etter. CSR er mer helhetlig og utformes fra ”oven”. Der sitter det en sentral ledelse på nasjonalt nivå og utformer rammeverk for ansatte som de plikter å følge. Rammeverket handler om

-
- alt fra bestilling av flyreiser til hvordan man møter en kunde for første gang. CSR er ikke en måte å vise seg frem, det er det sponsingen som gjør.
- Sponsorship is a way for us to get out our logo and spread the knowledge about us as a company to customers, both new and old. CSR is how we relate to new partners, places, now as a whole. Thus, CSR is how we can minimize the footprint in an environmental sense. Sponsorship requires more of us as a company because we have to find the events and sports that our customers benefit, and it is a gamble for it is not certain we hit. We take a chance and jump in it. It has meant that we have missed a few times and have pulled us out next year. CSR is more comprehensive and designed from "above". There sits the central leadership at the national level and designing the framework for employees as they are obliged to follow. The framework covers everything from booking flights to how to meet a client for the first time. CSR is not a way to show off, that's what sponsorships do.
 - Vi måler sponsingen vår etter hvor mange som er innom våre stands og slår av en prat, i etterkant blant våre kunder og får de til å svare på undersøkelse om de er klar over at vi var der, hvor mange som benytter seg av spesialtilbud på for eksempel billetter til arrangementer som vi gir ut til rabattert pris og sånt. Da får vi en god indikasjon på hva våre kunder får med seg. Vi opererer med den tro at hvis en eksisterende kunde tar med seg en potensiell ny kunde på et arrangement og sprer ordet om at han fikk billettene på tilbud fra oss så kan vi skaffe nye kunder. Det viktigste er uansett den linken vår kunde får til vår bedrift som en bidragsyter til et arrangement han liker og dermed snakker godt om oss eller liker oss mer. Det blir assosiasjonen som er viktig.
 - We measure the sponsoring our after how many who visit our stands and have a chat, after among our customers and get them to answer survey if they are aware that we were there, how many people take advantage of special offers on for example, tickets for events that we give out at lowered t price and stuff. When we get a good indication of what our clients have with them. We operate with the belief that if an existing customer bring a potential new customer at an event and spread the word that he got the tickets on offer from us so we can bring in new customers. Most importantly, the link our customer get to our business as a contributor to an event he likes and thus speaks well of us or like us more. The associations are important to us.
 - Skattelovgivningen og Skagen-saken har ikke påvirket oss i noen grad. For oss er CSR noe helt annet enn et kommunikasjonsmiddel, det er mer et rammeverk for hvordan vi som bedrift kan bidra positivt til samfunnet foruten å bedrive business. For sponsingen så har vi ikke gjort noen endringer, assosiasjonen er viktigst og vi satser hardt på Word-of-Mouth når vi gjør det.
 - Tax laws and Skagen affair has not affected us in some degree. For us, CSR is something other than a means of communication, it is more a framework for how we as a business can contribute positively to society in addition to while away business. For sponsorship we have not made any changes, the association is most important and we focus hard on Word-of-Mouth when we do it.
-

-
- At skagen valgte å satse som de gjorde beviser bare at man må holde CSR for seg og ikke inngå avtaler som ligner en sponsoravtale men også har CSR elementer i seg. Det blir helt feil. CSR må holdes utenfor alt, men samtidig være en stor del av alt man gjør. Sponsing er kun et kommunikasjonsmiddel og en måte å eksponere seg og må gjøres rett med hensyn til medieomtale og assosiasjonsbygging. Skagen kan umulig ha tjent noen kunder på dette når utfallet av avtalen er en rettssak. Folk vil ikke assosieres med en slik bedrift.
 - That Skagen chose to focus as they did only proves that one must keep CSR for themselves and not to enter into agreements similar to a sponsorship deal but also CSR elements in it. It is completely wrong. CSR must be kept out everything but at the same time be a big part of everything we do. Sponsorship is only a means of communication and a way to promote themselves and must be done right in terms of media coverage and association building. Skagen could possibly have earned some customers of this when the outcome of the deal is a trial. People will not be associated with such a business.
 - Alt man kan si om Skagen er at de burde klart skille mellom CSR og Sponsing og de har ingen grunn til å blande de to sammen. CSR er helt klart en mer helhetlig tankegang om forretningsdriften, sponsing er en kommunikasjonsmåte for å bygge assosiasjoner og tilegne seg nye kunder.
 - All one can say about Skagen is that they should clearly distinguish between CSR and Sponsoring and they have no reason to mix the two together. CSR is clearly a more holistic way of thinking about business operations, sponsorship is a means of communication for building associations and acquire new customers.
 - Rettsaken har nok ikke hatt noe å si for bedrifter i Norge, den bare stadfestet det vi allerede visste med at CSR må holdes på overordnet nivå og ikke blandes sammen med sponsing.
 - The trial has probably not had anything to say to companies in Norway, it only confirmed what we already knew that CSR must be kept at a general level and not mixed with sponsorship.
 - Det er vanskelig å si hvor sponsing vil være om fem år for det er for oss en gammel metode. Vi har sponsorstrategier fra 2006 som fortsatt lever i dag, men det betyr ikke at vi ikke evaluerer. Det sier sitt når vi kan leve godt med en ”gammel” strategi. En strategi skal jo egentlig være over flere år, men for oss ser vi at vi ikke treffer på assosiasjon i alt vi gjør. Derfor skal vi nå i gang med å evaluere hva vi gjør og endre det.
 - It is difficult to say how the sponsorship will be in five years it is for us an old method. We have sponsorship strategies from 2006 that still live today, but that does not mean we do not evaluate. It says its when we can live well with an "old" strategy. One strategy is supposed to really be over several years, but for us, we see that we do not hit the association in everything we do. Therefore, we are now in the process of evaluating what we do and change it
 - CSR strategien hos oss er under konstant evaluering fordi vi vil bli bedre på alt vi foretar og vise at vi tar et samfunnsansvar. CSR er mer for intern

bruk, mens sponsor er mer eksternt. Om fem år kanskje man bruker CSR mer eksternt og sponsingen mer internt.

- The CSR strategy is under constant review because we want to be better at everything we do and show that we are taking responsibility. CSR is more for internal use, while the sponsor is more remote. In five years, perhaps using more external CSR and sponsorship more internally.

9.4.5 – Respondent 5 business (Norwegian and English)

- Sponsing hos oss er hvordan vi kan inngå avtaler med andre bedrifter som vi ser at kan gi oss noe tilbake enten det er eksponering, assosiasjonsoverføring, rekkevidde til segmenter vi ikke har nådd tidligere eller støtter samme formål som vi.
- Sponsorship is how we can enter into agreements with other companies that we see that can give us something in return whether exposure, association, reach to a range of segments we have not reached before or support the same purpose as we.
- Formålet er å jobbe sammen for å skape en merverdi til arrangementet og oss som bedrift som er positiv og gir kunder og besøkende gode minner, opplevelser eller skape assosiasjoner til oss som bedrift. Det hele handler om å vise at vi som bedrift kan støtte opp om noe som støtter våre verdier og formål som bedrift også.
- The purpose is to work together to create an added value to the event and us as a company that is positive and gives customers and visitors fond memories, experiences or create associations to us as a company. It's all about showing that we as a company can support anything that supports our values and purposes as a business too.
- CSR er for oss mer hvordan vi skal bete oss i situasjoner og hvordan vi forholder oss til investeringer og miljøet. CSR er kanskje misforstått i Norge på den måten at vi tror det dreier seg om miljøet. CSR er mer enn bare miljø, men det er det som nå har fått mest oppmerksomhet og dermed har det blitt en "norm" at CSR dreier seg om.
- CSR is for us more how to behave in situations and how we relate to investment and the environment. CSR is perhaps misunderstood in Norway in the way that we think it is all about the environment. CSR is more than just the environment, but it is what until now has received the most attention and thus it has become a "norm" that CSR is about.
- Det er utrolig hvor mye som egentlig faller inn under CSR betegnelsen når man tenker seg om, men samtidig er det et relativt nytt begrep i norsk forretningsdrift. Jeg mener vi henger etter i utviklingen på den måten at vi tar det forgitt at CSR kun er miljø.
- It's amazing how much that really fall under the CSR-term when you think about it, but at the same time it is a relatively new concept in Norwegian business. I think we are lagging behind in development in the way that we take it for granted that CSR is only environment.
- Skillet mellom sponsing og CSR er klart når man legger til grunn at CSR handler om forretningsdrift og sponsing er en del av forretningsdriften.

