

CHAPTER 1

Does Our Future Rest in Corporate Hands? Study of Krakow Top Ten Corporate Employers' Commitment to UN Sustainable Development Goals

Piotr Buła

Krakow University of Economics
e-mail: bulap@uek.krakow.pl
ORCID: 0000-0001-8741-8327

Anna Thompson

Krakow University of Economics
e-mail: annamariathompson@protonmail.com
ORCID: 0000-0003-0719-9297

Agnieszka Żak

Krakow University of Economics
e-mail: zaka@uek.krakow.pl
ORCID: 0000-0003-1602-1757

Quote as: Buła, P., Thompson, A., and Żak, A. (2023). Does Our Future Rest in Corporate Hands? Study of Krakow Top Ten Corporate Employers' Commitment to UN Sustainable Development Goals. In M. Hajdas (Ed.), *Game Changers in Management* (pp. 9-29). Publishing House of Wrocław University of Economics and Business.

Abstract: Increasingly, and to a greater extent than in the past, the private sector is taking responsibility to confront global game changers and wicked problems, and act on the UN Sustainable Development Goals (SDGs). This approach offers a huge opportunity to build alliances and work with different sectors, which is one of the key approaches to meeting the challenges of VUCA and realising CSR 4.0. In order to find an answer to the question of whether our future rests in corporate hands, the authors analysed the activities of the 10 largest multinational corporations operating in Krakow in terms of selected CSR 4.0 principles with a particular focus on the implementation of the SDGs. For this purpose, the following research methods were used: literature analysis, content analysis of sustainability reports and comparative analysis. Even within the limited scope of the presented literature review and comparative analysis, this article highlights the enormous potential of the private sector in driving the positive change we need globally, as laid out in the UN Sustainable Development Goals. The private sector has greater resources, is better able to handle risk and innovate, it stands to be not just a key partner, but potentially the key agent of change, in particular in the face of mounting global game changers and wicked problems.

Keywords: CSR 4.0, Sustainable Development Goals (SDGs), cross-sector partnerships, game changers, change management

1.1. Introduction

The times we live in are very uncertain. There is a growing awareness of a globally connected business world. The status quo seems to change every day, making existing models for dealing with complexity and uncertainty obsolete (Mack et al., 2015). The turbulence that the technological, political, economic, environmental or socio-cultural processes are now creating is often referred to by the acronym VUCA (Volatility, Uncertainty, Complexity, Ambiguity). The unpredictable movements in the VUCA may severely hamper the ability of corporations, organisations, and people to make decisions, plan, manage risk and support change; this is further exacerbated in the longer-term perspective of most societal challenges (Van Tulder, 2018).

Game changers were broadly conceptualized as macro-trends that are perceived to change the rules of the game, i.e., to change how society is organised and defined by today's common norms, values, institutions, and social relationships (Avelino et al., 2017; Haxeltine et al., 2013). Game changers are events and developments that shape the course of history (Avelino et al., 2017); they include global changes, e.g., climate change, resource depletion, geopolitical instability, economic crises, growing inequality, ageing and health, migration and social cohesion (Avelino et al., 2017). Nowadays, we can add to this list further crises, such as the COVID-19 pandemic, the war in Ukraine or rampant inflation, and their associated socio-economic challenges.

The VUCA reality not only raises challenges and pitfalls for leaders, but also creates opportunities for those who can manage its dynamics (Bennett & Lemoine, 2014; Muff, 2018). Some refer to them as strategic “leadership paradoxes” (Bolden, 2016) or as “grand challenges” (George et al., 2017) that require concerted and coordinated efforts. It is conceivable that their scale, scope and complexity will be such that no single sector – government, business, civil society or academia – will be able to tackle them alone. There will be a need for alliances that bring together different sectors (Albrechtsen, 2017). Dealing with rapidly increasing complexity and uncertainty also requires innovations in business models, new forms of decision-making that can deal with various levels of problems or quite different mentalities (Van Tulder, 2018). Despite efforts, progress is still too slow and, in addition, COVID-19 has turned the clock back on many fronts (Van Tulder & Van Mil, 2022).

The remedy to these problems may be a change in the way organisations operate and do business within the framework of the CSR 4.0 concept and concerted efforts to achieve the Sustainable Development Goals (SDGs), which, according to Van Tulder (2018), provide a framework for classifying the most pressing social, economic and environmental challenges. The SDGs provide the most relevant positive agenda and counteract the negative consequences of VUCA (Van Tulder & Van Mil, 2022).

The aim of this article is to analyse the activities of the 10 largest multinational corporations operating in Krakow in terms of CSR 4.0 principles with a particular focus on achieving SDGs. Munro's (2020) concept emphasises a global perspective, but also focuses

on social and intrapersonal entrepreneurship, innovation, shared value, social impact, stakeholder engagement and achieving sustainable development goals. In this article, the authors undertake a consideration of selected elements of the CSR 4.0 idea, using the following research methods: literature analysis, content analysis of sustainability reports, and comparative analysis.

This article is structured as follows: The introduction provides a brief explanation of the concepts of VUCA and change makers and an overview of today's global challenges. Section 2 (literature review) describes the contemporary view of corporate social responsibility, the new CSR 4.0 concept by Munro and the UN Sustainable Development Goals. Section 3 presents the methodology of our research. Section 4 discusses the results of the content analysis of the sustainability reports of the ten largest corporations operating in Krakow. The conclusions are presented in Section 5.

1.2. Literature Review

Contemporary View of Corporate Social Responsibility

The events of the last few years (i.e., COVID-19 pandemic, Russia's aggression against Ukraine) have shown that any forward perspective on the direction of CSR must account for uncertainty now and in the future, and recognise that priorities may change. The dominant approach to CSR is increasingly proactive, systematic and long term (D'Cruz et al., 2022). CSR has moved from the periphery to the core of business and has become an integral part of business strategy and a source of competitive advantage (Porter & Kramer, 2011).

In the CSR 2.0 era, companies engaged in corporate social responsibility actions not only because of a moral imperative but also for business value: business and social interests were no longer seen as a zero-sum game, but as interdependent and complementary (D'Cruz et al., 2022). As the next step, the CSR 3.0 perspective encompassed what forward-looking companies are doing and how they are updating their CSR strategies to match global changes in the way they do business. CSR moved towards a more integrated, networked and partnership-oriented concept (Crespin, 2013; Dumont, 2012; Munro, 2020). It focused on social innovation (Buła & Žak, 2017; Munro 2020; Osburg & Schmidpeter, 2013), the commonality of goals and values of all stakeholders in the company (Dumont, 2012; Sánchez-Bayón & García-Ramos Lucero, 2020), the networking aspect and social media presence (Crespin, 2013; Dumont, 2012), up to the challenges of artificial intelligence (D'Cruz et al., 2022). In the third wave of CSR, organisations are oriented towards stakeholders and their needs and driven by the Sustainable Development Goals (SDGs). In this case, CSR is local, easily measurable and verifiable, as it is based on activities that concern the company's social and environmental setting (Sánchez-Bayón & García-Ramos Lucero, 2020).

Initiatives and movements that have the potential to significantly influence global change in organisational performance and stakeholder (especially youth) attitudes are also

currently being widely discussed in academic literature, in the business community and on social media. Munro (2020) and Carroll (2021) point to conscious capitalism, the Be the Change movement, business-for-purpose or B-corp, among others. Equally important is the Business Roundtable's 2019 initiative on a more ethical way of doing business, which argues for a shift away from shareholder primacy to engagement with all stakeholders (Harrison et al., 2020).

Munro's Concept of CSR 4.0

In considering the evolution of corporate social responsibility, the Australian researcher Munro (2020) proposed the concept of CSR 4.0. According to her, CSR has now become a new type of responsibility – with innovation and partnership as key themes, which has an important role to play in the era of the fourth industrial revolution and the new era of Globalisation 4.0. In the proposed CSR 4.0 framework, Munro (2020) emphasises that the relationship between business and society is close and inseparable. The author advocates a change in the way organisations and companies operate and do business within an evolving CSR framework and a collaborative and integrated environment (Carroll, 2021).

The key principles and themes of CSR 4.0 are: “purpose” as a core priority; innovation, integration and collaboration with all partners; identification, engagement and co-creation with all stakeholders; shared and integrated value at a deeper level; deep transformation and networking in a new ecosystem; measurable Sustainable Development Goals (SDGs) with continuous evaluation and renewal; a systems orientation that includes both managers and employees; and circular social missions with environmental loops (Munro, 2020).

