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A Corporate Sustainable Responsibility Management Tool that Supports the Sustainable Development Goals

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Abstract

Nowadays, not only large companies are addressing the issue of sustainability, but the importance of the topic has also been widespread in politics, media and society. Attention is focused on climate change and thus on environmental issues, although sustainable development covers a wider topic area. As reflected in the United Nations' Sustainable Development Goals, it encompasses global issues, with priorities changing across countries and cultures. Each business, institution and municipality should support these goals to the best of its ability, following local characteristics and needs. Sustainable development deals with the causes and causes effects and the economic results derived from them in the context of global objectives, while the corporate sustainable responsibility (CSR) approach responds to the problems arising in the local space and the micro-environment of enterprises by involving their stakeholders. Small and medium-sized enterprises have a particularly important role to play in promoting CSR as they are connected with local communities, being aware of local characteristics and problems, and serving as an example and motivator to their stakeholders for responsible and sustainable operations, active social engagement and value creation. The purpose of this study is to show how our management tool (CSR EMAT) supports the implementation of Sustainable Development Goals.

Keywords: Corporate sustainable responsibility, sustainable development, Sustainable Development Goals, CSR EMAT

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Introduction

History of corporate responsible sustainability (CSR) spans decades. CSR, in its modern sense, has already been utilized in the early 1950s in the United States and other developed countries. In today's globalized business world, physical borders are blurred and corporate leaders have to keep up with the expectations of their parent companies and partners, as well as with the market and society's requirements. Managers, beyond profit making, must react to environmental and social challenges to stay competitive. Mutual value creation and inclusion of stakeholders are just as important topics of strategic management as they defining elements of CSR philosophy. Corporations need to realize that companies are no longer seen and evaluated simply as firms, but as greater entities, complete with their closer and the broader environment. The view that supports sustainable development now is the new way of corporate governance, and not just some complimentary marketing tool anymore.

CSR is a management strategy in which companies voluntarily take on to operate, taking into consideration the aspects and views of society and environment, while considering the consequences of their activities. Working principles of corporations that operate following CSR are such that help maximizes their results, but also minimize their negative impact [on society and environment] (Cohen & Warwick, 2006; Doane, 2005; Frynas, 2005; Holliday et al., 2002; Paine, 2000; Porter-Kramer, 2002; The Economist, 2007; Vogel, 2006). The leading idea of CSR is the ethical and responsible behaviour towards stakeholders, while also respecting environmental values. In the beginning, CSR was only important to large multinational corporations, but today CSR is becoming more and more attractive to small and medium-sized businesses as well. [CSR] strategy makes them capable of operating with stability and effectiveness and opens up new areas of competitiveness for them, too (Abram & Jarzabek, 2016).

In the area of strategic management, value creation has become an important topic, which can be best realized towards stakeholders and targets in this area can be best defined by understanding their needs and requirements (Ekatah et al., 2011). It is proved in several studies that through appropriate approaches, structures and institutions, social and environmental components can be effectively advanced into a value creation agenda and this way emerging markets can gain competitive advantage (Crisan-Mitra et al., 2020).

Targets regarding sustainable development have become more and more important in strategic management in the recent decade. According to Robert Grant (2007) introducing the evolution of strategic management the strategy of the new millennium is as follows: CSR and business ethics, competition for standards, the winner takes it all. For companies to reach the level of „victors” as described by Grant, they must always keep up with the challenges of their time.

Numerous CSR models have been developed to support its development. The European Foundation for Quality Management (EFQM) developed an EFQM excellence model, and in this paper, we elaborate and propose the usage of the CSR EMAT, which serves as the bedrock for CSR management. Therefore, the main purpose of this paper is to discuss the usage of The CSR EMAT tool supports the implementation of Sustainable Development Goals.

In the rest of the paper, we discuss sustainability in the second chapter and the notion of CSR EMAT model in the third chapter. The fourth chapter develops the CSR EMAT model as a concept supporting sustainability, taking into account leadership, strategy, employees, society and environment as well as products and services. Concluding chapter provides a summary of our findings.

