

The external business environment faced by the restaurant industry: Discourse analysis of trade journal editorials in Finland in 1979-2023

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Abstract

Internal factors and their impact on the success of restaurants are widely studied in restaurant research, yet there is little knowledge concerning external factors affecting the success of restaurants. The purpose of the present paper is to explore the external factors of the business environment (PESTEL factors) and how they are perceived by the Finnish restaurant industry. Research data consisted of the editorials of the Finnish trade journal *Vitriini* from 1979 to 2023 which were mainly written by the CEOs of the Finnish Hospitality Association (MaRa). The most discussed factors were clear political factors followed by legal factors, but other external factors also emerged from data which did not fit within PESTEL, namely COVID-19. The results of a discourse analysis showed that the external factors are regarded as significant elements in operating a restaurant business. Alcohol and taxation are the two main discourses identified in the data, which are regarded as challenges to the industry. Although the data of this study is large in volume, it is limited to only the Finnish hospitality industry association representatives. For practical implementation, this study can inspire new viewpoints for discussion about the future of the restaurant industry between restaurant industry leaders and policymakers.

Keywords: restaurant business, PESTEL analysis, external environment, discourse analysis

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1. Introduction

As a research topic, the restaurant business covers many different areas. In their reviews of restaurant research articles, DiPietro (2017) and Rodríguez-López *et al.* (2020) have found that service quality, finance, marketing, restaurant segments, customer behaviour, satisfaction and profitability, among others, have been widely studied. Although research on restaurant success factors has also been conducted (e.g. Daou *et al.*, 2023; DiPietro *et al.*, 2007; Gikonyo *et al.*, 2015), it has tended to focus on factors that are under the control of the business management, such as customer satisfaction (Radojevic *et al.*, 2015), leadership (Wang *et al.*, 2014), image and customer value (Ryu *et al.*, 2012), job satisfaction (Kong *et al.*, 2018) or competitors (Gao *et al.*, 2018), which refer to internal factors of the business environment. As the COVID-19 pandemic showed, changes in the external environment of a business can have major impacts on the entire restaurant industry. Though there is established knowledge on the internal factors and their impact on the success of restaurants, there is a lack of holistic knowledge concerning the variety of external factors affecting the success of restaurants. To the best of the authors' knowledge, only Enz (2004) has distinguished both internal and external factors of the business environment as concerning issues of restaurant owners and managers. In her work, Enz found that close to the top concern of human resources came concerns of government regulation, taxation and legal liability.

In order to increase our understanding of the success of a restaurant, it is necessary to explore also the external challenges and obstacles of success. Therefore, in the present study, we aim to fill the research gap by focusing on those external factors influencing the restaurant business and how they are perceived to affect the business from the perspective of industry representatives. The trade journal *Vitriini* (<https://www.vitriini.fi>) is the mouthpiece of the association of the hospitality and tourism industry in Finland (MaRa), whose target readers are tourism and hospitality entrepreneurs and managers. In this study, the data consists of the editorials between 1979-2023, which are, with only a number of exceptions, written by the CEO of the association and concern current topics which can be considered as reflecting the opinions and experiences of the industry players. By making the industry standpoints heard, the association MaRa aims to help the industry and to influence policymakers. Hence, the *Vitriini* editorials offer fruitful data sources of the discourses in the industry. In analysing the content of the editorials, we are interested in not just *which* external factors appear but also *how* these external factors are seen to affect business, prompting us to choose discourse analysis as our research method.

In the next section, we clarify the concept of external factors, which we have classified by using a PESTEL (political, economic, technological, ecological and legal factors) analysis and what has been studied before. Then, we present the discourse analysis as a research method and present our reasons for choosing it. This is followed by our data analysis and findings. Finally, the discussion and conclusions are provided.

2. Literature review

The business environment consists of four layers (Figure 1). The *macro-environment* is the highest level and consists of the broad environmental factors that have an impact on nearly all organisations. Forming the next layer, the *industry* (or *sector*) is made up of organisations producing the same kinds of products or services. *Competitors and markets* comprise the third layer, and each *organisation* itself represents the fourth layer (Johnson *et al.*, 2014). In the restaurant business, competitors refer not only to rival restaurants but also to different leisure activities which compete for the share of the consumer wallet, such as cooking at home or travelling to cottages.

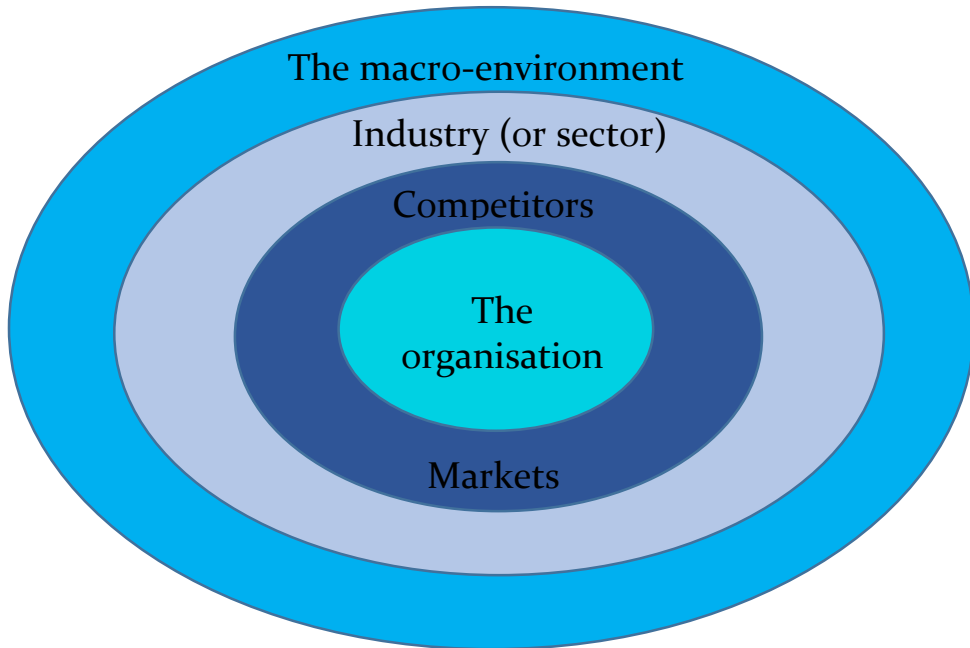


Figure 1. *Layers of the business environment (modified from Johnson et al., 2014, p. 33).*

In the present study, we focus particularly on factors derived from the macro-environment, called in this study the external factors of the business environment (see more Johnson *et al.*, 2014). A PESTEL analysis is a business planning tool used to identify external factors, with PESTEL referring to P=political, E=economic, S=social, T=technological, E=environmental and L=legal circumstances, developments and changes in the business environment. These factors may have an impact on a company's performance or the industry as a whole. The purpose of PESTEL analysis is to help business leaders understand which external factors can affect a business and what risks they can create. A PESTEL analysis can be used to identify threats and weaknesses, which are also included in a SWOT analysis, a very common business strategy tool, which examines also business strengths and opportunities. The difference between PESTEL and SWOT is that PESTEL investigates external factors that are out of the company's control, while SWOT focuses also on the company's internal operations (see more about PESTEL and SWOT, e.g. Johnson *et al.*, 2014; Kaplan & Norton, 2008). This form of analysis has different variations: PEST can be used if there is no need for ecological and legal components, STEEPLE takes on the corporate social responsibility perspective by adding the ethics dimension, while STEEPLED also includes the analysis of demographic factors (Johnson *et al.*, 2014; Sammut-Bonnici & Galea, 2015). For our research, though we considered PEST too narrow an approach, PESTEL was seen to be more workable because, from the chosen data, ecological and legal factors could be assumed to be connected to the restaurant industry more likely than demographic and ethical factors.