-
- Det er ikke enkelt å forklare, men tenker man på hele bedriften som en løk så er CSR det ytterste skallet og sponsing kanskje det nest innerste.
- The distinction between sponsorship and CSR is clear when one considers that CSR is about business and sponsorship is part of the business. It is not easy to explain, but if one thinks of the whole enterprise as an onion then CSR is the outer shell and sponsorship is perhaps the second innermost.
 - Sponsingen er hvordan vi internt og eksternt kan få noe igjen av andre parter samtidig som vi gir av vår kunnskap og erfaring til dem. Vi ønsker å vise at vi er en bedrift som støtter opp under talenter, samtidig som det initiativet er omstridt blant de vi mener er talenter. CSR er en bredere måte å vise at vi gjør mer enn å forpuste naturen og drive forretninger. Det er mer å gi et signal enn å forklare signalet som sponsingen er. Vi tilnærmer oss sponsing som en business-transaction, mens CSR er business-conduct. Det er de største forskjellene.
 - Sponsorship is how we internally and externally can get something from other parties whilst giving our knowledge and experience to them. We want to show that we are a company that supports the talents, while the initiative is controversial among those we think are talented. CSR is a broader way to show that we do more than to pollute the nature and conduct business. It is more done to give a signal rather than to explain the signal. The explaining is sponsorship. We approach sponsorship as a business transaction, while CSR is business conduct. That's the biggest difference.
 - Skagen-saken ble for oss en måte å oppdage at CSR er mer enn bare miljø og ga oss en pekepinn på hva man bør unngå å gjøre når man tar for seg sånne avtaler. Samtidig er det regnskapsprinsippene som legges til grunn og et definisjonsspørsmål, for hvis man legger normen til grunn for CSR så er det helt klart at Skagen har bommet. På den andre siden så er det heller ikke sponsing fordi det ikke er et klart forhold mellom ytelse og gjenytelse.
 - The Skagen-case was a way for us to discover that CSR is more than just environmental work and gave us an idea of what you should avoid doing when one look at that kind of agreements. Meanwhile, it is the accounting principles which form the basis for the courtcase and raises definition questions, if one adds the norm as the basis for CSR, it is quite clear that Skagen has missed. On the other hand, it is not sponsorship because there is not a clear relationship between performance and re-performance.
 - Når vi inngår våre avtaler må gjenytelsen og målene være spesifisert fra vår side og fra mottaker sin side. Uten noen mål med samarbeidet så har man ingen grunner for å inngå det sann egentlig. En bedrift har ikke utømmelige midler å gi bort til hvem som helst uten mål og mening. Vi støtter derimot andre foretak og hendelser som kan gi oss noe, både internt og eksternt. Fokuset ligger alltid på hvordan vi kan bli best mulig sammen.
 - When we make our agreements there must be performance and goals specified from our side and from the recipient's side. Without some goals the co-operation has no grounds for engaging in the collaboration. A company does not have inexhaustible funds to give away to anyone aimlessly. We support however other entities and events that can give us

something, both internally and externally. The focus is always on how we can be best together.

- Skattelovgivningen gir oss noen smutthull, men det påvirker aldri hvem vi inngår avtalene med. Det er fint at skatteloven er slik, og den gir ikke rom for feil, men samtidig – prøver man noe utenfor de etablerte normer vil man bli straffet. Det er så mange aktører at det er enkelt å trå feil, dermed blir det også en slags feighet blant oss som sponser. Vi går på det trygge, det som rører ved mange og som vi vet at det norske folk setter pris på. CSR er bare en overordnet måte for bedrifter å vise samfunnsansvar.
- Tax legislation gives us some loopholes, but it never affects who we sign the contract with. It's nice that Taxation is so, and it gives no room for error, but at the same time – if you try something outside the established norms it will be punished. There are so many players that it is easy to make mistakes, thus it is also a kind of cowardice among us as sponsors. We go to the safe, that which touches many and we know that the Norwegian people appreciate. CSR is just a superior way for businesses to display social responsibility.
- De færreste på lokalt og regionalt nivå vet om Skagen-saken så sann sett har den nok ikke hatt noen innvirkning.
- Few people at local and regional level know about Skagen-trial so in that respect it has probably not had any impact.
- Hos oss er det fordeling til CSR og sponsing, men nøyaktig hvordan fordelingen er vet jeg ikke. Det er rett og slett fordi sponsing går under markedsavdelingen og har personer på prosjektbasis som jobber med sponsing. CSR er toppledelsens ansvar og overordnet, det benyttes ikke som et markedsføringsmiddel.
- There are different allocation towards CSR and sponsorship, but exactly how the distribution is I do not know. It is simply because sponsorship goes by the marketing department and has people on a project basis working on them. CSR is top management's responsibility and overall, it is not used as a marketing tool.
- Om fem år håper jeg at vi kan ha fått øynene opp for at CSR er noe mer enn bare en overordnet strategi for å vise noe miljøengasjement. Jeg skulle likt å se CSR som et reelt kommunikasjonsmiddel og noe som kundene også tar i betraktning. Sponsingen og CSR bør sidestilles som markedsføringsmetoder og vi bør kunne bevise at CSR dreier seg om assosiasjoner og relasjoner, like mye som miljø og ansvar. Sponsing er for oss assosiasjoner som ikke er lett målbare, men de kan måles gjennom fit, liking, oppfattelse og assosiasjoner. CSR kan måles på de samme metodene hvor oppfattelse får en sterkere posisjon. Det håper jeg. Tradisjons-Norge burde bryte med tidligere oppfattelser og tørre å tenke utenfor boksen.
- In five years I hope that we may have become aware that CSR is more than just an overall strategy to show some commitment to the environment. I'd like to see CSR as a real means of communication and something that customers also take into consideration. Sponsorship and CSR should be equated as marketing methods, and we should be able to prove that CSR is about associations and relationships, as much as the

environment and responsibility. Sponsorship is for us associations that are not easily measurable, but they can be measured through fit, liking, perception and associations. CSR can be measured in the same methods where perceptions have a stronger position. I hope so. Traditional-Norway should break with past perceptions and daring to think outside the box.

9.4.6 – Respondent 6 receiving organization (Norwegian and English)

- For oss er sponsing når vi inngår en avtale med en bedrift eller annen organisasjon som forplikter oss til et prosjekt og bedriften gjør det samme. Det kan være at bedriften ønsker å overføre monetære midler til oss, og det kan være at de ønsker å inngå en logoeksponering som gjenytelse. Det er alltid et jevnbyrdig forhold mellom oss og bedriften som ønsker å samarbeide med oss.
- For us, sponsorship is when we enter an agreement with a company or other organization that is committed to a project and they does the same. It can be an agreement to transfer monetary funds to us, and it may be that they want to enter with a logo exposure in return. There is always an equal relationship between us and the firm wanting to work with us.

- CSR har vi merket at dreier seg mer om hvordan vi som organisasjon kan løfte frem viktige saker som spiller på menneskerettigheter, konflikter eller hvordan bedrifter kan utvikle sine egne retningslinjer med vår hjelp for å unngå ”skandaler” i media på et senere tidspunkt. Det er ikke så mye annet vi har fått ut av CSR enda. Samtidig handler CSR om at vi som organisasjon ikke skal gjøre ting verre i de landene vi har aktiviteter eller at vi som organisasjon skal bidra til å bedre miljøet uansett hvor vi er.
- CSR is more about how we as an organization can highlight important issues that play on human rights, conflict or how companies can develop their own policies with our help to avoid "scandals" in the media at a later date. There is not much else we've gotten out of CSR yet. CSR is also that we as an organization should not make things worse in the countries in which we operate or that we as an organization will help to improve the environment wherever we are.

- For oss er sponsingen på mange måter en business avtale som vi inngår med en annen part, CSR dreier seg mer om å hjelpe bedrifter på samme måte som konsulenter. Det er da ikke snakk om å skape så mye sammen som sponsingen er, men å bedrive opplysningsarbeid som vi ellers også gjør. For et CSR prosjekt har vi mindre tanker i hodet på hvordan avtaler skal utformes, det dreier seg mer om hvordan vi kan gi bedriften den informasjonen de leter etter og enda litt mer informasjon. Sponsingen er et samarbeid om å skape noe sammen som gagnar begge parter, som et mer kreativt arbeid på hvordan vi best mulig kan utnytte hverandres sterke brands og opplyse om samarbeidet. CSR åpner mer opp for at vi kan være en stille part som ikke får like mye medieoppmerksomhet.
- For us, sponsorship is, in many ways, a business agreement that we enter into with another party, CSR is more about helping businesses in the same way as consultants. There is then no question of creating as much together as sponsorship is, but to engage in educational work that we otherwise would do as well. For a CSR project we have less thoughts in our head of how contracts should be designed, it is more about how we can give their

business the information they are looking for and a little bit more information. Sponsorship is a collaboration to create something together that benefit both parties, as a more creative work on how we can best utilize each other's strong brands and inform about the collaboration. CSR opens up more that we can be a silent party that does not get as much media attention.

