Directing CSR and Corporate Sustainability
Towards the Most Pressing Issues

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Abstract Several pressing issues of the world today are strongly related to the failures of sustainability as well as corporate and individual responsibility. Obviously, we need a wide range of toolset to tackle those problems, including regulatory and voluntary measures, according to the nature and severity of the issue. The awareness of the necessity to incorporate sustainability and responsibility into the decision making also at the micro level became common. We can witness how specific companies committed themselves to manage their CSR activities at a strategic level and how they mobilise their core business expertise to tackle social and environmental problems – through their operation, volunteering, in-kind assistance, financial assistance, and further CSR tools. However, we can also witness several other companies obviously missing the point which areas and problems they really need to focus on when it comes to responsible business practices. In 2015, the United Nations set up 17 Sustainable Development Goals (UN SDGs) which provide an applicable framework for companies to find the right direction how they can contribute best to solve the most pressing sustainability issues. By 2030, several companies committed themselves to end poverty, manage inequalities, handle the problem of climate change, etc. thus creating a better future for the earth and humanity. This chapter highlights perspectives and approaches of CSR and provide case studies upon how economic, social, and ecological problems are addressed by the corporate world. Those examples can serve either as role models or as lessons for companies to direct their interests to solving the most pressing issues and to properly develop their own CSR strategies.
1 Introduction

Challenges of responsible corporate behaviour became widely known and discussed topics, both in academia and the society. Pressing social and environmental issues are various and have grown in number and severity in the last decades, however, companies still tend to discretionally select among the issues they address. Quite a few of them look at CSR as an opportunity to solve the ecological crisis, while others undertake social commitments, help the local community, or serve a good case. Unfortunately, a lot of them simply use CSR as compensation for the damage they cause or as a marketing tool.

This Chapter aims to provide an overview how the meaning of CSR has changed over time, and which are the main approaches to CSR orientation and corporate philanthropy, illustrated by positive and negative examples of corporate practice. Going beyond isolated actions and the philanthropy focus, value-creating features and potential of CSR will be discussed. Finally, the opportunities of corporate contribution to the UN Sustainable Development Goals are examined, as a common field of CSR and corporate sustainability. The Chapter follows a discussing manner, contrasting some relevant CSR theories with corporate practice, by focusing on the most pressing issues humanity is facing today.

2 CSR Perspectives: A Changing Phenomenon

Recognition and meaning of corporate responsibility has significantly changed over the last century. The term Corporate Social Responsibility and its origin are unclear. According to Windsor (2001), it can be traced back to the 1920s, when corporate leaders were already talking about responsibility and accountability practices. However, according to Post (2003) and Turner (2006), the concept of CSR appeared among managers in the 1930s.

In the judgment of Carroll (1999), Howard Bowen was the “Father of Corporate Social Responsibility” who opened a modern period in the CSR literature. In the light of this approach, the starting point for CSR as a concept is Bowen's (1953) book, The Social Responsibility of the Businessman. The author emphasizes the responsibility of the businessman in terms of social values and goals, and already points to corporate responsibility.

Corporate social responsibility as interpreted by Friedman (1970) is a sign of the principal-agent problem. In his view, corporate resources are misused by companies when they engage in CSR activities, which would require a much greater need to focus on value-added internal projects or to return returns to shareholders. In Friedman’s judgment, managers use CSR to advance their own careers or achieve other personal goals and not for business purposes.

In 1984, Drucker, the father of management theories, went beyond the previous interpretation of the concept of CSR, stating that the management of social problems
should be transformed into an economic opportunity. Corporates should act responsibly, taking into account social and business interests (Drucker 1984), so responsibility must be integrated into the operation of the company.

In Porter and Kramer’s formulation from 2006, the practice of CSR is defensive in nature and is intended to mitigate or compensate for the harm the company has caused to society and the environment (Porter and Kramer 2006). At the same time, they draw attention to the fact that it is worthwhile for companies to move in the direction of value creation, by which social and economic goals together provide the company a competitive advantage. Porter and Kramer (2006), Kerekes and Wetzker (2007) argue that “Companies are neither responsible for all the problems in the world, nor they have the resources to solve them all. Every company needs to identify the range of social problems that it can most effectively participate in solving while at the same time strengthening its competitiveness the most” (Porter and Kramer 2006, p. 14). Porter and Kramer also reinforce the idea that a company should engage in CSR activities that can be incorporated into a business strategy, as this is the only way to become a successful and responsible company. The authors further developed their view to the CSV (creating shared value) concept (Porter and Kramer 2011) which reflects the double dividend opportunities of.

