

Redefining Corporate Social Responsibility and its relation to Sustainable Development Objectives

Mayorga Salamanca, Paola Irene

Redefining Corporate Social Responsibility and its relation to Sustainable Development Objectives

Mercados y Negocios, núm. 47, 2022

Universidad de Guadalajara, México

Disponible en: <https://www.redalyc.org/articulo.oa?id=571872367005>

DOI: <https://doi.org/10.32870/myn.vi47.7682>

El autor conserva los derechos de su obra



Esta obra está bajo una Licencia Creative Commons Atribución-NoComercial 4.0 Internacional.

Redefining Corporate Social Responsibility and its relation to Sustainable Development Objectives

Redefiniendo la Responsabilidad Social Corporativa y su relación con los Objetivos de Desarrollo Sostenible

Paola Irene Mayorga Salamanca
Universidad de Guadalajara, México
paola.mayorga@cucea.udg.mx

DOI: <https://doi.org/10.32870/myn.vi47.7682>
Redalyc: <https://www.redalyc.org/articulo.oa?id=571872367005>

 <https://orcid.org/0000-0002-2839-1600>

Recepción: 18 Junio 2022
Aprobación: 03 Agosto 2022

ABSTRACT:

The objective of this investigation is to redefine Corporate Social Responsibility (CSR) and its relation to Sustainable Development Objectives (ODS) based on organizational performance and competitiveness. The importance of including in those items new dimensions that currently acquire the item of sustainability in organizations. The main conclusion is that Corporate Social Responsibility constitutes one of the global efforts to translate sustainable development into something concrete and measurable.

JEL CODE: M14

KEYWORDS: Corporate Social Responsibility, Sustainable Development Objectives, Organizational Performance, Competitiveness.

RESUMEN:

El objetivo de esta investigación es redefinir la Responsabilidad Social Empresarial (RSE) y su relación con los Objetivos de Desarrollo Sostenible (ODS) basados en el desempeño organizacional y la competitividad. La importancia de incluir en dichos ítems las nuevas dimensiones que adquiere actualmente el ítem de la sustentabilidad en las organizaciones. La principal conclusión es que la Responsabilidad Social Empresarial constituye uno de los esfuerzos globales para traducir el desarrollo sostenible en algo concreto y medible.

Código JEL: M14

PALABRAS CLAVE: Responsabilidad Social Empresarial, Objetivos de Desarrollo Sostenible, Desempeño Organizacional, Competitividad.

INTRODUCTION

Over time, good social responsibility practices have gained importance, thanks to their implementation in organizations, not only as a tool for damage mitigation and building ideas for the company's wellbeing, but also as a strategy to convince the community about the effect for which they were proposed and their impact on the future.

If you consider each one of the different environments, it could be said that from the social environment you can see an outlook showing little access to education, reduced investment in the health system, which difference, because of the pandemic, can be noted between countries and a lacking promotion of culture and values. With respect to the economic field, failure to take advantage of resources, the absence of satisfaction of basic needs, together with neglect for human rights, are concerning situations. And finally, the abandonment of the environment, contamination, deforestation, and the excess use of natural resources tell how difficult this situation is.

The role this scene imposes on companies results in a new challenge its organizational evolution. Assuming social responsibility, no longer as philanthropy between charity labors, nor as a standard of publicity

competence or placement in rankings, but as a commitment to perform transparent actions with balance between the economic, social, and environmental benefit (Camarán, Barón & Rueda, 2019).

For this, Ojeda (2008) mentions that Corporate Social Responsibility (CSR) is a management tool that has been added to the strategic plans of the company little by little to contribute to its positioning as an entity capable of reconciling its economic goals with the company's objectives.

In this sense, the 2030 Agenda for Sustainable Development takes on a leading role, approved in September 2015 by the General Assembly of the United Nations. It established a transforming view toward economic, social, and environmental sustainability of the 193 subscribing Member States, becoming a planning tool for countries, both nationally and locally. The agenda includes knowledge of the 17 Sustainable Development Objectives (SDO), which translate to 169 goals, as a guide for analyzing and formulating the means with which countries may reach this new view of sustainable development.

In this context, what is the relationship between corporate social responsibility and the SDOs? What role do organizational performance and competitiveness have in that relationship? Is it important to implement social responsibility actions in organization development? Are environmentally sustainable companies more competitive? This work attempts to address all these matters. For this, a review of works and literature by authors and/or institutions specialized in business sustainability is made.

Together with updated literature on corporate social responsibility, sustainability, organizational development, and business competitiveness, as well as the most relevant reports on the evolution of the SDOs, has been analyzed. Based on these analyses, there is a consensus between them with respect to the bond between social responsibility, organizational performance and competitiveness for the organizations and incorporation of SDOs in business strategies of new opportunities in the business world.