- Skagen-saken har for oss vært opplysende med hensyn til fremgangsmåter for å få tak i bedrifter. Vi må være helt klare på hva vi ønsker ut av et sponsorsamarbeid og finne knaggene som bedriftene kan hekte sitt arbeid på. Det legges ned mye arbeid fra vår side på å finne ut hvordan vi kan bidra til bedriften før vi pitcher et potensielt samarbeid til bedriften. Har vi det på plass er ikke bedriftene skeptiske til å inngå samarbeidet og vi kan være jevne når vi inngår samarbeidet. Avtalene har blitt mer spisset de siste årene, men om det er et utfall av tid eller Skagen-saken kan vi ikke si.
- The Skagen-trial has been enlightening for us with regard to procedures to obtain businesses. We must be absolutely clear about what we want out of a sponsorship and find hooks that companies can link up their work. There is a lot of work on our part to find out how we can help the firm before we pitch a potential collaboration for the enterprise. Do we have that in place businesses do not wary of entering into partnership and we can be even when we enter into collaboration. The agreements have become more pointed in recent years, but it's an issue of time or Skagen case we cannot say.
- Når det kommer til CSR er det som regel bedriftene som tar kontakt med oss og ikke omvendt. De vet kanskje om oss fra tidligere og vet at vi har kompetanse de leter etter. Det gjør det enklere for dem å ta kontakt med oss, og slik sett er det et stort skille mellom de to.
- When it comes to CSR, it is usually companies who contact us and not vice versa. They may know about us from the past and know that we have the skills they are looking for. That makes it easier for them to get in touch with us, and as such there is a huge distinction between the two.
- Bedriftene er klarere nå enn tidligere på hva de vil. De har en klar idé om hva de trenger når de tar kontakt med oss for å styrke sine egne CSR aktiviteter. Sponsoravtalene samarbeider vi mye om å utforme, og de inneholder flere målbare elementer enn tidligere. Bedriftene ønsker med sponsingen å måle avtrykket hos sine kunder og besøkende mer enn tidligere. Bedriftene er kanskje mer redde for å gjøre feil og mindre redde for å ta kontakt når de skal utforme CSR-policies. Men igjen, om den endringen stammer fra Skagen-saken eller rett og slett økende kunnskap om CSR hos bedriftene vet jeg ikke.
- Firms are clearer now than before on what they want. They have a clear idea of what they need when they make contact with us to enhance their CSR activities. Sponsorship agreements; we work a lot on designing and contain more measurable elements than before. Companies want sponsorship to be measured in terms of impact to its customers and visitors more than before. Firms may be more afraid of making mistakes and less afraid to consult when formulating CSR policies. But again, if the change is because of the Skagen-trial or simply increasing knowledge about CSR in companies I do not know.

-
- CSR benyttes oftere hos bedriftene i den form at de promoterer grønn virksomhet eller at de ikke benytter barnearbeid i produksjonen. Det har blitt en klar dreining i den retning kommunikasjonsmessig, men dessverre blir ikke vi som rådgivendeorganisasjon involvert i det. Vi er bare en rådgivende organisasjon, selv om vi veldig gjerne kan fungere som et kvalitetsstempel utad og dermed bidra til å øke kredibiliteten i kommunikasjonen.
 - CSR is used more often in companies in the form that they are promoting green business or they do not use child labour in production. There has been a clear shift in the direction of communication, but unfortunately we as an advisory organization are not involved in it. We are only an advisory organization, although we are very happy to act as a seal outward and thus help to increase the credibility of communication.

 - Skatteloven har vi ikke så mye fokus på. Vi følger jo vanlig praksis i Norge for å kunne være en fungerende organisasjon, men utover det er den ikke et fokus for oss når vi tar kontakt med bedrifter på den ene eller andre måten.
 - Taxation is not a focus with us. We follow the common practice in Norway to be a functioning organization, but beyond that it is not a focus for us when we make contact with businesses in one way or another.

 - Sånn som ting er i dag spiller skatteloven ingen rolle for inngåelsen av samarbeid og prosjekter. Det er alltid byttet av ressurser, kunnskap eller arbeidet for samme formål som gjelder. Derimot er bedriftene mer hissige på å definere målbare enheter og det kan være en form for reaksjon på skattelovgivningen men det blir ren spekulasjon fra min side. Det er ingen bedrifter vi har jobbet med som snakker om skattelovgivningen når vi inngår samarbeid. Igjen så har ikke mange skriftlige avtaler på CSR-feltet men kommer da inn som uavhengig rådgivende part, slik at der blir ikke spørsmål om avtaleinngåelse så aktuelt. Det er mer en del av vår oppgave som veldedig organisasjon å bedrive opplysningsarbeid.
 - The way things are today taxation plays no role in the signing of cooperation projects. There is always the exchange of resources, knowledge or work for the same purposes that are main focus. However, companies more excitable to define measurable units and it can be a form of reaction to the tax laws but it becomes pure speculation on my part. There are no companies, which we have worked with, who talk about tax laws when we enter into collaboration. Again, not many written agreements on CSR field, but we enter as an independent advisory party, so there will not be any questions about the agreement as applicable. It is more a part of our mission as charity to engage in educational work.

 - Rettssaken har nok hatt en positiv påvirkning for innsatsen på CSR aktiviteter, samtidig krever forbrukerne mer av bedrifter nå enn de gjorde tidligere. Utviklingen av den samfunnsbevisste forbrukeren har nok mer av skylden for den positive utviklingen innen CSR enn rettssaken.
 - The trial has probably had a positive impact for the efforts in CSR activities, while consumers demand more of companies now than they did before. The development of the socially aware consumer is probably more to blame for the positive developments in CSR than trial.

- Om fem år håper jeg at vi som organisasjon kan være mer delaktig i utformingen av budskap rundt situasjoner hvor en bedrift har benyttet oss som rådgivende organisasjon. Vi kan løfte kredibiliteten i budskapet hvis bedriftene lar oss få være med i kommunikasjonsstrategi utviklingen. Sponsingen er nok veldig lik det den er i dag, men spissingen av avtalene vil nok bare øke. Kravet om målbarhet blir nok sterkere med årene.
- In five years I hope that we as an organization can be more involved in shaping the message around situations where a company has used us as an advisory organization. We can raise the credibility of the message if firms allow us to be part of the communication strategy development. Sponsorship is probably very similar to what it is today, but the sharpening of the agreements will probably only increase. The requirements of measurability are probably stronger over the years.

9.4.7 – Respondent 7 receiving organization (Norwegian and English)

- Sponsing er for oss et samarbeid med en klart definert avtale som stiller målbare krav til hva sponsoren vil oppnå og hva vi må gjøre for å oppfylle kravene.
- Sponsorship is, for us, a relationship with a clearly defined agreement that sets measurable requirements for what the sponsor will achieve and what we must do to meet the requirements.
- CSR er hvordan vi som stiftelse kan bidra til å opplyse bedrifter og privatpersoner om saker, samtidig handler det om hvordan vi forholder oss til medlemmer, bidragsytere og overfor sakene vi velger å ha fokus på.
- CSR is how we as a foundation can help to educate businesses and individuals about issues, while it also is about how we relate to members, contributors and facing the issues we choose to focus on.
- Sponsing er mer hvordan vi kan løfte en sak frem i lyset for offentligheten sammen med en bedrift. Det handler om hvordan vi kan få offentligheten til å ønske å bidra til å ”do-good” gjennom å velge oss og bedriften sitt prosjekt. Vi har hatt ganske mange gode avtaler på hvordan vi som stiftelse jobber med en humanitær sak sammen med bedrifter innenfor ulike sektorer som man egentlig ikke tror har noen link til samme sak, men vi har et budskap som skaper linken og gjør det naturlig.
- Sponsorship is more how we can raise an issue to the public with a business. It's about how we can get the public to want to help the "do-good" actions, choosing the company's project and us. We have had quite a few good deals on how we as a foundation working with a humanitarian issue with companies in different sectors one cannot really think has some link to the same thing, but we have a message that creates the link and do it naturally.
- Alt er ikke gjort over natten med CSR. CSR er en langsiktig strategi for oss, vi har muligheten til å løfte bedrifters samfunnsansvar gjennom samarbeid med oss. På den måten er sponsing og CSR det samme: vi gir en bedrift muligheten til å vise at de er noe mer enn bare en bedrift gjennom våre prosjekter.

