Exploring the Synergies:
How Sustainable Development Goals Are Shaping Corporate Social Responsibility

MPP Professional Paper

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Abstract:
The professional paper analyzes the integration of the Sustainable Development Goals (SDGs) into corporate social responsibility (CSR) strategies. The primary goal of the work is to identify whether corporations rely on the SDGs framework while setting the goals for their responsibility plans. How aware are corporations of the SDGs? Do they align their internal business goals with the SDGs? What is the role of stakeholders such as customers, employees, investors, and regulators in forming priorities for CSR? Qualitative analysis of the global responsibility reports identified that big corporations do not considerably rely on SDGs as their primary benchmark for composing their responsibility plans. Instead, companies predominantly follow the current political and economic agenda to meet their stakeholders' interests and needs. By identifying this gap between SDGs and internal CSR goals, the professional paper paves the way to further research on more effective tools of incorporation of SDGs into CSR.

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Introduction and Research Design

Introduction

In February 2023, The New York Times published its investigation report on the exploitation of child labor across the United States (Dreier & Luce, 2023). It seems absurd that big corporations can unnoticeably exploit migrant child labor to pack Natural Valley granola bars and package Cheetos in the country claiming its triumph in human rights advocacy. The report was another indication that even though almost twenty years passed since the notorious Nestle lawsuit on child slavery in Africa (*What to Know About The Child Labor Lawsuit Against Nestlé*, 2016) no mechanisms could completely prevent child labor exploitation today. Such stories revealing the misconduct of large US-based corporations make global human rights advocates question the positive contribution of the corporate sector to achieving sustainable development goals.

The Sustainable Development Goals (SDGs) is a contemporary detailed framework, formally adopted by the United Nations and aimed at achieving prosperity and equality worldwide by the year 2030 (*Transforming Our World: The 2030 Agenda for Sustainable Development | Department of Economic and Social Affairs*, n.d.). In 2015, along with the 2030 Agenda for Sustainability, the United Nations introduced the SDG plan of action, which contained seventeen global goals. The goals target a broad spectrum of social, political, and economic aspects of the global community's life, such as eliminating poverty and hunger, reducing gender inequality and injustice, achieving peace, and growing strong institutions and partnerships across the globe.

When the UN General Assembly adopted the SDGs framework in 2015, the global community perceived the goals as the most effective culmination of global governance's efforts to launch a program aimed at achieving substantial progress in economic, political, and societal spheres. The SDGs continue the main mission of the Millennium Development Goals (MDGs) towards sustainable development, but the distinguishing element of the SDG framework is the involvement of non-state actors that have always played a huge role in the global arena but previously stayed aside from global responsibilities. Therefore, in the contemporary global discourse around sustainability, SDGs are a call to action not only for states, but also for businesses, transnational corporations, and civil societies. Such change in the actors' agenda signifies huge progress on the way to sustainable development (de Jong, E., & Vijge, M. J., 2021).

Thus, with the global narrative on the SDGs framework, advocacy groups have challenged business communities to find a coherent and integrated approach to align their business strategies, especially their in-house Corporate Social Responsibility (CSR) goals, with the missions of the seventeen goals. Corporate Social Responsibility (CSR) refers to businesses' voluntary commitment to contribute to a social cause by benefiting the economic, social, and political life. Corporate responsibility takes into account the impact of companies' activities on society and the environment. With the proliferation of global interdependence and the growth of transnational corporations, the business community realized the importance of communicating about their willingness to engage with CSR and sustainability strategies within their business reports, demonstrating companies' commitment to sustainable practices. The direct interaction between global community efforts and business initiatives in sustainability started in 2000 with the formation of the United Nations Global Compact (UNGC). Then, the UN Secretary-General Kofi Annan challenged business leaders to join forces with the United Nations to support social and environmental efforts. The UNGC is a completely voluntary space for companies and organizations, and it focuses on ten principles in the areas of anti-corruption, human rights, and the environment. By joining the UNGC, companies indicate their commitment to aligning their operations with the principles of the United Nations and contribute to achieving the Sustainable Development Goals. Currently, the UNGC has approximately 10,000 members from business and civil society. While the UNGC provides the platform for companies to share their best practices and ideas, the guiding principles of the organization are non-binding for its members and participants. Another drawback of the UNGC mechanism is free-riding and greenwashing – businesses use the membership in the organization as an indicator of their goodwill while in practice, their impact on the environment, government, and society is insignificant or even negative.

Thus, with quite extensive global efforts to make companies partake in sustainable development progress, the question of how much businesses actually refer to Sustainable Development Goals in their CSR agenda-setting remains unclear. Are big corporations aware of the SDGs? Do they align their business goals with the SDGs? What's the role of stakeholders in the decision-making process? The main goal of the professional paper is to determine to what extent businesses rely on the SDGs framework and whether they align their in-house business goals with the SDGs.

Research Design

Research Question: Do the SDGs serve as the main reference for in-house CSR strategies? If yes, what is their role in CSR strategies? If not, what other benchmarks do companies use in composing their CSR plans?

Objectives of the Research:

- Determine if the SDGs serve as a benchmark for businesses when it comes to the formation of social responsibility goals.
- Identify other factors companies account for while creating their CSR plans.
- Assess the narratives the corporate sector uses in their reports communicating about the SDGs.

Methodological Design. The professional paper methodology is based on qualitative methods – collecting and analyzing non-numerical data. The primary source of the data is global responsibility reports that relatively large corporations publish for public access on their official websites. The availability of access to global reports was one of the primary criteria for the choice of the companies for case studies. The paper will apply Thematic Content Analysis (TCA) to gain and identify the narratives that corporations use in their global reports. To get a holistic picture of the role of the SDGs in responsibility strategies, I will also include the information and insights collected during interviews with several industry professionals and during events devoted to discussions on CSR and the SDGs. Thus, the synergy of approaches provides different perspectives and helps answer the question under consideration – do companies use the UN-adopted SDGs as their benchmark for internal CSR goals?