THEORETICAL FOUNDATION

Corporate Social Responsibility

Currently social business responsibility is increasingly more important and is a crucial aspect for companies and their directors (Lu et al., 2014; Hernández & Sánchez, 2016). Kliksberg (2016) mentions that from a company only and exclusively concerned with maximizing earnings in as little time as possible, it become a philanthropic company resulting from historical-social pressures, the donations from companies growing for specific causes.

According to the definition of the term Social Responsibility (SR) in the green book, it refers to “the voluntary integration by companies of social and environmental concerns in their business operations and in their relations with their partners”, for which this definition was used in the decade of the 70s.

However, this term was not yet well known by companies at that time. Therefore, there were few business initiatives to contribute to SR at that time. Therefore, a significant conceptual leap took place with the pressure of broad sectors or social actors, establishing the theory of the stakeholders, which proposes that the company has the obligation of rendering account to all those involved in its actions, on which a great part of its success depends, these actors being their own employees, the consumers, public opinion, the government, mass media and civil society, which, together with a new growing protagonist, social networks, demand that the company break previous paradigms and become “The Company With High CSR” (Camarán, Barón & Rueda, 2019).

To that effect, Ojeda (2008) indicates that companies, to meet this challenge, must implement strategies consistent with this view, for which they must develop actions that contribute to the wellbeing of all actors involved in a relationship of shared value (Gutiérrez, 2018).

However, this idea has changed as companies have discovered therein the possibility of achieving an organizational benefit that allows them to generate value and obtain advantages, such as improving their corporate image, having marketing advantage that allow them to increase customer loyalty and in turn

position themselves in the market, innovating from their processes, attracting new investors, Jenkins (2009); having better performance in annual reports containing non-financial information and even obtaining tax or fiscal benefits upon presenting this kind of information publicly (Quintero & Ramírez, 2016).

Therefore, it is here where a critical point can be addressed that cannot continue being overlooked when there will be many generations that will follow the example, they receive from those who are now at the helm of this ship that includes us all. In this sense, the proposal of the Economic Commission for Latin America and the Caribbean (CEPAL) aimed at orientating, encouraging, regulating, and promoting CSR through the 17 Sustainable Development Objectives (SDB) assumes special interest, which translate to 169 goals to be referenced hereafter.

Sustainable Development Objectives (SDO)

In the year 2015 the UN announced the SDO, and the Global Reporting Initiative, the United Nations Global Impact and the World Council for Sustainable Development collectively published the compass of the SDOs (Johnsson et al., 2020). The compass is a five-step guide to help understand, manage, and measure its contribution to the SDOs, and its presentation is linked to social responsibility, since it is part of the international standards and encourages companies to minimize negative impacts on the company and the environment (Remacha, 2017).

The SDOs are the result of a joint effort between the government's member countries, civil society, the academy, and the private sector. They include 17 objectives, 169 goals and 232 indicators of associated results, who shall define the agenda of the international community until 2030 (Camarán, Barón & Rueda, 2019). The SDOs are specifically aimed at making known the importance of them being applied in such a manner that the organizations execute the promotion of sustainable development together with the intentions of the company De Villiers, Kuruppu and Dissanayake, (2021), always taking into account the factors that influence the organization when implementing objectives such as financial, since it is possible for there to be certain investments for them to change corporate practices, all of this in order to manage for organizations to reduce possible negative impacts hand in hand with the sustainable objectives portfolio (Caraballo, Muñoz & Parra, 2021).

The summary of these objectives arises from the need to give continuity to the project that began at the start of century XXI, the majority of which were focused on resolving third world problems. They addressed economic, social, and environmental aspects, paying special attention to the importance of peace, justice, and solid institutions to achieve sustainable and equal development, this being their main roadmap (Sanahuja, 2015; Duarte, 2017; Remacha, 2017).

Thus, the scope of the 2030 agenda is focused on and extends to all countries, independent of their degree of development, and each nation, based on their priorities, shall establish their guidelines to achieve compliance with this agenda (Cantú, 2016a; Cantú 2016b).

In addition, it also covers the representatives of the business world, who have had a leading role in the formulation of the SDOs, the companies needing to assume key leadership for these SDOs to be able to be implemented (Red Española del Pacto Mundial de Naciones Unidas, 2016).

The key to meeting the SDOs is the responsible behavior of companies. The international community expects for the companies to assume the SDOs as a central part of the business. Given the history of social responsible, companies have a preamble for meeting SDOs Amodu (2020). Through social responsibility, the private sector addresses ethical, social, economic, and environmental challenges, as well as offering management tools to cover what is established in the SDOs. Remacha (2017) mentions the following management tools:

Corporate culture, regulatory compliance, international standards, identification, impact measurement and follow-up, management systems, dialogue with groups of interest, promotion of responsible behavior throughout the chain of value, due diligence process, transparency and intersectoral alliances (Tsoi, 2010).

To recognize that an organization acts with social responsibility, it is required that the concept of Social Business Responsibility (SBR) be incorporated to its administrative and quality management processes and, therefore, that it be a fundamental part of its business strategies and business planning (Porter & Kramer, 2006).