The definition of the European Commission (2011) highlights the responsibility of companies for their impact on society, in which the priority of responsibility for a wide range of stakeholders, beyond owners and shareholders became clear.

3 Approaches to CSR Orientation and Corporate Philanthropy

Lantos (2001) differentiates three types of CSR: ethical, altruistic, and strategic CSR. Ethical CSR means complying with economic and legal obligations and avoiding negative measures that may cause harm to a stakeholder of the company, it includes morally, ethically required CSR activities (Simon et al. 1983). Altruistic CSR, also known as humanitarian or philanthropic CSR, means contributing to the common good. It refers to activities that are not ethically required but can be beneficial to the company. Altruistic CSR is a very noble and virtuous responsibility, but precisely for that reason it is also rare, as it is outside the scope of the company’s core activities (Smith and Quelch 1993). Strategic CSR addresses such issues of social welfare which result in a win-win situation. The company focuses primarily on the nature of the problem (Lantos 2001). Thus, there is an obvious trend in CSR that inspires companies to focus on problem solving within the framework of their responsibilities, which can be implemented most effectively on a strategic basis, in a way that benefits both the company and the society.
Box 1 Strategic CSR at National Australia Bank (NAB)

From 2008, the slogan of NAB is “give more, take less”. The bank has realized to be able to give back much more to society if they volunteer in an area, they are also familiar with. Hence, they have stopped planting trees and painting fences and switched completely to skill-based volunteering and providing consultancy towards other companies on how they can implement skills-based volunteering. (NAB 2020).

Carroll (1991) argues that social responsibility can be divided into four groups that fully cover the concept of CSR: economic, legal, ethical, and philanthropic. He articulates philanthropic responsibility: that it is a corporate activity that meets social desires. It includes programs and activities that promote social well-being and goodwill. (Carroll 1991) Although philanthropy seems to be a less important tool, it is at the same time the most visible form of helping society, which, although not materially profitable, in any case provides an opportunity to discriminate against competitors.

According to Bruch and Walter (2005), philanthropic activities stem either from market-oriented or from competence-oriented perspectives (Fig. 1).

Based on a market-oriented approach, managers primarily want to meet the expectations of their stakeholders, shape their corporate philanthropic activities according to external needs, from which they expect increased corporate

![Fig. 1 Market-oriented and competence-oriented philanthropy. Source: based on Bruch and Walter (2005)](image-url)
competitiveness, better marketing and sales opportunities, and better relationships with government and non-profit organisations. These companies are more interested in influencing stakeholder attitudes than in increasing social outcomes. At the same time, societal benefits can also be achieved with market-oriented philanthropy as it contributes to meeting basic needs and the needs of stakeholders.

### Box 2 Market-oriented Approach at Wells Fargo

Wells Fargo donates up to 1.5% of its revenue to charitable causes each year, to more than 14,500 non-profit organisations through philanthropy, in form of food banks and incubators to hasten the speed to market for start-ups. The company is also engaging its employees to volunteer and give back to the community, as charity of their own choice. (Businesswire 2018).

According to the competence-oriented approach, corporate leaders strive to align their philanthropic activities with the company’s capabilities and core competencies. They oppose activities other than core business, aiming to increase the efficiency of philanthropy and ensure unique value creation.

However, the strong internal orientation of the competence-oriented approach makes the reconciliation with the interests of external stakeholders difficult, and it may result in a situation where beneficiaries do not receive the greatest value. On the other hand, competence-oriented corporate philanthropy can also generate unique benefits because it focuses on individual expertise rather than financial support, based on the core business of a company. Some companies combine an external and an internal approach, while others focus specifically on one perspective, and some companies do not accept a strategic approach to philanthropy at all. Based on the degree of internal and external orientation, Bruch and Walter (2005) define four types of corporate philanthropy: peripheral, dispersed, constricted, and strategic philanthropy (Fig. 2).