-
- Everything is not done overnight with CSR. CSR is a long-term strategy for us, we have the ability to lift the corporate social responsibility through cooperation with us. That way, sponsorship and CSR is the same: we give a company the opportunity to show that they are something more than just a business through our projects.
 - Sponsing gir oss muligheten til å være mer kreative i budskaps utformingen og gjennomføring av prosjektet. Det er mange måter å vise frem et sponsorsamarbeid på. Alt handler ikke om logoeksponering, men hvordan vi kan få frem budskapet. Sponsingen er mer et samarbeid hvordan vi kan skape intern stolthet og ekstern oppmerksomhet, hvordan kan vi få flere til å ha en mening enten det er negativt eller positivt? CSR er om å skape engasjement og meninger, men også bevise for forbrukeren at en bedrift ikke lenger er kun en bedrift. Det er en del av noe større enn seg selv. Sånn sett er man ikke like fri i utformingen selv om avtalen i teorien er lik sponsoravtalen. Det viktige med CSR er at man beviser samfunnsposisjonen.
 - Sponsorship allows us to be more creative in the news of the design and implementation of the project. There are many ways to present a sponsorship. Everything is not about logo exposure, but how we can get the message across. Sponsorship is more a collaborative way where we can create internal pride and external attention, how can we get more people to have an opinion whether it is negative or positive? CSR is about creating engagement and opinions, but also prove to the consumer that a company is no longer just a business. It's part of something bigger than themselves. In that sense you are not as free, although the design of the agreement in theory is equal to the sponsorship agreement. The important with CSR is to prove a social position.
 - Vi måler sponsorsamarbeidene eksternt sammen med samarbeidspartneren mens CSR arbeidene har vi ingen målinger på. Som regel er det bedriftene og ikke vi som måler. Det er også et klart skille på hvordan de måler det, for på sponsingen benytter bedriftene seg av tradisjonelle mål som preferanser, liking, fit, exposure og antall nye kunder. CSR er mer rundhåndet og innmeldt i internasjonale målinger. CSR arbeidene vi gjør er ikke målt per prosjekt som sponsoravtalene er.
 - We measure sponsorship collaborations externally with the partner while CSR work we have no measurements on. As a rule, the companies measure not us. There is also a clear distinction in how they measure it, for the sponsoring companies they use the traditional goals such as preferences, liking, fit, exposure and number of new customers. CSR is more generous and enrolled in international surveys. CSR work we do is not measured per project as sponsorship is.
 - Skagen-saken har ikke hatt noen innvirkning på vårt arbeid. Vi har alltid mottatt avtaler ferdig lagde fra bedriftene som vi godtar på sponsingen. CSR har vi ikke noen avtaler på i skriftlig forstand, det går mer på en enighet mellom oss for å løfte samfunnspektivet.
 - The Skagen-trial has had no impact on our work. We have always received agreements ready-made from the companies that we work with on sponsorship. We have no written agreements on CSR, it is more of a consensus between us to raise social awareness.

- Skatteloven virker grei, men det er som sagt ikke vår oppgave å evaluere den. Vi mottar ferdige avtaler og jobber etter dem.
- Taxation seems straightforward, but as said, it is not our job to evaluate it. We receive completed contracts and work according to them.

- CSR aktivitetene skal synliggjøre en større sammenheng enn det sponsoravtalene skal. Sponsoravtalene har så mange ringvirkninger innenfor perioden det foregår at målingene der er mer avgjørende enn CSR målinger. CSR aktiviteter tar lenger tid å utvikle og lenger tid å synliggjøre for mange enn det sponsoravtalene gjør.
- CSR activities should demonstrate a wider context than that sponsorship should. Sponsorship agreements have so many results within the period that the measurements are more crucial than CSR measurements. CSR activities take longer to develop and longer to make visible for many than the sponsorship does.

- Fokuset de siste årene kommer fra forbrukerne for det meste. Vi opplever å ha en økning i antall medlemmer og vi har flere engasjerte sjeler enn tidligere. Som stiftelse er vi jo en CSR uansett hva vi gjør. Vi setter saker på dagsorden og holder bedrifter ansvarlige for det de sier. Bare at vi finnes og er etablert i Norge er i seg selv en CSR aktivitet sånn egentlig. Vi snakker om vårt, så må bedriftene bevise sitt sanne engasjement. Vi kan gå ut i media og omtale en sak, så to dager etterpå kommer en bedrift i media og sier at de har fokus på det og her er tiltakene. Men alt tar tid.
- The focus in recent years comes from consumers for the most part. We experience an increase in the number of members and we have more dedicated souls than before. As a foundation, we are the a CSR matter in what we do. We put items on the agenda and hold businesses accountable for what they say and do. Just that we exist and are established in Norway is in itself a CSR activity like that really. We talk about our issues so companies must prove their true commitment. We can go out in the media and mention a case, then two days after that, a company in the media and said that they are focused on it and “here are our actions”. But everything takes time.

- CSR har vel kanskje kommet mer i media enn tidligere etter Skagen-saken. Det har vært en rekke saker om barnearbeid de siste årene og vi opplever at bedrifter tar hyppigere kontakt med oss for hjelp til å utforme policier. Samtidig er CSR fortsatt en intern greie fordi mange tror det kun handler om menneskerettigheter og miljø, mens sponsingen er mer ekstern og mer fokus på eksponering.
- CSR has perhaps recently been more in the media than in the past, after the Skagen-trial. There have been numerous cases of child labour in recent years and we find that companies are more frequent contact us for help in designing policies. Meanwhile, CSR remains an internal thing because many people think only about human rights and the environment, while sponsorship is more external and more focus on exposure.

- Skattelovgivningen er ikke noe vi legger oss borti som sagt.
- Tax laws are not something we are concerned with, as I have said.

-
- Jeg tror at rettssaken fikk i gang mye tankevirksomhet hos forbrukeren om hva fond samarbeider med, men forbrukerens egne posisjon som samfunnsbevisst er blitt mer tydelig enn før. Bruk-og-kast kulturen er på veg ut.
 - I believe that the trial got consumers to evaluate what funds cooperate with, but the consumer's own position as a socially conscious one has become more evident than before. Use-disposable culture is on its way out.
 - Om fem år tror jeg at CSR har blitt mer eksternt enn internt. Det holder ikke lenger med fokus på miljøet eller menneskerettigheter internt. Hvis en bedrift ikke kan snakke om at de aktivt forbyr enkelte investeringer eller unngår enkelte konfliktområder så har de i mine øyne en lang veg å gå. Jeg tror vi vil høre mer om aktivitetene bedrifter gjør for samfunnet, samtidig som vi vil bli mer oppmerksomme på sponsorsamarbeid og produktplasseringer enn tidligere.
 - In five years, I believe that CSR has become more externally than internally. It's no longer focusing on the environment or human rights internally. If a business cannot talk about actively prohibiting certain investments or avoidance of certain conflict areas, they have, in my eyes, a long way to go. I think we will hear more about the activities companies do for the community, but we will be more aware of sponsorship and product placements than before.

9.4.8 – Respondent 8 receiving organization (Norwegian and English)

- Sponsing er for oss kontraktsfestet arbeid som tar for seg hvordan vi skal profilere en bedrift på event. Det går på hvordan vi skal yte for bedriften for å fortjene de midlene vi mottar, og beholde forholdet til bedriften på best mulig måte slik at samarbeidet kan vare over lengre tid.
- Sponsorship is for us contracted work that addresses how to promote a business in an event. It deals with how to perform for the company to earn the funds we receive and retain the relationship with the company in the best possible way so that cooperation can last for a long time.
- CSR jobber ikke vi så mye med, da det er opp til bedriften. Vi har våre egne retningslinjer for våre kontorer og ansatte, men det stopper der. Det er opp til hver enkelt bedrift og organisasjon.
- CSR jobs are not we so much with, it's up to companies now. We have our own guidelines for our offices and employees, but it stops there. It is up to each business and organization.
- Vi gir råd om saker til bedrifter som ønsker å utvikle CSR policier, men ikke noe mer enn det. Vi ønsker å inngå avtaler som sikrer oss midler fra en annen bedrift, derfor blir de fleste avtalene vi inngår sponsoravtaler. Samtidig har vi ikke mange avtaler i omløp på grunn av at vi ønsker å opprettholde avtaler over lengre tid. Vår organisasjon er sånn bygd opp at vi ønsker å gjøre en forskjell i samfunnet. Da kan vi ikke ha kortsiktige profittmaksimerende avtaler i omløp, vi tar heller mindre avtaler over lengre tid slik at vi kan bygge opp et gjensidig forhold og skape assosiasjoner som varer lenger.