Sustainability

Sustainability is an inseparable part of any CSR strategy. Sustainability means developments that are growth rates do not exceed the burden-bearing capacity of their environment and that use all needed resources consciously and reasonably, thus achieving qualitative improvements instead of just expanding quantitative results. Sustainability, as defined by János Szilávik, is a complex process, which provides for needs of the present without jeopardizing the opportunities of future generations in meeting their own needs (Szilávik, 2005).

A company's environmental behaviour can have a significant impact on its position, brand value, and financial results (Kádeková et al. 2020). Sustainable development aims to achieve optimized interrelationships between the economic, environmental, social and technological systems, thus the importance of CSR must be recognized not just as a tool for corporate success, but as an opportunity for the company to have a more global impact in preserving natural and cultural heritage. Researchers have warned that if mankind keeps on using up available natural resources and will continue to pollute the environment at the rate it does, it will result in dropping industrial output and declining quality of life. The relationship between human and nature had to be re-evaluated (Bodnár, 2005). Understanding the seriousness of the ecological crisis, the United Nations' Committee on Environment and Development, led by the Norwegian Gro Harlem Brundtland created the Brundtland Committee in 1983 to create a comprehensive program to solve existing problems. The Committee commenced work in 1984 and as a result, it issued its report called „Our Common Future” in 1987. This report contained all those principles that, if abided by, make saving the Earth possible for future generations. These principles have since then become the principles of sustainable development. The report also outlined that to solve the problems regarding sustainable development; they must be understood on a global level, taking into consideration the protection of natural resources. As a result of this need of global action, after several other similar initiatives, in 2015 all United Nations Member States agreed on adopting the Sustainable Development Goals, which now serve as a global framework for sustainable development.

Sustainable development is identified with 3P, whose keystones are People, Profit and Planet. The idea of the Triple Bottom Line (TBL) was defined by John Elkington in 1995, who three years later in his book discussed in detail in what role each criterion contributes to sustainable development. The TBL is a guide of one sort for corporations; it helps them reduce the damaging effects caused by their activities, and, while keeping an eye on economic success, it also incentivizes the creation of environmental and social values (Elkington, 1998). According to Róbert Braun „with the introduction of TBL, the idea of corporate value increase had changed: for a business to be able to operate successfully in the long run, and for it to decrease risks related to short-term profit-maximizing, it must no longer only be able to suit economic aspects, but also social and environmental ones, and it must report of its results reached in these fields, too” (Braun, 2015).

Sustainable development is closely linked to Corporate Social Responsibility (CSR). CSR itself is considered an approach that supports sustainable development, as proven by several CSR definitions. As of today, these two concepts have not merely met – they overlap, and we often experience those businesses and experts do not differentiate between the two terms. According to Hediger, the relationship between CSR and sustainability should be analyzed and clarified, because both terms are often used incorrectly (Hediger, 2007).

In the case of sustainable development (SD), aside from economic aspects (profitability), consideration of environmental and social aspects also rose to importance. In line with such understanding, the corporation strives to operate as a profitable, yet environmentally conscious and socially responsible organization. Some authors write about CSR, yet they describe aspects of SD. Many confuse these two concepts, yet CSR is a tool that supports SD. Environment and society are the elements found in both views.

The definition of CSR by the Committee on Environment and Development is „a dedication of the world of business to contribute to sustainable economic development, in cooperation with employees, their families, local communities and broad layers of society to improve quality of life" (Kotler & Lee, 2007).

CSR EMAT model

CSR Models

Companies operating and competing in the global arena must face several challenges, and correspond with various expectations of stakeholders to achieve successful company operation. This is why the philosophy of complete quality control, stakeholder management, social value-creation and company behaviour that supports sustainable development are becoming central topics of strategic management. To achieve competitive operation, companies must strive to satisfy stakeholder needs and focus on continual development, learning and innovation. Management models and tools help company leaders in analysis processes, in defining targets and tasks, in distributing resources and in decision making and assessment.

