

COVID-19, a disaster for sustainability?

Investigating the sustainable goals in the Dutch event industry



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Abstract

This research contributes to the lack of research in the effect of a disruptive environment on the goal setting in combination with the incorporation of Sustainable Development Goals (SDGs). Previous literature on this incorporation process is mostly based on advices whereas this research empirically searched for the exact process from SDGs towards sustainable organizational goals and how a disruptive environment like the COVID 19 pandemic is affecting this. By using the Dutch event industry as a case, during the COVID 19 pandemic, 10 different organizations are interviewed to provide a better insight in this unique phenomena. The results are that the process from SDGs towards the sustainable goals contains four phases in a feedback process with continuously evaluating the goals, namely: identify options, elaborate options, evaluate options and improve options. The questions arises how COVID 19 is affecting this incorporation. This pandemic was causing a loss in financial resources but the organizers used this unique context to reevaluate their sustainable concepts with doing more research in sustainable options. The disruptive environment is positively affecting the incorporation of SDGs and development of sustainable goals. Managers can use this study as a motivator to invest in incorporating SDGs in their goal setting and use this unique environment and time as an ideal moment to reevaluate and improve their sustainable concept. The results show a positive effect, however due to timespan of this research only one industry and 10 organizations are included. Future research might focus on more industries and organizations to increase the knowledge about the incorporation of SDGs and the effect of a disruptive environment.

Keywords: Sustainable Development Goals, Sustainable goals, Goal setting, Disruptive environment, COVID 19 pandemic.

Table of content

Chapter 1. Introduction	5
1.1 Topic introduction.....	5
1.2 Problem indication	6
1.3 Relevance	7
1.4 Research objective	7
1.5 Research question.....	8
1.6 Research approach	8
1.7 Research outline.....	9
Chapter 2: Theoretical background.....	10
2.1 Relevant concepts.....	10
2.2 Conceptual model.....	10
2.3 Sustainable Development Goals	11
2.4 Goal setting and Organizational goals.....	13
2.4.1 <i>SDGs and goal setting</i>	15
2.5 Disruptive Environment	17
Chapter 3: Methodology	19
3.1 Research method	19
3.2 Data collection	20
3.3 Data analysis.....	21
3.4 Research quality and research ethics.....	29
Chapter 4. Results.....	30
4.1 Incorporation of SDGs in the goal setting	30
4.2 Identified SDGs	34
4.3 Effect of a disruptive shock on sustainable goals	35
Chapter 5. Conclusion.....	36
5.1 Discussion and main findings	36
5.2 Practical implications	37
5.3 Limitations.....	38
5.4 Future research.....	38
5.5 Reflection	39
Literature List.....	40
Appendixes.....	45
Appendix 1: Interview Format.....	45

List of figures

Figure 1: Conceptual model.....	10
Figure 2: Operationalization SDGs.....	22
Figure 3: Operationalization Goal setting.....	23
Figure 4: Operationalization Disruptive environment.....	26
Figure 5: Process from SDGs to sustainable goal.....	32

List of tables

Table 1: Overview respondents.....	21
Table 2: New code 1.....	23
Table 3: New code 2.....	23
Table 4: New code 4.....	28
Table 5: Identified SDGs overview.....	34

Chapter 1. Introduction

1.1 Topic introduction

“Events and festivals are becoming one of the most exciting and fastest growing forms of leisure, business, and tourism-related phenomena”(Getz, 1997, p.1). Despite having a positive social and economic impact this industry is also dealing with a negative environmental impact (van Berkel, 2014). All over the world festivals are thinking about actions which will lead to a positive environmental impact (Tatum, 2017). But not only in the event industry is the concern for environmental impact arising, this trend also occurs in big and small businesses in various industries (Raj & Musgrave, 2009).

The United Nations, from now on called the UN in this research, are also concerned about the impact of organizations all over the world. This has led to the formulation of 17 global Sustainable Developments Goals (SDGs) which all members of the UN can contribute in the achievement towards 2030. The UN strives with this framework to a sustainable future with goals traversing: poverty, health, education, climate change, forests, oceans and cities (Grainger-Brown & Malekpour, 2019). Goal number 1 for example is to end poverty in all its forms everywhere and goal number 7 is to ensure access to affordable, reliable, sustainable and modern energy for all (GRI et al., 2015). According to Grainger and Brown (2019, p. 1) the “The intention of the goals is not simply to provide a shared guide, but to mobilize societal change and channel investments and strategies towards urgent global problems”.

The UN is not only formulating these goals for the country’s governments but also recognizes the importance of the private sector (Grainger-Brown & Malekpour, 2019). Governments cannot achieve these goals by themselves before 2030 so this means that multinationals, industries, small business and micro entrepreneurs all have to take actions (Grainger-Brown & Malekpour, 2019). This means these goals can act as a fundament for the strategy of an organization. Making a good consideration between these goals and the current goals of the organization will provide a positive long term net value creation for the organization and the society (Adams, 2020).

Organizations develop goals to indicate their strategic behavior. Goals can be set up from an internal point of view or can be a strategic response to the external environment like the government or stakeholders opinion (Vergne & Depeyre, 2016). One big obstacle for firms and the UN in their transition towards a sustainable world in 2030 is the COVID 19 pandemic. The current outbreak affects every country and already had severe economic impacts (Donthu & Gustafsson, 2020). The pandemic has a big negative effect on the firm performance however some organizations are doing well (Shen, Fu, Pan, Yu, & Chen 2020). The behavior of the customers and businesses will change. Tourism, events and travel industry are sectors which are hit hard by this crisis due to the abruptly closing of borders and ban on gatherings (Donthu & Gustafsson, 2020). Due to the ban of these

gatherings the event sector is missing a financial income. Festivals were acting more socially responsible but how is this financial loss or the break of organizing and reevaluating events affecting their view on these sustainable goals and the achievement of these goals (Tatum, 2017).

The event industry is one of the most affected industries of the current COVID crisis. There are no parties, festivals, conferences, weddings and shows because of governmental measures. Recent studies around the globe have reported a maximum loss of more than \$666 million in the event industry (Madray, 2020). In the Netherlands the event industry had an estimated sales decline of 90 % in 2020 (Vereniging Van Evenementmakers, n.d.). Most of the event planners try to survive in this time through financial support of the government and organizing virtual events and to use their 'free time' in upgrading their skills and looking for technological developments (Madray, 2020).

Festivals can be seen as an ecological disaster, they are having an impact on the surrounding air, land and water, with knock-on effect on the wider environment. On top of that are the effects of transportation, production, energy, food consumption and other activities to put on an event which produce waste, noise and pollution (van Berkel, 2014). This means also festivals organizers have to consider sustainable practices to also contribute to a 'green world'. As mentioned before, the SDGs of the UN can be considered as guidelines in which fields festivals can improve themselves to use sustainable practices. They have to set up goals for themselves to make the realization of sustainable practices possible. It is mentionable that there is a wider movement to integrate sustainability into the planning and operation of festivals and events (van Berkel, 2014). Furthermore, festivals can function as a vehicle for change and there is an opportunity to create awareness of environmental issues amongst its visitors (van Berkel, 2014, p.56).

1.2 Problem indication

The COVID 19 pandemic is causing an unexpected disruptive shock for organizations. This can be seen as a 'black swan' event, a shocking event that changes the world (He & Harris, 2020). The economic and social impact is big and unpredictable. This causes a risk for the achievement of the sustainable development goals of the UN by 2030 because organizations might focus on other (short-term) goals. The Dutch event industry was applying more and more sustainable practices to become more social responsible such as recycling plans, the use of fair trade food and promotion of public transport (van Berkel, 2014). The negative financial and social impact through the COVID 19 pandemic may have caused an unwanted effect on the goal setting of the organizations because organizations could prefer the focus on short term goals and reduce the interest of long term sustainable goals (He & Harris, 2020). The Dutch event sector is now permitted to again start with organizing events from the 1st of July 2021 (Het Parool, 2021). This makes it interesting in how the view and conception of Dutch event organizers towards the SDGs and the applying of sustainable goals is affected by such an environmental shock.

1.3 Relevance

This research is relevant because it is useful for the UN, governances and businesses to achieve the SDG's in 2030 to maintain a sustainable world but the current pandemic is forming an obstacle in this progress. This research will show how organizations are dealing with this exogenous shock to achieve certain insights and prepare for equal events in the future. This research provides profound knowledge in the incorporation of SDGs in the goal setting and how this is affected by a disruptive shock. This research will provide additional insights in goal setting theories related to two external variables. Prior goal setting research is mainly quantitative focused and is not focusing on goal setting in unique situations like a disruptive environment. Kotlar et al. (2018) emphasized the shortcoming of goal setting literature in combination with a disruptive environment. This research provides a contribution to the available goal setting knowledge with taken an unique situation like the COVID 19 pandemic as a disruptive shock into account. In addition, provides this research knowledge about the relationship between SDGs and goal setting as Schrader (2020) argues for the shortcoming of knowledge about the incorporation of SDGs in the corporate social responsibility plans. In this area is also a lack of scientific research which means that this research also provides more insights on this aspect of the general goal setting phenomenon. Most research about SDGs is focused on an advice about how to take SDGs into account but there is no to little research available about how organizations exactly take these SDGs into account in their goal setting process. Rosati & Faria (2019) emphasized the lack of research in the incorporation of SDGs in corporate sustainability and advised for future research in the integration of SDGs in the sustainability goals of firms. This research will use a qualitative method which provides a more in depth view on the currently available literature of goal setting and a disruptive environmental shock in combination with the incorporation of sustainability.