This companies' role in the contribution of the SDOs can be addressed based on three non-excluding focuses with a different return, according to EY Mexico (2015):

Development of Philanthropic actions not related to the company's activities, through which it is sought to contribute to improving the social and environmental conditions in which the company operates or not, which have mainly a reputational benefit.

Implementation of initiatives related to the organization's operations to reduce and eliminate negative impacts and enhance those that are positive for the groups of interest. In this case, the returns for the company are diverse upon including the possible progress in operational efficiency, cost reduction, attraction and withholding of talent, interest, and loyalty of customers, among others.

Development of innovative products and services, in the framework of the business activity sector, which contribute to the goals established for the SDOs, while at the same time generating new business opportunities.

For which, the companies move in such a way that the objective is to create and implement sustainable development models including all specific aspects of the SDOs that lead to implementing them in an organization with an aspect such as social inclusion, since it guarantees the success of the implementation and fulfilment of the SDOs, this in satisfaction of possible challenges existing in the process of carrying out in the organizations. Those objectives mainly address the eradication of poverty, protection of the planet and securing of prosperity for all (Graph 1). For which each objective has a goal described below in table 1.



GRAPH 1
Sustainable Development Objectives

Source: UN (2022).

TABLE 1
Goal of each one of the Sustainable Development Objectives

Objective	Objective definition
1. End of Poverty	Put an end to poverty in all its forms in the entire world.
2. Zero Hunger	Put an end to hunger, achieve food safety and improve nutrition and promote sustainable agriculture.
3. Health and Wellbeing	Guarantee healthy life and promote wellbeing for all at every age.
4. Quality Education	Guarantee inclusive, equal and quality education, promote learning opportunities throughout life for each and all.
5. Gender Equality	Achieve equality between the genders and empower all women and girls.
6. Clean Water and Sewage	Guarantee the availability of water and its sustainable management and sewage for all.
7. Affordable and Non-pollutant Energy	Guarantee access to affordable, safe, sustainable and modern energy for all.
8. Decent Work and Economic Growth	Promote sustained, inclusive and sustainable growth, full and productive employment and decent work for all.
9. Industry, Innovation and Infrastructure	Build resilient infrastructure, promote inclusive and sustainable industrialization and promote innovation.
10. Inequality Reduction	Reduce inequality in and between countries.
11. Sustainable Cities and Communities	Manage for human cities and settlements to be inclusive, safe, resilient and sustainable.
12. Responsible Production and Consumption	Guarantee consumption modalities and sustainable production.
13. Climate action	Adopt urgent measures to combat climate change and its effects.
14. Submarine Life	Sustainably preserve and use oceans, seas and marine resources for sustainable development.
15. Land Ecosystem Life	Promote the sustainable use of land ecosystems, fight against desertification, detain and invert degradation of lands and freeze loss of biological diversity.
16. Peace, Justice and Solid Institutions	Promote pacific and inclusive companies for sustainable development, facilitate access to justice for all and create efficient, responsible and inclusive institutions for all levels.
17. Alliances to achieve objectives	Strengthen execution and revitalization measures of the World Alliance for Sustainable Development.

Source: UN (2022)

Generally, considering the remaining time (minus 10 years) to achieve those Sustainable Development objectives, in the last Summit on the SDOs held September 2019, the world leaders requested a dozen actions and results in favor of sustainable development, and promoted mobilizing financing, improving the application on a national level and reinforcing institutions to achieve the objectives on the provided date, given that, in the 2020-2030 the need to act before growing poverty, empower women and girls and face climate emergency is fundamental. This was called the decade of action, which demands accelerating sustainable solutions aimed at the main challenges of the world; adding inequality and closure of financial gaps to those already mentioned.

Therefore, given the above, there is no doubt that the SBR has become an unavoidable priority for companies and their directors, for which the implementation of the SDOs is an imperative requirement, which justifies this investigation work.

Organizational performance

The performance of organizations is conceived in different ways in the theory of administration, in general, and in the theory of strategy. As Camisón and Cruz (2008) indicate, “the lack of consensus in literature on the content of this construct arises from the differences in the dimensions that form it and the adequate indicators to completely cover its domain”.

Organizational performance is linked to indispensable concepts for the company such as efficiency, effectiveness, and the financial part. For this, the inflow and outflow of resources, business growth, assets, investment return and profit growth are elements to measure organizational development. However, to this one must add the organization's objectives with respect to operating profit, that is, the company's profitability, the strategy regarding the increase of sales, market expansion and innovation in products, and finally the satisfaction of the customers and employees (Lee & Miller 1996; Gopalakrishnan 2012).

For this, the traditional form of measuring performance is through economic-financial results (David, 2008). If we take authors related to strategic planning, such as Hill and Jones (2011) or David (2008), performance is seen because of the competitive advantage of an organization and is related to value creation.