Measurements are important from many aspects of corporate practice. On the one hand, companies become comparable due to the measurement data gathered, and their rankings decide whether they are eligible for awards and acknowledgements, which mean competitive advantages for them and they also improve corporate reputation. On the other hand, measurements act as some sort of a mirror and point out the strengths and weaknesses that define which areas need improvement and what strategic goals need to be defined. Continual measurements and feedback, thereby learning and innovation, are essential parts of the quality control process.

Like any strategy, CSR must operate along with appropriate markings. The definition and boundary designation of CSR is helped by several CSR models as well as by international guidelines and recommendations (OECD, UN Global Compact, GRI, EC Green Paper) and by the ISO 26 000 standards. Figure 1 presents the main elements of which the CSR concept consists.

Figure 1
The CSR concept

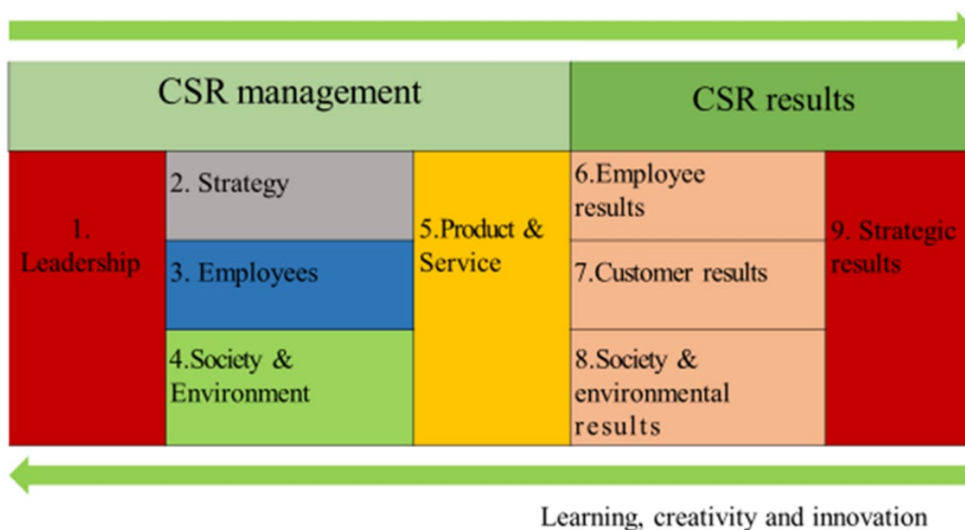


Source: Authors' work

CSR EMAT model

It is also important to define the methodology with which the elements of the CSR concept can be integrated into corporate practice. All Hungarian and international research results point out that important motives of gradually developing CSR are integrating social responsibility into the company strategy, leader support and commitment and the alignment of different functional areas to this end (Katona & Tessényi, 2015). Taking the framework and logic of the EFQM excellence model as its basis the CSR EMAT model has been created, which serves as the bedrock for CSR management. Figure 2 presents the main elements of CSR EMAT model.

Figure 2
CSR EMAT model



Source: Rodek (2018)

CSR EMAT aims to help corporate leaders better understand CSR approach and its management-level utilization. The tool is made up of four components:

1. The principles of CSR excellence
2. The model and the criteria system
3. The [criteria] assessment system
4. The process and the tools of CSR management

CSR EMAT is a voluntarily applicable framework made up of nine criteria, of which five belong to the CSR MANAGEMENT type and four to CSR RESULTS type. CSR MANAGEMENT criteria mean those applied procedures and operational practices that help the organization reach its goals, in short: what the company's CSR activity does and the way it performs it. Among these criteria is the social and environmental criterion, which, in the case of tourism actors, includes the areas of TS and sustainability. The CSR RESULTS criteria show what the organization can achieve and the way it can reach it – this makes it possible to track successful measures. CSR RESULTS come from activities performed in the field of CSR MANAGEMENT, and CSR MANAGEMENT activities can be further improved based on feedback gathered from CSR RESULTS. Learning, creativity and innovation support the development of CSR MANAGEMENT, which, simultaneously brings on the improvement of CSR RESULTS.