Literature Review

Before examining corporate approaches to the SDGs, it is important to look at the broader business context of CSR. Recent trends towards the wide incorporation of social responsibility strategies in companies' plans of action have become a valuable resource of information for scientific and expert communities to research business involvement in the sustainable development agenda.

Evolution of Social Corporate Responsibility as a Concept

CSR has always been a broad, complex concept and practice with no clear-cut definition (Dahlsrud, 2008). Although there is no uniform interpretation, the goal of corporate accountability continues to impact business decisions and transforms the market environment daily; new concepts appear and make businesses adjust to new economic conditions and trends. Therefore, there has always been an explicit need to structure CSR as a concept under an umbrella of existing theories or come up with new methodologies that can help frame the complexity of corporate responsibility models in the most efficient analytical way.

Numerous academics have been working on the development of frameworks that encompass various facets of corporate responsibility strategies. J.A. Perez-Pineda, in his recent work "Corporate Social Responsibility: The Interface Between the Private Sector and Sustainability Standards" (2020), tracked the evolution of the relationship between global issues and the contribution of businesses to their solutions. The start of Perez-Pineda's analysis is marked by the emergence and proliferation of transnational corporations (TNCs) in the 1970s when there was the first evidence of TNCs' negative effects on social and environmental spheres. At that time, global and local human rights activists also started protesting against uncontrollable revenue-driven practices of TNC in less economically developed countries. In the 1960s-1970s, anti-globalization movements began to emerge in the United States and Europe, with protests against companies such as Nestle, McDonalds, and Nike. The movements were fueled by the community's concerns about environmental degradation, child labor exploitation, and the concentration of the economic powers in the hands of a few large corporations (Locke, 2003).

Perez-Pineda (2020) traced the development of the relations between corporate sector accountability and global challenges, emphasizing that the business sector is one of the most important stakeholders in the 2030 Agenda for achieving SDGs: “The 2030 Agenda can be an opportunity to promote the convergence of social and environmental standards and regulations with CSR, with the aim of better aligning the private sectors and other actors’ activities with the SDGs” (Pérez-Pineda, 2020, p. 94). J.A. Perez-Pineda is right; businesses actively take part in the processes of sustainable development whether by driving their own willingness to contribute to a social cause or by complying with environmental legal requirements.

There is an opposite opinion resting on the other side of the coin. Peloza (2009) emphasized the impact of social responsibility concepts on a company’s market performance, arguing that companies have no interest in the ethical side of the issue—profit and return on investment (ROI) is what matters for corporations. According to Peloza, business motives align more with financial performance than with the genuine interest of businesses in contributing to the resolution of social issues. Several scholars and business experts support Peloza’s opinion, claiming that businesses hide their real incentives behind the mask of social consciousness and ethical considerations. Although this point of view finds some evidence in several case studies (Dahlsrud, 2008; Karnani, 2010), the concept of corporate shared value that was recently introduced by Marc W. Pfitzer and Mark R. Kramer (2016) weakens Peloza’s arguments. The essence of the shared value concept lies in the notion that corporate social responsibility initiatives help companies find the most rational solutions for both parties, win-win solutions – “pursuing financial success in a way that also yields social benefits” (HBR, The Ecosystem of Shared Value, 2016). The emerging corporate trend of launching a wide range of programs and initiatives back up this evidence. Businesses started looking at how to stimulate business growth while at the same time progressing toward sustainable development on a global and national scale. As Mark W. Pfitzer and Mark R. Kramer’s theory has found lots of evidence in the practical realm, the theory of corporate shared value serves as a leading framework in the analysis of corporate social responsibility.

Thus, corporate social responsibility as a concept has quite a long story of development. Since the 1970s, the perspective on companies’ approach to social impact has transformed several times, and in the 21st century, it comes close to the win-win solutions between businesses and other stakeholders.

Theoretical Frameworks on Corporate Social Responsibility

Diving deep into purely theoretical concepts of corporate social responsibility, Garriga and Mele (2004) identified four primary groups of CSR frameworks. The first theoretical group is named *"instrumental theory”*. It underlines the capitalistic drivers under the corporate responsibility strategies as, according to the instrumental theories, all companies by their nature strive to increase profits by minimizing costs. In other words, the corporate sector is interested in the incorporation of social responsibility strategies only in as much as it might maximize its profit in the long term. The leader of this theoretical branch is Milton Friedman, with the idea of profit maximization as a priority for businesses (Friedman & Friedman, 2002).

However, profit maximization through CSR also includes different elements of a company's inner system, such as shareholders, market conditions, branding, and marketing. Therefore, Garriga and Mele (2004) identified several sub-theories based on more narrow areas. The first one deals with the maximization of *shareholder value*, the second looks at *CSR as a source of competitive advantage*, and the third one is associated with *marketing goals*. All the concepts have several elements that are quite relevant in the current economic and political landscape. Therefore, the following analysis of corporate social responsibility will lightly touch on some of the theoretical aspects mentioned above.

The second large theoretical group is *political theories*. Garriga and Mele (2004) emphasize two of them as the most important ones – *corporate constitutionalism* and *corporate citizenship*. Corporate constitutionalism is represented in Davis' works (1967) about the corporate sector's social power. Davis emphasizes that businesses as well as governments have social power, and they must use it to bring positive changes to society (Davis, 1967). The scholar also later worked on the development of the theory about corporate citizenship emphasizing that companies considering their potential impact on global challenges sometimes even have more power than governments. There are also a couple of other authors who have been working on the theory of corporate citizenship but touched upon different branches of the concept (Garriga and Mele, 2004). For example, Altman & Vidaver-Cohen (2000) underline six elements that must go together with corporate responsibility: proactive engagement, global corporate citizenship, stakeholder relationship, transformation, business opportunity, and partnership society. Several elements of those theories will also be mentioned during the primary analysis in the current professional paper.

