



Research Article

The Interplay of Corporate Social Responsibility (CSR) and Sustainable Development Goals (SDGs): An Overview of Relevant Literature on CSR's and SDGs

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Received date: 25 April 2022; Accepted date: 3 April 2023; Published date: 11 April 2023

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Abstract

The rapid and unchecked growth of human activities has resulted in significant ecological and social challenges globally. In response, the concept of sustainable development emerged, which encompasses social, environmental, and economic issues. Companies are crucial players in pursuing sustainable development through their implementation of corporate social responsibility initiatives. To this end, this study conducts a systematic literature review to examine the theoretical and empirical evidence of the contributions or implications of corporate social responsibility to sustainable development over the last six years. The review includes 57 articles, of which 92% belong to Q1 based on predetermined search strategies and scientific rigor. The findings suggest that corporate social responsibility is a vital element of sustainable development, even though the motivation behind such activities may not always align with this goal. Overall, the study concludes that both concepts complement each other, and corporate social responsibility plays a significant role in achieving sustainable development.

Keywords: Corporate Social Responsibility; Sustainable Development; SDGs; Sustainability

Introduction

In the Anthropocene epoch, there is socioeconomic inequality, environmental degradation, proliferation of large cities, "cyberdependence", overpopulation, linear economy, an increasingly evident climate change and even social sustainability challenges (Broman and Robèrt, 2017; Stock et al., 2018; Suárez-Eiroa et al.,

2019). A concept such as sustainable development has been formulated, contemplating ideas linked to the preservation of the global ecosystem, while addressing social and economic problems, almost inherent to human communities. These ideas are embodied in the Sustainable Development Goals (SDGs), which have a prospective vision that seeks

economic, social and environmental development (Leal Filho et al., 2019).

Nowadays, although not always with great success (Essah and Andrews, 2016; Gamu and Dauvergne, 2018), organizations invest resources in CSR activities that represent major contributions to the achievement of the SDGs, even if their objective is to strengthen their corporate social performance (Panagopoulos et al., 2016), tentatively improving financial and non-financial performance (Saeidi et al., 2015; Sen et al., 2016) or simply stakeholder pressure (Abbas, 2020; Wang et al., 2015). The growing importance of organizations in sustainable development is visualized through the creation of the SDG Compass, a guide with a holistic approach that promotes the formulation, implementation and communication of business strategies linked to the SDGs (García-Sánchez et al., 2020).

In view of the above, it is considered that a large part of good business practices is promoted through CSR, and this action represents progress towards the SDGs. In observing this linkage, this paper seeks to develop the following objective: to analyze theoretical and empirical studies of the contributions or implications of corporate social responsibility to sustainable development, within the framework of a literature review in SCOPUS, over the last 6 years.

By achieving this purpose, it is expected to understand the implications of the concepts in question, also seeking to contribute to the consolidation, extension and application of concepts such as corporate sustainability and corporate social innovation. Likewise, it seeks to encourage the creation of empirical or bibliometric research by providing theoretical support, as well as perspectives to be studied within this scientific field.

First, the methodology of this study will be explained, and then the research will be developed through three sub-themes: The state of the art of both variables, explaining essential definitions and current and future

aspects; subsequently, the links between the two concepts will also be developed and explained, highlighting the similarities and differences; likewise, how the application of CSR contributes to sustainable development will be addressed in a focused manner through related research and concrete examples. Finally, conclusions and recommendations will be drawn.

Methodology

Type of Research

The present study is a type of literature review, called a systematic review of scientific literature, understood as a clear and structured summary of scientific information, deliberately selected and analyzed, focused on answering a specific objective (Moreno et al., 2018). The methodology in question is considered ideal if you want to perform a complex critical analysis of the scientific literature on a topic (Munn et al., 2018), specifically in this case, it is used to synthesize, contrast and discuss ideas related to both concepts, showing both perspectives that require consolidation and possible areas to be studied. Since no meta-analysis was performed, this document is considered a qualitative review.

Data Collection Process

The collected articles presented in this document were obtained through SCOPUS, with the exception of 2 scientific articles and 1 book chapter provided by Springer. The main keywords that allowed collecting the scientific papers were: "Corporate Social Responsibility" (24,184 scientific articles); "Sustainable Development" (340,871); "Sustainable Development Goals" (38,558); "CSR" (24,276); "SDG" (6,768); "Sustainability" (266,168); "Corporate Sustainability" (10,561); "Environmental sustainability" (98,519); "Social sustainability" (61,903) and "Economic sustainability". The most important combinations can be seen in the following table.