-
- We advise on matters for companies wishing to develop CSR policies, but nothing more than that. We want to enter into agreements that secure funding from another company; therefore, most of the agreements we enter into are sponsorship agreements. At the same time, we don't have many deals in circulation because we want to maintain agreements over time. Our organization is built up like that, we want to make a difference in society. Then we cannot have short-term profit-maximizing contracts in circulation, we take smaller agreement over time so that we can build a mutual relationship and create associations that lasts longer.
 - Vi kan godt gi råd til bedrifter til deres utforming av CSR policier, men det er veldig få som kommer til oss og vil ha et samarbeid basert på en CSR tankegang om å vise humanitær innsats. På mange måter er CSR i USA mer utbredt enn her, rett og slett basert på at amerikanske bedrifter har mer midler til å spytte inn i veldedig arbeid og på den måten synliggjøre et slags falskt samfunnsansvar. CSR er på mange måter hvordan man velger å forvalte de ressurser man har i bedriften, minimere sitt eget tap og samtidig gjøre godt for andre. For eksempel er det CSR å gi bort butikkbakte brød til Blå Kors i Norge, men det blir ikke sett på som CSR her i landet. Det er mer en naturlig del av den norske veldedige tanken.
 - We may well advise companies to design their CSR policies, but there are very few that come to us and want a partnership based on a CSR thinking about showing humanitarian efforts. In many ways, CSR in the U.S. is more prevalent than here, simply based on that U.S. firms have more funds to spit into charity work and thereby demonstrate a kind of false responsibility. CSR is in many ways how you choose to manage the resources you have in your business, minimize their own losses while doing good for others. For example, the CSR to give away the store baked bread to Blue Cross in Norway, is not seen as CSR nationally. It's more a natural part of the Norwegian charitable thought.
 - Sponsorsamarbeid er en ren business transaksjon som tar for seg ytelse og gjenytelse og ikke omhandler veldedighet. Man inngår sponsorsamarbeid for å tjene penger for begge parter til syvende og sist. Ønsket om å tjene penger ligger i bunn for bedriftene, mens for oss er det en måte å gjennomføre våre prosjekter på.
 - Sponsorship is purely a business transaction that deals with the performance and reciprocity, and not with charity. One enters sponsorship to make money for both parties ultimately. The desire to make money is at the core of enterprises, while for us it is a way to implement our projects.
 - Skagen-saken har vi hørt om men ikke tenkt noe mer på. Det viktige for oss er at vi kan få til naturlige avtaler og skape et engasjement sammen med en bedrift. Ringvirkninger som positiv omtale, oppmerksomhet til vårt arrangement og utgjøre en forskjell i samfunnet er viktigere.
 - The Skagen-trial, we have heard about but thought nothing more of. The important thing for us is that we can get to natural deals and creating an engagement with a business. The ripple effects that positive publicity, attention to our event and make a difference in the community is important.

-
- Jeg tror ikke denne rettssaken har hatt noen innvirkningen på praksis slik den er. Forbrukerens endringer i holdninger og en økende bevissthet på deres makt er nok den største endringen. Det gjør at flere bedrifter må se på den naturlige koblingen og organisasjonene må finne de prosjektene som skaper en naturlig kobling.
 - I do not think this trial has had any impact on practice as it is. Consumer changes in attitudes and an increasing awareness of their power is probably the biggest change. This means that more companies need to look at the natural link and organizations must find the projects that create a natural link.

 - Kravene til CSR er kanskje mindre i Norge enn på en internasjonal skala. Her har vi en oppfatning av CSR som miljø saker, og det har vi ikke til sponsorater. Sponsoratene skal ha en naturlig kobling, mens CSR er i startgropa og veldig lite veldedige donasjoner. Det er et økende fokus på CSR, men det er fortsatt snakk om samarbeid i form av sponsing og ikke veldedige CSR donasjoner.
 - The requirement for CSR is perhaps less in Norway than on an international scale. Here we have a perception of CSR as environmental issues, and we don't have that on sponsorships. Sponsorships should have a natural link, while CSR is starting out and very little about charitable donations. There is an increasing focus on CSR, but there is still talk of cooperation in the form of sponsorship and not charitable CSR donations.

 - Skatteloven er ikke noe vi tenker over når vi inngår samarbeid. Jeg oppfatter den som lett forståelig hvis man allerede opererer med kontrakter. Det er så mange andre virkninger man oppnår med sponsing enn det rene skattefradraget. Det handler om å skape en assosiasjon og en kontakt mellom bedrifter, organisasjoner, sak og forbruker. Man sitter igjen med så mye mer etter et sponsorsamarbeid enn en skattemessig fordel, slik at skatteloven ikke har noen innvirkning på arbeidet med et sponsorat.
 - Tax is not something we think about when we enter into collaboration. I perceive it as easily understandable if one already operates with contracts. There are so many other effects obtained with sponsorship than the pure tax-deduction. It is about creating an association and a contact between businesses, organizations, issue and consumer. One is left with so much more from a sponsorship than a tax advantage, so taxation has no impact on the work of a sponsorship.

 - Jeg tror ikke så mange er klar over rettssaken. Det burde vært stor bevissthet rundt den blant små og mellomstore bedrifter, men jeg tror det er de største bedriftene som er klar over den. For oss som organisasjon så har den ikke hatt noen påvirkning. Vi er mer opptatt av naturlig kobling og at samarbeidet skal vare og svare til forventningene våre.
 - I think not many are aware of the trial. It should have been great awareness of it among small and medium-sized businesses, but I think it's the largest companies that are aware of it. For us as an organization it has not had any impact. We are more concerned with the natural link and that cooperation will last and respond to our expectations.

-
- CSR aktiviteter om fem år håper jeg holder seg der de er nå, men har utviklet seg til å omhandle mer enn kun miljø. Etikken i CSR policier må tydeligere frem og det vil vi merke. Sponsingen vil nok beholde sin posisjon i det norske samfunnet, men jeg håper man vil se sterkere naturlige koblinger og at de vil vokse i omfang.
 - CSR activities in five years, I hope they remain as they are now, but has grown to involve more than just the environment. Ethics in CSR policies must be more clear and we will notice that. The sponsorship will probably retain its position in the Norwegian society, but I hope you will see stronger natural links and that they will grow in scope.

10.0 Preliminary thesis report

ID number: **0889042**,
Linn-Birgit Kampen Kristensen

BI Norwegian Business School –
Preliminary Thesis Report

- Festivals, Sponsors and
Cause-related Marketing in
Norway -

Hand-in date:
15.01.2014

Campus:
BI Oslo

Examination code:
GRA 19003

Supervisor:
Erik Olsson and Anne-Britt Gran

Programme:
Master of Science in Strategic Marketing Management

Content

Content	i
Summary	ii
1.0 – Introduction to research topic	1
<i>1.1 – General introduction to setting</i>	<i>1</i>
<i>1.2 – Definitions</i>	<i>2</i>
<i>1.3 – Historic review of sponsorships and festivals</i>	<i>3</i>
2.0 – Previous literature	5
<i>2.1 – Sponsorship literature review</i>	<i>5</i>
<i>2.2 – Sponsorship and CRM literature review</i>	<i>6</i>
<i>2.3 – Festival literature review</i>	<i>8</i>
3.0 – Research questions	9
4.0 – Objectives of the thesis	9
5.0 – Data collection plan	10
6.0 – Thesis progression	11
Bibliography	12

Summary

This document is the preliminary master thesis report, investigating the relationship between the literature of sponsorships, festivals and cause-related marketing in a popular music setting in Norway. The general outline is consisting of an introduction to the theme and case to be investigated, a literature review for the three academic genres, a preliminary research question and two timelines respectively for the data-collection and the thesis itself.