The third large theoretical group mentioned by Garriga and Mele (2004) is *integrative theories*. The main idea of those frameworks is that businesses should consider society as an essential need for their existence. As business serves society, companies will not flourish without thriving communities. The main idea of integrative methodologies is that businesses should contribute to the global good as this way they nourish the environment for their own potential growth. Some notions of this theoretical branch clearly appear in companies' discourse on their social responsibility. The following analysis will show how often businesses utilize those concepts in comparison with others. The fourth framework type considers the ethical principles of corporate sector engagement – universal rights, sustainable development, and the common good approach. Those theoretical frameworks focus primarily on social rights and public good as the main incentives for businesses. For the research question of the current paper, social rights, and public good are also meaningful especially considering the companies' internal labor policies.

Stakeholder theory is also an essential theoretical model that constitutes the core of the present professional paper. R. Edward Freeman's ideas (2010) coming from the area of management and business ethics shed light on strategic decision-making behind the implementation of CSR. The framework accounts for external and internal stakeholders that play a significant role in the decision-making processes. In other words, by implementing corporate social responsibility strategies, companies take into consideration their target audience and social actors to whom they bring value. Companies name their stakeholders' interests as a driving force for the main directions in corporate social responsibility strategies. The thematic content analysis will identify it more clearly in the following chapters.

Thus, there is a wide range of theoretical frameworks that conceptualize different areas of corporate social responsibility. Even though CSR strategies incorporate all those aspects to some extent, *the focus of the current paper is more on the stakeholder and shared value analysis as I will be looking at the criteria that companies use in their CSR to see if they directly connect with SDGs*.

The Interconnectedness of SDGs and CSR: Two Halves of a Whole

SDGs as a Global Development Framework

As previously discussed in the introduction, the Sustainable Development Goals (SDGs) is a contemporary global sustainability framework aimed at achieving prosperity and equality worldwide by the year 2030 (*Transforming Our World: The 2030 Agenda for Sustainable Development | Department of Economic and Social Affairs*, n.d.). In 2015, along with the 2030 Agenda for Sustainability, the United Nations introduced the SDG plan of action, which contained seventeen global goals that must be achieved by 2030. Besides the seventeen goals, the framework also focuses on 169 specific targets. The goals and targets cover a broad spectrum of social, political, and economic issues in the global community's life, such as eliminating poverty and hunger, reducing gender inequality and injustice, achieving peace, and growing strong institutions and partnerships across the globe. For example, Goal 6 – Clean Water and Sanitation – emphasizes the importance of access to safe water and sanitation as a basic human right. The goal has also eight targets directly connected to the mission of the goal:

6.1 – "Universal and equitable access to safe and affordable drinking water…";

6.2 – "Adequate and equitable sanitation…";

6.3 – “Improvement of water quality by reducing pollution…”;

6.4 – “Increased water-use efficiency across all sectors”;

6.5 – “Integrated water resources management”;

6.6 – “Protection and restoration of water-related ecosystems”;

6.A – “Expansion of international cooperation and capacity-building support”’;

6.B – “Support of the participation of local communities in improving water and sanitation management” (Goal 6, UN Report.)

Even though SDGs have several shortcomings connected to the difficulties of their implementation and assessment, in general, the SDGs still remain the main UN-issued framework that regulates the positive actions of state and non-state actors on the international level. Specialists who work directly in the business industry or environmental and energy spheres might disagree, arguing that the UN system has several frameworks and standards that actors should align with; but I would like to specify that it is the only globally recognized blueprint that regulates economic, political, societal issues concurrently. However, it is worth mentioning that SDGs as well as all associated agreements are still the elements of the soft law – all recommendations remain non-binding for the stakeholders.

The SDGs replaced the earlier Millennium Development Goals (MDGs) and offered a new practical approach to sustainable development by strengthening the integrity of the global community. Additionally, they were implemented to fix several shortcomings of the previous framework that was not successful to some extent. One of those shortcomings was the limited focus of the MDGs, which in theory addressed only less economically developed countries (LEDC). The MDGs framework did not account for the fact that more economically developed countries (MEDC) also have a share in global development. Moreover, MEDC also face severe human rights violations and environmental degradation. So, the narrow focus of the MDGs was a mismatch that hindered the achievement of the goals on a global scale.

Another shift from the previous paradigm has been the increased emphasis on the role of the private sector. Although businesses were involved in global issues before 2015, the SDGs equalized the accountability of businesses, governments, and NGOs. The idea is that only the synergy of all stakeholders could bring significant results to the community. One of the examples that can illustrate the argument more clearly is the case of the Aravind healthcare network. Aravind is an Indian eye care organization that by optimizing its business processes and cooperating with the local community and government was able to provide free eye care services for blind people in rural Indian regions. Such an integrated approach helps the company to maintain its financial sustainability and contribute to a social cause.

The recent shift to business social responsibility in the sustainable agenda had several grounds. First, it is more or less clear that businesses possess significant resources such as innovations, technologies, capital, and people (Porter and Kramer, 2011). Therefore, it is assumed that by incentivizing businesses to step on the track of sustainability, the global community will rapidly switch to the spiral of sustainable production and sustainable development. Second, it also became clear that businesses are those who cause high externalities and bring negative consequences, which is why the system requires companies to pay back for the harm they cause. Additionally, businesses might be also interested in SDGs as corporations are already willing to contribute to a social cause, which they claim in their sustainability reports. On this note, I agree that all the arguments are well-founded, however, as a result, it led to some disruptions in the sustainability system.