Increasingly more companies are realising that their efforts do not have to focus solely on maximising profits and expanding their business. “Purpose-driven businesses” not only generate revenue, but also focus on social needs (Carroll & Brown, 2018; Kanter, 2011; Munro, 2020) and incorporate the idea of “doing good for the greater good” into their corporate DNA (Friedman, 2022). Doing good and being profitable are not mutually exclusive. In fact, they can be complementary and even a competitive advantage. This approach has a positive impact in the following areas: improving business performance; attracting young, talented employees who care about social issues; retaining employees; boosting employee morale; inspiring employees; attracting potential investors; and connecting with socially conscious customers (Friedman, 2022; Lueneburger, 2014).

As Munro (2020) argues, with public trust shifting from governments to businesses (Edelman, 2020) joining together to solve difficult problems requires partnerships between key organisations. Business leaders should work together to solve the most wicked social and environmental challenges. Wicked problems are large-scale societal challenges (e.g., extreme poverty, pandemics, and climate change), entangled in networks of causal, interrelated variables that cross-national boundaries, complicating both their prediction and diagnosis (Conklin, 2005; Reinecke & Ansari, 2016). The scale and transnational reach of wicked problems in a globalising world has led to calls for a multi-stakeholder approach to governance, with a particular focus on firms and other private actors (Scherer et al., 2013).

The novelty of Munro's (2020) model lies in its focus on both executives (*C-suite*) and employees and "preneurs". It encompasses top-down bottom-up systemic approaches with initiatives that can be taken at scale, towards a purpose-driven economy within a circular ecosystem – which must be "authentic" and therefore also measurable and accountable.

It is worth emphasising that partnerships are the element that permeates all the principles of CSR 4.0. Of particular importance is a model of partnerships that are long-lasting, scalable, and transformative and that create shared value (Albrechtsen, 2017). With traditional boundaries between sectors blurring and the role of governments less relevant, business and civil society have a more important role in governance. Global instability, economic transformation, the fourth industrial revolution and armed conflicts are opening not only new responsibilities and opportunities for each sector, but also a shared desire to achieve the idea of a world envisaged in the global Sustainable Development Goals.

Sustainable Development Goals (SDG)

One of the most critical areas of CSR discussion over the past 20 years is the concept of sustainable development (Carroll, 2021). In 2015, all UN member states adopted the resolution "Transforming our World: the 2030 Agenda for Sustainable Development" (United Nations [UN], 2015). The new vision for world development sets out in the 2030 Agenda focuses on five great transformational changes (known as the 5Ps principle): People, Planet, Prosperity, Peace, Partnership. It includes the Sustainable Development Goals (SDGs) – 17 overarching objectives (see Figure 1.1), associated 169 specific, interdependent, and indivisible tasks to be achieved by a wide range of stakeholders, and 232 indicators to measure their achievement. Sustainable development in Agenda 2030 terms is inclusive development, based on multi-sectoral partnerships.

The Sustainable Development Goals (SDGs) are aimed at all actors in society. Since the private sector comprises the largest part of the economy it is considered an important stakeholder in Agenda 2030 to drive progress towards the SDGs (Mio et al., 2020; Rashed & Shah, 2021; Scheyvens et al., 2016; Topple et al., 2017). Many authors argue that the private sector has a unique role to play in the pursuit of the Sustainable Development Goals (Berrone et al., 2019) and particular strengths (Scheyvens et al., 2016) that it can leverage to achieve them. These include innovation, responsiveness, efficiency, technology, financial resources, expertise, sector-specific knowledge, management capabilities and a greater willingness to take risks (Berrone et al., 2019; Buhmann et al., 2019; Frey & Sabbatino, 2018; Porter & Kramer, 2011; Scheyvens et al., 2016). The private sector contributes resources, knowledge and expertise, also by hiring employees with specific skills that can help achieve the SDGs (Marx, 2019; Pedersen, 2018; Scheyvens et al., 2016).

Following the introduction of the Sustainable Development Goals, there have been a number of publications that have analysed their application at different levels and in different contexts (Chankseliani & McCowan, 2021; Fuso Nerini et al., 2019; Gupta & Vegelin, 2016; Hák et al., 2016; Holden et al., 2017; Morton et al., 2017; Naidoo & Fisher, 2020; Olabi et al., 2022; Sachs et al., 2019; Sadiq et al., 2023; Vinuesa et al., 2020; Zinkernagel et al., 2018).


















5 P principles	Sectors	Sustainable Development Goals (SDGs)
People	Social	<div style="display: flex; justify-content: space-around; align-items: flex-start;"> <div style="text-align: center;"> <p>1 NO POVERTY</p>  </div> <div style="text-align: center;"> <p>2 ZERO HUNGER</p>  </div> <div style="text-align: center;"> <p>3 GOOD HEALTH AND WELL-BEING</p>  </div> <div style="text-align: center;"> <p>4 QUALITY EDUCATION</p>  </div> <div style="text-align: center;"> <p>5 GENDER EQUALITY</p>  </div> <div style="text-align: center;"> <p>6 CLEAN WATER AND SANITATION</p>  </div> </div>
Prosperity	Economic	<div style="display: flex; justify-content: space-around; align-items: flex-start;"> <div style="text-align: center;"> <p>7 AFFORDABLE AND CLEAN ENERGY</p>  </div> <div style="text-align: center;"> <p>8 DECENT WORK AND ECONOMIC GROWTH</p>  </div> <div style="text-align: center;"> <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>  </div> <div style="text-align: center;"> <p>10 REDUCED INEQUALITIES</p>  </div> </div>
Planet	Environment	<div style="display: flex; justify-content: space-around; align-items: flex-start;"> <div style="text-align: center;"> <p>11 SUSTAINABLE CITIES AND COMMUNITIES</p>  </div> <div style="text-align: center;"> <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p>  </div> <div style="text-align: center;"> <p>13 CLIMATE ACTION</p>  </div> <div style="text-align: center;"> <p>14 LIFE BELOW WATER</p>  </div> <div style="text-align: center;"> <p>15 LIFE ON LAND</p>  </div> </div>
Peace		<div style="text-align: center;"> <p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p>  </div>
Partnership		<div style="text-align: center;"> <p>17 PARTNERSHIPS FOR THE GOALS</p>  </div>

Figure 1.1. Interlinks between 17 SDGs and the 5P principles

Source: own preparation. SDGs’ icons from <https://www.un.org/sustainabledevelopment/news/communications-material/>.

Pizzi et al. (2020) analysed 266 articles published in leading business and management journals between 2012 and 2019. The results of their analysis indicate the four most common research themes: technological innovation, the contribution of companies in developing countries, non-financial reporting and education for the Sustainable Development Goals. In contrast, Mio et al. (2020) analysed 101 articles published between 2015 and 2020 in the context of the Sustainable Development Goals and the strategic role of business. Their analysis shows that publications from the discipline of business management and accounting, and in particular the topics of strategy and management, play a key role. Research on the role of the enterprise in the implementation of the SDGs falls into two streams. The first analyses it from a strategic and management perspective (Calabrese et al., 2018; Pohlmann et al., 2019; Sharma & Soederberg, 2019; Sullivan et al., 2018). The second strand, on the other hand, examines the role of companies through the lens of governance (see, e.g., Goralski & Tan, 2020; Ike et al., 2019; Naciti, 2019; Toppo et al., 2017).

In contrast, the analysis by Mio et al. (2020) shows that in terms of research context of journal headquarters, authors’ affiliation in business-related research and the SDGs, Europe dominates. This is probably due to the EU’s environmental sustainability efforts (e.g., *The European Green Deal* or *Fit for 55*). Research on companies and the Sustainable

Development Goals focuses on industries such as extractive industries, banking, fishing and tourism. The publications are dominated by issues in strategy implementation, including the implementation of the SDGs, the roles of companies and industries in achieving the SDGs, the essence of entrepreneurship in the implementation of the SDGs, and the relationship between CSR and the SDGs. In contrast, the two strands of strategic management and accounting are almost absent: one related to SDG performance measurement and the other to SDG disclosure (Mio et al., 2020).