Table 1: Main search strategies

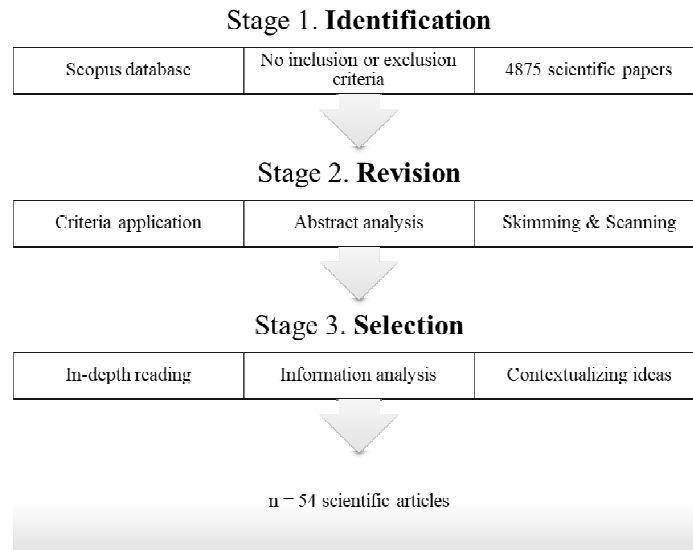
Keyword 1	Boolean operator	Keyword 2	Results
“Corporate Social Responsibility”	AND	“Sustainable Development”	2598
“Corporate Social Responsibility”	AND	“Sustainable Development Goals”	251
“CSR”	AND	“Sustainable Development”	1944
“CSR”	AND	“SDG”	82
		Total	4875

Source: Authors' own elaboration

Inclusion and exclusion criteria

This review initially identified 4875 scientific articles related to the topic, and after running filters provided by the same database, and adding other inclusion and exclusion criteria, such as: scientific articles from the last 6 years, with significant contributions to the topic in question and of high impact, in addition to being written in English or Spanish, and

excluding documents with content of little relevance to the context of the research or whose period of time exceeds what is required, with the exception of those that provide a perception of the past that is still valid, 54 scientific articles were selected because their contribution, content and/or validity are relevant to the achievement of the objective of this research.

**Figure 1: Articles' selection process**

Articles' Evaluation

Since this study is focused on document review, it seeks to compile scientific information of the highest quality; articles

were chosen from high-profile scientific journals according to the Scimago (SCOPUS) portal, considering that their contribution is truly relevant.

Table 2: SCOPUS cited scientific journals

Scientific Journal	N° of Papers	SJR 2020	Best Quartile
Journal of Cleaner Production	19	1.94	Q1
Journal of Business Research	7	2.05	Q1
Corporate Social Responsibility and Environmental Management	2	1.52	Q1
Journal of Business Ethics	1	2.21	Q1
International Journal of Production Economics	1	2.41	Q1
Journal of Physical Education and Sport	1	0.35	Q3
Resources, Conservation and Recycling	1	2.47	Q1
Sustainability	2	0.61	Q1
Resources Policy	2	1.28	Q1
Third World Quarterly	1	0.98	Q1
Tourism Management Perspectives	1	1.45	Q1
International Journal of Management Education	1	1.17	Q1
International Journal of Information Management	1	2.77	Q1
Procedia - Social and Behavioral Sciences	1	*	*
Technological Forecasting and Social Change	1	2.23	Q1
Extractive Industries and Society	1	1	Q1
Nature Sustainability	1	4.51	Q1
Business Ethics	1	1.34	Q1
Public Relations Review	1	1.57	Q1
Research in International Business and Finance	1	0.77	Q1
Current Opinion in Psychology	1	2.39	Q1
Energy Policy	1	2.09	Q1
Journal of Policy Modeling	1	1.13	Q1
Process Safety and Environmental Protection	1	1.17	Q1
Procedia Economics and Finance	1	*	*
Sustainable Development	1	1.12	Q1
Energy Research and Social Science	1	2.31	Q1
Progress in Development Studies	1	0.26	Q3
Built Environment Project and Asset Management	1	0.34	Q3
Finance Research Letters	1	1.34	Q1
Total	57		

*Discontinued

Source: Authors' own elaboration

Results and Discussion

State of the art Corporate social responsibility and Sustainable Development

CSR is a nebulous and multidimensional concept (Ozdora et al., 2016; Ulutaş et al., 2016), which is constantly evolving and being shaped by historical events that have determined its implementation and perception (Latapí et al., 2019). Although there is no consensus regarding its definition, it is possible to understand it as a set of interdependencies between the social, economic and environmental aspects of sustainability (Silvestre and Țircă, 2019).