Dispersed philanthropy is characterized by a complete lack of strategic direction. Initiatives are uncoordinated, managers and employees do not have a comprehensive picture of the company’s activities, there are no clear decision criteria as to why they even support a charity project. As a result, many smaller projects are supported without a guideline, and funding is arbitrary towards institutions operating in different fields. Dispersed philanthropic activities include the negative effects of peripheral and constricted types. The background of these initiatives is mostly the personal interests of the members of the management. However, in special cases, dispersed philanthropy can also be useful. In times of severe crises where immediate action is needed, this type of activity can be extremely valuable and achieve more significant social impacts and benefits than using a strategic approach.
Major consumer brands have recognized that in addition to the inevitable limitation of store opening hours, the most obvious way of dealing with the virus is to launch campaigns that take advantage of their vast scope and outreach. McDonalds, Nike and Coca-Cola have come up with revamped, themed logos and slogans, highlighting the importance of social distancing to avoid physical contact with each other, cited as the most effective way to deal with the epidemic. In addition, these companies also play a significant role in crisis management through their various charities, including the Coca-Cola Foundation which has raised some $20.5 million to help economies in particularly affected countries like China, Italy, the United States and Canada. (CNN Business 2020).

In the context of peripheral philanthropy, companies engage in charitable initiatives that are based primarily on external demand and stakeholder expectations. Most of these companies expect a better competitive position from corporate philanthropy. Their activities are independent of the company’s core mission. The strategic consequences of peripheral philanthropy are mixed: it helps stimulate demand for products and services, retain skilled workers, and reduce state and regulatory controls. However, there are also companies that, in the context of peripheral philanthropy, divert both financial and managerial resources from their core business, leading to ambiguity in strategy. Overall, these activities are both

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**Box 3 Dispersed Philanthropy in Time of COVID-19**

Major consumer brands have recognized that in addition to the inevitable limitation of store opening hours, the most obvious way of dealing with the virus is to launch campaigns that take advantage of their vast scope and outreach. McDonalds, Nike and Coca-Cola have come up with revamped, themed logos and slogans, highlighting the importance of social distancing to avoid physical contact with each other, cited as the most effective way to deal with the epidemic. In addition, these companies also play a significant role in crisis management through their various charities, including the Coca-Cola Foundation which has raised some $20.5 million to help economies in particularly affected countries like China, Italy, the United States and Canada. (CNN Business 2020).
ethically and economically relevant and bring benefits to companies but are generally unsustainable in the long run.

**Box 4 Misguided Philanthropic Action at Wal-Mart**

A photo that revealed great publicity and crawled the Internet revealed an ambiguous action of Walmart employees of a store in Canton, Ohio, organizing food gathering for their needy colleagues. This philanthropic action left the impression as if Walmart did not pay enough wages to their employees to live, thus the company tried to explain it by stating they aim to help employees who suddenly got into a serious situation (such as getting divorced). (Cleveland 2013).

Constricted philanthropy embodies the synergy between the company’s core and charitable activities. They use their core competencies for social purposes, largely ignoring the perspectives of external stakeholders. The strategic effects of constricted philanthropy are also mixed. Its benefits include the fact that existing expertise, resources and opportunities increase the efficiency of activities, and managers strive for this philanthropic spirit to permeate the entire company, applied as a kind of innovation. However, its disadvantage is that it neglects the needs and expectations of stakeholders due to its internal focus. Managers only want to benefit through their own products and specialized employee expertise and help resolve emergencies, thereby losing the opportunity to increase reputation and contribute to the strategy of the activity. While constricted philanthropy does not systematically target key stakeholders, it lacks a strategic approach that limits a company to be the best in its competitive environment.

**Box 5 Constricted philanthropy at Casper**

Casper is an online mattress sales company that provides a 100-day warranty to its customers, opting for in-kind donations as one of the tools of its responsibility activities. If, within 100 days, the consumer finds the mattress not suitable, the company takes it back, provides full refund, and in addition, the returned good-quality mattress will be donated to further use. (Casper 2020).

Strategic philanthropy is combining a strong external (market) and internal (competence) orientation in a highly effective way. It considers the business strategy of the company and the interests of the stakeholders at the same time, which also promotes the sustainability of the activity. It provides an opportunity to apply key competencies in new business areas, increase employee intrinsic motivation and labour market attractiveness, stimulate consumer demand, and strengthen company identity with company-wide, coordinated philanthropy.
For Pfizer, CSR initiatives are an important part of the company’s operations. To help the society through core business is essential, by considering market needs. Consequently, women and children in need are provided with health care and a significantly reduced price of Prevenar 13 vaccinations. (Pfizer 2015).