An attempt to contrast academic research on the SDGs with business practice (see, e.g., Mio et al., 2020; Sullivan et al., 2018 versus PwC, 2019) found slight differences in how businesses approach the SDGs. Considering the specific SDGs most discussed in the publications, these were found to be (Mio et al., 2020): Goal 9 (*Industry, Innovation and Infrastructure* – 57% of articles in the sample), Goal 3 (*Good Health and Well-being* – 43%) and Goal 6, Goal 12 and Goal 13, each mentioned in 36% of the studies.

In contrast, PwC's (2019) findings show that the top three SDGs mentioned in the companies they surveyed were (in order): SDG 8 (*Decent Work and Economic Growth*), SDG 13 and SDG 12. This is partly confirmed by another study, conducted on a sample of 8,500 companies from the Refinitiv ESG Global database. Its authors (Krasodomska et al., 2022) note that the three SDGs referred to by the most companies are Goal 8, Goal 13 and Goal 3. The fewest companies surveyed included Goal 14 in their reports (PwC, 2019). This finding is consistent with the research by KPMG (2020) which found that the two SDGs focusing on addressing the global biodiversity challenge (Goal 14 and Goal 15) are the least relevant of all 17 SDGs for companies worldwide. It is noteworthy that, according to 61% of the companies surveyed, no SDGs are reported, and only 3% of the sample provide information on all 17 Sustainable Development Goals in their reports (Krasodomska et al., 2022).

Thorlakson et al. (2018) emphasise that the private sector mainly pays attention to workers' rights and compliance with local laws; and argue for the need to also integrate social and environmental issues into actions. The strategic role of companies, particularly multinational corporations, in pursuing the SDGs is highlighted by both academic and practical analyses (Garnett et al., 2016; Haffar & Searcy, 2018; Krasodomska et al., 2022; Mio et al., 2020; Sullivan et al., 2018; Wicki & Hansen, 2019).

Reporting

Sustainability reporting has been on the rise globally in recent years and will expand and become more sophisticated over time (Carroll, 2021; Shabana et al., 2017). There are steadily increasing expectations for companies to provide consistent, comparable and transparent climate and other environmental, social and governance (ESG) information. These are driven not only by investor decisions and stakeholder pressures, but increasingly by the actions of regulators (Carroll, 2021). The increased importance of planetary and social impact in the investment process is contributing to a better understanding of companies' business models and a more accurate measurement of risk. Companies are ready to support and actively

engage in efforts to enable investors and other stakeholders to direct their resources and attention to the most sustainable ideas and companies (Jagd, 2022).

According to the latest KPMG (2020) report, the highest reporting rate was recorded in the USA (90% of analysed companies), while in Poland nearly 8 out of 10 largest companies already report on such issues. More than 69% of the analysed companies now link their activities to the Sustainable Development Goals in their corporate reporting. However, only 14% of these companies disclose both positive and negative impacts on the SDGs. The significant increase in corporate engagement is primarily the result of higher investor expectations. A report by Morgan Stanley (2021) indicates that, in the sample surveyed, 79% of all individual investors and as many as 99% of millennials were interested in this topic.

Regulatory change is accelerating, increasing both the number of regulations and the complexity of requirements to be fulfilled on the part of the organisation (Baid & Jayaraman, 2022; Brühl, 2021; Sancak, 2023). There will be an intensification of activities in this area in the near future. This has to do with the CSRD (*Corporate Sustainability Reporting Directive*) which gradually introduces reporting obligations for more and smaller companies (Baumüller & Grbenic, 2021; Xu & Woo, 2022). Reporting will take place according to certain standards – the ESRS (*European Sustainability Reporting Standards*) – which, on the one hand, standardise the reporting system and, on the other hand, impose more comprehensive collection and disclosure of non-financial data.

Shabana et al. (2017) argue that sustainability reporting follows several stages from defensive reporting through proactive reporting to imitative diffusion. In the last-mentioned stage of reporting, managers will tend to model their organisations on others and reporting practices will be widely adopted across industries and companies. Greater transparency in the presentation of financial and non-financial data (*double materiality*), as well as the inclusion of non-financial criteria in investors' financial decision-making, will also be key.

The achievement of sustainability goals can be measured by specific indicators in different sectors (Siew, 2015). To report non-financial data, public and private organisations use recognised methodologies and guidelines (Henriques et al., 2022; Lykkesfeldt & Kjaergaard, 2022; O'Dwyer & Unerman, 2020; Siew, 2015; Stewart & Niero, 2018). These include: GRI (Global Reporting Initiative), CDP (Carbon Disclosure Project), IIRC (International Integrated Reporting Council), TCFD (Task Force on Climate-related Financial Disclosures), CDSB (Climate Disclosure Standards Board) and SASB (Sustainability Accounting Standards Board).

1.3. Research Methodology

The private sector, especially large multinational corporations, is considered key in achieving the Sustainable Development Goals due to its resources and scope of operations (UN, 2015). Sachs (2012) highlights this when he argues that multinational companies have unique strengths. They provide global reach, cutting-edge technology, and a tremendous capability

to successfully drive the necessary large-scale solutions. Many other business entities also play a key role in dealing with sustainability goals (Kolk et al., 2017). As Szennay et al. (2019) point out, the size of these actors' activities mean they "have a significant impact on the entire planetary ecosystem".

In line with the idea of "think globally, act locally", it can be assumed that the actions of multinational corporations in achieving the SDGs will have a significant impact on all stakeholders, including local communities, to "leave no one behind". Hence, this article analyses the 10 largest multinationals operating in Krakow (Table 1.1). There are close to 100,000 people working in all of Krakow's corporate centres (operating, for example, in the financial services and software and information technology sectors). This is a significant number of employees at the scale of the city, given that from among over 800,000 people who live in Krakow (Główny Urząd Statystyczny [GUS], 2022) approximately 470,000 are of working age (Business in Małopolska, 2020).

Table 1.1. The 10 largest corporations in Krakow

No.	Company Name	Industry	Number of employees in Krakow	Country of origin	Krakow office setup year
1	HSBC	Banking	5200	United Kingdom	2007
2	Shell	Energy	4400	United Kingdom	2006
3	UBS	Banking	3600	Switzerland	2007
4	Comarch	Software/Hi Tech	3480	Poland	1993
5	State Street	Financial services	3200	United States	2007
6	IBM	Hi Tech	3000	United States	2005
7	Aptiv	Automotive	3000	United States	2000
8	Capgemini	IT/Consulting	2640	France	2003
9	Motorola Solutions	Telecommunications	2500	United States	1998
10	Cisco	Hi Tech	2200	United States	2012
			33 220		

Source: own preparation based on (Motife, 2022).

In this article, the authors seek answers to the questions of whether the largest multinational corporations operating in Krakow are acting to achieve the SDGs, which SDGs are most and least popular, and whether these actions are implemented with partners. To this end, the authors considered and analysed selected elements of the CSR 4.0 principles, with a particular focus on the realisation of the Sustainable Development Goals. The following research methods were used: analysis of the subject literature, analysis of the content of sustainability reports of individual corporations operating in Krakow and a comparative analysis.

1.4. Results and Discussion

The authors analysed only publicly available information, from the official websites of the above companies, in order to gather information on the organisations’ performance against Munro’s 8 CSR 4.0 categories.

All of the ten corporations take actions which correspond to Munro’s 8 CSR 4.0 categories. In order to formulate an impartial view of their engagement in CSR 4.0., the authors turned to Munro’s objective 7 (Measurable SDGs ongoing assessment and renewal), to compare the ten companies on their commitment to the UN Sustainable Development Goals. Importantly, the disclosure by companies of their commitment to Goal 17 (Partnership to achieve the goal) can be recognised as corporate commitment to engaging in CSR action in partnership with other entities as well as their workforce.

All ten companies under analysis made explicit declarations of which SDGs they actively support. A summary of the corporate overall commitment to the UN Sustainable Development Goals can be found below (Table 1.2).