Over the past decades, the impacts of business activities on society and the environment have been widely examined and criticized. Various stakeholders, such as the general public, employees and investors, expect companies to consider the broad social and environmental implications of their activities (Searcy et al., 2016), although this can be said to be linked to the cultural aspect of countries (Mohamed et al., 2018). Generally, CSR is conceived as a strategy, in which companies have the grand objective of obtaining greater commercial benefits, although the empirical evidence does not provide results that can be considered conclusive (Bhardwaj et al., 2018). In the scientific literature, it is possible to identify four types of CSR strategies: obstructionist, defensive, accommodative and proactive strategies (Grover et al., 2019). Kraus et al. (2020) add that the growing concern for the environment has caused various researchers to focus on the environmental aspect of CSR, since they consider that customers want goods and services that are environmentally friendly. It should be noted that carrying out CSR activities does not make companies socially responsible, mainly because of the authenticity factor, that is, the congruence between CSR activities and the business activities that a company carries out (Alhouti et al., 2016).

Today, due to the pandemic caused by the novel coronavirus, it is said that there are

challenges with respect to ethical conduct and CSR. It has been possible to note how some companies have tried to obtain a morally debatable economic benefit during the crisis period. However, it is also necessary to point out how other organizations chose to develop CSR activities proactively, offering alternatives for immediate help and assistance in the fight against the virus (He and Harris, 2020). They offer an optimistic perspective, considering that the pandemic will accelerate the development of CSR, implying that this concept will become more relevant to the consumer and, therefore, to commercial organizations. Popkova et al. (2021) seem to reinforce the above, arguing that this pandemic has taken CSR to a new level in both developing and developed countries.

Certainly, the pandemic has caused an enormous disruption, forcibly mutating the everyday into a new, unforeseen reality. In the wake of this, the need to assess the extent to which the SDGs are achievable by 2030 becomes evident. "Sustainable development" is a concept initially proposed in 1980 by the International Union for Conservation of Nature; this comprises the growth and development of societies by exploiting resources without compromising the advancement of the next generations (Strezov et al., 2017).

The term in question develops due to the lack of social commitment to repair or raise awareness of the impact of such actions (Chams and García-Blandón, 2019). In essence, the Brundtland Commission's definition of sustainable development contemplates the importance and interdependence of the triple bottom line (Silvestre and Țircă, 2019), possessing an intrinsic adaptability for each country or region (Olawumi and Chan, 2018). Reducing poverty and hunger, achieving sustainable management of natural resources, addressing and combating the consequences of climate change, ensuring inclusive peaceful societies and achieving a prosperous life for all human beings are aspects that were expected to be achieved

to some extent by 2030 (Megyesiova and Lieskovska, 2018).

In recent years, the approach provided by sustainable development has been complemented by technological concepts that provide knowledge capable of contributing to the achievement of the SDGs. One of these is the concept of Industry 4.0, which suggests the application of principles and technologies of the Internet of things (Beier et al., 2020). Bag et al. (2021) mention and highlight the importance of Industry 4.0 for sustainable development as it represents an effective change for manufacturing companies. Another concept considered relevant in the achievement of the SDGs is artificial intelligence; Goralski and Tan (2020) mention how its application could cause a substantial change and benefits in aspects such as sanitation, agriculture and smart water management. On the other hand, Mauter et al. (2018) highlight nanotechnology applied to water treatment, noting that this technology can help combat the various challenges that derive from the fundamental resource to obtain sustainable development. Yoshino et al. (2021) mention that, in the post-pandemic era, the various countries of the world will need to support green and renewable energy projects in order to maintain an appropriate pace of investment to achieve the SDGs and the Paris Agreement on climate change.

Links between Corporate Social Responsibility and Sustainable Development Articles' evaluation

According to Fordham et al. (2017), the scope of CSR has been growing to incorporate new aspects with social expectations. The authors provide an example by explaining that, in the resources' sector, parameters have been established that align CSR more closely with the principles of sustainable development, because the widespread adoption of the UN SDGs has changed the expectations that society has regarding the moral obligations of companies (Elalfy et al., 2020).