To each of the nine criteria belongs a definition, which provides a higher-level explanation for the given criterion. To understand better these more detailed explanations, to each criterion belong a sub-criterion. Sub-criteria contain statements that describe what the attributes of a CSR-excellent organization are and what should be taken into consideration during evaluation. Additionally, each sub-criterion belongs to information points. Many of these are directly connected to the core principles, and utilizing them isn't mandatory. They aim to support a better understanding of sub-criteria through examples.

The CSR EMAT assessment criterion system aims to assess the actual situation of companies' CSR activities during their self-assessment and identify their strengths and their areas that need improvement. Self-assessment is a very important part of TQM philosophy, because through that can a company's' CSR performance become truly understood, or, if the company commences self-assessment for the second time, it is capable of showing the rate of improvement/development [since the last self-assessment]. Regular annual assessments and continual efforts to improve ensure the path to excellence. Table 2 shows steps of CSR management; the process which integrates CSR approach into corporate practice.

CSR EMAT as a Concept Supporting Sustainability

Out of the previously defined areas, Management is the one that is responsible for strategic-level realization (Leadership) and the remaining other parts of the concept (Employees, Society, Environment and Product & Service) which aim at areas where the company exerts its responsibility. Regarding all the 5 criteria of the CSR Management type in the EMAT model a significant relationship can be identified with the objectives of sustainability, which relation can be further examined through the CSR Results criteria where the realization of these objectives can be easily tracked and evaluated by the concrete results.

The internationally accepted framework of the UN's Sustainable Development Goals (SDGs) from 2015 with its 17 goals and their 169 objectives identifies the focus points for the support of the sustainability efforts. In the CSR Management type criteria of the EMAT model, we can find very similar sub-criteria. The relationship

between these SDGs and the sub-criteria of the CSR EMAT can be described as in the following text.

Leadership

The definition of the criterion: Organizations have leaders who shape the future responsibly, set an example to follow in the field of social responsibility, establish two-way communication, establish and maintain good relationships with the stakeholders. They strive for effective and responsible operation, social value creation and for the attitude to become a determining element of the organizational culture. Sub-criteria are as following:

- 1a. Management is committed to responsibility and sustainability
- 1b. Management encourages the employee to participate in CSR activities
- 1c. Management strives for two-way communication with stakeholders in the organization
- 1d. Management has a good relationship with employees
- 1e. Management introduces targeted CSR activities into corporate practice and monitors their implementation

We identify responsibility as a key element for the sustainable environment; therefore, the first criterion serves as a basis of the sustainability objectives. This criterion with its wide impact area contributes to the fulfilment of almost all of the SDGs; however, it serves the best the following ones:

- SDG 8 – Decent work and economic growth - The focus of this goal is to promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.
- SDG 11 – Sustainable cities and communities - The goal is to make cities and human settlements inclusive, safe, resilient and sustainable.

Strategy

The definition of the criterion: Organizations accomplish their mission and vision through a strategy focused on stakeholders and socially responsible activities. Guidelines, plans, goals, and processes are developed to implement the strategy.

Sub-criteria is as following:

- 2a. The organisation defines its mission and strategy so that each reflects a commitment to social responsibility
- 2b. While developing the strategy, the management takes into account the expectations and needs of stakeholders
- 2c. The company has a CSR strategy and support policies the approach
- 2d. The company communicates its CSR strategy and support policies to its stakeholders

This criterion effectively supports the implementation of the SDG 17, which aims to increase and develop partnerships to accelerate the fulfilment of the SDGs. One of the main domains of this SD goal is the multi-stakeholder partnership, which is the main point of any CSR strategy as well.