Via this research can other comparable organizations see how other organizations currently deal with this situation in which way they can adapt or change their point of view about the achievement of the SDG's and providing a direction towards a sustainable world. It could be interesting for managers to know what the COVID 19 pandemic is causing to organizations and might use this information for their own goal setting. Furthermore is there a lack of available research in the impact of the COVID 19 crisis and the actual incorporation of SDGs in the goal setting of organizations. This research provides these insights which means managers could use this knowledge to change their way of incorporation of SDGs towards the most appropriate outcome of this research.

1.4 Research objective

The aim of this research is to provide an insight into the impact of COVID 19 on the goal setting of a sector which was highly affected through this crisis in combination with the goals of the UN. Organizations are seen by the UN and governments as an important factor of the achievement of the transition towards a sustainable world. With this study it becomes clear and useful for comparable

organizations/sectors what kind of effect the COVID 19 pandemic has on the sustainable direction of the firm. Via this way organizations can make realistic adaptations towards goals promoted by governments, so it becomes more sensible for organizations to contribute to the goals of the UN.

1.5 Research question

The context above leads to the following research question: *“How does a disruptive environment affect the incorporation of Sustainable Development Goals and development of sustainable goals of Dutch event organizations?”*

The following sub-questions have been formulated based on this main question 1. *“Are the SDGs taken into account in the goal setting?”*, 2. *“Why are SDGs taken into account in the goal setting?”* 3. *“How are the SDGs incorporated in the goal setting of the organization?”* 4. *How are sustainable goals developed from the SDGs in the organization?”* 5. *How is the development of the sustainable goals changed during the pandemic?”* and 6. *“Are the sustainable goals of the organization changed during the pandemic?”*.

1.6 Research approach

This research is maintaining a qualitative research method via interviews to gain specific information about this phenomenon. One argument, based on Bleijenberg (2015), for a qualitative research method is that it yields a lot of specific empirical data. There is a lot of quantitative data available about directions and the use of SDGs in organizations but there is not a qualitative research available in an unique context like the COVID 19 pandemic which makes it interesting to zoom in further on this specific topic. A qualitative method is well suited to describe a phenomena in context and provide an interpretation that leads to a greater understanding of the phenomenon (Justesen & Mik-Meyer, 2012). Especially in this pandemic the unique context would provide a good base for new insights in such a situation to know what is going to happen when another shock occurs in the future. Furthermore is a qualitative research method providing good insights in certain mechanisms and relationships (Bleijenbergh, 2015). This will be useful to identify the relationship between SDGs and the goal setting process of the organization and the effect of a disruptive environment on the sustainable goals.

This research focus on the goal setting of sustainable goals of event organizers in the Netherlands because of the available time and are expected to give the best representability of impact of the COVID 19 pandemic inside the firms because there were no events available for being organized during this period. The Dutch government has forbidden gatherings for approximately a year now and this makes an impact on industries which rely on this. Therefore is focused on a few Dutch music event’s organizers because of the availability of the respondents during this pandemic. The research unit in this study is the integral organization as it is assumed that the impact of the COVID 19 crisis,

the achievement of SDGs and the formulation of sustainable goals is applied to all organizations in this industry.

In any research a choice between an inductive or deductive research approach has to be made. The inductive approach is aimed at formulating as few theoretical expectations as possible prior to the observations (Bleijenbergh, 2015, p. 52). In deductive research, a clear theoretical framework is drawn up prior to the observations (Bleijenbergh, 2015, p.52). This research is partly based on the available information about the different concepts but it is giving a new insight towards a situation in an unique context, namely the COVID 19 pandemic. This research will make use of deductive coding technique to form a theoretical framework for SDGs and goals. The impact of a disruptive shock and how the SDGs are incorporated will be inductive. In this way it will provide as a contribution to the current available literature on goal setting process and the effect of the COVID 19 pandemic. At last will this research be characterized as an iterative process, with the research question as handhold.

1.7 Research outline

The research outline can be described as follows: In chapter 2 will be started with the theoretical background which provide an outline of relevant theories to further identify and define the propositions and concepts of the research question. Chapter 3 proceeds in explaining data collection methods and techniques. Chapter 4 shows the results and interpretation of these. Finally, chapter 5 elaborates on the conclusion, discussion, limitations/implications and potential recommendations.

Chapter 2: Theoretical background

In this chapter are the relevant concepts, the relationship between the concepts and the information about these concepts elaborated.

2.1 Relevant concepts

There are four key concepts identified for this research. Their definition is taken as guideline. The 4 key concepts with their explanation are described in this section. The first one is Sustainable Development Goals with the following definition: “A collection of 17 global goals and 169 targets elaborated by the UN to be a blueprint to achieve a better and more sustainable future for all” (Contipelli & Picciau, 2020, p.16). The second one is goal setting: “Goal setting is the process of identifying something that you want or need to be achieved, and then utilizing measurable targets and timeframes to achieve it” (Skinner, 2018, p.3). The third definition is organizational goals and described as follows: “the object or aim of an action” (Locke & Latham, 2013, p. 4). To specify these goals into sustainable goals the definition of Jonker, Faber, Kothman and Stegeman (2017, p.74) is used: “sustainable development is the organizing principle for meeting human development goals while simultaneously sustaining the ability of natural systems to provide the natural resources and ecosystem services upon which the economy and society depend”. In combination with the definition of organizational goals can sustainable goals be seen as the object of The last definition is the one about COVID 19 or in other words an disruptive environment: “a ‘black swan’ event, a shocking event that changes the world” (He & Harris, 2020).

2.2 Conceptual model

The conceptual model of this research can be seen below. There is focused on if and how the SDGs are incorporated and taken into account during the goal setting of the decision makers. Organizational goals are the outcome of this process. This research investigates what the influence of the COVID 19 pandemic is on the incorporation of SDGs in the goal setting and how these changes the actual outcome of which and how sustainable goals are generated.

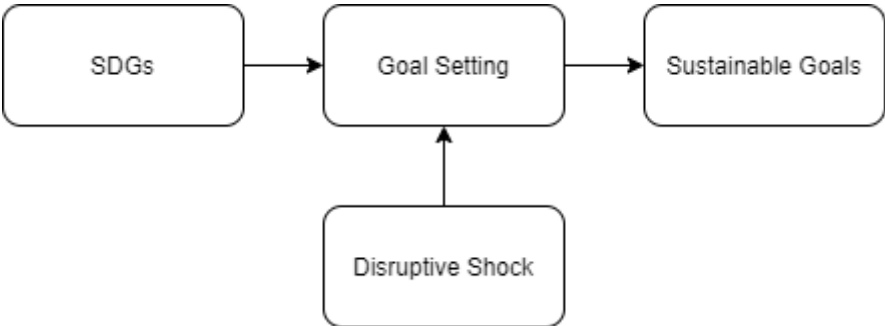


Figure 1: Conceptual model

2.3 Sustainable Development Goals

There are only 9 years left for achieving the Sustainable Development Goals (SDGs) in 2030. To understand the history of the formulation of the SDGs there is first been looked to the historical implementation process of its predecessor, the Millennium Development Goals (MDGs). In 2000 were these MDGs launched in an innovative social agenda which was focused on environmental issues, human development, gender, and racial equalities (Contipelli & Picciau, 2020). But factors like terrorist attacks, the crisis of 2008 and an environmental crisis, increasing inequalities and climate changes made the achievement of these goals very complicated (Contipelli & Picciau, 2020). To establish a new and more realistic framework the UN decided to formulate new goals in 2015. These sustainable development goals were an elaboration and a broadening of the MDGs (Contipelli & Picciau, 2020). These goals are developed for all and with all countries in the world to reduce poverty and the increasing need for sustainable developments (Contipelli & Picciau, 2020). But with only 9 years left the lack of time increases to achieve this.

The 17 SDGs are broad-based and interdependent. These SDGs have a set of 169 targets which can be measured by indicators. Each of them has 1 to 3 indicators (Contipelli & Picciau, 2020). The UN is not only formulating these goals for the country's governments but also recognizes the importance of the private sector. Governments cannot achieve these goals by themselves before 2030 so this means that multinationals, industries, small business and micro entrepreneurs all have to take actions (Grainger-Brown & Malekpour, 2019). This means there has to be a global increase for firms and governments to take action (Grainger-Brown & Malekpour, 2019). First of all, SDGs are not legally binding. This means it is not obligated to use them. On the other side, businesses which are applying these SDGs seem to maintain a competitive advantage and considerate a strong license to operate (WBCSD, 2016). The UN have formulated 17 goals, which are the following one (GRI, United Nations & WBCSD, 2015). The first one is to end poverty in all its forms everywhere. The second goal is to end hunger, achieve food security and improved nutrition and promote sustainable agriculture. The third goal is to ensure healthy lives and promote well-being for all at all ages. The fourth goal is to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. The fifth goal is to achieve gender equality and empower all women and girls. The sixth goal is to ensure availability and sustainable management of water and sanitation for all. The seventh goal is to ensure access to affordable, reliable, sustainable and modern energy for all. The eighth goal is to promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all. The next goal is to build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation. The tenth goal is to reduce inequality within and among countries. The eleventh goal is to make cities and human settlements inclusive, safe, resilient and sustainable. The next goal in line is to ensure sustainable consumption and production patterns. The thirteenth goal is to take urgent action to combat climate change and its impacts. The fourteenth goal is to conserve and sustainably use the oceans, seas and marine resources for

sustainable development. The fifteenth goal is to protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss. The sixteenth goal is to promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels. The last goal is to strengthen the means of implementation and revitalize the global partnership for sustainable development.

