

Table III. How sustainable dimensions found in the theses reflect the five dimensions of CSR

Dimensions	The theme is coded to the dimension if it refers to:	Example of issues (themes) studied in the theses
The social dimension (The relationships between business and society)	Human rights, equality, & ethics Enhancing education at the individual, organization, and society level Sustainable well-being, livelihood & employment Enhancing entrepreneurship and industries (food, tourism, catering, & food service) Enhancing good governance and responsible communication (cities & municipalities, social media, food service reports of municipalities)	‘exceptional circumstances in crisis management during COVID-19 pandemic’ ‘non-discrimination in recruitment process’ ‘reducing child labour as a goal of enhancing educational prerequisites in the context of education exportation’ ‘developing on-the-job learning of immigrants’ ‘food education as part of health promotion’ ‘responding to labour shortage (hospitality industry)’
The economic dimension (socio-economic or financial aspects, including describing CSR in terms of a business operation)	Coping with exceptional circumstances (COVID-19 pandemic) Developing industries, entrepreneurship, competencies in the field	‘Organizational resilience’ ‘digital age management’ ‘principles of sustainable development in the production process and raw material choices’ ‘responsible destination management in tourism sector’ ‘competence mapping & prediction’ ‘ecological values in air transport & travelling’

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The stakeholder dimension (Stakeholders or stakeholder groups)	Responsible investment & ownership Small business social responsibility Small business stakeholders	‘financial responsibility’ ‘investment funds’ ‘responsible corporate reporting’ ‘property maintenance’ ‘maintaining the stakeholders’ expectations’ ‘readiness for change’
The environmental dimension (The natural environment)	Ecosystem functionality Ecosystem thinking Biodiversity	‘protection of water bodies’ ‘emissions’ ‘carbon neutral’ ‘energy efficient’ ‘waste sorting’ ‘food waste management’ ‘maintenance of outdoor areas’ ‘reducing over-tourism’
The volunteerism dimension (Actions not prescribed by law)	not found	not found