The most explicit mismatch of such a system, where businesses are called responsible for most of the global issues, is that the SDG framework expects businesses to align with those goals and targets within quite a tight deadline. In fact, the transition period cannot be that fast, as businesses still prioritize their financial revenue. It is reasonable for businesses to pursue higher financial outcomes as it is the essence of business operations. Emphasizing the burden that companies carry under the SDG agenda, Scheyvens et al. (2016) suppose that it is one of the reasons why sometimes there are huge differences between companies' actions and words.

So, the SDGs are ambitious in their nature and set quite high bars for all the stakeholders. It is also partially the reason why the SDGs are so heavily criticized. As all countries have different development levels and cultural and economic landscapes, it is not quite fair to equalize them according to Western standards and expect that corporations based in different parts of the world and operating in different economic landscapes should contribute to sustainable development initiatives on the same scale. The legal landscape is another key factor that also plays a role in defining the scope of business involvement in social affairs: some countries have stricter requirements and monitoring procedures for business operations while others might not have such restrictions. Thus, even though the SDGs have some shortcomings, they have brought a significant shift in the sustainable development agenda. Therefore, it is significant to track how authoritative the SDGs are right now for companies in the United States, and whether there are any options for how the SDGs might be more integrated into the companies' business strategies.

Conceptual Clarification: Link between SDGs and CSR

As it was mentioned previously, the field of corporate social responsibility is broad and complex, with no formalized framework. Therefore, there is an acute need to clarify why this paper considers corporate social responsibility and sustainable development goals as two components of one system. The 2017 KPMG report "Sustainable Development Goals (SDGs): Leveraging CSR to achieve SDGs" (*Sustainable Development Goals (SDGs)*, 2022) reaffirms that the SDGs and CSR are tightly intertwined: "The CSR regulation sets a broad framework and gives direction for a better sustainable future and the SDGs set tangible well-defined targets to measure the outcome of activities" (KPMG, 2017, p.4). Even though there are several instances when SDGs and CSR have differential elements, in most cases, the in-house and global goals overlap.

Another piece of evidence supporting the argument that SDGs and CSR are tightly connected is that the United Nations' internal bodies annually issue a report on the sustainable performance of the 500 largest world corporations and their adherence to SDGs. The responsibility for investigating the companies lies with the United Nations Sustainability Index Institute (UNGSII). In 2021, the Institute concluded that almost 95% of the companies report on their sustainability progress (Fallah Shayan et al., 2022). In many ways, the SDGs serve as navigators for companies' responsibility strategies as they are allowed to narrow the scope of prioritization. N. Shayen et al. (2022) advocate that the existence of the SDGs helps sustainability departments "reduce CSR research costs and focus on the most rewarding contributions when they use the SDGs" (p.17). Thus, the SDGs and CSR are closely interconnected, as both concepts, in general, have the same objectives at their core. However, CSR is more like a business philosophy that drives business decisions in different directions, while the SDGs are a formal framework that is more focused on procedures and processes.

Corporate Social Responsibility Reports: Their Role, Goals, and Effectiveness

The primary tool of communication between companies and their stakeholders on their corporate social responsibility is their global sustainability reports. Companies usually publish those reports on their website to showcase that they are transparent about their carbon emissions, social initiatives, and sustainable corporate activities. Sustainability progress reports serve several goals. First, they help companies communicate their values to shareholders, potential investors, and experts. The second goal is to map out the values and main directions of their work for stakeholders. Several studies showed that Generation Z is more willing to buy products from companies that contribute to social causes (Gen Z and Millennials, n.d.). It is one of the reasons why companies are willing to speak up about their social initiatives and report on their positive contribution.

The advantage of the corporate reports for the current study is that the documents present the necessary data – the narratives – for thematic content analysis from the perspective of sustainable development goals and corporate social responsibility. The latest General Mills report was published on April 19, 2022, with the slogan “Doing good is our responsibility”. The report covers General Mills’ initiatives toward a sustainable action plan and consists of 5 sections: Introduction, Food, Planet, People, and Community. The Ecolab report was also published in 2022; it analyzed Ecolab's activities during the year 2021 and established the set goals for the next decade. The report covers the Ecolab strategy and consists of 4 main sections: Our Approach, Environment, Social, and Governance.

The most recent Medtronic global sustainability report was published in September 2021, and it covers the company's operation during the fiscal year 2021 (Medtronic Releases 2022 Integrated Performance Report, 2022). The report emphasizes the company's progress and achievements in the areas of sustainability and corporate social responsibility performance. The key highlights in the report are carbon neutrality, access to healthcare, diversity, equity, and inclusion, ethics and compliance, and product sustainability. Overall, all the sustainability reports demonstrate companies' commitment to advancing sustainability, social responsibility, and ESG performance in the operations, products, and services.

Methodology of the Research

Data Sources and Research Methods

The primary data sources for the professional paper are the annual corporate social responsibility reports of Ecolab, General Mills, and Medtronic (Ecolab 2021; General Mills, 2021, Medtronic 2021). The reports are quite extensive and represent the companies' actions in 2020/2021 and their sustainability priorities for the next decade. Additionally, the paper focuses on the insights gained from the interviews with industry professionals and from the business events and meetings devoted to business sustainability and sustainable development. The diversity of the data sources allows the research design to overcome some limitations of the methods and gives a holistic picture of the role of the SDGs in the CSR agenda.