Each goal offers several specific and actionable targets (GRI, United Nations & WBCSD, 2015). These SDGs are designed to provide a wide range of opportunities for organizations and governments (PWC, 2016). As PWC (2016) also mentioned: *“Smart companies know that understanding the SDGs will give them insight into how the policy and regulatory environment in which they operate will evolve, helping them to develop more resilient business models. Going further and analyzing their alignment with the Global Goals, will give companies a view on how their business activities help or hinder governments from achieving their goals, or even take them in the wrong direction.”* This means by actively aligning your business model with SDGs you will maintain a competitive advantage. By (party) following the direction of SDGs businesses will create social, economic and environmental value for investors and stakeholders (PWC, 2016). So with including SDGs in their own goal setting business could maintain a competitive advantage and will help them to build more resilient business models (PWC, 2016). It is important to mention that some goals or targets are overlapping and not all targets can be achieved or included in a single business model (PWC, 2016). This means organizations can focus more on including certain targets which are more applicable to their business in their own goal setting to contribute in their own way in the achievement of a better world. Furthermore, it is mentionable that there is an increasing focus of CEOs on sustainable strategies and SDGs are connected to this (PWC, 2016; Cooper et al., 2017). But how can these SDGs be incorporated in the business strategy? Adams et al. (2020) recognizes that there has to be made tradeoffs between the different goals for a business to focus on. It is important for an organization to use SDGs in a certain way in their strategy to maintain long term value creation for themselves and the society. Adams et al. (2020) tried to develop a guideline with disclosures and recommendations to successfully implement SDGs in their business model. These disclosures are grouped into four themes (Adams et al., 2020, p.6): 1. Governance, this is the board’s governance around sustainable development risks and opportunities and oversight of processes to integrate sustainable development considerations into the organization’s processes. 2. Strategy, this is about changing what business is done and how business is done to maximize long term value creation for the organization and society and positive impact on the achievement of the SDGs. 3. Management approach, it is to integrating consideration of sustainable development risks and opportunities into all aspects of the organization. 4. Performance and targets, it conducts qualitative and quantitative approaches to communicating performance and targets.

2.4 Goal setting and Organizational goals

Cooper et al. (2017) declare that the SDGs of the United Nations are connected with the sustainability and behavior of an organization. This behavior can be translated into intentions in other words goals. Goals are important for organizations and can be utilized to ensure long term organizational success (Locke & Latham, 2013). Goals can be seen as an object or aim towards an action (Locke & Latham, 2003). In current days firms are facing new challenges surrounding the pursuit of goals. Organizations are more than ever before dealing with environmental influences on their goal setting (Audia & Greve, 2021). Goal setting is not an easy and simple process but it is important to identify the target and then utilizing measurable targets and timeframes to achieve it (Carper, 2015; Locke & Latham, 2002).

Locke and Latham (2002) identified three key elements of goal setting theory, namely goal specificity, goal difficulty, and goal commitment. These elements can be seen as goal attributes. A specific goal has been proven to increase performances (Locke, Chah, Harrison, & Lustgarten, 1989). On top of that is it important for a goal to not be too simple so it is challenging enough but on top of that it doesn't have to be too difficult so it is achievable (Locke & Latham, 2002). At least it is the commitment very important, it means the determination to extend effort towards a goal over time in order to achieve it (Locke and Latham, 2013). Furthermore, goals always contain two elements, namely content and intensity (Locke & Latham, 2013). Goals content is about what you want to achieve and goals intensity is mentioned before (Locke & Latham, 2013). This means every goal has a certain objective and important target that needs to be achieved in a certain timeframe. This means goals need to be SMART, specific, measurable, achievable, realistic and timely.

First, organizational goals can be either financial or non-financial (Kotlar et al., 2018). Finance goals are particularly about profit maximization. Due the upcoming of corporate social responsibility firms start to consider a wider set of non-financial goals like improving public image and good citizenship (Kotlar et al., 2018). A second important content dimension are the related sources of the goals, which can be internal or external (Kotlar et al., 2018). Internal organizational goals reflect the interests of the coalitions within the firm and external organizational goals reflect to the interest of multiple external stakeholders with heterogeneous goals (Kotlar et al., 2018). Examples of internal goals are profit maximization for the financial interest of the shareholders or non-financial goals like the ability to exercise family authority (Kotlar et al., 2018). For event organizers can internal goals be the maximization of the profit or the minimalization of the hearing damage of the employees during the event. Examples of external goals include status and ranking (Kotlar et al., 2018).

Organizations have a higher chance of achieving success with goals than individuals (Kramer et al., 2013). Goals can be seen as an object or aim towards an action (Locke & Latham, 2003). Managers or organizations can use proximal and distal goals in their goal setting strategies. Proximal goals can be described as a short-term, benchmark goal while a distal goal can be described as a long term, outcome goal (Brown & Warren, 2009). It is also possible for organizations to break a distal goal

down into smaller proximal goals. With the big sustainable goals of the UN it is plausible organizations also use this break down tactic to make the goals measurable and achievable.

To further describe the goal setting phenomena the question about what factors influence organizational goals is described. This can be seen as the antecedents of organizational goals. These antecedents can be divided into an individual level, group level, organizational level and institutional level (Kotlar et al., 2018). Individuals are internally bargaining about their different interests during the goal setting (Kotlar et al., 2018). So the individual level reflects to the individual members of the organization. These individuals can also form a coalition. In this case coalitions or social groups have an influence on organizational goal setting as a group via group salience (Kotlar et al., 2018). At organizational level are several actors which influence organizational goals such as firm age, size, culture and resources (Kotlar et al., 2018). However, to analyze the organizational level, also the upper echelon literature is taken into account. They focus on the role of the CEO, the board of directors (BoD) and the top management team (TMT) (Kotlar et al., 2018). Furthermore it is mentionable that there is also a difference between organizations from other industries. Service industry firms are likely to place profitability before size goals, whereas manufacturing firms may place size before profitability goals (Kotlar et al., 2018). Finally, the antecedents of organizational goals at the institutional level. This includes the firm's industry and general economic conditions (Kotlar et al., 2018).

The outcomes of organizational goals can be divided between individual level, group level and organizational level (Kotlar et al., 2018). At individual level, organization goals are linked to organizational members' motivation and commitment, individual performances, organizational citizenship behavior or creativity (Kotlar et al., 2018). These performances depend on the reward and incentives provided to organizational members (Kotlar et al., 2018). The group level outcome is based on the same theory. Organizational goals are linked to collective motivation and commitment, group behavior and group performance. It depends on the social interaction within the group (Kotlar et al., 2018). At the organizational level is looked to firm behavior and firm performance (Kotlar et al., 2018). Strategic risk-seeking and organizational learning are part of the firm behavior (Kotlar et al., 2018).

The next important dimension is the context of the organizational goal setting. The context can be divided into four groups, namely: micro, meso, macro and chrono (Kotlar et al., 2018). First the micro context. The micro context refers to individual choice and the local environment where the decisions are made and includes cognition, affection and logics of the individual members (Kotlar et al., 2018). This context is likely to shape the individual goals and influences in its way the formulation and implementation of the organizational goals (Kotlar et al., 2018). Secondly the meso context. This context refers to organizational levels factors inside the firm like ownership and governance, generation of firm leadership and resources (Kotlar et al., 2018). The macro context, on the other hand,

focuses on ‘the sector in which the firm operates, the cultural institutions in which the firm is embedded, the existing legal frameworks in a given society or state, and the technologies available to measure and predict the accomplishment of organizational goals’ (Kotlar et al., 2018, p. 13). Finally, the chrono context. This context refers to the factors that lead to evolutionary or punctuated changes in the institutional or organizational context, like acquisitions (Kotlar et al., 2018). So this context looks to the life cycle and disruptions (Kotlar et al., 2018).

Stevens et al. (2015) also make a distinction between social and economic goals. This can be seen as the same distinction which Kotlar et al. (2018) made between non-financial and financial goals. Stevens et al. (2015) investigated the focus of the organization on different goals and the effect on this from different dimensions. Stevens et al. (2015) found out that individuals who place a strong weight on others’ interest are tend to focus more on social goals. So the level of other-regarding values of the CEO is positively related to the attention of social goals. On the other hand is the organizational identity part by self-interest, maximalization of profits and economic rationality. This is called the utilitarian identity and is negatively related to the attention towards social goals (Stevens et al., 2015). The third element of attention is about the available resources for an organization. Firms without slack of resources will focus in first instance on short term goals while firms with abundant resources can focus on other goals. With slack of resources decision makers tend to focus more on efficiency and other economic goals (Stevens et al., 2015). A high debt-equity ratio decreases the focus on social goals (Stevens et al., 2015). This means that a disruptive shock which can cause revenue problems can lead to a focus on short term goals instead of social goals.

2.4.1 SDGs and goal setting

Managers have to maintain short, medium and long term goals with SMART and need to set up sustainable goals based on SDGs which are applicable in their organization and context. Some fundamental concepts of the disclosure are the need for long term value creation for organization and society, sustainable development context and relevance, the applicable goals have to fit in the organizations industry and relevant to that context, and materiality, which refers to the available and applicable resources that could have an impact (Adams et al., 2020). GRI et al. (2015) provide an SDG compass for businesses to incorporate SDGs in their business. They address five steps (GRI et al., 2015): 1. Understanding the SDGs, 2. Defining priorities, 3. Setting goals, 4. Integrating, 5. Reporting and communicating.