Political factors refer to the role of the state or other political forces. Though public sector actors, e.g. the state, may be an important direct economic actor as a potential customer, supplier or owner of a business, political factors may also refer to influences from other actors, such as political movements, campaign groups or concerned media (Johnson *et al.*, 2014). According to Sammut-Bonnici and Galea (2015), it is crucial to gain knowledge of how extensively the policymakers intervene in the commercial environment trade, taxation, labour and environmental legislation should be taken into account. Sammut-Bonnici and Galea (2015) mention commercial restrictions and political stability as inevitable factors determining the failure or the success of a business. In the restaurant industry, political factors may

include the politics or decisions made by the government or other officials that lead to, for example, import regulations and tax policies related to alcohol, tobacco and value added tax. Though studies on political factors in the restaurant industry are rare, a number can be mentioned. Government regulations, taxation and legal liability have been considered US restaurant owners' and managers' top issues of concern (Enz, 2004). Additionally, Glonek (2013) studied the implementation of the smoking ban and its effect on employment in restaurants and bars in the US state of Wisconsin. Although he discovered no effects on restaurants, employment decreased in bars. However, overall, the benefits are greater than costs when it comes to health outcomes.

A number of research projects have dealt with labour issues. Lester (2020) examined employer responses to higher labour standards in full-service restaurants in the US, and discovered that higher labour standards led to wage compression, though some employers offered higher benefits to reduce turnover. In the San Francisco area, rather than training staff, employers sought high-skilled, more professional workers. COVID-19 launched many studies dealing with workforce. In their viewpoint paper, Baum *et al.* (2020) discussed how COVID-19 impacts on hospitality workforce "at three levels: macro (global, policy, government), meso (organisational) and micro (employee)". They questioned tentatively if the hospitality stakeholders, consumers, governments and the industry itself will come out with changed attitudes to hospitality work and employees. Liu-Lastres *et al.* (2023) reviewed the causes and effects of the Great Resignation in the hospitality and tourism industry, which created serious labour shortages. They stated that the pandemic worked more as a catalyst than a leading cause and that workforce issues are turning more and more complex under contemporary influences, such as new explications at work (internal element) and the gig economy and technology implementation (external factors).

Economic factors denote macro-economic factors, such as exchange rates, business cycles and varying economic rates around the world and their impacts on individual businesses (Johnson *et al.*, 2014). In the restaurant industry, examples of economic factors can be considered the upturns, downturns or recession and also inflation and interest rates. These factors have the most obvious impacts on the profitability and overall attractiveness of a market or an industry (Sammut-Bonnici & Galea, 2015). Parsa *et al.* (2021) report that the economic recession and recovery have significant effects on restaurant failures in the US, differing by location, restaurant density, type of cuisine, risk level and health code violations. In their research on the restaurant industry in the US, Lee & Ha (2014) discovered that during an economic recession, fast-food restaurants might increase sales while full-service restaurants sales might diminish because of high menu prices. In studying the merger and acquisition (M&A) activities in the restaurant industry, Kim *et al.* (2018) have found that restaurant firms are more interested in the M&A strategy if the loan costs are low and the future economy looks positive. Situm (2023) studied financial distress in the Austrian tourism industry and learned that the internal factors of business (firm-level and destination level) are greater risk than the external factors.

Social factors influence changing cultures and demographics which can pose strategic challenges (e.g. the ageing population in Western societies), creating both opportunities and threats (Johnson *et al.*, 2014). From the restaurant industry point of view, social factors include work life as well as consumer tastes, attitudes and preferences, not to mention lifestyle and the use of social media as the market segmentation is slightly moving away from traditional demographics and focusing more on lifestyles (Sammut-Bonnici & Galea, 2015). In Denmark and Norway, Lund *et al.* (2017) observe that eating out is primarily a leisure activity, whereas in Finland and Sweden, it is more linked to the work life as lunch. Elsewhere in Spain, Díaz-Méndez and García-Espejo (2017) report that eating out at work or at leisure both have a strong element of sociability. Li *et al.* (2020) studied the social influence in online reviews in the restaurant industry and discovered that though prior average ratings positively affect later reviews, the variance of ratings decreases the effect. Also, Simonetti & Bigne (2022) investigated how social

media content influences restaurant visit intentions and liking expectations and learned that consumers were attracted by pictures posted by firms and opinions posted by users.

Technological factors refer to influences such as the Internet, nano-technology or new materials (Johnson *et al.*, 2014). As in the restaurant industry, technology factors include factors which help or speed up the work itself but also the influences of Internet and social media. Technology is constantly being updated, and technological breakthroughs can even destroy an industry but can also create opportunities for new industries (Sammot-Bonnici & Galea, 2015). Technological factors have been researched widely in the restaurant industry. These studies have dealt for instance with self-service technology, service robots, on-line deliveries and service innovation. The development of technology has enabled the emergence of the Internet and social media, and they are now relevant to the operations of the restaurant. For example, visibility on social media is crucial for restaurants.

Nilsson *et al.* (2021) explored consumers' attitudes toward and satisfaction with self-service technology in casual dining restaurants in Sweden. According to their results, usability, ease of use, pleasure, reliability and support were seen positive as need for interaction with staff and lack of personal service were seen as negative. Tan & Netessine (2020) also studied the self-service technology by examining the impact of tabletop technology on restaurant performance and learned that the improvement in average sales per check and reduction in meal duration increased the sales per minute or sales per check by approximately 11%. Xu *et al.* (2020) examined the use of onsite restaurant interactive self-service technology and discovered that consumers' value perceptions towards technology use in restaurants influenced to both their hedonic and utilitarian expectations.

Research on service robots in the restaurant context is a recent topic. Tuomi *et al.* (2020) studied the changing roles of employees in robotized service encounters in restaurants in the US and Japan, where they discovered five different roles for service employees: enabler, coordinator, differentiator, educator and innovator, the dominance of which varied depending on the country. In another research, Tuomi *et al.* (2021) suggest that the robots either support or substitute employees in restaurant service encounters and offer businesses a novel point of differentiation but also that the automation has serious socio-economic implications. In their research, Kao & Huang (2023) discovered that customers who had quality interaction with a service robot formed positive attitudes for using the robots.

In particular, COVID-19 launched technological research topics, for instance, on-line food deliveries and ghost kitchens (i.e. restaurant with only deliveries). Tuomi *et al.* (2023) explored forms of expressing algoactivism in food delivery platforms and learned that both couriers and hospitality employees adopt special behaviours to handle the platforms' algorithms, and also some algorithmic management practices are seen more negatively than others. Ashton *et al.* (2023) studied ghost production and discovered more convenience for customers, the uncertain employment status of riders, and restaurants struggling between capturing new markets and losing control of the customer. Technological research has been made also concerning innovations. For instance, Tuomi *et al.* (2022) examined innovation in the high-end food service sector during COVID-19 in the UK and Finland, when lockdowns restricted restaurant operations heavily. They determined three phases in innovation during the lockdowns: react, refine, and reflect. Further, Tuomi, Tussyadiah, & Ashton (2021) studied innovation also by exploring how high-profile restaurants in Finland used Instagram for service innovation and diffusion during lockdown and also identified four digital service innovation strategies.