Table 1.2. Top ten corporate employers in Krakow: Commitment to individual UN SDGs (by company)

Company name (# commitment SDGs)	UN Sustainable Development Goals																
	1	2	3	4	5	7	10	11	6	13	14	15	8	9	12	16	17
HSBC (7)																	
UBS (9)																	
State Street (9)																	
Shell (13)																	
Aptiv (11)																	
Capgemini (11)																	
Motorola Solutions (10)																	
Comarch (8)																	
IBM (17)																	
Cisco (17)																	
Total	3	3	8	9	9	7	7	6	5	9	3	4	9	8	7	7	5

Explanations:
 In orange, people goals: 1, 2, 3, 4, 5, 7, 10, 11; in green, planet goals: 6, 13, 14, 15; in blue, prosperity goals: 8, 9, 12; in purple, peace and partnership goals: 16, 17.

Source: own preparation based on publicly available information disclosed on websites of the above corporations.

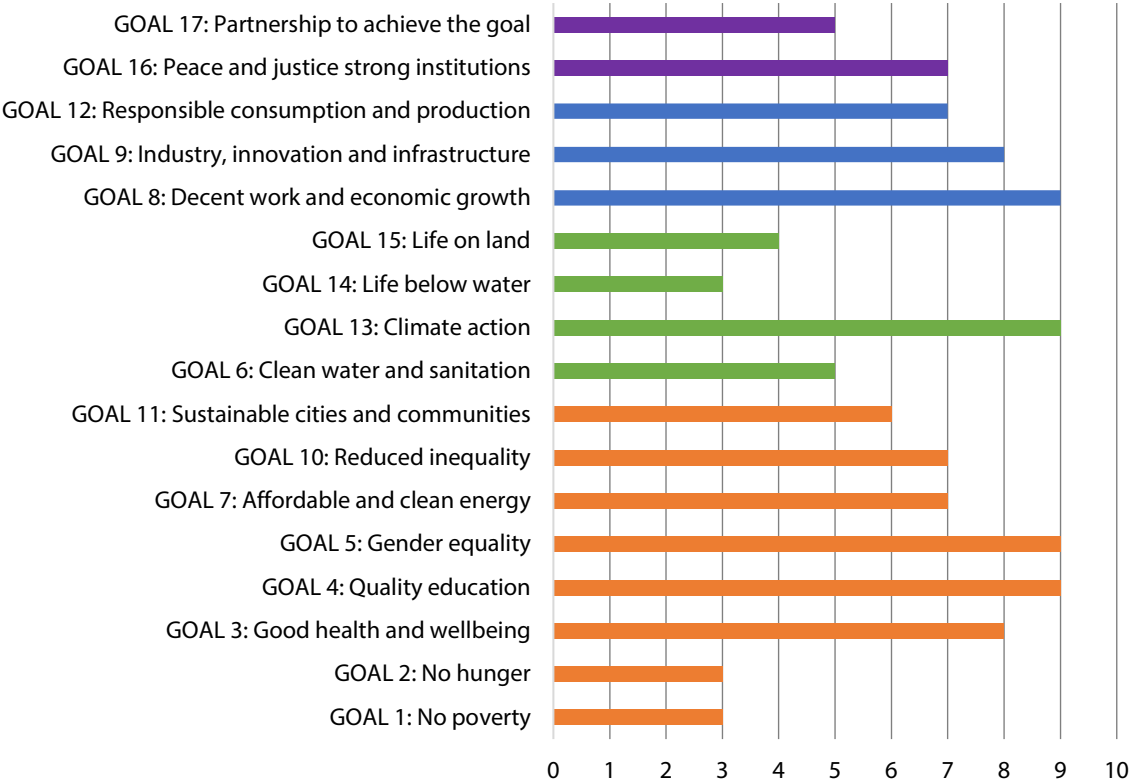
Noteworthy is the fact that US-based hi-tech companies, IBM and Cisco, declare commitment and work towards all 17 SDGs. No other of the ten show such thorough commitment. The core business of both IBM and Cisco spans production and operations across the globe they are thus uniquely positioned to be able to commit to all 17 goals. IBM’s webpages reflect this:

IBM is uniquely positioned to contribute towards the achievement of the 17 SDGs through the proactive management of the company’s internal operations and supply chain, corporate social responsibility programs, diversity and inclusion practices, and most importantly, the IBM products, solutions, and services that IBM offers to clients. (3BL Media, 2019)

Cisco’s webpages disclose their reporting against their commitment to all the SDGs, and state “Cisco contributes to the SDGs while working to fulfil our purpose to Power an Inclusive Future for All” (Cisco, 2022).

Delving deeper into an analysis of the selection of individual goals which the corporations choose to commit to (Figure 1.2), the survey of the top ten corporate employers in Krakow, shows that the “most popular” among the SDGs are:

- Goal 8: Decent work and economic growth,
- Goal 13: Climate action,
- Goal 5: Gender equality,
- Goal 4: Quality education.



Explanations as in Table 1.2.

Figure 1.2. Top ten corporate employers in Krakow: Commitment to individual UN SDGs (in aggregate)

Source: own preparation based on publicly available information disclosed on websites of the above corporations.

Meanwhile the least popular among the 17 SDGs are:

- Goal 1: No poverty,
- Goal 2: No hunger,
- Goal 14: Life below water.

In order to assess how the above findings compare with analysis of SDG performance by companies beyond the top ten corporate employers in Krakow, the authors looked at two sources of analysis of corporate engagement with realisation and reporting of the UN SDGs, one which would compare the ten companies to other employers in Poland, and one which would help to show how they rate against companies worldwide (Table 1.3).

Table 1.3. Comparison of most and least popular SDGs across three surveys

	Top 10 corporate employers in Krakow	RBF Good Practices (1,677 firms in Poland)	PwC SDG Challenge (1,000 firms globally)
Most popular SDGs	SDG8	SDG3	SDG8
	SDG13	SDG4	SDG13
	SDG5	SDG12	SDG12
	SDG4	SDG13	SDG3
Least popular SDGs	SDG1	SDG14	SDG2
	SDG2	SDG2	SDG14
	SDG14	SDG6	SDG1

Source: own preparation on the based on publicly available information disclosed on the websites by the above corporations (PwC, 2019; Responsible Business Forum [RBF], 2021).

The *Responsible Business in Poland. Good Practices*, an annual report published by the Responsible Business Forum, is Poland’s largest overview of CSR & sustainability initiatives, and groups good practices in terms of the implementation of the respective UN SDGs. The 20th edition presented 1,677 actions taken by 283 organisations. According to RBF findings, most initiatives address: Goal 3 – Good health and well-being (519 practices), Goal 4 – Quality education (410 practices), Goal 12 – Responsible consumption and production (368 practices), and fourth Goal 13 (328 practices). The least represented SDGs were: Goal 14 – Life below water (20 practices), Goal 2 – Zero hunger (25 practices), and Goal 6 – Clean water and sanitation (32) (RBF, 2022).

As already mentioned, PwC conducts an annual survey of 1,000 companies globally on their realisation and reporting of the UN SDGs. According to PwC SDG Challenge (2019), 72% of companies mentioned SDGs in their reporting and 14% mentioned specific SDG targets. From this perspective, the surveyed firms fared much better. Every one of them mentioned SDGs, including statements made explicitly by their CEOs or embedded in their business mission or vision, in addition to the fact that every single one reported performance against all or a selected list of SDGs. As in the case of the 1,000 companies surveyed across the

globe, decent work and economic growth (SDG 8) was the most popular goal identified by the analysed companies. This goal is followed by Climate action (SDG 13) and Responsible consumption and production (SDG 12). According to the PwC study, the SDGs least popular with business across the globe are: Zero hunger (SDG 2), Life below water (SDG 14), and No poverty (SDG 1).

It appears that the top ten corporate employers in Krakow more closely resemble the average of the global business than that of Polish business milieu. This is not surprising as only one of the analysed companies is headquartered in Poland (Comarch), the rest are global corporations founded and headquartered elsewhere.

While among the least popular SDGs, the top ten are completely in sync with the global trends, noteworthy is the fact that while the global and local survey have among the top four SDGs Goal 12 (Responsible consumption and production) and Goal 3 (good health and wellbeing), the surveyed companies did not select these. Conversely, while our top ten sees SDG 5 (gender equality) as a top goal, the average Polish and global employer does not. The lack of popularity of Goal 12 is not surprising as most of the brands listed among the top ten are not production companies, thus their ability to embody responsible consumption and production is limited. This is highlighted by the fact that those that do not report against this SDG are HSBC, UBS and State Street, all financial and banking institutions.