The first step of understanding the SDGs is about what the SDGs contain and identify new opportunities and options with for example technological innovations like renewable energy. On top of that is the consumer behavior towards a sustainable company changing, especially the younger generation. It becomes more and more important to maintain sustainability (GRI, 2015). This makes it as mentioned before recommendable for organizations to become sustainable and it will increase business success (GRI, 2015). The second step is the defining of the priorities. As mentioned before,

organizations have to find out which SDGs are achievable and applicable in their own organization and context. So it is useful to map your whole value chain and find out in which part it is possible to be represented with a SDG. It is important to identify where the impact of an application of adaptation can be expected the greatest. Maybe one aspect of the value chain does have a negative impact on for example nature, so this can be improved. It is also possible to engage stakeholders to identify which improvements need to be made in their eyes. After identifying it is important to collect data about what the impact would be. Note that not all data would be available (GRI et al., 2015).

After doing this, the impact can be measured and is visible from where it is possible to define the priorities (GRI et al., 2015). This means where the greatest impact can be found and can be considered as ‘most important’. The third step is the goal setting and consists of four actions, namely: define scope of goals and select KPI’s, define baseline and select goal type, set level of ambition and announce commitment to SDGs. By knowing what the priorities are it is recommendable to define the scope of these goals, not only for environmental goals for example related to reducing carbon emissions but also for less popular social dimensions like anti-corruption if you have them, and draw up, if possible, some KPIs to assess the impact (GRI et al., 2015). With defining a baseline the time spectrum of when the goal will be achieved is applied (GRI et al., 2015). This is also mentioned before that a goal has to be time-bound. On top of that the goal type has to be selected. There are two goal types, namely absolute and relative goals. Absolute goals only take the KPI into account and best express the impact on the society whereas relative goals compare the KPI to a unit of output (GRI et al., 2015). As GRI et al. (2015, p. 18) argue: *“It is recommended to carefully consider your company’s level of ambition regarding goals and consultation with internal and external stakeholders for guidance. Ambitious goals are likely to drive greater impacts and better performance than more modest goals. By setting the bar significantly above the performance that is projected relative to the baseline, and by defining goals that no one yet knows exactly how to achieve, your company will spur innovation and incentivize creativity”*. This means it is useful to use an outside-in approach for applying sustainable goals to achieve global and societal needs and the possibility to take stakeholders into account (GRI et al., 2015). When using this is also useful to communicate the goals and aspirations with the outside world to inspire other companies and provide a good basis with external stakeholders (GRI et al., 2015). The fourth step is about the integration of the goals into the business actions. There are three actions identified in this step, namely: anchoring sustainability goals within the business, embedded sustainability across all functions and engaging in partnerships. It is important to maintain active leadership to achieve these goals but it is also important to embed the support of achieving these goals into for example the R&D and HR departments. One last important thing to mention is that these SDGs can provide new cross-sector partnerships to achieve sustainable goals in a cheaper or more efficient way (GRI et al., 2015). The last step is about the reporting and communication of the goals. There are two actions needed in this step, namely: effective reporting and

communication and communicating on SDG performance (GRI et al., 2015). But this is not relevant for this research.

Overall it is concludable that there is some lack of research on how goal setting is actually formulated. There is a guideline for how to incorporate SDGs and there is advice that goals have to be SMART but it is not clear how organizations are actually setting their goals, which process they use and how this is affected by a disruptive environment.

2.5 Disruptive Environment

In this research the COVID 19 pandemic is used as an example of a disruptive environment because of the accuracy. A disruptive shock like the COVID 19 pandemic has a big impact on the society and economy (Contipelli & Picciau, 2020). COVID 19 can be seen as a ‘black swan’ event, a shocking event that changes the world (He & Harris, 2020). The COVID 19 pandemic will contain big environmental changes in modern marketing which could have an impact on corporate social responsibility, basic marketing philosophy and consumer ethics (He & Harris, 2020). The COVID 19 pandemic is driving the achievement of for example the access of clean water (SDG 6), no poverty (SDG 1), food security (SDG 2), the inexistence of inequalities (SDG 10) and the inclusive and sustainable economic growth and decent work for everyone (SDG 8) apart (Contipelli & Picciau, 2020). But of course the current pandemic is not only affecting these SDGs. Therefore it is important to investigate what kind of impact such a crisis has towards this achievement in the view of organizations and how they react towards it.

During the lockdown the decrease of emission and pollution was big. When ‘normal life’ is getting back humans have to invest in sustainable growth instead of the option of a ‘brown recovery’ (Contipelli & Picciau, 2020). There is being raised that this is the change to keep on going with some ‘green’ actions with SDGs as the underlying base. Some industries are hit harder than other industries through the COVID crisis, e.g. tourism and events. Furthermore can this crisis have a big financial impact on an organization (Donthu & Gustafsson, 2020). Economic shocks can present organizations unexpected threats and opportunities. There could be a decrease in capital access but also opportunities in new markets or resources that were unavailable prior this situation (Chakrabarti, 2015). This means organizations can use an environmental shock to rethink their business model. Organizations can reform their current plans, directions and assets based activities to improve internal efficiency or external market competitive position (Chakrabarti, 2015). Also are Romanelli and Tushman (1994) arguing that organizations are only able to change or adapt in the context of radical and discontinuous event. “Studies of organization turnaround recognize the importance of asset reconfiguration as a radical response to efficiency and competitive threats associated with environmental shocks” (Chakrabarti, 2015, p.1718). This means an event like the COVID 19 pandemic could be a great opportunity for organizations to change their view and actions towards SDGs and reform their

business models or activities. There are two sources of value creation from growth during an economic shock. The first one is the potential for value capture from portfolio investments that lead to capital gains (Pangarkar and Lie, 2004). The second one is that an economic shock may present opportunities for strategic entry, this can possibly be into new product or geographic markets, distribution networks, or brand names (Chakrabarti, 2015). On the other hand is such a shock leading to threats like financial losses and environmental uncertainties which could make an organization vulnerable (Chakrabarti, 2015). “An economic shock is a type of a severe environmental shock that significantly increases the risk of firm failure across a range of industries, economy wide” (Chakrabarti, 2015, p.1718). So one of the consequences of an environmental disaster like a global pandemic is an economic shock which leads to firm failures in different kind of industries or sectors all around the world. Furthermore, during an economic shock firms lose access to external sources of credit, default on debt payments, and deal with disruptions in supplier and buyer chains (Chakrabarti, 2015). With borrowing money to survive or with missing revenues due COVID measures the financial impact for organizations could be disastrous. The COVID crisis has put organizations under pressure for its commitments towards ethical actions and CSR. Some argue that the pandemic causes the firms to pursue short-term gains, sometimes even through fraud and misconduct, and reduce long-term CSR investment, probably due to lack of slack resources and mounting pressure for survival (He & Harris, 2020). With keeping this in mind organizations have to decide how they want to survive such a shock. They could focus on long term goals with growth potential or focus on short term goals to only survive such a disruptive shock. Are they more motivated and structured to achieve these goals or do they focus on other short-term aspects first like the financial survival of the organization? The COVID crisis offers a wide range of opportunities to those with a more mindful and acumen approach to CSR (He & Harris, 2020). Also growth opportunities need some investments so you have to make costs whereby the benefits of the growth may not immediately be available (Chakrabarti, 2015). As Chakrabarti (2015, p.1720) also mention: “Capital constraints could severely limit the ability of growing firms to finance their purchases and integration activities, lengthen the time that firms take to transform and reorganize, and therefore increase the vulnerability of firms to the effect of an economic shock”. Also firm size and financial slack play a big role in surviving a disruptive shock but on top of that it increases the likelihood that firms are able to seize opportunities for growth during a shock (Chakrabarti,2015). A ‘black swan’ event like this pandemic might discourage firms from investing in CSR due to the need for firms to focus on their core operating business for short-term survival. On the other hand, history has told us that shifts in environmental forces, e.g., oil crisis in the 1970s, have facilitated the development of CSR (He & Harris, 2020). Also organizations are more and more realizing this and the current question for the post pandemic situation is not if organizations are investing in more sustainable practices but how they are going to invest (He & Harris, 2020). This means this period is giving organizations the chance to reset their mindset and direction so they can maintain future success via sustainable targets.

Chapter 3: Methodology

This chapter elaborates on the research method, research design, data collection and analysis, and research quality and ethics.

3.1 Research method

The research question of this research has a descriptive objective (Justesen & Mik-Meyer, 20012). To describe this objective it is useful to maintain a qualitative research approach to be able to investigate and find out how the incorporation of SDGs, the process which is applied to develop the sustainable goals and how an unique context like the COVID 19 pandemic is affecting this incorporation and process. An argument for qualitative research is that it provides a richness of material and there is the possibility to deal very specifically with certain topics (Bleijenbergh, 2015, p.12). Mostly all available literature on goal setting is quantitative so with using a qualitative research method a more in depth view in combination with a disruptive environment is gained. As Shinkle et al. (2019) suggested for further research of goal setting in a dynamic environment is this research an excellent opportunity to investigate the sustainable goal setting process in an environment like the COVID 19 pandemic. Furthermore makes a qualitative research method it possible to map many (causal) relationships with relatively few observation units (Swanborn, 2013). This makes a qualitative research method useful for this research because it illustrates the effect of the COVID 19 pandemic on organizational issues.