Included here is only the work done up to hand-in date 15th of January, and nothing more. Therefore, a detailed explanation of method and hypotheses is not included as that work has only slightly begun and is not of interest at this point. There is however a thorough look at previous literature and description of the case wanting to be studied, that will form the basis for the method and hypotheses in the future. This will all be described better in the respective sections.

1.0 –Introduction to research topic

This thesis will be written about sponsorship, cause-related marketing (CRM) and sponsorship effects in the setting of a popular music festival in Norway. The literature of sponsorships and CRM has been explored in Europe and the U.S. more than the Nordic countries, and especially Norway. The present thesis will use the popular music festival by:Larm in Oslo and the companies Statoil and Nokia. The festival and the companies are a result of actual sponsorships from the 2010s, which has received mixed reactions from visitors, artists and the press. The structure goes as follows: firstly, a general introduction to by:Larm, Statoil and Nokia, than a section with definitions and explanations. Thirdly, a section with a historic review of the evolvement of sponsorships, festivals, and CRM, before the final literature review. The literature review aims to give a review of relevant research conducted in the field of festivals, sponsorships and CRM.

1.1 – General introduction to setting

By:Larm is a Norwegian popularmusic festival that started up in 1998 primarily as an industry festival (by:Larm, 2014a). The festival has grown, alongside with splitting the festival into two parts namely; 1) one conference part, and 2) one live part. In 2013 there were over 1000 bands applying for stage-time during the festival, and only a handful of them got to play (by:Larm, 2014c). Statoil is one of the world's leading oil and gas companies, established in 1972 when the first oil in Norway was discovered. The company started up with the Norwegian government as only owner until it merged with another company called Hydro, and formed what now is known as Statoil-Hydro (Statoil, 2012a). Although the company is partly owned by the government, it is a listed company and has been for the last ten years (Statoil, 2012b). In total, Statoil gives out a wide range of sponsorships within the categories of sports, science, and culture, under the name "Morgendagens Helter (Tomorrows hero's)" (Statoil, 2013). The total amount of money spent on sponsorships from Statoil is a well-kept business secret. Comparable companies in Norway, like DNB who are the largest bank in the country, has a sponsorship budget of around 100 million kroner, and one can speculate whether Statoil has that or more (Bisgaard, 2013).

First and foremost, the conflict between Statoil and by:Larm is a good case for study. The debate rose when it became clear to the public, and to artists

performing at by:Larm that Statoil and the festival started their collaboration, and were to hand out a scholarship to a Norwegian artist worth one million Norwegian kroner (by:Larm, 2014b). This became a debate about the fit of the sponsor, and festival, and further about Statoil's ethical stand, and whether the company's operation was something artists could support. Along with the scholarship cash was also awarded by:Larm alongside promotion of Statoil as a sponsor of the festival. Statoil has been a renowned sponsor of classical music, sports, and education, and the scholarship and their support to by:Larm was Statoil's entrance to popular music (by:Larm, 2014b). In 2013 Statoil decided to close down the scholarship and their sponsoring of by:Larm, which caused another debate whether the withdrawal stemmed from the bad publicity that the scholarship gave the company (Elnan, 2013).

1.2 – Definitions

Sponsorship has been seen as a means to avoid the traditional marketing communication issues with segmentation and targeting, as the sponsorship opens up for an already identified and well-defined audience (Roy & Cornwell, 2004). As time has progressed, the idea of sponsorships being more than a gift has developed, and the current literature does not give out a clear definition of what sponsorships are. The distinct difference between a patron and a sponsor has to be made in order to come near a definition of sponsor and sponsorship. Whereas the term patron is viewed as a kind of art benefactor and contributor that doesn't require any particular favours back (Gran & Hofplass, 2007:31). The term sponsor refers to a more strategic actor that invests in a sponsor object with defined goals and strategies (Gran & Hofplass, 2007:31). Sponsorship has a historical meaning from the Latin word "sponsio", which means "*a formal presentation of a promise, commitment, treaty or an agreement by negotiation*" (Gran & Hofplass, 2007:33). This again is derived from the Greek word "*horigia*", that is constructed of the two words "*horns*" which means dance and "*iigoumai*" which means "I lead" (Gran & Hofplass, 2007; Quester & Thompson, 2001). One of the most used definitions of sponsorship comes from Victor Head; "*sponsorship is a business transaction that benefits both the sponsor and the sponsored, and aims to achieve clearly defined goals*" (Gran & Hofplass, 2007:34). This development is also in line with the general development of sponsorships, going from the traditional patronage to a clear cut business transaction basing itself on a mutual agreement

belonging to marketing communication and efforts (Gran & Hofplass, 2007).

Another definition of sponsorship is given by Olson “*a sponsor (i.e. a brand or firm) providing cash and/or other compensation in exchange for access to an object’s commercial potential (i.e. exposure and association with the cause, event, organisation or individual related to a sport, cultural, and/or non-profit entity)*” (2010:180).

Festivals have occurred since the beginning of time, and it stems from the word ‘feast’ which again implies a time of celebration (Yeoman et al., 2004:33). Although one can label festivals as one unity under the term culture, one needs to separate the high-end culture from low culture/popular-culture (Quester & Thompson, 2001; Gran & De Paoli, 2005). High-end culture is defined as higher levels of culture, such as art, classical music, traditional music, and some forms of jazz, and contemporary music (Gran & De Paoli, 2005). Low culture/popular-culture is defined as mass culture, i.e. pop, rock, hip-hop, rap and electronic music (Gran & De Paoli, 2005). This distinction is necessary as much of the research conducted on cultural sponsorships only deal with high-end culture. The differences between those two cultural settings have an implication for how corporations place themselves to the sponsored object. It also gives a change in publicity and visitors (Gran & De Paoli, 2005).

1.3 – Historic review of sponsorships and festivals

Sponsorships have not always been what we know it as today. As seen from the different definitions, the history has been developing since the early days of mankind. Skinner and Rukavina (2003) present a historic overview of the sponsorship nature. In the overview they define seven different eras of development, first the era of Patronage going from 1.B.C to the 1600s. This era is characterised by not expectations of “return on investment” as the definition of the word patronage clearly states (Skinner & Rukavina, 2003:xix). The second era starts in 1631 and is called “the advent of advertising” (Skinner & Rukavina, 2003:xix). From 1631 the developing media, especially the newspaper, changes the setting for sponsors and the benefits through exposure were becoming evident. 1924-1970 constitutes the third era, named “the early pioneers” who is characterised by the development of sponsored radio programs and a beginning of a “return on investment”-thought for sponsors (Skinner & Rukavina, 2003:xx). In this era, the first festival with a sponsor’s name in the title also occurs. From

1970-1984 the development era is manifesting itself when sponsors no longer about silent deal, but a well noticed exposure of the sponsor. From 1984 the explosion started with the sponsorship surrounding the Los Angeles Olympic Games (Skinner & Rukavina, 2003:xx). One could now see a development of sponsorships closely to the definitions one uses today, as the sponsorships bases on written contracts and stated agreements as well as high cash numbers. Throughout the 1990s the era of added value is present according to Skinner and Rukavina. Measures in results and sales, activation of the sponsorships and increased opportunities for Business-to-Business relationships are the most important factors from this era. The definition of sponsorships as presented by Olson (2010) and Victor Head (Gran & Hofplass, 2007) is in line with this development from the 1990s. As we approach the 21st century, Skinner and Rukavina label it as the technological era. This era evolves website sponsorships and a technologically driven evolvement of sponsorship exposure. Moreover, a development from the traditional advertising to integrated messages, and online advertising and exposure (Skinner & Rukavina, 2003).

For the festivals the story is a bit different. Though present in every historic era, the credit for the growing interest in popular music festivals in the latter 50 years can be attributed to Woodstock Music Festival in 1969. *"What feels like a lifetime of near misses, small victories powered by an engine of committed and tireless individuals, serious optimism, and amazing ideas culminated in three days unlike any the world has seen before"* (Lang & George-Warren, 2009:3). This quote captures most of what festival managers wish they could create with their own festival each year. One wants to create an event that the world has never seen before and never will see again. The general idea about popular music festivals is to bring together people with a profound interest in music together, giving them the opportunity to see a whole range of bands playing on the same stage at one event (Yeoman et. al, 2004). Festivals has the opportunity to link the landscape, the location, the lifestyle, and the music together in both simple and complex ways that brings the human dimension to spaces of static character that easily becomes animated but feels like the only place in the world (Yeoman et.al, 2004). Academic literature specifically written for festival and event management did not evolve until late 1990s early 2000s. Previous literature on the field incorporates a great deal of project management, though that also derived for organizational management literature (Yeoman et al., 2004).