For this, companies relate organizational performance with fulfilling what is related to their mission, objectives, and goals; but it goes beyond this, toward growth in its totality in the organization, obtaining positive financial results (Langerak, Hultink & Robben, 2004).

The performance then covers something more than the economic aspect and is the combination of many variables -related to costs, leadership, power, government, ethics, demand, competitors, adaptability, and others- that end up obtaining a result that is measured and evaluated to make decisions thereafter. These

variables must be valued both in the economic plan and in the social and environmental plan to incorporate the notion of sustainability in the environment of the organizations (Amato, 2014).

Thus, an organizational transformation is generated, that is, the organizations are information, communication, and decision-making systems, where the human being is he who marks the difference between each one of them to determine their approximation to success or failure.

Therefore, if a company is successful, it is due to the individuals responsible for carrying out the processes within the adequate communication, information management and decision-making schemes and, therefore, tangible, and final and/or intermediate deliverables as of the fulfillment of objectives (Tamayo, Del Río & García, 2014).

It is here where that relationship between social responsibility, the SDOs and organizational performance begins to be found; that is, in the development of the strategic human resource (DHR).

It is extremely important to consider the strategic management of human resources since they impact the organization's results. It is here where theories appear such as that of resources and capacities. Barney (1991) mentions the assumptions and capacities that guide these theories: "heterogeneity and immobility of resources, on the fulfillment of four conditions: valuable and scarce, competitive advantage generators, imperfectly imitable, and not substitutable, aimed at sustainability (Parra & Toro, 2014).

Therefore, the organizational commitment defined by Hernández and Castro (2015),

"consists of the strong intrinsic of identification and involvement of a person with a certain organization, generating external conducts (the consequence of the commitment) of appropriation and defense which are ultimately beneficial for the organization to be made palpable and measurable".

For this, the investigations of Hernández and Castro (2015), where there is a high correlation between Internal Social Responsibility (ISR) and Organizational Commitment, given that the practice of ISR directly influences the worker's wellbeing, and therefore their organizational commitment is greater. If an organization is not socially committed to its workers as a starting point, it will hardly do so externally.

Sustainable competitiveness

The concept of competitiveness has evolved over the years. The standard definition of competitiveness based on productivity and market shares has expanded, such that it now includes elements such as social prosperity, inclusion, environmental quality, and is increasingly more linked to the quality of products and technological innovation (Andreoni & Miola, 2016).

The World Economic Forum defines sustainable competitiveness as "those factors that guarantee the long-term productivity (of a country) while ensuring social and environmental responsibility" (WEF, 2015).

Thus, the concept of competitiveness incorporates new elements beyond a merely economic focus and includes aspects that contribute to wellbeing (WEF, 2015). However, getting back a bit to the traditional concept of competitiveness, linking productivity and economic growth, it is found that more competitive countries are more sustainable and, therefore, they show better performance in the 2030 Agenda, and it is here where it begins being related to the SDOs (Walsh, Murphy & Horan, 2020).

Therefore, the World Economic Forum has published since 1979 an annual evaluation of the competitiveness of countries, understood as "the set of institutions, policies and factors that determine a country's level of productivity" (Thore & Tarverdyan, 2016; WEF, 2019; Alvino et al., 2020); allowing economies to be evaluated based on indicators (131), grouped in subjects (12), which influence the productivity and economic growth of those countries. A scale of 1 to 100 is used for each indicator and shows how close an economic condition is to reaching the ideal frontier of competitiveness. The elements evaluated are the share capital, the macroeconomic stability, the financial system, the labor market, or the innovation capacity, among others (WEF, 2019).

Based on the above it should be emphasized that according to that analysis, the comparison shows the level of competitiveness of those countries with a better performance in the SDOs and proves if there is really any

corresponding between the two indices. Therefore, the existence of correlation between the development of the SDOs and the competitiveness of countries is extremely important (Zheng et al., 2021).

Thus, according to the different investigations it can be inferred that the economic capacity of a country is fundamental in the development in the SDOs, and therefore the sustainability has an impact on the competitiveness of countries in the traditional sense, which concludes that it is extremely imperative for countries to bet on sustainability aligned with the SDOs for a better organizational performance, and therefore better competitiveness (Khan et al., 2021).