This research contains an inductive approach to identify which process is used to develop sustainable goals from the SDGs. The inductive approach is aimed at formulating as few theoretical expectations as possible prior to the observations whereas in deductive research a clear theoretical framework is drawn up prior to the observations (Bleijenbergh, 2015, p. 52). This approach can be called abductive reasoning which contains a mixture of deductive and inductive logics (Dubois and Gadde, 2002). An inductive method is ideal to explore unknown solutions like the effect of a disruptive shock and the actual process of the development of sustainable goals(Eisenhardt et al., 2016). Previous literature is mostly focused on advices how organizations should to this but there is a lack of research in the actual process and incorporation of SDGs in the goal setting and the development of sustainable goals according to Rosati & Faria (2019). Furthermore is the effect of a disruptive shock like the COVID 19 pandemic measured via a partly inductive and deductive way. The identified codes are a combined with the opportunities and threats based on the work of Chakrabarti (2015) and He & Harris (2020). The antecedents, content, context, outcome, attributes and attention described by Kotlar et al. (2018) are used in a deductive way to describe what influences the incorporation of SDGs in the goal setting and how the formulated sustainable goals looks like. The inductive and deductive operationalized codes and themes can be found in the data analyses part.

3.2 Data collection

This research contains the following question: “How does a disruptive environment affect the incorporation of SDGs and development of sustainable goals, if taken into account in the goal setting, of Dutch music event organizations?”. Via (semi-structured) interviews the underlying relationships of this phenomena will be exposed and there is space for some inquiries or critical questions. Via interviews it is possible for people to translate this phenomena into their own language (Bleijenbergh, 2015). This makes it is possible to find out how the managers perspective towards SDGs and sustainable goals is changed during the pandemic and to find out how SDGs are incorporated and which process is used. Due the difficult times of COVID 19 it is possible the interviews will be taken via an online platform and took approximately 45 till 60 minutes. In this research it is chosen to take interviews by 10 Dutch music event planners working at different organizations because it will provide findings which are more representative for the whole Dutch event industry by taking different organizations and sizes. Due to the time span of this research and current ongoing pandemic caused difficulties like availability of respondents and social distancing only 11 interviews are achieved. Participants are chosen based on their expertise and relationship with the subject of this research (Bleijenbergh, 2015). There are several criteria to be able to use as a source, namely: the participant has to play a role in the goal setting process of the organization, the participant must already be employed by the organization before the start of the COVID 19 pandemic and the participant is working in the Dutch music event industry. There is one extra interview taken from one organization to control the pronunciations and make these findings more reliable. On top of that are websites and obtained annual (sustainability) plans of the organizations used to strengthen the pronunciations. An overview of the respondents, function and size of event is visualized below.

Respondent number	Event size (number of visitors per event)	Function	Number of years in service	Organization
1	6.000	KAM organizer	4	A
2	450	Organizer, founder	2	B
3	140.000	Catering planner	8	C1
4	140.000	Operational planner	5	C2
5	3.000-10.000	Creative Manager	2	D
6	1.500.000	Sustainable Freelancer	2	E
7	1.000-2.000	Organizer, founder	4	F
8	50.000	Project specialist	6	G
9	100.000	Project specialist	<i>UNKNOWN</i>	<i>H</i>

10	16.000	Organizer, founder	7	I
11	3.000-3.500	Head of marketing and communication	7	J

Table 1: Overview respondents

The research question was formulated from existing theory and the actual situation of a disruptive environment. In order to answer this research question, the sub-questions will be answered via 11 interviews. Based on these sub-questions and the underlying theory an interview guide is developed which can be found in the appendix. These questions can be divided into four themes, namely: general, SDG, goal setting and disruptive environment. On top of that will the participant receive an overview of the Sustainable Development Goals before the interview via mail so the participant can think about which SDGs are (partially) incorporated or not and use this overview as support during the interview. This overview can be found in the appendix.

3.3 Data analysis

To describe the data an iterative approach is used between data collection, analysis and existing literature based on the work of Sagiv et al. (2020). So this means the collected data is continuously compared to each other and the information which is available in the theoretical frameworks which are described in chapter 2. The taken interviews will be recorded and after this transcribed and analyzed. In this research a content analysis is used which is described by Silverman (2017) as analyzing the transcript and find something that might be useful for your topic. Silverman (2017) emphasizes the importance of read and rereading the text to correctly identifying labels (codes) in the text. After giving codes in individual interviews a broader or more generic term can be identified which represents specific codes. The general goal setting themes can help with identifying terms in the incorporation of SDGs and process. After analyzing and interpreting all the interviews an overview of generic themes can be provided. Through the obtained data the process of from SDGs to sustainable goals and the change in behavior of sustainable goal setting can be identified.

Fist of all are the SDGs operationalized. This is based on the written literature of SDGs in chapter 2. This has led to the following visualization and is based on the work of Forsy and Cymerman (2019).

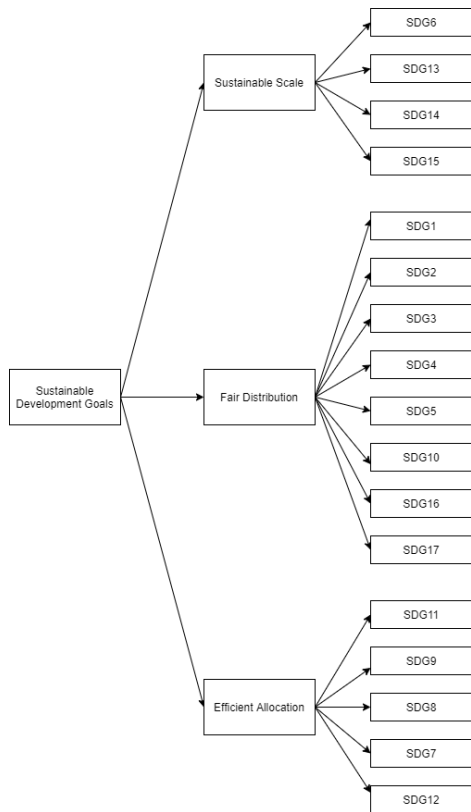


Figure 2: Operationalization SDGs

The next operationalization is based on the work of Kotlar et al. (2018). This is about the goal setting itself and helps to identify how exactly SDGs are incorporated. The visualization of the goal setting is illustrated below.

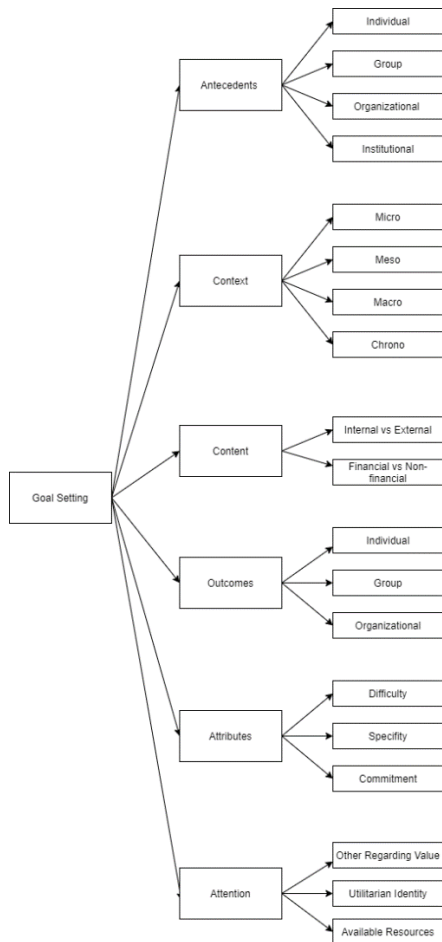


Figure 3: Operationalization goal setting

On top of that is an additional element emerged during the data collection for the attribute concept, namely time bounded. How the code is identified is illustrated below with references towards pronouncements of the respondents.

Representative data	Code	Theme
<p><i>“By adding a deadline to a goal the urge to work seriously on the goals becomes higher”</i>(Organization E)</p> <p><i>“A goal needs to be time bounded and the plan has to be clear”</i> (Organization G)</p> <p><i>“Achievability in a certain term”</i> (Organization J)</p> <p><i>“So when you get a have a plan that you think can work you set a goal for a certain event or year”</i> (Organization F)</p>	Time bounded	Attributes

Table 2: New code 1

The operationalization is the process that is used to incorporate SDGs and develop sustainable goals. These codes are illustrated below.

Representative data	Code	Theme
<p><i>“First we focus on which area we can become more sustainable and what is feasible for us.”</i> (Organization A)</p> <p><i>“Well, of course we first see which initiatives are feasible and what we have the resources for.”</i> (Organization C1)</p> <p><i>“We first just looked at which ones there are and in which areas we can also contribute.”</i> (Organization F)</p> <p><i>“We sat down together and first looked at the SDGs. Then we looked at which goals could mean something to us and were possible to do for us”</i> (Organization H)</p>	Identify options	Process
<p><i>“If you then decide on which front you want that, of course you go investigate whether it is possible and how you want to do this. If you then have a clear picture of it, you can come up with a clear plan”</i> (Organization G)</p> <p><i>“Then we consider the options and formulate a goal to which we must put our utmost effort</i></p>	Elaborate options	Process

<p><i>but of course it is real for us.”</i> (Organization D) <i>“We have looked at which areas we can sustainably ourselves act and have made a plan of action.”</i> (Organization C2)</p>		
<p><i>“Because the world now faces an opportunity to become more sustainable and greener, we as an organization focus on sustainability where we employ people who are continuously working on research and relationships in this area.”</i> (Organization G) <i>“What we actually do is we look at all things and then we look at what is the biggest sustainability gain and then we can look at where we can for example, going to bet more on it next year”</i> (Organization I) <i>“We are constantly trying to again reevaluate every year”</i> (Organization D) <i>“We're just looking at the previous goals and whether they have been achieved and whether we need to do change something”</i> (Organization B)</p>	<p>Evaluate options</p>	<p>Process</p>

<p><i>“We are trying to continuously improve ourselves”</i> (Organization D)</p> <p><i>“How we are going to improve this. And if you define goals like the right way and you really have an achievable goal, you can also fully invest in it.”</i> (Organization C1)</p> <p><i>“And by improving on small things for a number of years we will get to a sustainable concept”</i> (Organization A)</p>	<p>Improve options</p>	<p>Process</p>
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Table 3: New code 2

The last variable is the disruptive environment as discussed in chapter 2. Some of the perceived opportunities and threats are based on the findings of Chakrabarti (2015). This is illustrated in the figure below.