As discussed earlier in the chapter, Mio et al. (2020) noted in an analysis of corporate publications on the Sustainable Development Goals that these corporate documents are dominated by the topics of implementation of the SDGs, the roles of companies and industries in achieving the SDGs, the essence of entrepreneurship in the implementation of the SDGs, and the relationship between CSR and the SDGs. This also holds for the ten analysed companies. Only a few, in particular the banking and production companies (HSBC, Shell, IBM, Cisco) provided reporting and accounting insight on the impact of their CSR activities in relationship to their SDG realisation. A good example is of the HSBC UN Sustainable Development Goals Bond and Sukuk Report (HSBC, 2021), in which the institution disclosed amount disbursed to financing projects or business ventures by SDG category. Of relevant note here is the fact that, as first in its industry, in 2017 HSBC released bonds in support of the UN Global Sustainability Development Goals (HSBC, 2017). The USD 1bn raised through bonds was used to finance projects that benefit communities and the environment. The UK-based bank has continued to release these bonds, and many other financial institutions have followed its lead.

Financial institutions, and in particular banks which can release bonds and lend funds via various mechanisms, are uniquely positioned to support and endorse implementation of the UN Sustainable Development Goals. This approach is a huge opportunity to build alliances and work with different sectors, which is one of the key approaches for tackling the challenges of VUCA (Albrechtsen, 2017) and realising the concept of CSR 4.0 (Munro, 2020).

As mentioned earlier, dealing with rapidly increasing complexity and uncertainty also requires innovations in business models (Van Tulder, 2018). IBM, as one of the two of the ten corporations we analysed, that works towards supporting all 17 SDGs, has a robust program

of partnerships. Noteworthy is the success it has had in furthering two of the least popular SDGs, i.e., No poverty (Goal 1) as well as Life below water (Goal 14). In 2019, IBM leveraged its proprietary IBM Blockchain technology and partnered with Plastic Bank, a for-profit social enterprise that builds recycling ecosystems in under-developed countries in an effort to fight both plastic pollution in oceans and poverty in developing countries to receive the UN SDG Action Award in the Connector category from the UN SDG Action Campaign (IBM, 2019).

Shell exemplifies what several from among the analysed corporations are also working towards, i.e., partnerships across sectors, to further multiple SDGs. Shell has established sustainability partnerships as part of its focus on SDG17, this includes environmental partners (The International Union for the Conservation of Nature, The Nature Conservancy, and Earthwatch), social partners (Mercy Corps, Global Road Safety Partnership, Clean Cooking Alliance and RESOLVE). Shell is the lead partner in the Global Road Safety Partnership (GRSP) in which it works with government, non-governmental organisations and businesses to improve road safety in cities and communities, including an initiative in South Africa to help children travel safely to schools (“Safe to School, Safe to Home”).

The analysis presented in this article, clearly shows that the SDGs, as well as CSR 4.0 have become an integral part of doing business in Krakow today. While not all companies disclose the financial impact of their CSR efforts, including those to further the UN Sustainable Development Goals, all diligently disclose the impact of their activities against the UN Sustainable Development Goals. While there is variance in the goals that individual companies choose to support, and some are less popular than others, the exceptional examples of corporate support of goals that are difficult to support show that corporations have the means and drive to support meaningfully and significantly any of the Sustainable Development Goals.

1.5. Conclusions

The SDGs are neutral, non-political and provide an internationally recognised benchmark for gaining assurance that all actions taken by organisations, research, education and community engagement – are relevant, meaningful and have a real social impact (Van Tulder, 2018). Importantly, achieving the SDGs is beyond the reach of a single company and requires collaboration across sectors, supply chains and economic systems, as well as innovative partnerships with governments and civil society. This is strongly emphasised in the CSR 4.0 principles, where each principle refers to collaboration and partnership.

With the new reporting directives, the number of companies that will have to publish their non-financial data will increase year on year. Stakeholder favour and competitive advantage will be gained by those that put real action first, rather than paper (or online) reports.

Agents of change (change makers) are needed to meet the emerging game changers. Already in the year of the announcement of the Sustainable Development Goals, this need

was highlighted by, among others, Hajer et al. (2015). The authors warned against a situation in which the SDGs and targets, fail to live up to expectations, due to “cockpit-ism”. This term implies the illusion that top-down leadership by governments and intergovernmental organisations can solve global problems on their own. To prevent this, new agents of change are needed, such as businesses, civil society and cities. To mobilize them, in turn, a variety of sustainability perspectives are needed that respond to the different motives and logic for change of these actors.

Munro (2020) highlights that change makers can be individual stakeholder groups. Millennials and Generation Z in particular are encouraged to be change makers in everything they do in life, but also to create social projects and social enterprises as their primary workplace, for the betterment of society. These generations are particularly focused on “business for purpose” and setting up social enterprises, and are part of the “Be the Change” movement. According to the author, this movement is part of the ongoing social revolution or evolution of CSR. Munro’s slogan “Be the Change” is seen very broadly, as a change towards anyone becoming an agent of change (change maker). Companies, corporations, MNEs or SMEs are also part of the “Be the Change” movement through their CSR programmes, product and employee innovation and determination to allocate resources to selected key or relevant SDGs.

In contrast, this article’s analysis of sustainability reports, based on the principles of CSR 4.0, shows that cross-sector partnerships can also be change makers. “In the future, cross-sector partnerships will be at the heart of all CSR approaches” (Visser, 2012). Through them, social and environmental initiatives are undertaken and wicked challenges are solved. Cross-sector partnerships are essential to achieving economies of scale and sustainable impact. By sharing information, resources, activities and capabilities, organisations can collectively secure results that could not be realised individually.

One might also be tempted to conclude that companies mainly focus on objectives close to their business activities, which are top-down regulated by laws or regulations (e.g., labour law or the labour code), so the implementation of these objectives is easier. This theme has already been addressed, for example, by Scheyvens et al. (2016), who surmise that many large business actors are only interested in the economic justification of responsible practices. Even when private sector actors talk about increasingly supporting business (for example in emerging economies), they actually do so because it is good for business, providing new markets and a source of inputs (Scheyvens et al., 2016).

The authors recognise that their analysis does not represent an exhaustive view of the issues and challenges that the private sector may face today and in the future in achieving the SDGs. The analysis process only included global corporations which are in many ways very different from other organisations. In order to understand well the role of companies in achieving the SDGs by 2030 the conducted research needs to be extended. Although some believe that companies consider the achievement of the SDGs to be part of their sustainability plans and strategies (Pineda-Escobar, 2019), there is still not enough understanding of what specific actions companies are taking or should be taking (PwC,

2019). In light of the new directives, it may also be of interest to see what is the capacity of small and medium-sized companies to implement actions to achieve individual SDGs, as well as their motives and degree of preparedness for reporting. Future research could also explore the role of stakeholders (employees, investors, consumers and members of civil society, with a particular focus on generations recently in or just entering the labour market) in stimulating activity to achieve individual SDGs. Also relevant is the question of cross-sectoral partnerships in which configurations they are undertaken, in support of which goals, and what are the key success factors for such partnerships.

Even within the limited scope of the presented literature review and comparative analysis, the authors have shown that all of the ten analysed largest corporate employers in Krakow are committed to corporate actions in support of the UN Sustainable Development Goals. This article highlights the enormous potential of the private sector in driving the positive change we need globally, as laid out in the UN Sustainable Development Goals. The evidence is not anecdotal but systematically disclosed, showing sustained progress, and long-term positive impact. Given the fact that the private sector undeniably has greater resources, is better able to handle risk and innovate, it stands to be not just a key partner, but potentially the key agent of change, in particular in the face of mounting global game changers and wicked problems.