Employees

The definition of the criterion: The organization values employees and creates an organizational culture in which they can contribute to achieving personal and organizational goals under the right circumstances and conditions. The organization provides equal opportunities, training and development opportunities for employees. Two-way communication takes place between the management and their employees, recognizing their efforts and work and motivating them to use their

skills and knowledge to the benefit of the organization. Sub-criteria is as the following:

- 3a. The company strives for non-discriminatory recruitment
- 3b. The company supports the training and development of employees
- 3c. The company provides equal pay and career opportunities for female and male employees
- 3d. The company provides working conditions that exceed the regulations and a healthy and safe workplace for its employees
- 3e. The company provides fringe benefits to employees
- 3f. the company has a well-developed incentive and motivation system, employees are recognized

This criterion supports the human resource-related SDGs, out of which it contributes the most to the following:

- SDG 3 – Good health and well-being - Ensure healthy lives and promote well-being for all at all ages
- SDG 4 – Quality education

The main points of this goal are to ensure inclusive and equitable quality education and promote lifelong learning opportunities for all. The aim is to achieve gender equality and empower all women and girls:

- SDG 5 – Gender equality

Society & Environment

The definition of the criterion: Organizations plan and manage external partnerships to support the strategy and related policies and to operate the processes effectively. It ensures the effective management of its environmental and social impacts. Sub-criteria is as following:

- 4a. The company supports participation in local partnerships
- 4b. The company seeks to employ local manpower and suppliers
- 4c. The company carries out philanthropic activities (sponsorship, foundation support, charity, volunteering)
- 4d. The company uses EMS, EMAS, ISO 14001 systems to reduce the environmental impact, or operates in this approach
- 4e. The company strives for efficient energy, water and waste management and the use of renewable energy

In addition to its contribution to the SDG 17 (but from a different side as it was seen in the 2. criterion), the 4th criterion with its content of environmental responsibility covers all environmental aspects (as well as some others) of the SDGs. Namely:

- SDG 6 – Clean water and sanitation - Ensure availability and sustainable management of water and sanitation for all
- SDG 7 – Affordable and clean energy - Ensure access to affordable, reliable, sustainable and modern energy for all
- SDG 13 – Climate action - Take urgent action to combat climate change and its impacts
- SDG 14 – Life below water - Conserve and sustainably use the oceans, seas and marine resources for sustainable development
- SDG 15 – Life on land - Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

- SDG 16 – Peace, justice and strong institutions - Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

Product & Service

The definition of the criterion: The organization designs, manages and develops their processes, products, and services to increase the value they provide to customers and other stakeholders. The organization shall ensure that the products and services they provide meet all conventional and statutory consumer health and safety standards. Sub-criteria are as following:

- 5a. The company follows a responsible product policy - it provides a safe and high-quality product/service
- 5b. The company supports product/service development and innovation
- 5c. The company provides realistic and factual information about its products/services and avoids misleading the customers (fair marketing, product labels, eco-labels)
- 5d. The company respects the interests of customers and places great emphasis on the complaint and complaint handling
- 5e. The company supports social responsibility throughout the supply chain

The last criterion covers the goals where the responsible production, innovation and sustainable supply chains are in the focus:

- SDG 9 – Industry, innovation and infrastructure - Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation
- SDG 12 –Responsible consumption and production - Ensure sustainable consumption and production patterns

The remaining SDGs, which are not listed in the above points (SDG 1 – No poverty, SDG 2 – Zero hunger, SDG 10 – Reduced inequalities), are such horizontal goals, which have interconnections with all of the other SDGs. Local improvements in the field of education, work, infrastructure and production has a great effect on the above goals. The good working and life conditions generally decrease poverty, hunger and inequalities as they overall provide prosperity.

Conclusion

The CSR and sustainability have a strong relation, which can be further emphasized by defining the concrete synergies between the criteria of the previously presented CSR EMAT model and the specific SDGs. In this view, a socially, environmentally and economically responsible corporate strategy can bring success to the implementation of all of the SDGs and as a result helps to reach global sustainability. Therefore it is of key importance for the Management to recognise, that a CSR is not only good for their organisation, but for the society and planet as well, and every step they take, may have a global effect. For this purpose, the CSR EMAT model is useful since it is based on the SDGs, which allows the systematic approach of CSR support to sustainability.

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