Although both concepts focus on similar dimensions, their approach differs. Sustainable development has a global perspective that revolves around meeting human and environmental needs, while CSR focuses solely on environmental/social interactions and interrelationships between the company and various stakeholders. (Ye et al., 2020). Likewise, the same indicate that sustainable development faces challenges at the macro level, while CSR focuses solely on the corporate aspect.

Similarly, CSR can be understood as an obligation on the part of companies to sustainable development and society (Eberhardt-Toth, 2017); working on improving the quality of life of workers, families, local community and stakeholders (John et al., 2019). On the other hand, commitment to sustainable development should be an inherent aspect of CSR, going even beyond what is established by law (Cazeri et al., 2018). Sustainable development and CSR are considered to be connected due to the ecological nature of the latter (Suganthi, 2019).

There is an evident link between the two concepts, mainly due to the fact that both contemplate the efficient and sustainable allocation and utilization of resources. While sustainable development aims to ensure that present activities do not adversely affect future ones, in the business realm, efforts are made to avoid complications with the entity's operating environment while creating a synergy (Popa, 2015).

It is possible to visualize the link between both concepts by analyzing the SDGs and their proposed solutions. These include 17 goals and 169 targets that cover a range of issues related to sustainable development, such as poverty, economy, climate change, or gender inequality, to name a few (Xia et al., 2018). Faced with these problems, the authors comment on how CSR allows for the resolution of difficulties related to sustainable development. For example, the implementation of CSR policies related to women's well-being and inclusion in the labor market can address SDG number 5,

gender equality. However, it is necessary to note that, from the perspective provided by the results of the study by van der Waal & Thijssens (2020), companies' contribution to the SDGs could be more intentional than real.

Good CSR practices that contribute to sustainable development

CSR was born primarily to alleviate criticism of corporations, which cause poverty through pollution, corruption and violence (Spencer, 2018). Today, ironically, organizations are called to be part of the solution regarding poverty alleviation, mainly because of their ability to foster economic growth through their business and CSR activities (Chatterjee and Mitra, 2017; Škare and Golja, 2014).

There are different actions that a company can develop for the benefit of poverty reduction: corporate philanthropy (with or without tax benefits), improving working conditions, generation of adequate employment, labor benefits, among others (Medina-Muñoz and Medina-Muñoz, 2020). Of course corporations should focus on reducing poverty, particularly economic poverty, since it gives rise to various social problems that hinder human development. However, it is necessary to highlight that the approach of companies should have a holistic perspective, understanding how they can contribute to the achievement of the SDGs from different angles (Kumi et al., 2020).

A report by the Food and Agriculture Organization of the United Nations (FAO) stated that, every year, approximately 1.3 billion tons of food, fit for human consumption, are wasted globally (Garrone et al., 2016). Considering that a company requires such valuable resources as water or energy to produce such food, dealing with such excesses becomes a structural challenge that they must solve. The same authors mention that food donations through intermediaries (NGOs, food banks, etc.), food recycling through animal feed or compost, and the improvement of production processes to minimize excess food due to manufacturing errors, are

actions that should be integrated into the CSR plan of any company in the industry.

As far as health and well-being are concerned, leaving aside the now classic corporate philanthropy, there are various CSR activities that focus on achieving and promoting a healthy lifestyle, while at the same time using sports as an engine of social development for people in a disadvantaged situation (Cegliński, 2020). Sports activities for charitable or patronage purposes are actions that any company, even those not linked to sports, can carry out to contribute to the achievement of the SDGs. Another aspect to consider in CSR activities is the need to provide quality education to the marginalized population; educational programs, scholarships and bilateral assistance to communities are activities that a company should carry out in the real search for sustainable change (Kumi et al., 2020; Uduji et al., 2020). It is also necessary to integrate gender equality into CSR policies, especially in areas where women are completely unprotected. Given this situation, it is expected that corporations will appropriately decide to apply gender quotas, in such a way as to help reduce the gaps, also comprising a multidimensional approach that integrates the various SDGs (quality education to obtain a decent job to get out of poverty and its underlying evils).

Specifically, examples can be found in organizations such as: the petrochemical company "PKN Orlen", financer of sporting events linked to the rehabilitation and recreation of its workers, in addition to organizing charity marathons (Cegliński, 2020); the social project "Szlachetna Paczka" (Noble Package), which serves as an intermediary for donations from multiple companies (Kadłubek, 2015) or the multinational hotel companies Accor, Hilton, and Marriott International, which develop CSR activities linked to citizen participation, good resource management and recycling (Ghaderi et al., 2019).