References

- 3BL Media. (2019). *Infographic: How IBM Contributes to the Sustainable Development Goals*. <https://www.3blmedia.com/news/infographic-how-ibm-contributes-sustainable-development-goals>
- Albrechtsen, A.-B. (2017). *Why Collaboration Will Be Key to Achieving the Sustainable Development Goals*. <https://www.weforum.org/agenda/2017/01/realising-the-potential-of-cross-sector-partnerships/>
- Avelino, F., Wittmayer, J. M., Kemp, R., & Haxeltine, A. (2017). Game-changers and Transformative Social Innovation. *Ecology and Society*, 22(4), 41. <https://doi.org/10.5751/ES-09897-220441>
- Baid, V., & Jayaraman, V. (2022). Amplifying and Promoting the “S” in ESG Investing: The Case for Social Responsibility in Supply Chain Financing. *Managerial Finance*, 48(8), 1279–1297.
- Baumüller, J., & Grbenic, S. (2021). Moving from Non-financial to Sustainability Reporting: Analyzing the EU Commission’s Proposal for a Corporate Sustainability Reporting Directive (CSRD). *Facta Universitatis, Series: Economics and Organization*, 18(4), 369–381. <https://doi.org/10.22190/FUEO210817026B>
- Bennett, N., & Lemoine, G. J. (2014). What a Difference a Word Makes: Understanding Threats to Performance in a VUCA World. *Business Horizons*, 57(3), 311–317. <https://doi.org/10.1016/j.bushor.2014.01.0011>
- Berrone, P., Ricart, J. E., Duch, A. I., Bernardo, V., Salvador, J., Piedra Peña, J., & Rodríguez Planas, M. (2019). EASIER: An Evaluation Model for Public-Private Partnerships Contributing to the Sustainable Development Goals. *Sustainability*, 11(8), 2339. <https://doi.org/10.3390/su11082339>
- Bolden, R. (2016). Paradoxes of Perspective: Leaders, Leading and Leadership. In R. Bolden, M. Witzel, N. Linacre (Eds.), *Leadership Paradoxes. Rethinking Leadership for an Uncertain World* (pp. 31–52). Routledge.
- Brühl, V. (2021). *Green Finance in Europe—Strategy, Regulation and Instruments* (Center for Financial Studies Working Paper no. 657). <https://doi.org/10.1007/s10272-021-1011-8>
- Buhmann, K., Jonsson, J., & Fisker, M. (2019). Do No Harm and Do More Good Too: Connecting the SDGs with Business and Human Rights and Political CSR Theory. *Corporate Governance: The International Journal of Business in Society*, 19(3), 389–403. <https://doi.org/10.1108/CG-01-2018-0030>

- Buła, P., & Żak, A. (2017). Dyfuzja wspólnych działań w kierunku idei społecznej odpowiedzialności biznesu – CSR 3.0+. In A. Sopińska, P. Wachowiak (Eds.), *Wyzwania współczesnego zarządzania strategicznego* (pp. 405–425). Oficyna Wydawnicza Szkoły Głównej Handlowej w Warszawie.
- Business in Małopolska. (2020). *Labour Market and Human Resources in Krakow and Małopolska*. <https://businessinmalopolska.pl/images/publikacje/badania/Labor-Market-and-Human-Resources-in-Krakow-and-Malopolska.pdf>
- Calabrese, A., Forte, G., & Ghiron, N. L. (2018). Fostering Sustainability-Oriented Service Innovation (SOSI) Through Business Model Renewal: The SOSI Tool. *Journal of Cleaner Production*, 201, 783–791. <https://doi.org/10.1016/j.jclepro.2018.08.102>
- Carroll, A. B. (2021). Corporate Social Responsibility: Perspectives on the CSR Construct's Development and Future. *Business & Society*, 60(6), 1258–1278. <https://doi.org/10.1177/00076503211001765>
- Carroll, A. B., & Brown, J. A. (2018). Corporate Social Responsibility: A Review of Current Concepts, Research, and Issues. In *Corporate Social Responsibility* (Business and Society 360, Vol. 2, pp. 39–69). Emerald Publishing. <https://doi.org/10.1108/S2514-175920180000002002>
- Chankseliani, M., & McCowan, T. (2021). Higher Education and the Sustainable Development Goals. *Higher Education*, 81(1), 1–8. <https://doi.org/10.1007/s10734-020-00652-w>
- Cisco. (2022). *ESG Reporting Hub: UN Sustainable Development Goals*. https://www.cisco.com/c/m/en_us/about/csr/esg-hub/governance/frameworks/unsdg.html
- Conklin, J. (2005). *Dialogue Mapping: Building Shared Understanding of Wicked Problems*. John Wiley & Sons.
- Crespin, R. (2013). *CSR 3.0: Capitalism with a Twist of Networked Value*. <https://www.uschamberfoundation.org/blog/post/csr-30-capitalism-twist-networked-value/31539>
- D’Cruz, P., Du, S., Noronha, E., Parboteeah, K. P., Trittin-Ulbrich, H., & Whelan, G. (2022). Technology, Megatrends and Work: Thoughts on the Future of Business Ethics. *Journal of Business Ethics*, 180(3), 879–902. <https://doi.org/10.1007/s10551-022-05240-9>
- Dumont, J. M. (2012). Don’t Mess with CSR 3.0. *Singapore Business Review*. <https://sbr.com.sg/media-marketing/commentary/don%25E2%2580%2599t-mess-csr-30>
- Edelman. (2020). *2020 Edelman Trust Barometer*. Research Report. <https://www.edelman.com/trust/2020-trust-barometer>
- Frey, M., & Sabbatino, A. (2018). The Role of the Private Sector in Global Sustainable Development: The UN 2030 Agenda. In G. Grigore, A. Stancu, D. McQueen (Eds.), *Corporate Responsibility and Digital Communities: An International Perspective towards Sustainability* (pp. 187–204). Palgrave Macmillan.
- Friedman, M. (2022). *Business With Purpose: Combining Efforts to Achieve a Greater Good*. <https://themekongclub.org>
- Fuso Nerini, F., Sovacool, B., Hughes, N., Cozzi, L., Cosgrave, E., Howells, M., Tavoni, M., Tomei, J., Zerriffi, H., & Milligan, B. (2019). Connecting Climate Action with Other Sustainable Development Goals. *Nature Sustainability*, 2(8), 674–680. <https://doi.org/10.1038/s41893-019-0334-y>
- Garnett, S. T., Lawes, M. J., James, R., Bigland, K., & Zander, K. K. (2016). Portrayal of Sustainability Principles in the Mission Statements and on Home Pages of the World’s Largest Organizations. *Conservation Biology*, 30(2), 297–307. <https://doi.org/10.1111/cobi.12617>
- George, G., Howard-Grenville, J., Joshi, A., & Tihanyi, L. (2016). Understanding and Tackling Societal Grand Challenges through Management Research. *Academy of Management Journal*, 59(6), 1880–1895. <https://doi.org/10.5465/amj.2016.4007>
- Goralski, M. A., & Tan, T. K. (2020). Artificial Intelligence and Sustainable Development. *The International Journal of Management Education*, 18(1), 100330. <https://doi.org/10.1016/j.ijme.2019.100330>
- Gupta, J., & Vegelin, C. (2016). Sustainable Development Goals and Inclusive Development. *International Environmental Agreements: Politics, Law and Economics*, 16(3), 433–448. <https://link.springer.com/article/10.1007/s10784-016-9323-z>
- Główny Urząd Statystyczny [GUS]. (2022). *NSP 2021*. <https://stat.gov.pl/spisy-powszechne/nsp-2021/nsp-2021-wyniki-ostateczne/>
- Haffar, M., & Searcy, C. (2018). Target-setting for Ecological Resilience: Are Companies Setting Environmental Sustainability Targets in Line with Planetary Thresholds? *Business Strategy and the Environment*, 27(7), 1079–1092. <https://doi.org/10.1002/bse.2053>