The SDOs and their implementation in the organization

If a company acts according to and is aligned with the SDOs they will receive benefits in their operating strategy and management. Therefore, it is important to emphasize which of the SDOs have greater representation and importance in the organization. According to the analysis that has been developed throughout this article, it is important to indicate the strategies organizations are developing and implementing according to the SDOs (Table 2):

TABLE 2
SDOs that receive contribution from organizations

<i>SDOs and their goal</i>	<i>Strategies in organization that contribute to the SDOs</i>
Importar imagen Put an end to poverty in all its forms in the entire world.	1. The economic benefits offered in the company recompense the needs of their employees. 2. Incentives are offered by the company to acknowledge good work. 3. Pays its employees fair wages.
Importar imagen Guarantee and healthy life and promote wellbeing for all at every age.	1. There are programs that promote and facilitate the healthcare of its employees, even outside the workplace. 2. A preventive culture in terms of health is promoted. Active pauses are held during the work shift for worker rest and relaxation. In addition, staff are trained in safety and health through discussions and workshops.
Importar imagen Guarantee inclusive, equal, and quality education, promote learning opportunities throughout life for each and all.	1. Conditions in professional progress in equal conditions are compensated and generated. 2. Investment is generated in staff training and ongoing learning of workers. 3. The staff is constantly learning in their company.
Importar imagen Promote sustained, inclusive, and sustainable growth, full and productive employment, and decent work for all.	1. Balance between work, family and leisure is generated. 2. There is flexibility with respect to delivery times and deadlines. 3. There are activities that promote labor relations, companionship, and union between employees. 4. Employees are treated fairly (without discrimination or abuses).
Importar imagen Build resilient infrastructure, promote inclusive and sustainable industrialization, and promote innovation.	1. The facilities are resilient and of quality, also in the supply chain, to ensure the wellbeing of all company employees and providers. 2. In the company information technologies and communication (ITC) are available for all employees. 3. Uses local labor and providers. 4. Promotes the use of public transportation for its employees. 5. Employees have green areas and shares and accessible spaces in the facilities. This includes a dining area equipped with installations and utensils for enjoying meals.
Manage for human cities and settlements to be inclusive, safe, resilient, and sustainable. Importar imagen	1. Programs are established to decrease the environmental impact of their operations, to avoid environmental crises that impact the population's nutrition. 2. Respects current legislation. 3. Meets international standards.
Importar imagen Guarantee consumption modalities and sustainable production	1. Has minimized atmospheric, water, soil, and acoustic pollution in services processes. 2. Has promoted clean production through elements free of toxic substances. 3. The design of its products and packaging is reusable and recyclable. 4. There is preference for the use, purchase, and production of ecological products.
Importar imagen Promote pacific and inclusive companies for sustainable development, facilitate access to justice for all and create efficient, responsible, and inclusive institutions for all levels.	1. Complies with national and international legislation on human rights, both in its direct operations and through the supply chain. 2. Develops an ethics code. 3. Has a crime and fraud prevention policy. In the supply chain it uses anti-bribery policies and norms.

Source: Own elaboration

As seen in the above table, there is an increasing business awareness toward social responsibility as well as the SDOs, organizations are increasingly more objective in understanding the benefits of aligning with the objectives of the 2030 agenda, such as:

- Anticipating legislative regulations and initiatives
- Identifying future business opportunities
- Generating strategic alliances with Groups of Interest
- Improving possibilities of accessing tenders with the public sector
- Greater efficiency and cost reduction
- Improved reputation and increased trust in the market
- Greater talent withholding and collection
- Greater access to financing (Brockmyer & Fox, 2015).

Therefore, it is important that all companies, organizations, and public administrations of the world work to achieve the SDOs and ensure a sustainable future for all. The integration of the SDOs in the strategies of organizations is a fundamental element to increase the positive impact of organizations and manage relations with all groups of interest.

LITERATURE ANALYSIS: REALITIES AND CONTRIBUTIONS

Sustainable companies, more competitive companies

According to the above information on the different contributions in the investigation, betting on sustainability offers large advantages to the companies Rondinelli and Berry (2000). First, it makes it possible to reduce the risks due to the emergence of legislation on non-financial information throughout the world that is taking place today, obligating companies to adapt sustainability reporting processes to the financial report. For this, it is recognized that the company generates a risk premium such that those sustainable activities shall enjoy a competitive advantage and the more sustainable companies may obtain more financing in better conditions. On the other hand, those less sustainable companies would obtain less financing at higher costs (Forética, 2018).

In addition, addressing matters related to sustainability allows companies to improve their brand image and obtain reputational advantages, as well as reinforce trust by the company, save costs, increase employee satisfaction, and improve talent attraction, promote innovation of their products and services, access new financing resources and improve relations with groups of interest (Berns et al., 2009). For this, following the SDOs, organizations must focus on four elements:

- Social objectives: by focusing on an organization's social objectives can be contemplated within its strategic planning (Mission, Vision, and policies). These objectives generally contemplate the goal the organization can offer for its collaborators, the environment, and their surroundings. By using the resources, the company provides some organizations contemplate the generation of social value in exchange for them. Some of the offered benefits contemplated for organizations may be labor, financial support, good treatment in the workplace, water treatment, reforestation, support to foundations, among others.
- Economic objectives: with a view toward the companies, those objectives are defined according to the profit generated by the fiscal year earnings and the contributions made by the partners. The purposes of the economic objectives are to maintain and make it possible to grow the company. Although in some cases the earnings may not mean enough to expand the company, they must at least ensure its sustainability and the satisfaction of the collective organizational needs.