Ecological factors may refer, for instance, to pollution control, waste reduction, climate change mitigation and environmental regulations which can impose additional costs but also create new businesses (Johnson *et al.*, 2014). In the restaurant industry, ecological factors include food waste, waste treatment,

regulations with used materials (e.g. packaging materials, plastic straws). Environmental concerns, sustainability issues and ecological or green topics constitute a field that has been studied widely in the restaurant industry. In particular, food waste has been investigated widely. According to Juvan *et al.* (2021) dinner buffets produce more waste than breakfast buffets but other factors also include the serving time and quality, children, and the novelty of using hotel restaurant effects on the amount of waste. In their work, Juvan *et al.* (2023) also examined the waste production patterns in hotels and restaurants by analysing national waste data in Slovenia, where they learned that restaurants differ remarkably from other industries, while in the hospitality sector the types of generated waste varies substantially. In Bulgaria, a study by Filimonau *et al.* (2019) showed that the role of governmental support is crucial in food waste management and the government should train restaurateurs how to handle food waste streams. A study by Tatàno *et al.* (2017) in Italy showed that food waste, for example, can be limited by promoting and using local, fresh and quality food, standardizing and limiting daily menus items, and by using well-proofed recipes and plate sizes. Becker *et al.* (2024) explored the control of the reusable take-away containers in restaurants and learned that it is more cost-effective the better the demand and returns of these containers meet.

Table 1. *The external factor topics studied in the restaurant business.*

EXTERNAL FACTORS IN RESTAURANT BUSINESS	PREVIOUS RESEARCH
Political: e.g. politics or decisions made by the government or other officials which lead to licences or regulations, foreign politics (as it concerns, for example, import regulations), tax policies.	workforce (Lester 2020; Baum <i>et al.</i> 2020; Liu-Lastres <i>et al.</i> 2023); smoking bans (Glonek, 2013); government regulation, taxation and legal liability (Enz, 2004).
Economic: upturns, downturns or recession, inflation and interest rates.	recession/recovery/economic shocks (Parsa <i>et al.</i> 2021; Lee & Ha 2014; Kim <i>et al.</i> 2018; T. Kim <i>et al.</i> 2019); financial distress (Situm 2023).
Social: work life as well as consumer tastes, attitudes and preferences, lifestyle, use of social media.	eating out (Lund <i>et al.</i> 2017; Días-Méndez & García-Espejo 2017); social media content (Simonetti & Bigne 2022).
Technological: factors helping or speeding up the work itself, the influences of the Internet and social media.	self-service technology (Nilsson <i>et al.</i> 2021; Tan & Netessine 2020; Xu <i>et al.</i> 2020); service robots (Tuomi <i>et al.</i> 2020; Tuomi <i>et al.</i> 2021; Kao & Huang 2023); on-line food deliveries (Tuomi <i>et al.</i> 2023; Ashton <i>et al.</i> 2023); digital service innovation (Tuomi <i>et al.</i> 2022; Tuomi, Tussyadiah & Ashton 2021).
Ecological: the "green" environment - food waste, waste treatment, regulations with used materials.	food waste (Juvan <i>et al.</i> 2021; Juvan <i>et al.</i> 2023; Filimonau <i>et al.</i> 2019); waste management (Tatàno <i>et al.</i> 2017); reusable containers (Becker <i>et al.</i> 2024).
Legal: alcohol, tobacco, food stuff and labour legislation.	smoking laws (Alamar & Glantz, 2007; Cornelsen <i>et al.</i> , 2014; Dunham & Marlow, 2000; Glonek, 2013; Pranić <i>et al.</i> , 2013; J. Reijula <i>et al.</i> , 2013; J. P. Reijula & Reijula, 2010); employing (Biga <i>et al.</i> , 2015; Haley-Lock & Ewert, 2011); taxation/VAT (Falkenhall <i>et al.</i> , 2020; Jensen & Wanhill, 2002; Kristjansdottir, 2021).

Legal factors mean legislative and regulatory constraints or changes (Johnson *et al.*, 2014), which in the restaurant business may include alcohol, tobacco, food stuff and labour legislation. Although most of the research of legal factors in the restaurant industry deal with smoking laws and bans (Alamar & Glantz, 2007; Cornelsen *et al.*, 2014; Dunham & Marlow, 2000; Glonek, 2013; Pranić *et al.*, 2013; J. Reijula *et al.*, 2013; Reijula & Reijula, 2010), there have also been studies concerning strategies and techniques of employing staff in the hospitality industry (Biga *et al.*, 2015) and Haley-Lock & Ewert (2011) have studied wages policies in two US states. Taxation and especially value added tax (VAT) and its effects

on the tourism and hospitality industry have been supported in research, for example, Falkenhall *et al.* (2020) discovered positive effects for restaurants when lowering VAT, while Kristjansdottir (2021) studied whether higher VAT has an impact on tourism demand in Europe. In their work, Jensen & Wanhill (2002) reviewed the principles of tourism taxation, especially the different rates of VAT in European context.

A quick look at the history of the Finnish restaurant (Sillanpää, 2002) shows that the restaurant industry in Finland has been truly regulated several decades ago: bar desks and bar chairs and dancing were restricted, and roadhouses were allowed to sell alcohol only to out-of-town guests but not for locals. Additionally, customers had to buy something to eat, at least a sandwich, if they wanted to buy an alcoholic drink. There was also a prohibitory spirits law in 1919-1932 when selling alcohol was totally forbidden. Although times have changed and regulations have decreased, there are still many laws and rules which can make running a restaurant challenging in Finland.

As presented in this section, the PESTEL factors have earlier been studied separately, but not as a combination in the same research in the restaurant business context. Thus, there is a need to gain an in-depth understanding of the external challenges faced in the restaurant business context. Table 1 summarises the findings of previous research concerning the external factors of the business environment affecting the restaurant business.

3. Methodology

The Finnish Hospitality Association MaRa is a leading national trade and labour market association in the tourism and hospitality industry in Finland which represents a wide range of companies in the hospitality sector, for instance, hotels, restaurants, amusement parks, tourism businesses, congress organisers and wellness service providers. *Vitriini* is a trade journal of the association and it is aimed at entrepreneurs and business management in the industry. It deals with business-related issues of the companies and their operating environment and also aims to influence policymakers. The magazine has been published since 1928, when it was called *Hotelli- ja ravintolalehti* (Hotel and Restaurant Magazine). Later, the name changed to *Serviisi* and in 1979 to *Vitriini*. Editorials of *Vitriini* can be viewed as the mouthpieces of its target industry, aiming to tackle current and important topics for discussion.

Discourse analysis examines how language, both spoken and written, carries out social and cultural perspectives and identities (Gee, 2011). Although discourse does not directly reflect reality, it does highlight situations, objects of knowledge, and relationships and social identities between people and groups of people (Fairclough & Wodak, 1997). Because our interests lie in temporal changes and power issues, as discussed in the editorials relating to external factors affecting the development of the studied industry in Finland, we apply discourse analysis as our methodology (Taylor, 2013; van Dijk, 1993; Wodak & Meyer, 2001). As the definitions of discourse analysis vary among disciplines, and there are plenty of controversies in the descriptions (e.g. Eriksson & Kovalainen, 2008; Siltaoja & Sorsa, 2020), it is recommended that researchers state how the concept of discourse is defined in their own studies (Siltaoja & Sorsa, 2020). Hence, in this present study, we understand discourse as speech with an effort to influence either members of the association or policymakers. Each editorial is regarded as a sample of a discourse occurring in the industry at the time of its publication. The assumption is that the editorial – as written by the representative of the Finnish association of the hospitality and tourism industry – presents its more or less official viewpoint and links to broader discussions in society. Discourse analysis has earlier been applied in hospitality research, for example, when studying the representation of Airbnb in newspapers in the Sydney area of Australia (Hassanli *et al.*, 2022), reviews in Airbnb.com (Bridges & Vásquez, 2018), and restaurant reviews published in *Cuisine Magazine* (Williamson *et al.*, 2009). However, the reason for choosing discourse analysis as a method is not because it is rarely used in restaurant research but as the discursive nature of the data makes it reasonable.