- Hajer, M., Nilsson, M., Raworth, K., Bakker, P., Berkhout, F., De Boer, Y., Rockström, J., Ludwig, K., & Kok, M. (2015). Beyond Cockpit-ism: Four Insights to Enhance the Transformative Potential of the Sustainable Development Goals. *Sustainability*, 7(2), 1651–1660. <https://doi.org/10.3390/su7021651>
- Hák, T., Janoušková, S., & Moldan, B. (2016). Sustainable Development Goals: A Need for Relevant Indicators. *Ecological Indicators*, 60, 565–573. <https://doi.org/10.1016/j.ecolind.2015.08.003>
- Harrison, J. S., Phillips, R. A., & Freeman, R. E. (2020). On the 2019 Business Roundtable “Statement on the Purpose of a Corporation”. *Journal of Management*, 46(7), 1223–1237. <https://doi.org/10.1177/0149206319892669>
- Haxeltine, A., Avelino, F., Wittmayer, J., Kemp, R., Weaver, P., Backhaus, J., & O’Riordan, T. (2013). Transformative Social Innovation: A Sustainability Transitions Perspective on Social Innovation. In *Social Frontiers: The Next Edge of Social Innovation Research*. <https://kemp.unu-merit.nl/pdf/Haxeltine%20et%20al.%202013%20TSI%20Transition%20Perspective.pdf>
- Henriques, R., Gaio, C., & Costa, M. (2022). Sustainability Reporting Quality and Stakeholder Engagement Assessment: The Case of the Paper Sector at the Iberian Level. *Sustainability*, 14(21), 14404. <https://doi.org/10.3390/su142114404>
- Holden, E., Linnerud, K., Banister, D., Schwanitz, V., & Wierling, A. (2017). *The Imperatives of Sustainable Development: Needs, Justice, Limits*. Routledge.
- HSBC. (2017). *HSBC Issues World’s First Corporate Sustainable Development Bond*. Retrieved March 18, 2023, from <https://www.hsbc.com/news-and-media/media-releases/2017/hsbc-issues-worlds-first-corporate-sustainable-development>
- HSBC. (2021). *HSBC UN Sustainable Development Goals Bond and Sukuk Report*. Retrieved from 211214-hsbc-sdg-bonds-and-sukuk-report-2021.pdf
- IBM. (2019). *IBM Receives UN SDG Action Award*. https://www.ibm.com/ibm/environment/news/sdg_actionaward_2019.shtml?mhsrc=ibmsearch_a&mhq=SDG
- Ike, M., Donovan, J. D., Topple, C., & Masli, E. K. (2019). The Process of Selecting and Prioritising Corporate Sustainability Issues: Insights for Achieving the Sustainable Development Goals. *Journal of Cleaner Production*, 236, 117661. <https://doi.org/10.1016/j.jclepro.2019.117661>
- Jagd, J. T. (2022). *Align with Global Standards. Improve the Double Materiality Concept and Provide Clearer Guidance Phase-in ERS’s application*. WBCSD: World Business Council for Sustainable Development. <https://policycommons.net/artifacts/3327764/align-with-global-standards/4126474/>
- Kanter, R. M. (2011). Managing Yourself: Zoom In, Zoom Out. *Harvard Business Review*, 89(3), 112–116.
- Kolk, A., Kourula, A., & Pisani, N. (2017). Multinational Enterprises and the Sustainable Development Goals: What Do We Know and How to Proceed? *Transnational Corporations*, 24(3), 9–32. <https://doi.org/10.18356/6f-5fab5e-en>
- KPMG. (2020). *The Time Has Come. The KPMG Survey of Sustainability Reporting 2020*. <https://kpmg.com/pl/pl/home/insights/2020/12/raport-the-time-has-come-the-kpmg-survey-of-sustainability-reporting-2020.html>
- Krasodomska, J., Zarzycka, E., & Dobija, D. (2022). Czynniki determinujące raportowanie przez przedsiębiorstwa informacji w działaniach na rzecz realizacji Celów Zrównoważonego Rozwoju. *Zeszyty Teoretyczne Rachunkowości*, 46(3), 99–118. <https://doi.org/10.5604/01.3001.0015.9599>
- Lueneburger, C. (2014). *A Culture of Purpose: How to Choose the Right People and Make the Right People Choose You*. John Wiley & Sons.
- Lykkesfeldt, P., & Kjaergaard, L. L. (2022). Implementing Non-financial Reporting Standards. In *Investor Relations and ESG Reporting in a Regulatory Perspective: A Practical Guide for Financial Market Participants* (pp. 275–279). Springer International Publishing.
- Mack, O., Khare, A., Krämer, A., & Burgartz, T. (Eds.). (2015). *Managing in a VUCA World*. Springer.
- Marx, A. (2019). Public-Private Partnerships for Sustainable Development: Exploring Their Design and Its Impact on Effectiveness. *Sustainability*, 11(4), 1087.
- Mio, C., Panfilo, S., & Blundo, B. (2020). Sustainable Development Goals and the Strategic Role of Business: A Systematic Literature Review. *Business Strategy and the Environment*, 29(8), 3220–3245. <https://doi.org/10.1002/bse.2568>

- Morgan Stanley. (2021). *Sustainable Signals Individual Investors and the COVID-19 Pandemic*. https://www.morganstanley.com/assets/pdfs/2021-Sustainable_Signals_Individual_Investor.pdf
- Morton, S., Pencheon, D., & Squires, N. (2017). Sustainable Development Goals (SDGs), and Their Implementation: A National Global Framework for Health, Development and Equity Needs a Systems Approach at Every Level. *British Medical Bulletin*, 124(1), 1–10. <https://doi.org/10.1093/bmb/ldx031>
- Motife. (2022). *Krakow IT Market Report 2022*. <https://motifedigital.com/get-report/>
- Muff, K. (2018). *Five Superpowers for Co-Creators: How Change Makers and Business Can Achieve the Sustainable Development Goals*. Routledge.
- Munro, V. (2020). *The Future of CSR and the New Ecosystem for CSR 4.0, CSR for Purpose, Shared Value and Deep Transformation*. Emerald Publishing (UK).
- Naciti, V. (2019). Corporate Governance and Board of Directors: The Effect of a Board Composition on Firm Sustainability Performance. *Journal of Cleaner Production*, 237, 117727. <https://doi.org/10.1016/j.jclepro.2019.117727>
- Naidoo, R., & Fisher, B. (2020). Reset Sustainable Development Goals for a Pandemic World. *Nature*, 583(7815), 198–201. <https://doi.org/10.1038/d41586-020-01999-x>
- O'Dwyer, B., & Unerman, J. (2020). Shifting the Focus of Sustainability Accounting from Impacts to Risks and Dependencies: Researching the Transformative Potential of TCFD Reporting. *Accounting, Auditing & Accountability Journal*, 33(5), 1113–1141. <https://doi.org/10.1108/AAAJ-02-2020-4445>
- Olabi, A. G., Obaideen, K., Elsaid, K., Wilberforce, T., Sayed, E. T., Maghrabie, H. M., & Abdelkareem, M. A. (2022). Assessment of the Pre-Combustion Carbon Capture Contribution into Sustainable Development Goals SDGS Using Novel Indicators. *Renewable and Sustainable Energy Reviews*, 153, 111710. <https://doi.org/10.1016/j.rser.2021.111710>
- Osburg, T., & Schmidpeter, R. (Eds.). (2013). *Social Innovation. Solutions for a Sustainable Future*. Springer.
- Pedersen, C. S. (2018). The UN Sustainable Development Goals (SDGs) Are a Great Gift to Business! *Procedia CIRP*, 69, 21–24. <https://doi.org/10.1016/j.procir.2018.01.003>
- Pineda-Escobar, M. A. (2019). Moving the 2030 Agenda Forward: SDG Implementation in Colombia. *Corporate Governance: The International Journal of Business in Society*, 19(1), 176–188. <https://doi.org/10.1108/CG-11-2017-0268>
- Pizzi, S., Caputo, A., Corvino, A., & Venturelli, A. (2020). Management Research and the UN Sustainable Development Goals (SDGs): A Bibliometric Investigation and Systematic Review. *Journal of Cleaner Production*, 276, 124033. DOI:10.1016/j.jclepro.2020.124033
- Pohlmann, C. R., Scavarda, A. J., Alves, M. B., & Korzenowski, A. L. (2020). The Role of the Focal Company in Sustainable Development Goals: A Brazilian Food Poultry Supply Chain Case Study. *Journal of Cleaner Production*, 245, 118798. <https://doi.org/10.1016/j.jclepro.2019.118798>
- Porter, M. E., & Kramer, M. R. (2011). The Big Idea: Creating Shared Value. How to Reinvent Capitalism – and Unleash a Wave of Innovation and Growth. *Harvard Business Review*, 89(1-2), 62–77.
- PwC. (2019). *SDG Challenge Report*. <https://www.pwc.com/gx/en/services/sustainability/sustainable-development-goals/sdg-challenge-2019.html>
- Rashed, A. H., & Shah, A. (2021). The Role of Private Sector in the Implementation of Sustainable Development Goals. *Environment, Development and Sustainability*, 23, 2931–2948. <https://link.springer.com/article/10.1007/s10668-020-00718-w>
- Reinecke, J., & Ansari, S. (2016). Taming Wicked Problems: The Role of Framing in the Construction of Corporate Social Responsibility. *Journal of Management Studies*, 53(3), 299–329.
- Responsible Business Forum [RBF]. (2022). *Responsible Business in Poland 2021. English Summary*. <https://odpowiedzialnybiznes.pl/publikacje/responsible-business-in-poland-2021-english-summary/>
- Sachs, J. D. (2012). From Millennium Development Goals to Sustainable Development Goals. *The Lancet*, 379(9832), 2206–2211. [https://psycnet.apa.org/doi/10.1016/S0140-6736\(12\)60685-0](https://psycnet.apa.org/doi/10.1016/S0140-6736(12)60685-0)
- Sachs, J. D., Schmidt-Traub, G., Mazzucato, M., Messner, D., Nakicenovic, N., & Rockström, J. (2019). Six Transformations to Achieve the Sustainable Development Goals. *Nature Sustainability*, 2(9), 805–814. <https://doi.org/10.1038/s41893-019-0352-9>