2.0 – Previous literature

2.1 – *Sponsorship literature review*

The development of sponsorship literature has mostly been focused on sports and sports events (Roy & Cornwell, 2004; Quester & Thompson, 2001). Mainly the focus has been on finding different effect models that stems from the type of sponsor object and/or sponsor type (Olson, 2010). Direct comparison between sports and cultural sponsorships has not been done, and but few solely focuses on culture, and there is even fewer focusing on music festivals (Olson, 2010; Gran & Hofplass, 2007; Walliser, 2003; Quester & Thompson, 2001). Still, the criticism is focused on the lack of attention to measure the sponsorship effects in comparison to the investments made (Olson, 2010). This is true for cultural sponsorships also, but there is one other factor contributing to the evolvement of cultural sponsorships – professionalism and a growing amount of written contracts (Gran & Hofplass, 2007; Caves, 2000). Further, the need for event and festival managements to gain insight in their own visitors has grown in the last years (Yeoman et al., 2004). This also contributes to the easiness for sponsors to target their sponsorship investments to the right audience (Yeoman, et al., 2004). As Roy and Cornwell (2004) points out, sponsorships gives the opportunity to avoid the traditional marketing research, and save both time and effort for the sponsor. Cultural sponsorships have also been a victim of the sponsor's reluctance to articulate their profit motives when it comes to the arts in particular (Quester & Thompson, 2001). This has started to shift in the last decade and therefore the need for research conducted on the area of cultural sponsorship is lacking in many areas that one before thought one could derive from sports sponsorships to cultural, that one cannot (Quester & Thompson, 2001).

Another research investigates the Norwegian sponsorship activities and decision-making in the Norwegian sponsorship market (Thjømøe, Olson, & Brønn, 2002). The strategic fit of the sponsor and communication strategies involved in the sponsorship. Linking sponsorship to corporate goals and marketing efforts is most common in sponsorship literature, but what makes the research by Thjømøe, Olson and Brønn particularly interesting is the Norwegian setting. As they discover the effort made in sponsorship in Norway are relatively large compared to the skill-level of the companies conducting the effort

(Thjømmøe, Olson, & Brønn, 2002). They find that the companies conduct sponsorships due to the wish of increasing sales, brand awareness, and match their competition (Thjømmøe, Olson, & Brønn, 2002). Very few of the companies they investigated measured their sponsorship effects, and the general impression in the companies was that the sponsorship contributed in a positive way for the company. The lack of measurement also revealed that those who measured, measured the wrong factors in order to determine what effects the sponsorship has (Thjømmøe, Olson, & Brønn, 2002). The need for better measurements and a clearer defined goal with the sponsorship is dire, and therefore this needs to be developed.

2.2 – Sponsorship and CRM literature review

There has been conducted a great deal of research to the area of sponsorship and cause-related marketing (CRM). Whereas cause-related marketing have many similarities with sponsorship, it cannot be said to hold true in all cases (Shuker, 2008). Cause-related marketing holds similarities with cultural sponsorships with regard to hopes about effect levels, and especially the high-level effects (Olson, 2010). Speed and Polonsky (2001) summarizes the different mechanisms between philanthropy/patronage, sponsorships and CRM very well. They argue that the differences between sponsorships and CRM are not that great, but that the two forms of business-related support for an event benefits from each other. Mainly the differences build on perspectives regarding attitude formation and change, behaviour and behavioural intentions (Speed & Polonsky, 2001). They specifically argue that the sales will increase indirectly from sponsorships and directly with CRM. Further, the revenue will be split between the cause and the sponsor/contributor in CRM, whereas the revenue will flow exclusively to the sponsor as a result of sponsorships (Speed & Polonsky, 2001)

Quester and Thompson (2001) is the only current research that uses a real-life example from the Adelaide art-festival, and measure the high-level effects on a cultural setting. They argue that the sponsorships of arts festivals are seen as less lucrative to the corporations, and have less impact in general on the public (Olson, 2010; Quester & Thompson, 2001). The research does not provide any insight to whether these statements actually are true, and it does not take into consideration the huge gap between popular culture and high-culture, that the Adelaide Festival represents (Olson, 2010). For that purpose the research loses some of its

credibility, but it still is of particular interest as it deals with the sponsorship efforts before and after the festival itself, both in comparison to the general public of Adelaide and of the festival-visitors. Further, the study deals with three sponsors of the festival. Their results state that the attitudes towards the sponsors did not change after the festival had taken place (Quester & Thompson, 2001). Significant differences were found in before evaluations considering the involvement in the sponsorship, and behavioural intent towards the sponsor and the sponsee. This is in line with the different mechanisms proposed by Polonsky and Speed in 2001. They propose that a sponsorship will have the market outcome of change in attitudes, behavioural intentions and behaviours (Speed & Polonsky, 2001:1365). Quester and Thompson (2001) have neglected to control for the effect that the before measure had on the treatment, and they do not test the differences of the treatment-group and the control-group on more than a general level.

Another study of particular interest is the Roy and Cornwell study from 2004. The objective of the study is to find how consumers' knowledge about the event is used for information processing of the sponsorship and the sponsor brand equity influences the fit of sponsor and event differs between experts and novices (Roy & Cornwell, 2004). The analysis includes aspects of the event knowledge and how that influences the perceptions of sponsor-event congruence and how the sponsorship message is processed (Roy & Cornwell, 2004). Again this is a study conducted on sports so it will have limited elements of direct implications for cultural sponsorships, but it will form a basis for comparison between sports and culture that is needed. They use 402 undergraduate students at two universities as respondents, in total six companies from three different industries (car, beer and computer industry) and three sporting events (US Open in Golf, Sydney Olympics and an NBA All Star game) (Roy & Cornwell, 2004). There is a reason to question their use of undergraduate students in analysing the event of golf, as golf generally is viewed as a game for middle-aged males with high education and income levels. As of results they found support for the fact that the experts information processing differs from novices, in terms of number of thought elicited (Roy & Cornwell, 2004). Also, both novices and experts were able to establish relations in the high brand equity category, between the sponsor and the sporting event. But the interesting is that the experts and novices did not differ when it came to number of thoughts about the combination of sponsor and event

or specific to the sport or event. Further, the experts were found to discriminate more when they were exposed to low brand equity and congruent sponsor and event relations (Roy & Cornwell, 2004).

2.3 – Festival literature review

The festival literature has mainly been focused on sports and based on event management. Since the 1990s festivals and events experienced a phenomenal growth, which lead to an increased focus from the managers on efficiency, and sustainable growth in the sector (Yeoman et al, 2004). The total amount of festivals increased rapidly in Norway, while the survival of them also went down. The literature mainly focused on traditional measures taken from high-culture as analysis based on visitor flow process charts, visitor analysis based on ticket-sales and nothing more (Yeoman et al, 2004). The development through the 1990s and early 2000s came from focusing on tourism, place marketing, event-planning and project management (Yeoman et al, 2004). As Getz (2008) states the evolvement of events as a motivator of tourism contributes to the destinations development and marketing plans. The paper seeks to find the theory and practise evolvement behind event tourism and define what the main drives are (Getz, 2008). *”Planned events are spatial-temporal phenomenon, and each is unique because of interactions among the setting, people, and management systems – including design elements and the program”* (Getz, 2008:404). This definition also takes into consideration the growing academic interest for event management, but views event management as a hybrid consisting of parts belonging to festival, tourism, and sports management (Getz, 2008). The research paper is relevant due to its combination of different academic genres, and developing the background for event and festival management literature. Festivals in the paper are given a thorough walk-through in the context of place-marketing, tourism, social impact and change, and development of urban spaces. The clear line drawn between anthropology literature of tourism as an agent of change in society and culture, to the marketing perspective of advertising and product orientation is interesting, as Getz views festival management as a building stone in the total picture of event management (2008).

Festivals viewed as a function of economic growth, increased tourism and international attention is the background for Lee, Lee, Lee and Babin in their research of patron’s emotion, satisfaction and loyalty from 2008. They argue that

festivals constitute an easy solution to marketing issues of a local community, but also investigate how much the festivals actually change the environment of an occasion (Lee Y.-K., Lee, Lee, & Babin, 2008). As festivals use the same elements as servicescape, the visitors and ultimately the consumers are the ones that give the overall evaluations of how powerful the patronage really is. They find that the program and facilities play an important role in driving positive emotions and loyalty towards the patron (Lee Y.-K., Lee, Lee, & Babin, 2008). Further, they find that the food quality also impact the satisfaction with the patron (Lee Y.-K., Lee, Lee, & Babin, 2008).