In the present study, the data consists of 371 volumes published in 1979-2023, and this period was chosen because volumes from September 1979 were the first obtainable. Over the period under study, there were 11 different writers, from which five also act as the editor-in-chief and as the CEO of the association. Of the editorials, 44% were written by Editor #1 and 40% by Editor #2, while seven editorials were written by member entrepreneurs and three described the decisions of the annual meeting of the association. The dataset is described in Table 2.

Table 2. *Description of the dataset.*

Author	Time period	Number of volumes	Number of editorial texts	Background of the author
Editor #1	1979-1988	96	84	CEO, editor-in-chief
	1990-1997	66	66	
	2000-2002	24	13	
			total 163	
Editor #2	2003-2004	16	10	CEO, editor-in-chief
	2005-2023	143	137	
			total 147	
Editor #3	1988-1989	20	14	CEO, editor-in-chief
	1997	8	6	
			total 20	
Editor #4	1998-2000	24	18	editor-in-chief
	2005	8	1	
			total 19	
Editor #5	2002-2005	32	12	editor-in-chief
7 different guest editors (non-editor-in-chief/non-CEO)	1979-2007	82	7	restaurant entrepreneur
meeting summary	1982, 1986	30	3	

The data was manually analysed for two different reasons. First, PESTEL themes may not come up with specific words but may have to be interpreted between the lines and the tone of the texts might have been lost with a computer aid. Second, the vast majority of the material was in paper copies of the issues and their conversion to digital form was unsuccessful.

In the first stage of the analysis, the data was clustered into thematic groups based on the literature, namely PESTEL themes. Editorials, where the PESTEL factors had been discussed or dealt more with than just briefly mentioned, were selected. Then, in the second stage, these editorials were carefully reviewed and searched for more specific topics concerning the PESTEL themes, and then these topics were inductively classified as the sub-categories of the PESTEL themes. Following this, in the third stage, data was analysed by discourse analysis with a close reading of the editorials, exploring what had been written about the sub-categories and through making notes. Since discourse analysis examines not only the text itself but also explores the meanings which are not mentioned or are not so obvious (Hannam & Knox 2005), we searched whether something relevant had been omitted, e.g. the Tobacco Act and occupational health. Finally, the material and notes were reviewed and we analysed how the themes were presented before making a timeline of the most important discussions and their changes over time.

4. Findings

From the dataset, 91 editorials concerned either internal factors within the industry or topics outside the business environment. Hence, 280 editorials (75.5% of the total data) addressed external factors.

Some data units dealt with more than one factor. Figure 2 illustrates how PESTEL themes appeared in the data. Other external themes (including global or regional crises) emerged from the data and did not fit into PESTEL. The technological theme came up only in one editorial, which was unexpected as the literature review revealed a great deal of research about technological factors. There were also overlaps in subthemes in the editorials; for example, alcohol policy was tackled in political, legal and social discourses.

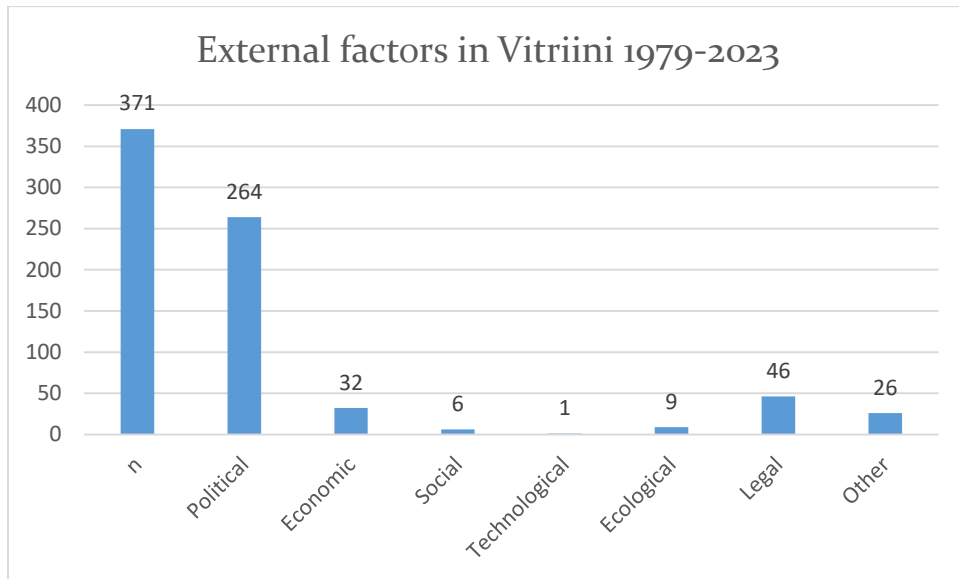


Figure 2. Discourses on external factors affecting the Finnish hospitality and tourism industry, published in Vitriini editorials 1979-2023.

(NB: in one editorial, more than one of the PESTEL factors could have been discussed.)

Our analysis of the data continues as follows: we present all themes in order of PESTEL, starting with the most frequently mentioned political factors, including the subthemes which emerged from the editorials. At the end of the chapter, we also analyse how the themes were presented in the editorials, and, finally, how the discourses changed over time.

4.1. Political factors

In the restaurant industry, this theme of political factors includes the politics or decisions made by the government or other officials which lead to licences or regulations, employment issues, and foreign politics as this concerns, for example, import regulations and tax policies, such as alcohol, tobacco and VAT. Political factors were clearly the most common theme regarding external factors. Of those 280 editorials which dealt with external factors, 264 (94.3%) concerned political issues. Five subthemes of the political discourse emerged: alcohol, competition policy, tax policy, the EU, and labour market policy.

4.1.1. Alcohol policy

Alcohol policy with its numerous restrictions appeared the most often in the discourses. Restrictions on opening hours, as well as certain requirements for the issuance of serving licences, such as high-quality food or restaurant programme, were common topics. The attitudes of officials and decision makers and the patronage for restaurants and restaurant customers evoked strong emotions among the editors, and the tone was occasionally very colourful. Editors often emphasised how the sale of alcohol in restaurants was significantly more profitable for the state than for retail stores and that customers

should be encouraged to consume alcohol on controlled premises instead of at home. This restaurant-to-shop confrontation arose from time to time throughout the editorials. For example, editors were provoked by politicians and officials who allegedly accused restaurants for the problems brought on by alcohol. The following quotation illustrates this issue:

“The tightening of restaurant serving shifts the use of alcohol to other distribution channels where alcohol is not consumed under controlled conditions and which do not employ and generate as much tax revenue as serving alcohol. The problems caused by alcohol will not be reduced by disciplining restaurants.” (Editor #2, 4/2012)

As early as 1979, editorials called for alcohol consumption to be shifted from homes to restaurants, for example:

“Restricting the serving of alcohol under controlled conditions and by professional staff is already astonishing as a starting point. After all, it has been widely seen as desirable that, in order to curb the overall consumption of alcohol, efforts should also be made to increase the relative share of serving alcohol. It is fair to say that total consumption increases when serving alcohol is restricted.” (Editor #1, 9/1981)

In the alcohol policy discourse, most of the restrictions and regulations were perceived as complicating the business and patronising citizens. The editorials were significantly concerned about the trend of declining alcohol consumption in restaurants year-on-year and people going abroad to buy cheap alcohol, mainly from Estonia and Latvia, or ordering alcohol directly at home. However, the total consumption of alcohol did not decrease; only the restaurant share of alcohol sales decreased.

4.1.2. Competition policy

Competition policy was a common topic, however, the issues changed over time. Competition was viewed as unfair and distorting, yet positive when it was fair.

In the 1970s–1980s, the discourse focused on state-sponsored social holiday activities, where organisations received state support for their investments and activities in holiday resorts as well as tax reductions. This was perceived as highly unfair and distorting competition. The editors stated that the subsidies should have been targeted more sensibly, for example, by giving holiday vouchers directly to social tourism customers, who could have used them for their chosen destinations.