There is also a special version of strategic philanthropy, place-based strategic philanthropy, the essence of which is to focus on a specific geographical area, in this case the company wants to support not a single issue, but rather a special community (Backer et al. 2004). In this approach, societal challenges can be well linked, community involvement and collaboration with other organizations can be achieved, collaboration with other donors can be more cost-effective, revitalization of a given “cluster” can take place, and results can be achieved. Easier to observe. However, it also has difficulties, as it is not easy to start and maintain relationships with partners along divergent interests, and many want to avoid thinking at a “too strategic” level. (Murdock 2007).

Audi Hungaria has been an important factor in the development of the Hungarian economy and the city of Gyor (site of the company), since 1993. Audi Hungaria is an integral part of the city’s life, by playing a crucial role in improving the quality of life of citizens, via supporting cultural and sports events. The company also supports high school education as well as higher education in Gyor and is committed to improving the quality of healthcare system in the region. In addition, employees deliver volunteering activities specifically in and around the city. (Audi 2020).

4 Value Creation with CSR

Beyond philanthropic CSR, Chen et al. (2018) also distinguishes promotional and value-creating CSR. Promotional CSR can be linked to short-term sales goals, so it includes cause-related marketing and sponsorship activities. Cause-related marketing is realized through direct product sales. This goal of support can also be attractive to customers, as through the purchase of a product or service, they also contribute to the support of a particular cause.
Box 8  Cause-Related Marketing at TOMS
The TOMS brand used the One-for-One concept in its business model. For every pair of shoes sold, it donated a pair of shoes to those in need, donating a total of 60 million pairs of shoes. The concept was suitable for both generating profit and building up good relationship with the community, which later inspired other companies such as Solo sunglasses to launch similar campaigns. (Daniels Fund Ethics Initiative 2020).

Value-creating CSR is a tool for creating common value (Porter and Kramer 2006, 2011), the possible forms of which are social alliances and value chain CSR. The research of Chen et al. (2018) shows that consumers respond more favourably to value-creating CSR than to philanthropic CSR or promotional CSR. Promotional CSR is more accepted from lower-competency companies, while value-creating CSR is expected from high-competency companies. With respect to philanthropic CSR, there is no difference according to competence.

Elements of a company’s competence are the company’s resources, tools, skills, and knowledge. Several theoretical approaches support that CSR activity and corporate competence can reinforce and improve each other’s outcomes. Based on resource-based theory, CSR can provide a company resources to improve its competencies, most notably in the areas of HR, innovation, and corporate culture. (Grant 1991; Srivastava et al. 2001; Surroca et al. 2010; Wernerfelt 1995). The theory of the corporate perspective argues that a company’s CSR attributes are largely determined by what competencies the company has, however, the introduction of CSR elements can improve those competencies. (McWilliams and Siegel 2001). The theory of social networks (Dyer and Singh 1998; Gulati 1998) sees the potential for growth in company competence in long-term and multifaceted collaboration with NGOs. All three theoretical approaches support that a company’s competence can greatly influence the effectiveness of a CSR activity, however, an effective CSR activity can also greatly improve a company’s competence. (Chen et al. 2018).

Box 9  SME Example for Value Creation at Hatos Language School
In Hatos Language School in Hungary, in-service training for own teachers is also open to teachers working in public education. Additionally, in collaboration with surrounding schools, talented, needy children are provided the opportunity to attend free language courses organized by the company. (Hatos Language School 2020).

Expectations towards high-competency multinational companies may differ from low-competency SMEs, and the same is true for long-established, traditional companies versus new, innovative companies. Companies with low competencies typically have limited corporate resources, expertise, and capabilities, giving consumers the impression that they may not necessarily be qualified to implement value-
creating CSR programs. In their case, they consider CSR activity much more as a compensation for lower quality products. However, in the case of high competency companies, value-creating CSR activities are much more expected than charitable and promotional CSR actions. (Chen et al. 2018).