3.0 – Research questions

As the literature review has shown, the differences in literature and definition issues within this area, makes a thesis of this kind necessary and needed. The overall question is how consumers of a popular-music festival perceive the different sponsorships and how that influences their perception of the sponsor and the festival. The research question then becomes:

“Does the choice of sponsor affect the visitors of a popular-music festival in Norway, and does the publicity surrounding the sponsorship contribute to a change in effect for the sponsor and/or the festival?”

4.0 – Objectives of the thesis

The objective of this thesis is to contribute to closing a gap in the research done on cultural sponsorships, in particular the lack of research done on popular-music festivals and sponsorship. Further, the objective is to find out whether the framework of sponsorship effect differs between congruent and incongruent sponsors for a popular-music festival. The thesis will play a significant part for festival-managers when selecting their sponsorships, but also give marketers a guideline when engaging in sponsorship-deals with popular-music festivals. The aim is to provide insight to a field of marketing efforts that provides many different options for marketers, but also for corporations to build stronger business-to-business relationships with other industries than they normally would conduct business with.

Also, as sponsorships have continued to grow in the last decade, the need for research on the effects also increases. This thesis will contribute to resolving some of the more basic questions that festival managers may have when establishing sponsorship deals, and give them some guidance on how to promote their festival in the best way towards a potential sponsor. It will also give some guidance in what kind of sponsors that gives the best possible fit with the festival, so that managers can make their decisions informed, and not at an experimental base. The thesis will therefore contribute to minimizing the trial-and error phase of a festival in terms of sponsorships.

5.0 – Data collection plan

At the current level, no clear outline for the methodology has been chosen. This is due to the thesis progression plan (see section 6.0 – Thesis progression). Some elements of the thesis will be under continuously development, for the data-collection plan the relevant elements are:

- Empirical search for background material supporting hypotheses development and research question development
- Literature review and searching for relevant theory

Therefore the data collection plan looks as the following:

- **15th January – 1st February:** methodology section finished
- **1st February – 1st March:** development of questionnaires and quality control of these
- **2nd March – 15th April:** Quantitative survey released, and questionnaire open to respondents.
- **15th April – 15th May:** Data analysis of quantitative results.

As one here can read the plan is to send out a quantitative survey. This survey will be sent out using Qualtrics and social media. Here the social media that will be used is Twitter and Facebook in order to reach the audience of by:Larm and to get as many respondents as possible. The sample will be based on convenience, but the use of social media also opens up for targeting a larger audience, than if this study was conducted purely on a basis of convenience sampling from a student

mass at a university. All analyses will be analysed using SPSS or Lisrel8, depending on what the method requires.

6.0 – Thesis progression

The thesis progression is essential as it gives directions to what work must be done at all times. This progression plan takes into consideration the timeline for the MSc Strategic Marketing Management class at BI and the data collection plan. As noted in the data collection plan some elements of thesis progression will continuously be developed throughout the work. Empirical research, theory gathering, literature reviewing and writing is key elements that will be done at all times. Meetings with supervisor are noted in the thesis progression in order to give some indication when and how many supervising meetings is wanted.

The plan is as follows:

- **15th January – 1st February:** writing of literature review and methodology part, meetings with supervisor to finish and discuss further action.
- **1st February – 1st March:** development of questionnaires, writing the methodology part in the thesis, two meetings with supervisor of different length in order to finish and quality control the questionnaire.
- **2nd March – 15th May:** Writing of data analysis section, finishing of introduction, developing and finishing the literature review and methodology section. Two meetings with supervisors discussing analysis results and managerial implications.
- **15th May – 15th June:** writing of discussion, managerial implications, and limitations. One meeting with supervisor.
- **15th June – 20th June:** finishing acknowledgement and putting the finishing touches to the paper.
- **20th June – 1st July:** proofreading, copying and editing.
- **2nd July:** hand-in thesis.

Bibliography

Bisgaard, A. B. (2013, 02 08). *Vålerenga bytter bank*. Retrieved 01 08, 2014 from kampanje.no: <http://www.kampanje.com/markedsforing/article6489481.ece>

by:Larm. (2014a, 01 07). *Den viktigste møteplassen for nordisk musikkbransje*. Retrieved 01 07, 2014a from by:Larm – Om by:Larm: http://bylarm.no/pages/nor/124-om_by_larm#finansiering

by:Larm. (2014c, 01 07). *Ofte stilte spørsmål*. Retrieved 01 07, 2014c from by:Larm – FAQ: <http://bylarm.no/pages/nor/127-faq>

by:Larm. (2014b, 01 07). *Statoil-stipendet, alle musikkstipenders mor*. Retrieved 01 07, 2014b from by:larm: www.bylarm.no/pages/nor/166-statoilstipendet

Caves, R. E. (2000). *Creative Industries Contracts between Art and Commerce*. Cambridge, Massachusetts: Harvard University Press.

Elnan, C. (2013, 10 22). *Statoil legger ned omstridt stipend*. Retrieved 01 07, 2014 from NRK – Kultur og underholdning: <http://www.nrk.no/kultur/statoil-legger-ned-omstridt-stipend-1.11311396>

Getz, D. (2008). Event Tourism: Definition, Evolution, and Research. *Tourism Management*, 29, 403-428.

Gran, A.-B., & De Paoli, D. (2005). *Kunst og Kapital. Nye forbindelser mellom kunst, estetikk og næringsliv*. Oslo: Pax Forlag.

Gran, A.-B., & Hofplass, S. (2007). *Kultursponsing* (Vol. 2). Oslo: Gyldendal Akademisk.

Lang, M., & George-Warren, H. (2009). *The Road to Woodstock from the Man Behind the Llegendary Festival*. New York: HarperCollins Publishers.

Lee, Y.-K., Lee, C.-K., Lee, S.-K., & Babin, B. J. (2008). Festivalscapes and Patrons' Emotions, Satisfaction, and Loyalty. *Journal of Business Research*, 61, 54-64.

Olson, E. L. (2010). Does Sponsorship Work in the same way in different Sponsorship Contexts?. *European Journal of Marketing*, 44 (1/2), 180-199.

Quester, P. G., & Thompson, B. (2001, January/February). Advertising and Promotion Leverage on Arts Sponsorship Effectiveness. *Journal of Advertising Research*, 33-47.

Roy, D. P., & Cornwell, T. B. (2004). The Effects of Consumer Knowledge on Responses to Event Sponsorships. *Psychology and Marketing*, 21 (3), 185-207.

Shuker, R. (2008). *Understanding Popular Music Culture* (third ed.). London: Routledge – Taylor & Francis Group.

Skinner, B. E., & Rukavina, V. (2003). *The Wiley Event Management Series – Event Sponsorship*. Hoboken, New Jersey, USA: John Wiley & Sons, Inc.

Speed, R., & Polonsky, M. J. (2001). Linking Sponsorship and Cause Related Marketing – Complementaries and Conflicts. *European Journal of Marketing*, 35 (11/12), 1361-1385.

Statoil. (2013, 12 13). *Sponsorater, donasjoner og fagkonferanser*. Retrieved 01 08, 2014 from Statoil – Om sponsorater:

<http://www.statoil.com/no/about/sponsorships/pages/default.aspx>

Statoil. (2012b, 12 07). *Ti år på børs*. Retrieved 01 08, 2014 from Statoil – Om oss:

<http://www.statoil.com/no/about/history/tenyearsasalistedscompany/pages/default.aspx>

Statoil. (2012a, 12 07). *Vår historie*. Retrieved 01 08, 2014 from Statoil – Om Statoil: <http://www.statoil.com/no/about/history/pages/ourhistory.aspx>

Thjømmøe, H. M., Olson, E. L., & Brønn, P. (2002, November - December). Decision-making Processes Surrounding Sponsorship Activities. *Journal of Advertising Research*, 6-15.

Walliser, B. (2003). An International Review of Sponsorship Research: extension and update. *International Journal of Advertising* , 22, 5-40.

Yeoman, I., Robertson, M., Ali-Knight, J., Drummond, S., & McMahon-Beattie, U. (2004). *Festival and Events Management – an international arts and culture perspective*. Oxford: Elsevier Ltd.