Another topic related to state-owned lunch restaurants, which were able to operate duty-free. These restaurants were aimed at state and municipal employees, but anyone could dine in them, which elicited criticism. Accommodation and catering services provided by non-profit organisations and educational institutions were also considered unfair because they were exempted from sales tax, and educational institutions were able to use students’ services as free labour. However, there was no discourse on educational institutions providing on-the-job experience for new professionals who needed to practise and learn somewhere.

One competition issue involved passenger ships in the Baltic Sea, which were allowed to sell duty-free products and also received state aid. This was considered a form of injustice, as passenger ships could offer their products at lower prices than on the mainland. One editor presented an example:

“For example, if restaurants operating on land received the same subsidies as entertainment cruisers, the price of dinner could be reduced by more than 30 per cent. This would exponentially increase the demand for restaurant food and drink.” (Editor #2, 3/2017)

From the beginning of the 2010s, a major topic tackled catering and banquet service companies that provided food and facilities yet permitted customers to bring their own alcoholic beverages. In this case, the companies did not need to apply for a licence to serve alcohol or hire security stewards, for example. Consequently, this became a more affordable way for customers to organise parties, such as for weddings, graduations or birthdays. Alcoholic beverages were often bought from the Baltic countries or ordered from abroad. Since restaurants that had licences to serve alcohol could not allow their customers' own alcohol on their premises due to the risk of losing their licences, they were thus unable to meet this competition. This was perceived as highly unfair and condemned in colourful terms, even as an illegal business. One editor stated:

“Alcohol and its price have served as drivers, as parties and corporate events have moved away from restaurants.” (Editor #2, 8/2013)

4.1.3. Tax policy

The tax discourse focused on either alcohol taxation or VAT. Taxation was always viewed as being negative, except for the confrontation between alcohol retail and restaurant sales. The discourse highlighted the higher employment potential of restaurant sales and the return to the state in the form of payroll tax revenue, for example. Moreover, alcohol taxes were and remain high in Finland, and tax increases have reduced alcohol sales in restaurants, while the total consumption of alcohol remains unchanged. In their discourse, the editors voiced harsh criticism and perceived state decision makers as making it more difficult for restaurants to be viable in the context of both sales and employment. Finland's EU membership intensified the criticism because although the import of alcohol for personal use was liberalised and alcohol taxes could not be collected, the health damages caused by alcohol remained and jobs correspondingly decreased:

“Due to the price increases that followed the tax increases, the domestic alcohol industry and especially restaurants have suffered. The winners have been passenger imports from Estonia and catering and banquet service companies engaged in the professional unlicensed serving of alcohol, as well as companies offering ship cruises.” (Editor #2, 1/2010)

Other tax increases were also criticised, such as taxes on electricity, real estate, fuel, soft drinks and confectionery, as they always had negative impacts on the restaurant sector as well. The increase in income tax was decried because it also contributed to a reduction in consumers' consumption of goods and services.

One major issue considered tax deduction changes, which were regarded as problems. In the past, the entertainment expenses of companies could be fully deducted from company taxes. This right was first reduced, and in 2013, it was abolished. As a result, the editors were very disappointed with this and expressed strong criticism because it resulted in a significant reduction in the use of services by companies in both the tourism and the restaurant sectors, as mentioned in this quotation:

“The government made this important decision for the hospitality industry without in any way clarifying the negative impact of the decision on the demand for services and consequently on employment and tax revenues.” (Editor #2, 4/2013)

Another aspect was the luncheon voucher system, which was truly workable, especially with lunches. It was feared that the weakening of this benefit would have a detrimental impact on the sector. The topic was dealt with quite colourfully in the editorials, painting huge threats, for example:

“The failed luncheon voucher tax reform showed that increases in the price of a daily meal can easily lead to widespread abandonment of workplace meals.” (Editor #1, 4/1992)

However, the most intense and long-lasting tax discourse concerned VAT. Although Finland joined the EU in 1995, the VAT debate had already started as early as 1994. Before the tax rate fell in 2010 to the same rate as in grocery stores, the reduction in the food tax rate was a theme that lasted for 16 years, from 1994 to 2010. The reduction concerning the serving of alcohol became a theme in 2015 and continued until the end of the dataset in 2023. The editors observed that selling alcohol in restaurants was more profitable for tax incomes and that personal imports were a threat, as explained in the following quotation:

“Unless VAT is reduced, the tax revenue from serving alcohol will in any case decrease as consumption decreases and shifts to other distribution channels. For example, a bottle of beer consumed in a restaurant would yield 40 cents more than a bottle of beer bought in a store, even after the VAT has been reduced.” (Editor #2, 6/2018)

4.1.4. European Union

In 1989, the EU appeared in editorials. At first, the discourse on Finland joining the EU was very positive in tone – food prices were expected to decrease and the selection of goods to improve. It was believed that the import of alcohol would become easier and the monopoly of alcohol sales would be abolished or at least significantly weakened. VAT was also considered better than sales tax. Finland’s EU membership was perceived as good and welcomed for significantly improving the restaurant industry; it was even regarded as a saviour of the sector. At first, there were no negative issues about Finland joining the EU, as it was believed that alcohol prices would decrease, as illustrated in this quotation:

“Finland differs most clearly from the situation in Europe when it comes to alcohol pricing. A Brussels-based restaurateur pays less than two marks for a bottle of beer he buys. In addition, in the EC countries, restaurants buy their alcohol 20–30% cheaper than the consumer.” (Editor #1, 3/1992)

However, as the membership process proceeded, the tone changed after the Finnish government decided to introduce the highest VAT rates in the restaurant sector. In the early 2000s, reducing the VAT rate in a member country required the approval of all EU countries. It took 16 years for Finland to reach a decision on a reduction in VAT.

The downsides of the EU were perceived as rigid decision-making and directives, which were often interpreted too strictly by the Finnish authorities. The excise duty on alcohol arose as an issue in the EU discourse, and the editors suggested that it should be reduced in Finland by charging restaurants a lower tax than that of retail stores. This was regarded as a solution to reducing the price difference of an alcoholic beverage between restaurants and stores. However, the EU did not allow this, and the editors were indignant, as expressed in this quotation:

“The handling of VAT on restaurant services is a symptomatic example of the difficulty of EU decision-making: the EU Commission, Parliament and 19 out of 25 member states were in favour of reducing VAT on restaurant services, but no positive decision was reached. No, although the issue has been discussed several times at meetings of EU finance ministers and at the EU summit.” (Editor #2, 2/2006)

4.1.5. Labour market policy

The labour market discourse focused on wages. Workers’ organisations demanded more pay, which editors deemed important but impossible to implement unless the restaurant industry became more profitable. The objection against the 100% extra pay for working on Sundays was considered the reason

why restaurants were often closed on Sundays. This was regarded as crucial for the restaurant culture, as mentioned in one editorial:

“The unprofitability of Sunday has led to Sunday not becoming a restaurant day for families in Finland.”
(Editor #2, 6/2015)

Criticism was also directed at the non-wage labour costs, which were considered too expensive for employers, and an easement of this was desired. A model introduced in Sweden, where a lower non-wage labour cost for young workers increased employment, was highlighted and also hoped for in Finland. As the employment challenges arose due to seasonal work (e.g. in Lapland), flexibility in the organisations was called for.