While the social/economic dimension of CSR is of vital importance, in recent decades, its environmental character has

become a priority for many entities and governments. The food and beverage sectors should integrate responsible water management into their CSR activities (Weber and Saunders-Hogberg, 2020). The same encourage the adoption of this idea by stressing that it can become an advantage in providing better financial performance. Similarly, renewable energy companies have become extremely important allies in achieving sustainable development and improving social benefit (Shahbaz et al., 2020). It is particularly relevant how a new vision of CSR should integrate a green production process, understood as the continuous application of an environmental strategy to the various processes, products and services, seeking to reduce risks to humans and the environment.

In general, it can be said that companies constantly seek innovation, either to meet the social/environmental expectations of their stakeholders or their mere survival in the changing business world; their efforts represented as CSR actions aim to generate sustainability that coexists with higher profitability (Anser et al., 2018).

Concrete examples of growing environmental CSR are provided by companies such as Starbucks, McDonald's and Pizza Hut; all of which have opted for more responsible production; the first has chosen to reduce and optimize the use of energy and water in its stores, improve packaging, promote recycling and reduce its waste; the second develops a systematic recycling strategy in its various products while the third opts for something similar with paper fiber in their respective pizza boxes (Kim, 2015).

Similarly, Ørsted, a Danish electricity and district heating provider, has decided to progressively switch from fossil fuels (oil, coal and natural gas) to renewable energy sources (offshore wind farms) (Toft and Rüdiger, 2020). Similarly, the multinational Maersk, dedicated to shipping and oil extraction, is seeking to achieve carbon neutrality by 2050 by reducing its emissions.

Today, companies should see themselves as drivers of change and development, both socio-economic and environmental, with CSR having a close relationship with the achievement of sustainable development due to the impact on society and the planet that it generates. Although it is debatable the intentions behind each organization to execute CSR activities or whether corporations should opt for a sustainable and lasting change conceptualized in corporate social innovation (CSI) (Mirvis et al., 2016), CSR implies a consistent contribution to the SDGs that should be encouraged by stakeholders.

It should be noted that sustainable development has a perspective that faces global challenges, which are impossible to address in their entirety in the focused vision of CSR. In other words, some SDGs have a holistic vision (e.g., underwater life or the life of terrestrial ecosystems) which, from the point of view of CSR, are very broad, and are more closely linked to the management of the business world. For example, a corporation that improves its technology and innovation (Industry, innovation and infrastructure), waste management (Responsible production), water resource management (Clean water and sanitation) or adopts renewable energy sources (Affordable and non-polluting energy) can contribute to a general improvement in the ecosystems involved, whether terrestrial or marine, without committing to active participation in the achievement of the SDGs.

Conclusions

Although essentially focused on voluntary environmental, social or economic support, CSR is a fickle concept that is difficult to define, as it adapts to the needs of the environment in which it occurs; therefore, its application is expected to vary slightly due to the SARS-CoV-2 pandemic. On the other hand, sustainable development is an already strongly established concept born out of careless and uncontrolled growth, and the adoption of new technologies is expected to make a considerable contribution to the achievement of the SDGs. As there are possible changes in both concepts, it is recommended to analyze

these fields of study, maintaining a multidisciplinary perspective.

Today, sustainable development and CSR go hand in hand, as evidenced by the fact that CSR activities are aligned, directly or indirectly, with the SDGs; the link is mainly due to the widespread approval of the latter. Although both have a focus on social, economic and environmental dimensions, sustainable development is centered on a macro aspect led by governments, while CSR has a narrow vision, focused solely on the business world.

Private companies that develop CSR can contribute to the SDGs from the commercial sphere; corporate philanthropy, the creation of charitable activities, the improvement of production processes, the promotion of labor equality, the provision of decent jobs, economic growth, the adoption of environmentally friendly technologies or the efficient use of natural resources are some of the good business practices that can be carried out to contribute to sustainable development.

In conclusion, the various theoretical and empirical studies of the concepts reviewed in this research show that CSR has important contributions and implications in the search for sustainable development, which are inherent to its work, particularly in the environmental aspect, although its application and motivation are not exempt from criticism. Although the limitations of this study do not allow us to provide a conclusion in a given context, we hope to provide a theoretical basis that will allow the development of multidisciplinary empirical research, with emphasis on the post-pandemic scenario, which brings with it doubts about the achievement of the SDGs by 2030.

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