Thematic content analysis (TCA) is the primary research method of the study. With TCA, the paper identifies the common patterns and meanings in qualitative data analysis. The first step of thematic analysis is to become familiar with the data. I read through all the corporate responsibility reports and identified a set of the main messages they communicate about in the reports. The second step is to observe patterns. I created a set of codes that identifies different narratives and ideas that the reports touch upon. In the third stage of the analysis, I grouped those codes into themes and composed a story that helps determine the main areas of focus in the reports. Some of those themes go beyond the area of my research but I still incorporated them to represent all the narratives. The TCA served as a tool to understand the patterns associated with companies' sustainability priorities and their connection with the UN-adopted SDGs.

Limitations of the Research Method

The main limitation of the TCA is that it takes the texts out of context. Analyzing the narrative in the reports does not provide the whole spectrum of tools that companies use to navigate their CSR efforts. Another limitation is the choice of organizations for qualitative data analysis. As General Mills, Ecolab, and Medtronic are relatively big corporations, the advantage of the case studies is that they have global responsibility reports available on their websites. However, it means that the result of the analysis is only valid for companies of similar size and business structure. Small-size and middle-size companies are not taken into consideration; therefore, the results might not be relevant for small and medium organizations.

The Logic Behind the Choice of Data: Limitations of the Case Studies

The core element of the research is the analysis of corporate responsibility reports at several Fortune 500 companies – General Mills, Medtronic, and Ecolab. The accessibility and transparency of the data, well-developed CSR strategies, and the industry sector were the main criteria for the choice of case studies. General Mills, Ecolab, and Medtronic specialize in the industries that are closely associated with human rights and human needs; therefore, it gives an additional bonus to the analysis as there is a high probability that based on their core business missions, the corporations focus on sustainable development goals in their strategies.

Environmental advocates confronting profit-driven business models might claim that the analysis of such big corporations is not representative enough as companies often use CSR to hide their profit-driven actions under the mask of willingness to make a social impact. The advocates also question the transparency and reliability of those reports. I believe that such arguments have some grounds as there have been several cases when the words in the report did not meet the real assessment. The most prominent case is the Volkswagen “Dieselgate” Scandal when Volkswagen was found to have installed software in their engines that cheated emissions tests. The software made Volkswagen cars demonstrate more environmentally friendly indicators than they actually were. The scandal led to billions of dollars in fines and settlements to rebuild the damaged Volkswagen reputation (Volkswagen: The Scandal Explained, BBC, 2015).

However, at this point, it is crucial to come back to the initial research question – to analyze current CSR strategies and identify frameworks that companies use in their narratives about CSR. As big corporations such as General Mills, Medtronic, and Ecolab have been developing their CSR strategies for a relatively long time, their history of CSR development and communication strategies is a good source for data analysis. Additionally, General Mill, Medtronic, and Ecolab data are relatively transparent and accessible. So, I realize that the final statements of the paper might overlook small- and medium-sized businesses, but the analysis of big corporations’ strategies is also a useful contribution to further research on corporate responsibility and accountability.

General Mills, Ecolab, and Medtronic

To gain the whole picture of the case studies the paper is focusing on, it is important to present a summary of the organizations. The choice of Ecolab, Medtronic, and General Mills was intentional as those companies work in the most important sectors for humanity – health, food, and water safety. It is worth mentioning that General Mills and Ecolab are members of the United Nations Global Compact, while Medtronic is not a participant of the network. Therefore, their approaches, business, and marketing strategies might differ.

General Mills

General Mills is a multinational food company based in the United States and founded in 1866. General Mills is a global company, operating in North America, Latin America, Europe, and Asia. The most well-known General Mills brands are Cheerios, Pillsbury, Betty Crocker, Nature Valley, Old El Paso, Haagen-Dazs, and Yoplait. In recent years, General Mills has focused on expanding its portfolio of natural and organic products, as well as products that meet specific dietary needs, such as gluten-free and high-protein options. The company has also made efforts to reduce the amount of sugar and artificial ingredients in its products, in response to changing consumer preferences for healthier and more nutritious options. General Mills is also committed to sustainability and has set goals to reduce greenhouse gas emissions, conserve water, and reduce waste throughout its operations. In terms of financial performance, General Mills reported net sales of $18.1 billion in its fiscal year 2021, with an operating profit of $3.2 billion. The company employs approximately 35,000 people worldwide (Mills G., Global Responsibility Report, 2022).

Ecolab

Ecolab is a global provider of water, hygiene, and energy technologies and services founded in 1923. Ecolab operates in over 170 countries and serves customers in a wide range of industries, including food and beverage, healthcare, hospitality, and manufacturing. Ecolab's products and services are designed to help customers conserve water, improve food safety and hygiene, reduce energy consumption, and enhance operational efficiency. The company's offerings include cleaning and sanitizing solutions, water treatment, and management services, pest elimination services, and energy management solutions. Ecolab has a strong commitment to sustainability and corporate responsibility. The company has set ambitious goals to reduce its own greenhouse gas emissions and water usage, as well as those of its customers. Ecolab is also involved in various community and philanthropic initiatives, including disaster relief efforts and programs to promote education and environmental stewardship. In terms of financial performance, Ecolab reported net sales of $12.3 billion in 2020, with an operating income of $1.7 billion. The company employs over 44,000 people worldwide (Ecolab, 2022).

Medtronic

Medtronic is a global medical technology company that specializes in developing and manufacturing medical devices and therapies to improve the lives of people with chronic diseases. The company was founded in 1949 and is headquartered in Dublin, Ireland, with its operational headquarters located in Minneapolis, Minnesota. Medtronic offers a wide range of medical products and services, including cardiovascular devices, neurological devices, diabetes management systems, and surgical technologies. Its products are used in hospitals, clinics, and in the home setting. Medtronic is committed to improving patient outcomes and advancing healthcare through innovation and collaboration with healthcare professionals and organizations. The company has a strong focus on corporate social responsibility, with initiatives aimed at improving access to healthcare, reducing healthcare disparities, and promoting sustainable business practices.