4.2. Legal factors

Law emerged as the second most discussed topic in 46 different editorials, mainly related to the Alcohol and the Tobacco Acts. The Alcohol Act was perceived as too strict, restrictive and bureaucratic. Restrictions, including who is allowed to sell, where and at what time, together with the high price of alcohol, were considered excessive and confusing, as explained in this quotation:

“The EU and Finland lack an overall view of the amount of legislation that applies, for example, to the tourism and hospitality sector. Excessive legislation leads to the decline of companies operating according to the law and to the growth of companies operating in a grey area, of which there are good examples in Finland. In Finland, compliance with legislation has become a competitive disadvantage in our industry.” (Editor #2, 8/2013)

The Tobacco Act was an issue of concern in the late 1990s and the early 2000s, as major changes were made then, though the health aspect did not arise as an issue. Restaurants were supposed to increase non-smoking areas and afterwards build “tobacco booths” for smokers. These changes were often accompanied by improvements in ventilation systems. At first, these changes were viewed very negatively because of their high costs and the fear of losing smoking customers. However, the tone changed after it so happened that customers preferred smoke-free spaces, as stated in one editorial:

“The provision of smoke-free customer facilities in restaurants is not only due to the compulsion created by the legislature. Customers also want to be smoke-free in different situations, and restaurants must respond to these wishes as far as possible, regardless of the legislator.” (Editor #4, 3/1998)

4.3. Economic, ecological, social and technological factors

Economic factors that could not be influenced by the entrepreneurs appeared in 32 editorials and concerned interest rates, rising costs, inflation, recession and the economic crisis. Exchange rates, loan negotiations, unemployment and the changeover from the mark to the euro were also featured. However, these topics did not generate much discourse until Russia’s attack on Ukraine created many economic issues, such as the increase in energy prices, interest rates and inflation.

“The war has limited the supply of many important commodities of production, resulting in inflation that we have not been accustomed to for decades.” (Editor #2, 7/2022)

Ecological factors were featured in 10 editorials: Finland was viewed as a clean and safe country, and the preservation of nature was considered important for tourism, even if it was costly. The confrontation between domestic and global transport was often highlighted. Although sea transport and air transport were regarded as polluting nature, Finnish passenger car traffic was considered essential for domestic

tourism. Pollution and climate change were deemed serious issues, but at the same time, the increase in fuel taxes was strongly criticised, for example:

*“The government is tightening fuel taxes, even though Finland is already heavily taxing road transport.”
(Editor #2, 5/2019)*

Social factors featured in six editorials and were related to either the restaurant or the alcohol culture. The campaign for families in the 1980s was presented in the data as a good example, driven by the Finnish association of the hospitality and tourism industry itself. This campaign encouraged parents to bring their children along to restaurants, with the aim of educating a new generation to use restaurant services and of starting to change the restaurant culture. The issues raised concerned the low appreciation of the restaurant industry; the Finnish restaurant culture was regarded as young and changing habits as slow, as explained in one editorial:

“The valuation of the industry remains weak, though it is clearly on the rise. The low valuation is probably largely due to the short history of service industries in our country. We don’t have a cultural heritage that supports livelihood efforts and makes customers – not to mention us employees – understand and appreciate our industry.” (Guest editor, 7–8/1983)

Although the aim was to increase alcohol sales in restaurants, at times, the adverse effects of alcohol were identified. Heavy drinking in public places, such as parks and squares, as well as binge drinking among young people, were perceived as problems. The topic refers to the previously mentioned discourse on shifting alcohol consumption from homes to restaurants, where people have social contacts and their drinking could be controlled, for example:

“The change in alcohol-related attitudes and efforts to prevent problems can also be reflected in the operations of restaurants. At the moment, the biggest problems are not related to restaurants, but tightening alcohol policy may increase control measures in restaurants as well.” (Editor #4, 4/1999)

Unexpectedly, the technological factors were mentioned only once in the data, referring to the switch to the euro causing changes in companies’ cash register systems.

4.4. Other external factors

The data revealed other external factors outside PESTEL. In the 1980s, the accident at the Chernobyl nuclear power plant and the terrorist attacks in Europe were raised. Of these, the editors demanded that the business community and society should promptly inform the world that it was still safe to travel to the Nordic countries. Weather conditions in the summer also constituted a topic due to the cold and rainy summer’s negative effect on many operators in the industry.

The predominant and sudden another external factor emerged in 2020 when the COVID-19 pandemic reached Finland. The pandemic issue appeared nearly in every editorial from 3/2020 until the end of the dataset 7/2023 and featured restrictions, lockdowns, layoffs, state-paid coronavirus subsidies and accusations against restaurants for spreading the virus. The tone was highly critical and mainly focused on laws and restrictions issued by the government and other authorities to restaurants. The editors also criticised some customers for refusing to be vaccinated or accused restaurants of spreading the virus, for example:

“Unvaccinated citizens are causing the coronavirus pandemic and the related restrictive measures to continue for much longer than if everyone had taken the vaccine. The financial, mental and other damage[s] [are] significant.” (Editor #2, 7/2021)

Applying for coronavirus subsidies was considered unrealistic, difficult and expensive. The rapid pace of restrictions and changes was denounced because restaurants were unable to minimise the economic damage. Although the pandemic hit everyone unexpectedly, the restaurant operators were not heard enough when drafting laws and restrictions, as mentioned in one editorial:

“It would be desirable for political decision makers from the ministries and the Finnish Institute for Health and Welfare to step out of their own bubbles to see what the coronavirus crisis and the restrictive measures have achieved for entrepreneurs and employees. Maybe it would open [their] eyes to a reality that is different from what they assume.” (Editor #2, 4/2021)

After the pandemic, the criticism towards government acts during the pandemic continued because the industry still suffered, for example, the lack of employees in the industry. The industry did not recover from the pandemic when a new crisis struck: Russia attacked Ukraine at the end of February 2022. The war created a massive energy crisis, when the prices of fuel and electricity rose tremendously. Also, problems with food supplies emerged, when the prices rose and availability decreased. Moreover, not only did Russian tourists disappear but also tourists from Asia decreased because of weakened flight possibilities.

“Russia’s attack on Ukraine has raised the prices of energy, raw materials and transport in ways that could not be anticipated, even in the worst scenarios. The rise in interest rates chastises businesses that are in debt after the coronavirus.” (Editor #2, 5/2022)

4.5. Summary of findings

When summing up the findings based on the categorisation of the external factors presented in the PESTEL analysis, two main discourses can be identified as dominating the trade journal’s editorials: alcohol discourse and taxation discourse. These are partly intertwined and related to political and legal factors in the PESTEL analysis. The summary of findings is presented in Table 3.

We were also interested in whether there were any changes in discussions over the period under study. Mainly the topics were seen in the same way through the data, for instance the sale of alcohol in restaurants was seen significantly more profitable for the state than for retail stores, and the customers should be encouraged to consume alcohol on controlled premises instead of at home. This restaurant-to-shop confrontation arose from time to time throughout the period of inspection. However, there were two discourses, which changed during the time. The first one dealt with Finland joining the European Union, which was first seen very positively and almost as a saviour to the industry, until it turned out that Finland chose to use the maximum VAT rate in the restaurant industry. This changed the tone remarkably and discussions about EU and VAT reduction claims continued at the end of the dataset. Another issue with EU was concerned when Estonia joined EU. This meant that now Finns can buy cheaper alcohol from Estonia. The second larger discourse dealt with the new Tobacco act, which was seen as harmful to the business by the fear of driving away smokers from restaurants. However, the tone changed when it turned out that customers actually preferred more non-smoking areas in restaurants. Eventually, only a number of changes in discussions emerged. The most remarkable discourses in the data are illustrated in Figure 3.

We also searched from the data the unsaid or not so obvious issues. Although the technological and ecological issues are common in research on restaurant business, they were absent in our findings. Hence, it can be assumed that these issues have not been seen as challenges for the industry. Additionally, the well-known fact that the health hazards caused by smoking were not dealt either from customer or employee point of view in the discussions of Tobacco Act.

Table 3. Summary of findings.