- Environmental objectives: considering climate change, many organizations of different sectors have given priority to the issue of the environment, thereby generating indicators, plans and objectives that make coherent and constant monitoring of the environmental status of their environment possible, as well as the impact or contribution the organization may have considered the environment, understood as the interrelation of the industry and the environment, and showing commitment to it.

- Anti-corruption: Interesting how in current literature you find this subject and transparency to be a part of social responsibility; the SDOs cover the anti-corruption fight and the establishment of an equal society in all its levels. Inside the organization it is sought to support this objective through organizational culture, this directly reflected in the SDOs, where it emphasizes the creation of solid justice systems, transparency in election, role assignment and conflict reduction to establish pacific and ethical institutions in the company. In addition, the SDOs promote the creation of accessible and inclusive institutions for the company, on the other hand, transmitting these ideals in the political framework, focusing government and human efforts on emphasizing corruption rejection (Caraballo, Muñoz & Parra, 2021).

As mentioned above, the SDOs have been consolidated in recent years as the roadmap for global sustainability and companies can obtain significant advantages by incorporating the SDOs in their business strategies (Rubio, García & Fuentes, 2019). The SDOs on a micro level allow the company's progress to be evaluated in terms of sustainability, and thus allow it to establish internal objectives in the response to the SDOs, thereby showing what the business case is for integrating this agenda in the corporate strategy. Now, on the contrary, on a macro level, guidelines are offered to the organizations and to all business sectors to carry out systemic changes that help the company prepare for future challenges (Scott et al., 2019).

At the same time, the SDOs allow companies to structure their sustainability plans. Due to the existing synergies between the different SDOs, improvements in some aspects of the organization may impact the achievement of other objectives. For this, there are strategic opportunities for the organizations by incorporating the SDOs, for they can improve their internal management (relations with employees, customers, and providers) and the external impacts of the company (relations with groups of interest and communities in which it works). Thus, SDOs make it possible to generate new alliances in the business environment with groups of interest (Zimon, Tyan and Sroufe, 2020). Confronting both subjects and recognizing the above, it is important to recognize two positions: the first is from an anonymous author- EY (2015), which proposes that the development of philanthropic actions is not related to the company's activities, for through them it is sought to improve the social and environmental conditions of the environments in which the company operates or not. On the other hand, Duarte (2017) indicates that among other advantages organizations achieve by adhering to sustainable development objectives are those of attracting capital, good relationships with groups of interest, brand strengthening and to that effect customer loyalty, among others (Camarán, Barón & Rueda, 2019). Which confirms for us the initial objective of entities, which is to generate value for their shareholders (Correa, 2020).

Therefore, there is consensus in the examined works, in that SDOs offer new business opportunities for companies through a business strategy that incorporates aspects of sustainability (Red Española del Pacto Mundial de Naciones Unidas, 2017). Companies can benefit in different ways by incorporating SDOs in their business strategy, and at the same time the business sector can contribute to achieving the objectives. Therefore, the 2030 agenda is due to several factors such as: change agents, social responsibility, and financing.

CONCLUSIONS

It is interesting how there is currently global consensus and a new institutionally that promotes SBR: for which reason companies include socially responsible conducts in their business operations and strategies. Thus, Sustainable Development Objectives (SDO) are an opportunity for companies to expand SBR because

they constitute a global agenda with the objective of facing and solving the serious problems the planet currently faces.

In addition, if we add to the above the redefinition of the organizational development to incorporate sustainability as a part of the strategies for the advantage and/or competitiveness in organizations. Since companies can at the same time obtain advantages in their alignment with the SDOs, in turn achieving a link between competitiveness and sustainability. For this, the added value of the analysis of this article is based on the support in the evolution of organizational practices toward sustainable development, as an alternative solution to a pressing economic, social, and environmental program for the company today, as mentioned at the start of this investigation.

Redefining the concept of performance by adding organizational sustainability represents progress in the state of the art, thus the importance of meeting sustainable development objectives, obtaining a relationship between social responsibility, organizational performance, and competitiveness. SBE gives an evaluation framework of organizations, since it helps to establish performance indicators, both of personnel and in sustainable practices or policies.

Sustainable policies must be aimed at the organization being viable, inhabitable, and having fair practices, without setting aside the aspects of profitability, social development and protection and ordering of natural resources. All indicators with which sustainable practices and policies are measured must be clear, informative, practical, comparative, accurate, credible, and reliable.

Therefore, according to what is presented in this investigation, if an organization aligns its strategies according to the stipulations of social business responsibility, the company will be attacking the problematic principles being faced, for which sustainable development objectives will always be a bet that makes one focus on what is coming for humanity. Therefore, social business responsibility always includes sustainable development objectives to implement them through strategies in organizational development in the competitiveness of organizations.