On the financial side, Medtronic is a large and profitable company with a strong financial track record. In its fiscal year 2022, the company reported revenue of $31.8 billion and net income of $4.1 billion. Medtronic operates in more than 150 countries and employs over 90,000 people worldwide. The company has a market capitalization of over $165 billion and is listed on the New York Stock Exchange under the ticker symbol MDT. Medtronic's financial success is driven by its strong portfolio of products and services, its global reach, and its focus on innovation and research and development. The company invests heavily in research and development, with R&D expenses of $2.5 billion in the fiscal year 2022, to continue developing new and innovative medical technologies (Medtronic Total Revenue 2006-2022, n.d.).

Research Results

Thematic Content Analysis of Global Responsibility Reports

I started my research analysis by reading the Ecolab, Medtronic, and General Mills global responsibility reports. The reading of the documents gave me a general idea about the companies' values and missions, and short-term/long-term sustainability plans. All three reports were recently published on the official websites of General Mills, Ecolab, and Medtronic. Therefore, structure, data, results, and priorities represent the most relevant corporate strategies. After the reading, I created several content visualization clouds that gave me an understanding of the content distribution – how frequently different words are mentioned in the text. Figure 1 represents the word cloud created based on the Ecolab report – the word "Ecolab" is excluded, and the cloud presents only those words that appear at least 50 times in the text of the Ecolab sustainability report. As we see, the most often-used word is "water", and it is quite reasonable. Ecolab specializes in the realm of water safety and sanitation; therefore, "water" prevails in Ecolab reports. The focus on water and water safety aligns completely with the mission of the company and its initial business goal. Also, the Ecolab sustainability report devotes a whole page to the three goals the corporation particularly focuses on. These are Goal 6 – Clean Water and Sanitation; Goal 13 – Climate Action; and Goal 5 – Gender Equality. So, in the realm of the SDGs, Ecolab strives to achieve positive water impact, reduce carbon emissions, and promote diversity and inclusivity in the workspace. Further in the report, Ecolab focuses more on the 2030 Impact Goals – internally set goals – they have similarities with SDGs, but no SDGs narrative is used. Other commonly mentioned words are employees, business, sustainability, environment, and responsibility. It also speaks to the three sustainable development goals that Ecolab narrowed its focus to.

Figure 1. Ecolab – Global Responsibility Report – Word Cloud Analysis.

The word cloud based on the General Mills sustainability reports resembles the Ecolab pattern (Figure 2). As the General Mills' business mission is food provision, the most frequently used word in the report is "food".

Figure 2. General Mills – Global Responsibility Report – Word Cloud Analysis.

Again, food safety and food security are closely connected to General Mills' business mission, therefore, it is quite logical that "food" stands out in the company's report. General Mills report also has the whole page devoted to the sustainable development goals demonstrating their commitment to the sixteen of them. The report does not mention Goal 17 – Partnership for Goals.

It would be interesting to learn why General Mills does not emphasize its commitment to Goal 17 to see whether it is connected to the company's anti-partnership position, or if this is just the specificity of their choice.

The Medtronic word cloud clearly emphasizes their interest in stakeholders – "employees" and "product" stands out of the crowd (Figure 3). Even though the company specializes in healthcare, there are only a couple of health-related words in the word cloud.

Figure 3. Medtronic – Global Responsibility Report – Word Cloud Analysis.

The Medtronic sustainability report also has a page devoted to specific sustainable development goals – page 25 (Medtronic, 2021). The report states that the company aligns its efforts with the UN SDGs, and the main goal of Medtronic's approach is "to fulfill stakeholder expectations" (p.25).

The specific SDGs that Medtronic emphasizes are:

Goal 3 – Good Health and Well-being;

Goal 5 – Gender Equality;

Goal 8 – Decent Work and Economic Growth;

Goal 9 – Industry, Innovation, and Infrastructure;

Goal 12 – Responsible Consumption and Production;

Goal 17 – Partnership for the Goals.

So, health, products, and employees are three main areas that the company focuses on in their corporate social responsibility.

Diving deep into content analysis, I started looking at the words, phrases, expressions, ideas, and narratives that are often mentioned in the reports. By coding all the data in the free and open-source software Taguette, I identified eight codes that seemed the most relevant to the research question, and I was specifically looking for the narratives around SDGs, global challenges, and stakeholders (Appendix A, Table 1). Then, I combined the most relevant keywords and consolidated them into several broad themes that will be used as a skillet for further analysis:

1. **Achieving Internal Sustainable Goals**

   I found it extremely interesting that sustainable goals for companies only partially align with the SDGs, depending on companies' business goals. Primarily, the goals that companies strive to achieve and mention in their responsibility reports are internal corporate goals. They definitely have similar grounds with SDGs because of the general nature of social impact but companies' sustainability goals are not that often referred to as the SDGs. In most cases, companies develop their internal sustainability goals and report on them. It is worth mentioning that it does not mean that companies do less than SDGs require from the business sector. The main idea is that companies include only brief information about their SDGs commitment in the report.

2. **Stakeholders Define Goals**

   Stakeholders define the goals that companies will pursue in the upcoming decade. Again, companies do not use SDGs in their narratives very often. They directly claim that corporations compose their sustainable goals based on the needs of the community and stakeholders. Through the stakeholders' feedback analysis, companies define what goals should be prioritized. In the case of Ecolab and General Mills, these goals are interconnected with the company's mission or current trends in society. These notions speak directly to the stakeholder theory.

3. **Business Growth should Align with Sustainable Development**

   Companies explicitly argue that the transition to sustainable production cannot be fast as they should also take into consideration the main principles of costs, revenue, and profit. Therefore, they emphasize that business growth should go along with sustainable development. This idea speaks directly to the shared value principle.