Themes	Sub-categories	Example of data	Discourse
Political	Alcohol policy	Restrictions, patronage, shifting customers from homes to restaurants, restaurant-to-shop confrontation, blaming restaurants for reasons for alcoholism, cheap alcohol imports.	alcohol, taxation
	Competition policy	State-sponsored social holidays, state-owned lunch restaurants, sales tax-free organizations and institutions, duty-free passenger ships in the Baltic Sea which also received state aid, catering and banquet service companies which provide food and facilities but customers bring their own alcohol.	alcohol, taxation
	Taxation policy	High taxes: alcohol, VAT, electricity, fuel, real estate, soft drinks and confectionery, income, changes in tax deductions.	alcohol, taxation
	EU policy	Joining the EU, hope for a decrease in alcohol prices, food prices, VAT challenges.	alcohol, taxation
	Labour policy	Wages, non-wage labour costs, seasonal work.	
Economic		Interest rates, volatility in exchange rates, loan difficulties, depression, recession, economic crisis, unemployment, demand, cost rises, inflation.	
Social		Restaurant culture, alcohol culture, support of social holidays.	alcohol
Technological		Cash register changes due to new currency.	
Ecological		Finnish tourism dependency on nature, mine threats, climate change, travelling by car vs. airplane/train, fuel taxation, Finnish pollution vs. world pollution.	taxation
Legal	Alcohol law	Alcohol Act.	alcohol
	Tobacco law	Tobacco Act.	
	COVID-19 restriction laws	Lockdowns, restrictions concerning running a business, opening hours.	
Other factors	COVID-19 challenge issues	Lockdowns, restrictions with running a business, accusations against restaurants, coronavirus subsidies, lack of employment after coronavirus.	
	Russia's attack on Ukraine	Loss of Russian tourists, energy crisis, problems with food supplies. Weather challenges for summer restaurants, nuclear accidents and terrorism attacks in Europe.	

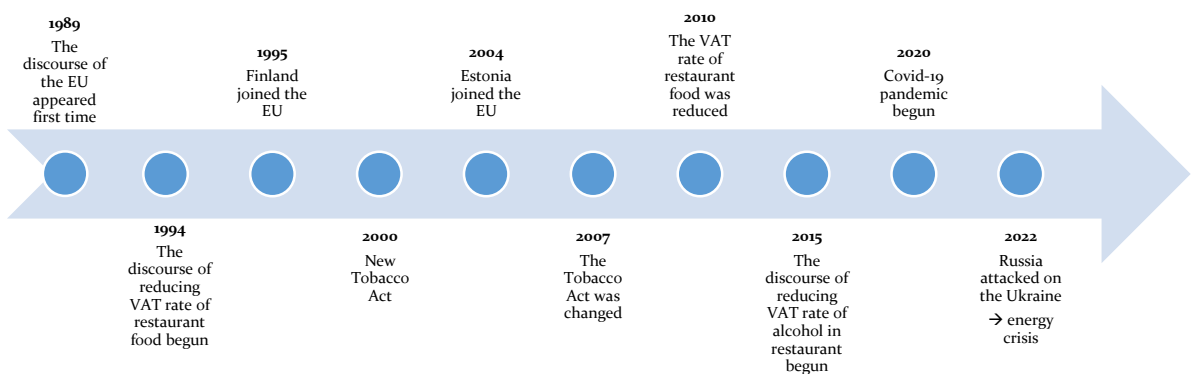


Figure 3. Timeline of the most remarkable discourses.

5. Discussion and conclusion

In this study, we aimed to investigate how the external factors affecting the restaurant business have been presented in discourses in the trade journal of the Finnish association of the hospitality and tourism industry, and how they have changed over the period under study. As the objective of the trade journal is to promote the success of the industry and initiate discourses that may influence policymakers and authorities, our presumption was that the external factors of the macro-environment, the PESTEL factors, might play a major role in the editorials. This turned out to be true as 75.5% of the editorials concerned external factors. Political factors, referring to different kinds of industry regulation, were clearly the most discussed, followed by legal factors, including alcohol, tobacco, food stuff and labour legislation. Political and legal factors formed the basis for two dominant discourses in the data: alcohol and taxation.

In our dataset, the alcohol discourse was most dominant and was associated with not just political and legal but also social factors. Drinking at home was considered the worst competitor for restaurants. In Finland, retail stores are allowed to sell beverages with a maximum alcohol content of 5.5%, while stronger alcoholic beverages must be bought from state-owned alcohol stores. Moreover, the price of alcohol is much lower in retail stores than in restaurants. After Finland joined the EU, it became possible for individuals to buy much cheaper alcohol from, for example, the Baltic countries, where the price of alcohol is remarkably lower. As several studies have noted, cross-border travelling for cheap alcohol is common not only from Finland to Tallinn but also elsewhere in Nordic countries (Karlsson and Österberg, 2009) as well as in other European border regions (Bygvrå, 2009, 2019). According to our findings, cross-border alcohol shopping, also called the “booze rally” in Finland, raised two issues: first, people stay at home with their imported drinks instead of going to restaurants, and second, private parties are held at premises where customers are allowed to bring along their own alcoholic drinks. These observations are supported by the findings in Room and Gustafsson’s (2008) study in Denmark, Finland and Southern Sweden, according to which the most frequent place for drinking was usually the home, particularly for people over 30 years of age.

In the data, the taxation discourse was another major topic, which arose frequently in the data, mainly in political factors and a number of times in ecological factors. Two types of taxes were dominant: alcohol tax and VAT. The high alcohol tax was regarded as the reason why people bought alcohol from another EU country. The VAT discourse started when Finland joined the EU in the 1990s, and particularly concerned reducing VAT in restaurant services. It took 16 years for this reduction to be implemented, and the discourse on the reduction of VAT on alcohol in restaurants had been continuing since 2010. According to our findings, the VAT reduction was perceived as a solution to improve the restaurant business. However, earlier studies seem to both support and oppose the arguments in the taxation discourse. The results of Harju *et al.* (2018) in Finland and Sweden showed that after the VAT reduction the chain restaurants lowered their prices, whereas the independent restaurants refused to do so. However, Harju *et al.* also found that over time, the restaurants raised their prices again. Benzarti and Carloni (2019) had similar results, as the VAT reduction in France did not lower the prices in restaurants. In Harju and Kosonen’s (2014) study in Finland and Sweden, the effect of a VAT reduction on meal prices, demand and wages did not show improvements in these elements. However, Falkenhall *et al.* (2020) found that a VAT reduction in Swedish restaurants had positive effects on turnover, total wages, employment, profit margins and the net entry of firms, although the effects seemed to decrease later on. Studies also in Hungary (Ván & Oláh, 2018), Italy (Manente & Zanette, 2010) and Latvia (Jurušs *et al.*, 2019) showed positive effects of a reduction in VAT.

In our data, the technological and ecological factors received less attention, though these topics have been popular in research on restaurant industry. Although COVID-19 intensified the technology development (e.g. Ashton *et al.*, 2023; Tuomi *et al.*, 2023, 2022; Tuomi, Tussyadiah, & Ashton, 2021), these

issues did not arise from the data. Even though ecological factors were also absent, food waste (Filimonau *et al.*, 2019; Juvan *et al.*, 2021, 2023; Tatàno *et al.*, 2017), waste treatment, packaging materials (Becker *et al.*, 2024), for example, and the regulations of these might lead to limits and extra costs to the restaurant business (e.g. via regulations with packaging materials which must use less plastic).

Economic and social factors did not raise many discussions in the data, excluding the two last years of the period of the researched data. Russia's attack on Ukraine created many economic discussions due to the emerging energy crisis and increased prices, especially because the industry had not even recovered after the pandemic. In general, when social factors were considered in the data, some were seen as a major issue for restaurants, e.g. attracting people to restaurants instead of drinking at home, seeing Finland as a young restaurant culture, and a low appreciation of the restaurant industry in Finland. However, there were not really any discussions on how to tackle such issues. Also, COVID-19 raised the low appreciation of the restaurant industry in Finland, especially when restaurants were accused of spreading the virus, which came up in the data.