REFERENCES

- Alvino, F., Di Vaio, A., Hassan, R., & Palladino, R. (2020). Intellectual capital and sustainable development: A systematic literature review. *Journal of Intellectual Capital*, 22(1), 76-94.
- Amato, C. N. (2014). Redefinición del concepto de desempeño y sus dimensiones en el marco de la sustentabilidad organizacional. *Conicet Digital*, 13(02), 1-8. Link: <https://n9.cl/zt1q>
- Amodu, N. (2020). Corporate Social Responsibility and Economic Globalization: Mainstreaming Sustainable Development Goals into the AfCFTA Discourse. *Legal Issues of Economic Integration*, 47(1).
- Andreoni, V., & Miola, A. (2016). *Competitiveness and sustainable development goals*. Publications Office of the European Union.
- Barney, J. (1991). Firm resources and sustained competitive advantage. *Journal of management*, 17(1), 99-120.
- Berns, M., Townend, A., Khayat, Z., Balagopal, B., Reeves, M., Hopkins, M., & Kruschwitz, N. (2009). Sustainability and Competitive Advantage. *MIT Sloan Management Review*, 51(1), 19-26.
- Brockmyer, B., & Fox, J. (2015). Assessing the evidence: The effectiveness and impact of governance-oriented multi-stakeholder initiatives. *Transparency & Accountability Initiative*, September. Available at SSRN 2693608
- Camarán, M. L., Barón, L., & Rueda, M. P. (2019). La Responsabilidad social empresarial y los objetivos del desarrollo sostenible (ODS). *Revista Científica Teorías, Enfoques y Aplicaciones en las Ciencias Sociales*, 11(24), 41-52.
- Camisón, C. & Cruz, S. (2008). La medición del desempeño organizativo desde una perspectiva estratégica: creación de un instrumento de medida. *Revista Europea de Dirección y Economía de la Empresa*, 17(1), 79-102..
- Cantú, P. (2016a). Los nuevos desafíos del desarrollo sustentable hacia 2030. *CienciaUANL*, 19(78): 27-32
- Cantú, P. (2016b). Implicaciones de los objetivos de desarrollo sustentable. *CienciaUANL*, 19(80), 30-34.

- Caraballo, D., Muñoz, D., & Parra, D. (2021). Propuesta de Articulación de los Objetivos de Desarrollo Sostenible (ODS) con el Sistema Integrado de Gestión Organizacional de Icontec. Trabajo de grado. Universidad Santo Tomás.
- Correa, S. (2020). La Responsabilidad Social Empresarial y los Objetivos de Desarrollo Sostenible como complemento organizacional. *Adversia*, (24), 1-9.
- David, F. (2008). *Conceptos de Administración Estratégica*. Mexico: Pearson Education.
- de Villiers, C., Kuruppu, S., & Dissanayake, D. (2021). A (new) role for business—Promoting the United Nations' Sustainable Development Goals through the internet-of-things and blockchain technology. *Journal of business research*, 131, 598-609.
- Duarte, S. (2017). *Los ODS: herramientas de acción empresariales para la paz*. Cámara de comercio de Bogotá / XVI Cumbre mundial de premios de paz / fundación ideas para la paz
- EY Mexico (2015). *¿Cómo pueden contribuir las empresas a los Objetivos de Desarrollo Sostenible? Breve guía para el diseño, ejecución y reporte de las actividades, mediante la implementación del SDG Compass*. Mexico: Ernst & Young.
- Forética (2018). *Informe Forética 2018 sobre la evolución de la RSE y Sostenibilidad. La recompensa del optimista*. Forética https://www.foretica.org/infor-me_foretica_2018.pdf
- GopalaKrishnan, A. (2012). Corporate social responsibility and organizational effectiveness. *Journal of Management and Administration Tomorrow*, 1(1), 22-26.
- Gutiérrez, R. (2018). *Midiendo la gestión de la responsabilidad social empresarial desde el estado en el ámbito laboral y promoción del empleo*. *Lumen*, (15), 78-95.
- Hernandez-Perlines, F. & Sánchez-Infante, J. (2016). Análisis del Efecto de la Responsabilidad Social Empresarial en los Resultados Empresariales de las Micro, Pequeñas y Medianas Empresas (Mipymes). *Globalización, Competitividad y Gobernabilidad de Georgetown/Universia*, 10(1), 110-123.
- Hernández, G., & Castro, D. (2015). La responsabilidad social como estrategia activadora del compromiso organizacional de los trabajadores. *Negotium* (30), 123-141.
- Hill, C. & Jones, G. (2011). *Administración Estratégica. Un enfoque integrado*. Bogota: Cengage.
- Jenkins, H. (2009). A 'business opportunity' model of corporate social responsibility for small - and medium - sized enterprises. *Business ethics: A European review*, 18(1), 21-36.
- Johnsson, F., Karlsson, I., Rootzén, J., Ahlback, A., & Gustavsson, M. (2020). The framing of a sustainable development goals assessment in decarbonizing the construction industry—Avoiding “Greenwashing”. *Renewable and sustainable energy reviews*, 131, 110029.
- Khan, A., Chen, C., Suanpong, K., Ruangkanjanases, A., Kittikowit, S., & Chen, S. (2021). The impact of CSR on sustainable innovation ambidexterity: The mediating role of sustainable supply chain management and second-order social capital. *Sustainability*, 13(21), 12160.
- Kliksberg, B. (2016) *Ética para Empresarios*. Buenos Aires, Argentina: Ediciones Distal.
- Langerak, F., Hultink, E., & Robben, H. (2004). The impact of market orientation, product advantage, and launch proficiency on new product performance and organizational performance. *Journal of product innovation management*, 21(2), 79-94.
- Lee, K., & Miller, R. (1996). Development and environmental durability of mullite and mullite/YSZ dual layer coatings for SiC and Si3N4 ceramics. *Surface and Coatings Technology*, 86, 142-148.
- Lu, W., Chau, K., Wang, H. & Pan, W. (2014). A decade's debate on the nexus between corporate social and corporate financial performance: a critical review of empirical studies 2002–2011. *Journal of Cleaner Production*, 79, 195-206.
- Ojeda, P. (2008). Responsabilidad social empresarial. Una herramienta de gestión que armoniza las relaciones entre los diferentes actores de la empresa. *Revista Ingeniería Industrial*, 7(2).
- Parra, C., & Toro-Jaramillo, I. (2014). Revisión del concepto de desarrollo estratégico del recurso humano desde el análisis de la literatura. *Suma de negocios*, 5(11), 108-116.