The identification of those three topics gives the understanding that companies focus more on stakeholders while setting their sustainability goals instead of relying on the sustainable development goals framework announced by the United Nations. There might be several reasons why companies follow this pattern. The first potential reason is that companies do not tend to link their corporate responsibility with the SDGs because of the high standards of the SDGs. Businesses set their goals through internal management processes claiming their objectives as "sustainable goals" but with no direct affiliation with the SDGs. In the sustainability reports, businesses might devote one or two pages to the SDGs but in general, the reports cover mostly their in-house adopted sustainability goals. The second reason is the freedom of movement – the possibility to adjust to changes and keep flexibility in their strategies. The SDGs are set by an external actor, and technology companies cannot change the sustainable priorities in response to anomalies (for example, Covid-19, wars, extreme droughts), while internally set sustainability goals can be easily adjusted according to the financial, economic, and political situation on a national or global level.

Another interesting insight from the analysis is that companies use the feedback from their stakeholders to compose the sustainability goals for the next decade or another time period. Even though those goals might overlap, in general, the discourse goes around companies' stakeholders most of the time. It explains why General Mills, Medtronic, and Ecolab leverage the feedback from their stakeholders to set future sustainability priorities. As in most cases, their dominant market is in the United States, the sustainability goals speak to the US audience directly. The US cultural specificity clearly explains the trend of diversity, equity, and inclusion emphasized in all three reports.

Even though the content analysis produces lots of information that might be used for further research on the interconnection between the SDGs and CSR, the outcome still has a couple of limitations. For example, the contextual element is missing in the analysis as the paper has not focused on the external institutional settings where the companies operate. The analysis is also relevant only for US large corporations, and it does not take into account organizations of smaller size. Also, the reports are intended for public use, and they do not observe the real processes happening on the management level. Therefore, the present analysis gives room for several hypotheses but not for solid conclusions.

Exploring Industry Experts' Insights: What Professionals Say about the Interconnection between SDGs and CSR

Theoretical concepts and frameworks are a cornerstone of any academic study. A thorough analysis of any social science phenomenon starts with theoretical lenses expanding further to empirical analysis, case studies, anthropological observations, etc. Even though it is a well-established and traditional social science analysis path, I believe that the business sphere sometimes requires another approach as business is more fluid and flexible than social science. Business processes evolve and change quite fast, that's why sometimes, science cannot keep up with the analysis of recent business developments. It usually takes a while when business processes are analyzed by the scientific community. The SDGs and ESG are also relatively new concepts in the business sector, therefore, it is quite challenging to find a solid clear-cut theoretical explanation of their role in business strategy. It is the reason why in this paper, I resort to some industry experts' insights as these people are always at the forefront of the business agenda. For the purpose of the research, I conducted a semi-structured interview with Heidi Jedicka Halvarson, Program Manager at Medtronic Foundation, asking several questions about the specificities of the Medtronic approach to its CSR. The questions were focused primarily on the decision-making in the CSR realm and on the role of the SDGs in decision-making processes (Appendix B). After the interview, I used the hermeneutic analysis – a simple interpretation of the main arguments - and tried to tie all the statements into one solid picture.

During a conversation with Heidi Jedlicka Halvarson, I discovered several nuances associated with the practical side of CSR work. H. Halvarson shared that CSR strategy is a long and complex process, and decision-making in this sphere takes one to two years to set up the final form. At the same time, H. Halvarson emphasized the correlation between corporate social responsibility strategies and the core business mission. Corporate social responsibility serves as the continuation of the company's mission, and the company's main directions in CSR are usually defined by the purpose of their business. For Medtronic, the CSR strategy focuses on healthcare and a sustainable healthcare system as it derives from the company's business goal. It speaks directly to Medtronic's commitment to Sustainable Development Goal 3 – Good Health and Well-Being, in the realm of which Medtronic launched several sustainable initiatives. For example, Medtronic cooperated with 65+ non-profits through the Medtronic Foundation to deliver health services to the underserved (Engineering Impact, Medtronic, 2021).

The most interesting narratives occurred around the discourse on the sustainable development goals and their role in formulating corporate social responsibility. H. Halvarson shared her opinion that the SDGs are not always used as a benchmark in US-based companies because of "American exceptionalism" – US companies believe that sustainable development goals are relevant primarily for less economically developed countries and have only a few common ideas with corporate strategy. In H. Halvarson's opinion, US companies are more focused on issues that are more relevant to American society in the contemporary economic development stage. For example, the US discourse circles around DEI issues today. These arguments might be disputable, and I am confident that some business experts would have an opposite opinion. But I also noticed this tendency in US companies. Indeed, since 2020, businesses started speaking up more about diversity, equity, and inclusion approaches rather than global development goals. So, this notion just supports our hypothesis that the SDGs take only a small part in the broad CSR mechanism, and it is also culturally specific.

H. Halvarsion identified another potential issue in the integration of SDGs into CSR. It is the lack of solid assessment frameworks. Even though there are some indicators of a company's effects on sustainability, in general, it is impossible to assess the success of corporate responsibility campaigns. There is no universal rule that might be relevant for all companies claiming that if they helped to grow, for example, 164 trees in Ghana, their CSR is a complete success. Another challenge for companies is that ESG as the investment indicator and principles of responsible investments sometimes overcome the ethical side of CSR, making companies focus more on shareholders' opinions rather than on the ethical side of the question. All the arguments mentioned above bring a huge value to the current study as they focus on a more practical perspective rather than on the book-oriented approach.