To conclude, political and legal factors related to alcohol and taxation were seen as the most challenging external factors for the restaurant business from the industry representatives' point of view. Despite the restaurant industry's call for a reduction in VAT, the reported findings (Benzarti & Carloni, 2019; Harju & Kosonen, 2014; Harju *et al.*, 2018) show that such action might not be effective. The findings of this study show that external factors of the business environment are regarded by the industry as significant elements in operating a restaurant business and might cause major challenges. High taxes, especially alcohol tax and VAT but also other costs like employing staff, rent and raw materials lead to an expensive restaurant service.

In addition, a number of factors also arose from the data that did not fit in any of the PESTEL factors. These other external factors could be sudden, such as weather conditions which can be crucial, for instance, to a summertime terrace restaurant, and were also unexpected, most importantly COVID-19 and Russia's attack on Ukraine. The COVID-19 pandemic froze the restaurant business globally and the restaurant business in Finland also suffered heavily. Moreover, the pandemic dominated the editorials for almost two years of the dataset and after pandemic, the discussions and criticism towards the authorities continued. Indeed, the COVID-19 pandemic raised many research topics globally, also in the restaurant industry.

The present study offers insights from the industry for dialogue between the industry and policymakers. The data clearly shows that external factors are seen to have a significant impact in the field. Certain external factors are considered by the restaurant industry as either challenging or even obstacles, and calls for policymakers to at least reduce or even eliminate these problems.

6. Evaluation of the study and future research

Elo *et al.* (2014) state that in order to ensure the trustworthiness of research, it is important to carefully review the entire analysis process: preparation, organization and reporting the results. First, during the preparation phase, the data collection method, the sampling strategy and the choice of the unit of analysis should be considered, while in the organization phase, it is the categories and concepts, interpretation and presentation that should be considered. Finally, in the reporting phase, one should consider the reporting of results and the reporting of the analysis process.

As the original aim of the present study was to understand the Finnish industry view of particular external factors of restaurant success, we chose the editorials of the trade journal, the mouthpiece of the industry, as the source of information for two reasons: first, the editorials would give us a longitudinal perspective and opportunity to study the potential changes during the time, and second, the editorials

represent the industry view instead of the opinions of individual entrepreneurs. In the majority of the data, the editor of the journal has worked also as the CEO of the Finnish association of the hospitality and tourism industry and, most likely, has been aware of the industry situation, challenges and the topics of the day. Although the majority of the editorials were written by the same editors, the opinions presented were quite similar through the data. Differences arose from different time periods, and could be traced back to changes in legislation, economic situations or other general changes in society. The decision to take the journals from 1979 to 2023 was based on the fact that older journals were not available from libraries.

Using a PESTEL analysis, we first analysed the material deductively in order to organize the data rationally and keep it under control. The data was analysed in such a way that in the first stage the data was clustered into thematic groups based on the literature. Then we reviewed the data inductively in order to find the most significant discourses. Though the first author of the article conducted the first analysis, the results of the analysis were discussed among all three authors in the research group. The interpretations were discussed and negotiated and, if necessary, we reviewed the data again together in order to reach a common understanding in the research group. Joint discussions increased the reliability of the analysis and were held at regular intervals throughout the analysis process.

There are some limitations in our research. It only dealt with Finland which makes it limited in scope. Nevertheless, with regard to transferability, the findings of our study might apply to countries with similar laws and taxation. In Finland, tax levels are high – not only VAT rates but also alcohol taxes. However, Nordic countries are quite similar in terms of taxation and legal issues, except Denmark, which is more liberal in, e.g. alcohol issues. Regarding alcohol, in Finland, Sweden, Norway and Iceland, stronger alcohol is sold to the general public only through state-owned alcohol stores, but wholesale firms with a special licence are permitted to sell alcohol for restaurants only. As our research paid less attention to analysing the language in the data itself, this could be an area for closer study in future research

More research is needed about the strategies of restaurant enterprises to tackle the challenges caused by the external factors of the business environment. COVID-19 changed consumers' eating out behaviour, and working more from home instead of going to office, for example, has led to a decrease of lunch sales in restaurants. Expanding the area of research also to several countries would give width and produce interesting viewpoints, comparing what external factors the restaurant industry in different countries considers challenging and what the industry in other countries sees as a solution for developing the restaurant business. As the results highlighted those discourses about alcohol and taxation, more focus on these would be welcomed in future.

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Appendix 1. Summary of the topics discussed in the data divided to periods (approximately in decades).

POLITICAL FACTORS			
1979-1989	1990-1999	2000-2009	2010-2023
tax free lunch restaurants	importance of service industry	decreasing alcohol tax	unfair competition with licence-free (alcohol) catering or party companies, Airbnbs
relocating alcohol consumption from homes to restaurants	integration of Europe	increasing alcohol tax	decreasing sales of alcohol in restaurants
total alcohol consumption and home consumption vs. restaurant consumption	joining the EU	support of passenger ships	high consumption taxes, high VAT
supported social holidays	a fall in prices of raw materials (EU)	unfair competition with public sector	the cost of workforce
100% extra salaries for Sundays	privatizing state-owned companies	decreasing VAT rate for food service	decreased VAT rate for food service
twisted competition	VAT and its rates	Estonia joining EU and the alcohol import to Finland	increase of passenger imports of alcohol
government-given alcohol pricing	the cost of work force	the cost of workforce	alcohol sales in restaurant employs a lot
import quota for food supplies	decreasing VAT rate for serving	decreasing sales of alcohol in restaurants	alcohol sales in restaurant are under supervision
highlighting service industry	decreasing alcohol tax		decreased VAT rate of food service in restaurants increased food sales in restaurants
			demanding VAT rate reduction for alcohol beverages
			increasing alcohol tax
			support and tax benefits of passenger ships
			pop up restaurants / "restaurant days"
			removal of tax deduction of companies' representational expenses
			100% extra salaries for Sundays
			workforce crisis after COVID-19
LEGAL FACTORS			
1979-1989	1990-1999	2000-2009	2010-2021
renewing of alcohol law	tightening of tobacco law	changes in tobacco law	restricting time limits of selling alcohol in restaurants
future changes of Europeanisation, opening borders	temporary licences to sell alcohol	restricting time limits of selling alcohol in restaurants	new alcohol law
	changes of self-supervision in food		too strict food quality and safety supervision
ECONOMIC FACTORS			
1979-1989	1990-1999	2000-2009	2010-2021
	recession	recession	inflation
	currency change to euro		economic crisis of EU countries
			energy crisis due to Russia's attack on Ukraine
			food supplies price costs
OTHER FACTORS			
1979-1989	1990-1999	2000-2009	2010-2021
Chernobyl nuclear accident			COVID-19 and criticism against restrictions related to running a business

terrorist attacks (outside Finland)				COVID-19 and business cost support
				COVID-19 and unvaccinated people
				cold weather in summer spoilt restaurants and outdoor business
				COVID-19 vaccination/health pass
				Russia attacked to Ukraine
SOCIAL FACTORS				
1979-1989	1990-1999	2000-2009	2010-2021	
campaign for welcoming children to restaurants	increased public drinking and disorder			
young restaurant culture in Finland (low respect for industry)	youth have bad drinking habits			
ECOLOGICAL FACTORS				
1979-1989	1990-1999	2000-2009	2010-2021	
	Finnish tourism dependent on nature			threat of mining companies
	well-handled environment policy is seen as mostly positive			climate change
				High fuel taxes decreases domestic travel
TECHNOLOGICAL FACTORS				
1979-1989	1990-1999	2000-2009	2010-2021	
		challenges with cash registers because of two currencies		

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