**Box 10 Multinational Example for Value creation at Symantec**
The IT security company has been offering education to disadvantaged young people without a college degree since August 2014, where, in addition to obtaining a cybersecurity certificate, further employee competencies are developed (such as resume writing or communication). Thus, the company creates skilled and loyal employees in a segment where there are currently 60,000 people in America in unskilled positions. Meanwhile, it also helps reduce the labour market exposure of the unskilled. (Triplepundit 2020).

Sen and Bhattacharya (2001) call the amount of consumer perception of overlaps between CSR campaigns and companies’ core business congruence. Consumer expectations can set companies to differentiate themselves from their competitors through CSR, reduce uncertainty for the company, and increase buying intent.

**Box 11 Failure of Congruence at KFC**
Susan G. Komen, owner of a foundation for breast cancer research, partnered with KFC in a nationwide campaign aimed at fund-raising and awareness-raising, by selling pink-branded fried and grilled chicken. KFC donated 50 cents for every bucket sold in a month, for a total of $4.2 million. Financially, the campaign was successful, but in most other ways, it was a public relations nightmare. Experts have accused both Komen and KFC to encourage people to buy unhealthy food which, according to research results, leads to an increased risk of breast cancer for women by 25 percent. Komen was criticised for the partnership, while KFC for using cause-related marketing for the sake of women’s health with the help of an unhealthy product. The product clearly did not fit the cause the company wanted to support. (abcNEWS 2010).

Webb and Mohr (1998) and Barone et al. (2000) support that consumers value altruistic CSR, which is related to the well-being of society, more than CSR, which is related to the main activity of companies, because in this case companies are responsible not for themselves but for society. Nan and Heo (2007) also found that CSR campaigns more closely related to the core business of firms are not more effective compared to CSR campaigns that are less tied to the core business. Various researches support that consistency between corporate CSR and a company’s core business:

- increases the credibility of the company (Lucke and Heinze 2015)
increases brand loyalty with CSR brand fit (Cha et al. 2016)
leads to a more positive WOM when collaborating with nonprofits (Rim et al. 2016)
increases the possibility of partnership (Till and Nowak 2000)
increases the willingness to buy due to a more positive perception of products (Gupta and Pirsh 2008)

Bower’s (1981) research shows that if the consistency of a company and the sponsored event is high, it improves the perception of the company. In the case of sponsorship, the company gets a better perception in the eyes of consumers if the company profile and the sponsored cause are linked. Based on this research, it can be concluded that in order to better perceive consumers, it is more worthwhile for companies to coordinate their CSR actions with their core activities, while taking care not to reflect selfish behaviour.

Box 12 Sponsorship at Nicholson International
Nicholson International sponsors five conferences of Economist Intelligence Unit at the regional headquarters, with an aim of making itself visible for professionals participating at those conferences. This is of strategic importance to the HR consultancy firm. Through the sponsorship, Nicholson appears together with the well-known Economist (co-branding), collaborates professionally with its staff, benefits from its press relations, and reaches important regional and national decision-makers who appear at those events.(Nicholson International 2020).

5 Corporate Contribution to UN Sustainable Development Goals

The United Nations’ Sustainable Development Goals (UN SDGs, 2020) is a useful framework which provides a transparent and understandable categorisation of the most pressing sustainability-related issues which need to be addressed, on all levels of decision-making. Companies were welcoming this formulation of sustainability goals because it enables them to clearly express their commitment in contributing to the achievement of those goals by 2030. These goals often serve as an expression of corporate social responsibility (KPMG survey 2017).

However, sustainability goals seem not to be equally important to companies; they tend to select which of the 17 SDG goals to highlight in their objectives (PwC Survey 2015). The extent to which a company can contribute to each goal and how much risk and opportunity each goal holds depends on several factors. For a strategic approach to SDGs, the first step is to assess the current and potential, positive and negative impacts of the company’s business on the Sustainable Development Goals. This helps identify where positive effects can be realised or negative effects could be reduced or avoided. Companies determine their priorities accordingly. As a result of
a PwC survey (2015), the following 5 goals were reported by companies to be most important for them:

- Goal 8: Decent work and economic growth
- Goal 13: Climate action
- Goal 9: Industrial innovation and infrastructure
- Goal 4: Quality education
- Goal 3: Good health and well-being