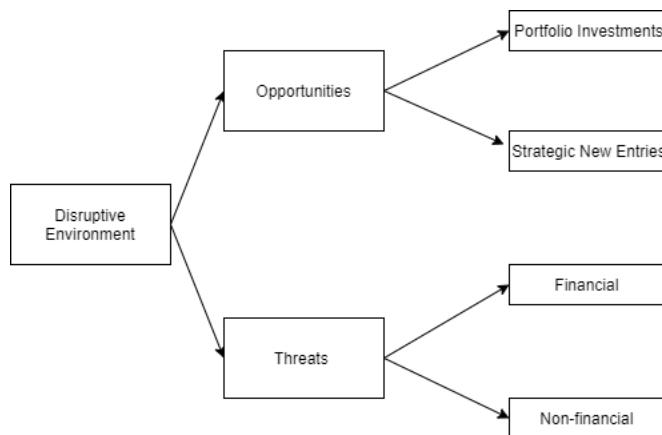


Figure 4: Operationalization disruptive environment

Based on the interviews are some extra opportunities identified for the incorporation of SDGs and the development of sustainable goals. The added codes through opportunities which arise through the COVID 19 pandemic for the event industry are illustrated and explained below.

Representative data	Code	Theme
<p><i>“We have because it hasn't come through for 2 years now more time to take action”</i> (Organization E)</p>	<p>More time</p>	<p>Opportunity</p>

<p><i>“We had the time now to just have a thought about how we want to propagate our product to the outside world”</i> (Organization D)</p> <p><i>“You just had more time to think about your plans”</i> (Organization C2)</p> <p><i>“We just had the time to have a good look watching our concept instead of moving on to the next party like a machine”</i> (Organization A)</p>		
<p><i>“So we have looked at how we see ourselves in the field of sustainability and how we could continue to improve this because we now had the time to deeply investigate it”</i> (Organization J)</p> <p><i>“I just dived in completely with a few colleagues. We have done a lot of research but before we discussed it with almost the entire team and now we have focused on it with a small group.”</i> (Organization I)</p> <p><i>“Now we also had the opportunity to copy things from other events that work better for this makes it easier and perhaps sooner to achieve our goals.”</i> (Organization E)</p> <p><i>“We all got together with a research team and have investigated the possibilities in</i></p>	<p>More research</p>	<p>Opportunity</p>

<p><i>the field of sustainability”</i> (Organization H)</p>		
<p><i>“What we have actually done is that we returned to the drawing board and we are all over looked again to our mission and vision”</i> (Organization D)</p> <p><i>“We have, because the events didn’t take place for 2 years now, we had more time to take action on how we are going to handle sustainable plans so that a super sustainable event can be set up next year”</i> (Organization E)</p> <p><i>“This pandemic has made us really think about what we are now and what we want to be. So we have looked at how we see ourselves in the field of sustainability and can continue to improve this and have delved deeply into this because we now had the time of course.”</i> (Organization J)</p>	<p>Reevaluate plans</p>	<p>Opportunity</p>

Table 4 : New code 3

The data is analyzed by using the above codes. The interpretations are modified, the motives for the additional codes are substantiated with quotes from the obtained data. With using interviews and available annual plans and websites of the organizations as data resources, the establishment of a triangulation process is sought to build congruence and reduce the risk of bias (Miles and Huberman, 1994).

3.4 Research quality and research ethics

The quality criteria which are used as concepts are validity and reliability. Validity is about the extent to which this research's findings actually shed light on the research, in other words, is measured what we wanted to measure (Justesen & Mik-Meyer, 2012). The reliability of this research is achieved by the reliability of the sources and the active and serious participation of the respondents during the interviews (Justesen & Mik-Meyer, 2012). According to Cho and Trent (2006) is a crucial factor for the achievement of validity and reliability in qualitative studies to have multiple data sources and member checking. This research contains multiple interviews as data sources and to verify the inputs of the respondents the information available on the websites of the organizations or annual plans are used for this. To measure what is wanted to be measured the interviews will be held in the same way and with the same content so the phenomena can be identified via a consistent process. The respondents are checked before the interviews on their function and involvement within the organization. Only persons who meet the requirements described before are possible respondents for this research. The trustworthiness of the respondents is crucial to make this research reliable and generalizable (Cho & Trent, 2006). To maintain this the respondents are asked to speak the truth and answer the questions in a serious way. The researcher keeps neutral and professional during the interviews to stimulate this aspect.

About the ethical part of this research. This research makes use of semi structured interviews which will be recorded and transcribed. The respondents are in no way forced to answer certain questions which they are not willing to answer. The respondents all know what the topic of this research is and what kind of questions are provided. Furthermore will the participants participate in this research in a voluntary way. The participants have the possibility to stay anonymous and to say things of record in private.

The information given by the respondents will be elaborated in a fair way and will only be discussed with the supervisor. The transcript interviews are not added in the final report so the exact words from the respondents are not visible for the readers. At the end of every interview the interviewer ask the respondents if the respondent have any additions to make. When the interview is over the interviewer evaluates the interview with the respondent to ensure the respondent was comfortable and the respondent is not left with unanswered questions or statements. The attitude of the researcher is professional and independent to stimulate this.

Chapter 4. Results

In this chapter the analysis of the interviews will be discussed. Due coding and summarization of the interviews the incorporation of sustainability and SDGs in the goal setting can be identified and the effect of a disruptive environment can be declared. Also some websites and annual sustainable plans shared by the organizations will be used in the analyses.

4.1 Incorporation of SDGs in the goal setting

First of all the view of organizations towards sustainability is discussed. As Holmes et al. (2015) claimed is sustainability an increasing part of the event industry because of their important role in our lives. The role of an event can be crucial to bring a community in contact with certain sustainable developments (Holmes et al., 2015). Also the Dutch event organizers recognize their role and most of them see sustainability as a big part of their direction. As organization D claims:

“We think that if you want to develop a business model with the long term potential to persist and also to add something valuable to the society that sustainability is a crucial theme is you can't ignore”

Sustainability was for organization E for a long time not a big issue but the last 2 years they see sustainability as an important aspect of the modern society and they changed their organizational mindset to play a bigger role in the sustainable world. Organization G wants to be seen as a very sustainable progressive event and organization I is even working on a plan for several years to make their own event ‘next-generation proof’. To do this they provide a great plan with a high value towards sustainability and they want to share this with their community. Organization I is presenting this message on their website with a whole page dedicated to sustainability with the option for their target group to register for the sustainable newsletter of the organization (website organization I). It is even mentionable that even a smaller event like event F is seeing sustainability as a very important factor and is applying a lot of sustainable actions. Also the smallest event organizer, organization B, in this research with about 500 visitors per event were applied some extra actions like collecting litter with local primary school students but unfortunately due the COVID 19 pandemic and less available resources they changed their focus which will be discussed later on.

So sustainability is important for event organizers, but now the question arises how they see the SDGs of the UN. It is remarkable that every organization is familiar with the SDGs but the difference is in how they incorporate these SDGs. Some of them just develop their sustainable goals from their own idea or from municipal obligations like organization B. Many organizations see SDGs as general and broad goals where they can link and base their own sustainable goals from. This in line with the advice of PWC (2016) to take SDGs into account as a guideline for their own sustainable goals. As organization E claims:

“The SDGs are fairly general, so they do make it possible for you to make a specific and own twist towards it”

and as organization C (interview C2) claims:

“These goals are of course extremely important for the world. They may not be exactly achievable but these goals let us understand that the current way of life really needs to change and we need to become more aware.”

Most organizations are seeing the SDGs a guideline. Organization I used the SDGs to write a theoretical framework to identify their sustainable themes and organization G uses it as broad indicators where they can add some social value. This organization also wants to represent itself as a contributor to a sustainable world.

It is remarkable that almost all organizations are taking SDGs or other sustainable actions into in the goal setting at organizational level with the support of an active sustainability focused department. As organization C (interview C1) claims:

“We therefore have an R&D department that is continuously working on how we can improve our sustainable actions with the support and the mindset of the whole organization.”

So all organizations are claiming that the antecedent of sustainable actions are mostly part of their available resources and their organizational mindset. The main driver for the organizations to use the SDGs is because of the ‘green or sustainable trend’ as organization D and F calling it. On top of that are the government and the municipality granting subsidies for certain sustainable practices like for a ‘deaf stage’ as organization C called it. As the municipality of Amsterdam is declaring on their website is sustainability one the aspects which qualify for a subsidy fund. And as organization B declares that the main reason for them to keep up with the sustainable trend is that they have to meet certain requirements from the municipality to obtain a permit for their event. The macro context with the institutional requirements and the green trend in the modern society is the context in which the organizations developing their sustainable goals in combination with their own available resources. The organizations are depending from their own resources like money but also space and attributes like power contacts at the festival site for green energy.