- Porter, M., & Kramer, M. (2006). The link between competitive advantage and corporate social responsibility. *Harvard business review*, 84(12), 78-92.
- Quintero, A., & Ramírez, A. (2016). Por caminos contra-hegemónicos hacia una contabilidad ecológica. *Contaduría Universidad De Antioquia*, (68), 287-312.
- Red Española del Pacto Mundial de Naciones Unidas (2017). *El sector privado ante los ODS. Guía Práctica para la Acción*. Pacto Mundial Red Española.
- Red Española del Pacto Mundial de Naciones Unidas (2016). *El sector privado ante los ODS. Guía para la acción*. Red Española del Pacto Mundial de Naciones Unidas
- Remacha, M. (2017). Empresas y objetivos del desarrollo sustentable. *Cuadernos de la CaixaBank de Responsabilidad Social Corporativa*, (34), 1-28
- Rondinelli, D., & Berry, M. (2000). Environmental citizenship in multinational corporations: social responsibility and sustainable development. *European Management Journal*, 18(1), 70-84.
- Rubio-Mozos, E., García-Muiña, F., & Fuentes-Moraleda, L. (2019). Rethinking 21st-century businesses: An approach to fourth sector SMEs in their transition to a sustainable model committed to SDGs. *Sustainability*, 11(20), 5569.
- Sanahuja, J. (2015). De los Objetivos del Milenio al desarrollo sostenible: Naciones Unidas y las metas globales post-2015. *Anuario Ceipaz*, (7), 49-84.
- Scott, L., & McGill, A. (2019). *SDG Challenge 2019: Creating a strategy for a better world*. PwC.
- Tamayo, Y., Del Río, A., & García, D. (2014). Modelos de Gestión organizacional basaddo en el logro de objetivos. *Suma de Negocios*, 5(11), 70-77.
- Thore, S., & Tarverdyan, R. (2016). The sustainable competitiveness of nations. *Technological Forecasting and Social Change*, 106, 108-114.
- Tsoi, J. (2010). Stakeholders' perceptions and future scenarios to improve corporate social responsibility in Hong Kong and Mainland China. *Journal of business ethics*, 91(3), 391-404.
- Walsh, P., Murphy, E., & Horan, D. (2020). The role of science, technology, and innovation in the UN 2030 agenda. *Technological Forecasting and Social Change*, 154, 119957.
- WEF (2015). The Measurement of Sustainable Competitiveness. WEF. Link: <http://reports.weforum.org/global-competitiveness-report-2014-2015/the-measurement-of-sustainable-competitiveness/>
- WEF (2019). Global Competitiveness Report 2019: How to end a lost decade of productivity growth. WEF. Link: <https://www.weforum.org/reports/how-to-end-a-decade-of-lost-productivity-growth>
- Zheng, G. W., Siddik, A. B., Masukujjaman, M., & Fatema, N. (2021). Factors affecting the sustainability performance of financial institutions in Bangladesh: the role of green finance. *Sustainability*, 13(18), 10165.
- Zimon, D., Tyan, J., & Sroufe, R. (2020). Drivers of sustainable supply chain management: Practices to alignment with unsustainable development goals. *International Journal for Quality Research*, 14(1).
- UN. (2022). Do you know all 17 SDGs?. United Nations. Link: <https://sdgs.un.org/goals>

ENLACE ALTERNATIVO

<http://mercadosynegocios.cucea.udg.mx/index.php/MYN/article/view/7682> (pdf)