Although focusing on just a few, specific goals appears as attractive and simple for companies, they are often criticized by citizens for “cherry-picking” and being superficial, for using CSR efforts more as a self-serving PR campaign instead of expressing real corporate value (PwC Survey 2015). PWC proposes a holistic approach for companies, where implementation should be treated as a single framework, covering all 17 objectives. However, for most companies, it may be unrealistic to expect the initial implementation of the SDGs to include all the 17 goals. The short-term strategy is more likely to focus on specific goals, probably those that are already aligned with their existing CSR activities. The SDG Compass (2020) proposes a process which is based on prioritization of 4–6 goals, setting concrete commitments to them, implementing them together with the stakeholders, and finally, reviewing those priorities and make progress every year. Commitment to progress can result in a transition process to achieve all 17 goals in the long run. Sector-specific best practices, included in an SDG Industry Matrix also make the understanding and application of SDG-related corporate action easier. (KPMG 2020).

Experts are not unified in their opinion about the prioritization of SDGs. Some argue with the importance of Goal 13: Climate action, as the achievement of this goal positively influences several sustainability goals. Setting climate goals is popular in corporate practice.

**Box 13 Innovation at Johnson and Johnson**
The firm Johnson and Johnson has been addressing the issue of climate change and environment protection for decades. They purchased a privately-owned energy supplier which made possible for the company to produce green energy. It is a double dividend solution as it results in less greenhouse gas emission, while it is also an economically profitable alternative of electricity production. (Johnson and Johnson 2017).

Other experts argue that Goal 4: Quality education should be a top priority as it can break the cycle of poverty and change systems in other urgent areas of global need. (Pierce 2018).

Bretton Woods II and the OECD asked 85 experts from around the world to identify and prioritize the SDG goals. The five main SDG goals from 169 goals for experts are almost evenly distributed between institutional and individual welfare issues (NewAmerica 2020):
Goal 10: Reduced inequality - Promoting the rule of law and access to justice.
Goal 1: No poverty - Eliminate the most extreme poverty.
Goal 3: Good health and wellbeing - Ensure access to safe, effective and affordable health care, medicines and vaccines.
Goal 5: Gender equality - Ensure women’s rights to economic opportunities, property rights and inheritance.
Goal 16: Peace and Justice Strong Institutions - Government accountability and transparency must be ensured.

Goal 1, 5, 10 and 16 are obviously more difficult for companies to relate to in a short run, however, they are crucial for sustainable societies, so companies most probably cannot avoid addressing them in their longer-term goal setting.

Box 14 Negative Example for Ending Poverty
Mastercard started the Football World Cup with the slogan that every goal of Messi or Neymar will feed 10,000 children in Latin America and the Caribbean, donated by the company, through specific foundations. Consumers reacted by asking: what if they don’t shoot the goals? What happens if they drop out? At the World Cup, Neymar scored 2, Messi 1, so it was a huge mistake instead of sending a positive message to the public. (Lepitak 2018).

On the other hand Goal 3 often overlaps with the priorities of the surveyed companies.

Box 15 Positive Example in the Covid-19 Situation for Good health and Wellbeing
As the Covid-19 situation has shown, companies with different profiles may effectively contribute to handling issue and ensure access to the necessary health care measures.

universities and research centres work with pharmaceutical companies on finding the vaccine to the virus, taxi companies take doctors and nurses from home to the hospital every day, hotels provide free accommodation for quarantine purposes, sport equipment companies provide specific products for free to the hospitals, etc. The pandemic made it obvious that, with some creativity, every company can find a way to have a positive impact on society through its own core business. (Mfor.hu, 2020).

6 Conclusion

The chapter focused on the focal approaches of CSR and corporate sustainability which are driving company practice today, in order to generate value and positive impact for the society. The chapter aimed to highlight the huge variety of relevant
types of corporate social responsibility, their applicability and limitations. Positive and negative examples - mainly well-known transnational companies and some Hungarian ones - illustrate the importance of understanding the purpose and the possible impacts of the different types of CSR activities when selecting and implementing them.

Today, corporate sustainability and CSR are becoming more and more overlapping fields of action, which reflects in the strong attachment of companies to the UN Sustainable Development Goals and the ways how companies make use of these goals as an expression of their corporate social and environmental responsibility. Prioritization of SDGs has both its benefits and drawbacks, but companies obviously face the challenge of increasing expectations from the society which they need to respond to in a consistent, congruent way. Both good and ambiguous practical examples help navigate among the different approaches and goals, to enhance responsible behaviour at the corporate level.

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