So how are the SDGs incorporated? First of all the incorporation of SDGs in the goal setting and in what way sustainable goals of the organizations arise from this. From the 10 different organizations which were interviewed 9 of them claimed they were using the SDGs as a kind of guideline or ‘check note’ to determine on which areas they can act sustainable. Organization B (interview 2) is the only one who did not active used the SDGs in their goal setting but claimed that

“unconsciously indirectly be affected because we look at what the municipality wants to obtain a permit and we have to comply with this”.

The other organizations are using the SDGs in a direct or fairly indirect way as a check. Via an inductive way of analyzing the steps taken by the organizations to develop their sustainable goals are in the figure below the identified steps illustrated.

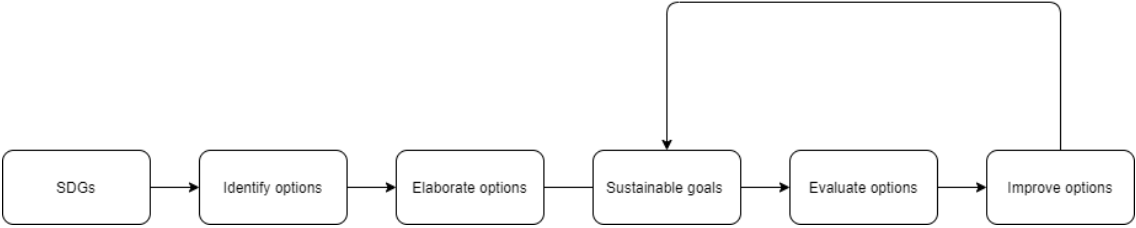


Figure 5: Process from SDGs to sustainable goal

The first step is look to the list of SDGs. It is possible to develop a theoretical framework from this as organization I did or as organization D take the SDGs into account and search for relevant options. This leads to the next step. The identification of the options where it is possible for the organization to act sustainable on. This step is about find out which areas it is possible, relevant and useful for the organization to act sustainable on. As organization A claimed:

“They must of course also be relevant, you should not be doing something that is pointless”

When the decision makers identified the relevant options they put time in elaborating these options. In this phase they do research on how they could achieve this goal and via which way it is achievable. As organization G describes:

“If you have decided on which front you want to become more sustainable, you go investigate whether it is possible and how you want to do this.”

During this investigation organizations can for example focus on the costs, resources and partners to achieve a goal. The next step is the formulation of the sustainable goals. The sustainable goals of the organizations are mostly external focused with a non-financial, in other words social, thought. The organizations are linking several requirements to a sustainable goal, namely: difficulty, specificity, commitment and time bounded. As organization E claims:

“Due to a deadline goals becomes the urge to seriously work on the goals grows.”

Organization G builds on this with the argument for the important value of the achievability of the plan. This argument is that you actually have to fulfill your plan so you don’t have to make unrealistic plans or goals. In other words they want to avoid things like greenwashing. The next step in the sustainable goal setting process is the evaluation phase of the sustainable goals. Via this way organizations look to the current sustainable goals and think about what they do right or wrong or what kinds of stuff can be changed. In the improve phase the sustainable goals are actually improved

by a better formulated or more achievable goal or are improved by a better plan to actually achieve the goal. As organization D says:

“We are constantly trying to evaluate the sustainable goals every year and see where we can take steps to improve these goals”

Organization D is not the only organization who is reevaluating their sustainable goals for example once a year. Organization I is evaluating their goals once in a while and they look to goals which are easy to improve by for example technological developments or which are very actual and play a sensitive role in the society. Organization G has a team which is continuously doing research and evaluating relationships so they can develop themselves continuously in the field of sustainability which is in line with organization B who recognizes the need for improvements to grow as an organization. Organization C is using their events as an ideal moment of reevaluating their goals. After every event they evaluate what went well and what went wrong, via this way they search and identify improvements for the next edition of their festival.

The outcomes of the sustainable goals are externally focused, so the organizations are developing these goals to add some value to the society. Via this way it is possible for events to contribute something to the outside world. On top of that are the arguments that sustainability is expensive. This means most organizations are developing these goals with a non-financial outcome but the expenses of the actions don't have to be too high. As organization J claims:

“These goals are pure socially focused, because as I said, sustainability is expensive and we also ask for subsidies for certain goals and we invest that subsidies all again in these goals. We just really want to make the world a better place with these goals so we don't necessarily have to do anything about it ourselves to earn.”

These sustainable goals has to face some requirements to be correctly used, which are called attributes. The identified attributes for a correctly formulated goal are: specificity, commitment, difficulty and time bounded. As all organizations claimed for the development of sustainable goals which are achievable, in other words, it doesn't have to be too difficult so it is possible to really make the goal happen and realistic. On top of that are some organizations arguing for a specific described goal so it is possible to really focus on this goal with a clear executable plan. To achieve certain goals, as organization E for example points out, it is useful to develop a time frame to increase the commitment towards this goal. With adding a time frame to a sustainable goal it is easier to control if the goal is really achieved.

4.2 Identified SDGs

The schedule below shows which SDGs are mostly visible in the developed sustainable goals of the event organizations.

SDG number	Number of organizations
1	1
2	8
3	8
4	0
5	2
6	5
7	9
8	3
9	8
10	5
11	3
12	7
13	9
14	8
15	2
16	0
17	6

Table 5: Identified SDGs overview

As can be seen in the table above not all SDGs are taken as often as one another. SDGs 2, 3, 7, 9, 13 and 14 are mostly used and developed to sustainable goals by the event organizers. SDGs 4 and 16 couldn't be identified in this research. It is remarkable that some SDGs like number 2, 7 and 14 are most used in the same way via offering as much as possible "Fair Trade" products, green energy and reducing the use of plastic products during the events. On the other side are some organizations unique in their approach towards some SDGs. Organization J for example is inviting African artists to let their visitors become acquainted with their music culture and give them a fair chance to another platform whereas on the other side they are having a deal to donate a water well to a village in their country which stimulates both SDG10 and SDG17. Also organization C is having a pretty unique approach to reduce inequality and make their event accessible to everyone via introducing the "deaf café". This is a stage which is fully furnished to the comforts of this target group.

4.3 Effect of a disruptive shock on sustainable goals

The COVID 19 pandemic is used as a measurable example of a disruptive shock. First of all is the direct impact in most organizations in the event industry the loss of income due to COVID 19 restrictions of the government. As organization H argues that this pandemic is driving them to less financial options due to the loss of income. Every organization admitted this loss of money but most of the organizations used the time of no events in the same manner. These organizations saw this “break” as an ideal moment to reevaluate their sustainable plans. Organization D is a great example of this. They used this “break” as a time to rethink what they want to be and how they want to express themselves. In other words, they rethought their business model to make it possible to keep up with the green trend and their vision. Before this pandemic they claimed that their goals were not following each other and they had to fix some organizational factors to create a plan of actions where everything is coherent. The available time was used for more research in how sustainable plans can be better achieved or described and on which kind of different goals they can focus. Organization E has done this more research and reevaluated their plans with the achievement of a full sustainable focused annual plan. This annual plan is well described with an annual extra focus on a different sustainable topic. Organization E claims that the plastic waste part is well finetuned in this model where COVID 19 pandemic was giving them the opportunity to investigate in this part. As organization J answered on the question whether they were using the SDGs:

“Those are actually our principles. We are actually working with that even more now due to the time that is released by corona. We looked at what we are actually like when we are not a three-day festival so we want to present ourselves as a platform, mainly online now of course, where we use that Sustainable Use Development Goals as a basis.”

The event organizers are seeing the importance and relevance of sustainability so the loss in income is not negatively translated to the sustainable goals. Also do the organizers see portfolio investments like new possible partnerships as one of the opportunities due to this pandemic. As organization H claims:

“Well if we continue to work together as well as we are doing now and looking for partners that will make things possible sooner, we will take many steps in this area in the next five years. We now have made our plan more concrete and we have also become more aware, so I think we will look even better with certain collaborations.”

Chapter 5. Conclusion

5.1 Discussion and main findings

Prior literature which have thought about the incorporation of SDGs in the goal setting is mostly based on advices and disclosures on how SDGs should be incorporated like the work of Adams et al. (2020) and the SDGs compass of GRI et al. (2015). As Rosati & Faria (2019) emphasized the lack of research in the actual incorporation of SDGs to sustainable goals with not using the GRI compass as a standard framework. By not basing this research on the guidelines of GRI et al. (2020) and focusing on the actual input of the respondents shows this research how SDGs are actually incorporated and lead to sustainable goals via the process of identification, elaborating, evaluating and improving the options of sustainable actions. This contributes to the disclosures of Adams et al. (2020) by pointing out the important role of identification and elaborating this options via good research to develop a profitable action plan, in other words, the organizational decision makers have to identify the right threats and opportunities and use the right strategy to accomplish their targets. It also contributes to the actual way of right governance of the right process of integrating SDGs for sustainable goals. The identified process is not strengthen the exact way of how decision makers do their research or communicate their goals internally or externally. While comparing the identified process to the guideline of GRI et al. (2020) there are some differences. GRI et al. (2020) focuses on the incorporation of SDGs into their total business plan but is not focusing on how SDGs lead to sustainable goals. This research is a contribution to the setting goals phase of the GRI et al. (2020) guideline. This research did not focus enough on how these developed sustainable goals are actually integrated in comparison with other sustainable goals. This might be an interesting option for future research. The actual incorporation of the SDGs in the event industry is focused on organizational level with a lot of research in which actions are most profitable for the organization.