In search of more relevant information for the current analysis, I was keeping an eye on the offline and online events devoted to sustainable development and the SDGs. Once, I ran into an announcement of the round table discussion organized by Global Minnesota, a Minnesota-based non-profit specializing in the advancement of international cooperation. The round table was devoted to the achievement of SDGs standards by Minnesota and North Rhein-Westphalia sustainability-focused companies. Surprisingly, even though there were several mentions of sustainable development goals in the announcement and in the newsletter, during the round table, the experts and companies' representatives did not mention the SDGs at all. Many of those employees were involved in the green energy and the sustainability sector, but during the discussion, they paid no attention to the SDGs as a concept they rely on in their work. I find that it is also representative of the companies' attitude to the SDGs on a low-scale level.

Conclusion

The professional paper analyzed the integration of the Sustainable Development Goals (SDGs) into corporate social responsibility (CSR) by identifying the role of the SDGs in the corporate agenda and in-house goal-setting processes. The thematic content analysis (TCA) determined the frameworks and blueprints used by businesses to set their internal sustainability goals presented in corporate global responsibility reports. Interviews and meetings with experts from several industries broadened the perspective on CSR and gave potential reasons why SDGs are not the most used framework for CSR agenda-setting.

The most important element of the goal-setting process on a corporate level is the focus on the original business mission. Companies prioritize the goals directly connected to their business operations. For example, Ecolab specializes in water safety and sanitation in the global context; General Mills focuses on food safety as the company produces food; Medtronic has its expertise in healthcare and product development. So, even though the business sector emphasizes the importance of all global issues, corporations prefer to focus on a few of them that directly align with their operational field.

The initial hypothesis of the paper that companies completely align their CSR plans of action with the SDGs was proved partially wrong. While there are some overlaps between the internal business goals and the SDGs; in general, corporations do not use the SDGs as their primary benchmark in composing their responsibility plans of action. In this professional paper, I do not argue that companies are not doing enough to promote sustainable development; it is not the main objective of the professional paper. The main argument circles around the idea that companies do not refer often to sustainable development goals as their main benchmark for goal setting.

Instead, companies align their objectives with the current political and economic agenda to meet the needs and interests of their stakeholders in a particular region. As General Mills, Medtronic, and Ecolab have the highest presence in the US, their global sustainability reports reflect the trend on diversity, equity, and inclusion currently prevalent in the country. This regional factor is a very significant notion as it identifies that businesses prioritize the goals that speak directly to their stakeholders' interests and needs. Stakeholders vary in different countries and industries; therefore, businesses narrow down their focus to their primary audience and clients. Therefore, the paper is a great starting point for future research on regional and cultural differences in SDGs agenda-setting.

Even though the analysis concludes that SDGs is not a benchmark for in-house CSR, it is important to take into consideration a few limitations of the approach. The main limitation is associated with the inability to assess the contextual settings of the internal processes on the corporate level. The analysis of static, polished reports on corporate social responsibility does not reveal the real procedures undertaken in corporations while composing CSR. Also, as mentioned previously, the business sphere is always fluid, therefore, the outcome of the research is more a hypothesis than a solid conclusion. The following research considering the institutional mechanisms and procedures would be helpful to back up the hypothesis that SDGs are not a commonly used framework for corporations.

The focus on stakeholders' interests and needs is reasonable as a strategic choice. The essence of business is to thrive and generate profit, and revenue as a variable depends on the loyalty of businesses' stakeholders. Therefore, companies strive to concentrate on modern trends, governmental agenda, and their clients' needs. Thus, even though it is explicitly seen that businesses adhere more to some ethical and environmental considerations, the old-fashioned frameworks of business financial incentives and stakeholder theory again found their space in business corporate strategies.

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Appendices

Appendix A

Table 1. Thematic Content Analysis: Themes, Description, and Examples

Code	Description	Examples	# of mentions
Business Growth	Discourse on the importance of revenue growth as well as sustainable development	"Achieve ambitious business and environmental goals"; "our eROI impact"; "progress based on sales data and business growth"	10
ESG Narrative	Discourse around ESG and principles of responsible investment.	"Performance data to the annual S&P Global Corporate Sustainability"	6
Global Challenges	Narratives about current and future global challenges	"Challenges of climate change", "the global water crisis", and "water, food, and health challenges."	20
Reporting and Standards	Mentions of reporting procedures, auditing agencies, and standards.	"In accordance with the Global Reporting Initiative (GRI)", "Capitalism Metrics", "integrated into the annual Assessment of Significant Business Risks."	18
SDGs Narrative	Narratives about the SDGs: any 17 of them but with the connection to the UN agencies	"GM supports the UN SDGs, and we focus on the goals that align with the company's priority issues."; "Food security", "Responsible resourcing."	11

Social Cause	Social impact discourse, cause-driving initiatives, campaigns, and the results.	“Our performance as a business is a core to our ability to deliver on our purpose”; “diverse suppliers”, “protecting people and resources vital to life.”	44
Stakeholders	Narratives about people, companies, agencies, customers who benefit from companies’ missions.	“Diverse set of stakeholders”, “employees, investors, customers, suppliers”, “prioritize sustainability topics that are important to our stakeholders.”	30
Sustainability Goals	Narratives about the sustainability goals that companies defined for themselves.	“Achieve ambitious water conservation goals by…”, “our goal is to provide a diverse advance nutrition research in..”	61

Appendix B

Questions asked during the semi-structured interview:

1. How do you set sustainable goals at your company?
2. How do you measure the impact of a company's efforts toward sustainability?
3. What role do companies play in promoting sustainable development and how can they contribute to the UN's sustainable development goals?
4. How can companies engage and collaborate with stakeholders, such as employees, customers, suppliers, and local communities, to achieve their sustainability goals?
5. How can companies effectively communicate their sustainability efforts and their impact on society and the environment?