- Sadiq, M., Ngo, T. Q., Pantamee, A. A., Khudoykulov, K., Thi Ngan, T., & Tan, L. P. (2023). The Role of Environmental Social and Governance in Achieving Sustainable Development Goals: Evidence from ASEAN Countries. *Economic Research-Ekonomska Istraživanja*, 36(1), 170–190. <https://doi.org/10.1080/1331677X.2022.2072357>
- Sancak, I. E. (2023). Change Management in Sustainability Transformation: A Model for Business Organizations. *Journal of Environmental Management*, 330, 117165. <https://doi.org/10.1016/j.jenvman.2022.117165>
- Sánchez-Bayón, A., & García-Ramos Lucero, M. Á. (2020). Trends in eBusiness: Digital Currencies for a CSR 3.0 Good Practice. In Ö. Aydın (Ed.), *Trends in eBusiness and eGovernment* (pp. 1–17). Efe Akademi Yayınevi.
- Scherer, A. G., Palazzo, G., & Seidl, D. (2013). Managing Legitimacy in Complex and Heterogeneous Environments: Sustainable Development in a Globalized World. *Journal of Management Studies*, 50(2), 259–284. <https://doi.org/10.1111/joms.12014>
- Scheyvens, R., Banks, G., & Hughes, E. (2016). The Private Sector and the SDGs: The Need to Move Beyond 'Business as Usual'. *Sustainable Development*, 24(6), 371–382. <https://doi.org/10.1002/sd.1623>
- Shabana, K. M., Buchholtz, A. K., & Carroll, A. B. (2017). The Institutionalization of Corporate Social Responsibility Reporting. *Business & Society*, 56(8), 1107–1135. <https://doi.org/10.1177/0007650316628177>
- Sharma, S., & Soederberg, S. (2020). Redesigning the Business of Development: The Case of the World Economic Forum and Global Risk Management. *Review of International Political Economy*, 27(4), 828–854. <https://doi.org/10.1080/09692290.2019.1640125>
- Siew, R. Y. (2015). A Review of Corporate Sustainability Reporting Tools (SRTs). *Journal of Environmental Management*, 164, 180–195. <https://doi.org/10.1016/j.jenvman.2015.09.010>
- Stewart, R., & Niero, M. (2018). Circular Economy in Corporate Sustainability Strategies: A Review of Corporate Sustainability Reports in the Fast-Moving Consumer Goods Sector. *Business Strategy and the Environment*, 27(7), 1005–1022. <https://onlinelibrary.wiley.com/doi/10.1002/bse.2048>
- Sullivan, K., Thomas, S., & Rosano, M. (2018). Using Industrial Ecology and Strategic Management Concepts to Pursue the Sustainable Development Goals. *Journal of Cleaner Production*, 174, 237–246. <https://doi.org/10.1016/j.jclepro.2017.10.201>
- Szennay, Á., Szigeti, C., Kovács, N., & Szabó, D. R. (2019). Through the Blurry Looking Glass – SDGs in the GRI Reports. *Resources*, 8(2), 101. <https://doi.org/10.3390/resources8020101>
- Thorlakson, T., De Zegher, J. F., & Lambin, E. F. (2018). Companies' Contribution to Sustainability through Global Supply Chains. *Proceedings of the National Academy of Sciences*, 115(9), 2072–2077. <https://doi.org/10.1073/pnas.1716695115>
- Topple, C., Donovan, J. D., Masli, E. K., & Borgert, T. (2017). Corporate Sustainability Assessments: MNE Engagement with Sustainable Development and the SDGs. *Transnational Corporations*, 24(3), 61–71. <https://doi.org/10.18356/2ae5911c-en>
- United Nations [UN]. (2015). *Transforming Our World: The 2030 Agenda for Sustainable Development*. <https://sdgs.un.org/2030agenda>
- Van Tulder, R. (2018). *Business & the Sustainable Development Goals: A Framework for Effective Corporate Involvement*. Erasmus University Rotterdam.
- Van Tulder, R., & van Mil, E. (2022). *Principles of Sustainable Business: Frameworks for Corporate Action on the SDGs*. Taylor & Francis.
- Vinuesa, R., Azizpour, H., Leite, I., Balaam, M., Dignum, V., Domisch, S., Felländer, A., Langhans, S.D., Tegmark, M., & Fuso Nerini, F. (2020). The Role of Artificial Intelligence in Achieving the Sustainable Development Goals. *Nature Communications*, 11(1), 233. <https://doi.org/10.1038/s41467-019-14108-y>
- Visser, W. (2012). *Future Trends in CSR: The Next 10 Years*. CSR International Inspiration Series, 11. <http://www.waynevisser.com/articles/future-trends-in-csr>
- Wicki, S., & Hansen, E. G. (2019). Green Technology Innovation: Anatomy of Exploration Processes from a Learning Perspective. *Business Strategy and the Environment*, 28(6), 970–988. <https://doi.org/10.1002/bse.2295>
- Xu, S., & Woo, D. (2022). Key Players in Corporate Social Responsibility (CSR) Institutionalization: An Analysis of Multinational Companies' Interorganizational Positioning via CSR Reports. *Management Communication Quarterly*, 37(1). <https://doi.org/10.1177/08933189221095770>
- Zinkernagel, R., Evans, J., & Neij, L. (2018). Applying the SDGs to Cities: Business as Usual or a New Dawn? *Sustainability*, 10(9), 3201. <https://doi.org/10.3390/su10093201>

Czy nasza przyszłość spoczywa w rękach korporacji? Badanie zaangażowania dziesięciu najlepszych pracodawców korporacyjnych w Krakowie w realizację Celów Zrównoważonego Rozwoju ONZ

Streszczenie: Coraz częściej i w coraz większym stopniu niż w przeszłości sektor prywatny bierze na siebie odpowiedzialność za konfrontację z globalnymi zmianami gry i zawiłymi problemami oraz podejmuje działania w ramach Celów Zrównoważonego Rozwoju ONZ. Takie podejście daje ogromną możliwość budowania sojuszy i współpracy z różnymi sektorami, co jest jednym z kluczowych podejść do sprostania wyzwaniom VUCA i realizacji CSR 4.0. W celu znalezienia odpowiedzi na pytanie, czy nasza przyszłość spoczywa w rękach korporacji, autorzy analizują działalność 10 największych międzynarodowych korporacji działających w Krakowie pod kątem wybranych zasad CSR 4.0 ze szczególnym uwzględnieniem realizacji Celów Zrównoważonego Rozwoju. W tym celu wykorzystano następujące metody badawcze: analizę literatury, analizę treści raportów zrównoważonego rozwoju oraz analizę porównawczą. Nawet w ograniczonym zakresie przedstawionego przeglądu literatury i analizy porównawczej artykuł ten podkreśla ogromny potencjał sektora prywatnego w napędzaniu pozytywnych zmian, których potrzebujemy globalnie, zgodnie z Celami Zrównoważonego Rozwoju ONZ. Sektor prywatny dysponuje większymi zasobami, jest w stanie lepiej radzić sobie z ryzykiem i wprowadzać innowacje, może być nie tylko kluczowym partnerem, ale kluczowym czynnikiem przemian, w szczególności w obliczu narastających globalnych zmian i zawiłych problemów.

Słowa kluczowe: CSR 4.0, Cele Zrównoważonego Rozwoju (SDGs), partnerstwa międzysektorowe, *game changers*, zarządzanie zmianą