The questions that further guides this study are: Are and why are the SDGs taken into account in the goal setting? Most of the event organizers are using the SDGs as a guideline for the development of their sustainable goals. The organizers recognizes the need for sustainable practices and see sustainability as a theme which is not ignorable. These findings are in line with the outcome of Laakso (2021) which recognizes the usefulness of SDGs. The SDGs are perceived as a useful framework for mapping and developing the sustainable goals. Laakso (2021) investigated the motivators for using SDGs. In this research the main motivators are the need for sustainable practices in the society, the green trend in the event industry and the internal driver to be progressive with sustainable practices. This confirms and contributes to the results of Laakso (2021) with findings of a new industry and country. The organizations in the event industry develop the sustainable goals with an external and social focus. Despite high costs for sustainable practices are the organizations seeking for opportunities and solutions to add some value to the world. So which attributes contributes a sustainable goal? According to Kotlar et al. (2018) are the attributes for an organizational goal:

specificity, difficulty and commitment. The findings of this research are that all these attributes are also relevant for a sustainable goal but one attribute can be added, namely time bounded. With the use of a time frame for the achievement of a sustainable goal the commitment and motivation to really achieve the goal would increase.

The last issue of this research was finding out what kind of affect a disruptive shock would have on the incorporation of SDGs and the development of sustainable goals. Kotlar et al. (2018) emphasized the lack of research in goal setting process in a disruptive environment. According to He & Harris (2020) would it be plausible that organizations with a big loss of income would focus on short-term goals with a financial yield as main purpose. This means Dutch event organizers, due COVID 19 restrictions of the government not allowed to organize events, would focus less on sustainable goals and more on financial gains during the upcoming events. However the opposite is found in this research. Event organizers used this 'break' of no events to reevaluate their plans and doing more research on which sustainable practices would be most profitable. The high value towards sustainability is held high. Due this available time organizations were able to develop better plans with more coherent goals. There is some lack of financial resources causing some sustainable goals to be achieved later but most importantly is the positive affect of incorporation of SDGs and better development of sustainable goals. More organizations were aware of the use of SDGs as a framework to develop their own sustainable goals in a coherent way. These results confirm the pronouncements of Madray (2020) who suggested that most of the event planners would use their 'free time' in upgrading their skills. By reevaluating their plans and doing more research the organizations were upgrading their sustainable concepts.

The integrating conclusion of this study is that the SDGs are acting as a framework for the Dutch event industry to identify their own options for sustainable practices whereby research will lead to the correct development of a sustainable goal. These goals will be evaluated after a specific time and be improved, which can be called a feedback process. The green trend and the internal willingness for achieving sustainable practices is driving the event industry towards the development of more sustainable goals to mean something for the society. Furthermore is the disruptive shock positively affecting the incorporation of SDGs and development of the sustainable goals. A disruptive shock like the COVID 19 pandemic gives event organizers the time to breath and reevaluate their actions and purposes. This led to more time to really dive into the sustainability concept and provided more knowledge about the right actions to achieve the sustainable goals in a coherent manner.

5.2 Practical implications

The practical implications and recommendations are discussed in this part. While this study is focused on the Dutch event industry are these main findings also applicable for other industries. This research allows managers to better understand what kind of role SDGs can play for the development of

sustainable organizational goals. Furthermore can other industries learn from the event industry with how they reacted to a disruptive shock by not focusing on the loss but to reevaluate their plans and concept to grow in their sustainable goal setting. SDGs does not have a legally binding policy, so organizations are not restricted to take these goals into account, but this research shows that SDGs act as an ideal guideline to identify sustainable opportunities and develop sustainable goals in a coherent way. The COVID 19 pandemic is leading to an opportunity for every organization to rethink their sustainable concepts and goals to improve their plans. On top of that shows this research that more organizations are facing the (financial) consequences but with a creative mindset and invest in research it is not necessary to make sustainable goals suffer from this pandemic.

5.3 Limitations

The first limitation of this research is that it is only focused on an industry in The Netherlands. This makes it difficult to generate this to other countries or organizations. Every country is maintaining their own rules so this industry is having another impact in every country. Another limitation is that only 10 interviews are provided due to the timespan of this research and the unavailability of respondents. During the process of this thesis multiple event organizers cancelled the appointment due COVID 19 issues or other reasons. This will make it harder to generalize this research. Perhaps other findings might emerge when more organizations are taken into account. Another limitations is that due COVID 19 all the interviews took place via an online platform. This might lead to miscommunications or misinterpretations because the perception image is declined. The last limitation could be of misunderstanding and misinterpretations of the respondent of researcher.

5.4 Future research

There are several recommendations for future research. In the goal setting context in combination with SDGs is still much room for more research as well as the impact of a disruptive shock like the COVID 19 pandemic on the goal setting of organizations.

First of all is the advice to investigate the situation of the goal setting and the sustainable incorporation after de COVID 19 pandemic. This research is taken during the COVID 19 pandemic so after the pandemic when everything is fully back to 'normal' without any governmental restrictions the impact might me more visible.

Secondly is the advice to investigate the incorporation of SDGs in the goal setting in more industries so it becomes clear how SDGs are exactly leading to sustainable goals. This will lead to a framework which is generalizable for all industries.

Thirdly is the advice to elaborate this research and take more organizations from different sizes into account. Via this way a more clear and general insight will be provided which can be useful and generalizable for the whole event industry.

Another advice is to investigate which drivers and barriers organizations experience for using

the SDGs as a guideline. Perhaps can a pattern be identified which makes the organizational perception towards SDGs more clear. This will be useful for managers to compare themselves to this theory and solutions towards a higher incorporation rate might be identified.

The last advice is to investigate the impact of a disruptive environment on the whole goal setting in the (event) industry. This will provide a more general insight and a contribution towards the currently available goal setting theory.

5.5 Reflection

This chapter reflects on the work and attitude of the researcher during the research process. This reflection is written on the basis of the following questions: 1. What are my strengths? 2. What are my weaknesses? 3. What are my lessons learned while writing my thesis? 4. What would I like to achieve by completing my thesis?

First of all my strengths. My first point is the pleasure I had in conducting my own research independently. I really enjoyed figuring things out myself and this resulted in working on my thesis with pleasure. This ties in directly with my next strength that I like to work independently. In this way, the process of a report runs exactly in a way that I like to work. In advance I wrote a realistic schedule with a working pressure and deadlines I liked to work with. However, due COVID 19 and organizational reasons I was not capable of keeping my work on schedule. This has led to some difficulties and stress during the research process. The time pressure to develop a presentable thesis really took me a big effort as a person. There was a high demand of my mental health and discipline the last few months. However, due to my mindset to perform well I worked hard to succeed which can be seen as a very positive point. So what did I learn from this? Next time I have to speak more to persons who can help me. Via this way I can learn from their experiences or advices on how to keep up the good work and follow the right trajectory. Some other lessons I learned during this process are the following. I always have my own opinion about something quite quickly and I have instructed myself to adopt a strong neutral attitude while writing my thesis and conducting the interviews. This has gone very well for me. This ensured that I acquired the desired information in the right way during the interview. A second lesson I learned while writing my thesis is being patient with respondents. Making an appointment for an interview with a number of respondents was very difficult. This resulted in more phone calls and an impatient attitude. In retrospect I should have kept my patience for this and had to continue working in rest on the parts that were possible. I will also take this with me to my next investigations. This leads to the last part. With finishing this thesis I want to contribute something to the existing literature and improve my own knowledge. With the new gained knowledge and experiences I'm looking forward to start a traineeship and develop myself as an excellent consultant.

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Appendixes

Appendix 1: Interview Format

The respondent earns an overview of SDGs in a Word document prior to the interview.

Welcome, thank you for making time for this interview. I conduct research into the incorporation of Sustainable Development Goals into the goal setting and how a disruptive environment is affecting this incorporation. I am a master student Business Administration with the specialization in Strategic Management at the Radboud University in Nijmegen. The information from this interview will be treated in strict confidence. Do you agree that this interview is recorded so that the recording can be used in the analysis at a later time? After processing, the recording will be deleted.

First some general questions.

Personal	What is your function within your organization? How long are you working for this organization?
Organizational	Event size?

Secondly the research related questions.

Topic	Question
Sustainable Development Goals	Which SDGs do you recognize? How does your organization think about sustainability? Which SDGs are playing a role for your organization? Why do you use SDGs? Which role do SDGs play in your goal setting? Which sustainable goals do you have in your organization? And why? Which sustainable goals of your organization can be seen as most important?
Goal Setting	What process is used for the development of sustainable goals (from SDGs)? Which factors play(ed) a crucial role in the incorporation of SDGs in the goal setting of your organization?

	<p>Which context is(was) influencing the incorporation of SDGs in your goal setting and in what way?</p> <p>On what kind of content are the incorporation of SDGs in the goal setting focused?</p> <p>Are sustainable goals focused on individual, group or organizational outcomes?</p> <p>Which conditions do sustainable goals need to have?</p> <p>How are SDGs affecting the prioritizing of the goals in the goal setting?</p> <p>Do(did) you perceive a lack of resources or organizational willingness for the development of certain sustainable goals?</p>
Disruptive environment	<p>What are perceived opportunities regarding sustainability through the COVID 19 pandemic?</p> <p>What are perceived threats regarding the pandemic during the COVID 19 pandemic?</p> <p>Is the interest in sustainability changed during the COVID 19 pandemic?</p> <p>Is there a change in incorporation of sustainability in the goal setting during the pandemic? And how?</p> <p>What are the changes in the attention towards different goals?</p>