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## **Corporate Spatial Responsibility and Sustainable Development Goals**

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Keywords: Corporate regional engagement; Corporate regional responsibility; Corporate spatial volunteering; Corporate urban responsibility

### **Definitions**

Corporate spatial responsibility (CSpR) focuses on corporate engagement at various spatial scales (e.g., local, regional, global) and within different spatial entities (e.g., urban and rural settings). It can be understood as a spatial extension of the well-known concept of corporate social responsibility (CSR) (Albers and Suwala 2018, 2020a). CSR is the sum of all voluntarily and non-voluntarily social, ecological, and economic efforts both within and outside the company beyond core economic competencies and compliance with legal requirements (Meffert and Münstermann 2005; Albers 2011). CSpR encompasses, in particular, spatial corporate measures of the above mentioned sum with varying motives, types, and intensities that increase the economic competitiveness, social compatibility, and ecological sustainability of spatial entities by enhancing locational factors, improving material, institutional and personnel infrastructure, by attracting or retaining mobile highly qualified workers, contributing to social cohesions, facilitating ecological goals, or enlightening the profile and image of region, among many other activities (Albers and Hartenstein 2017; Kiese 2017; Schiek 2017). In other words, CSpR are partnerships for development between corporations (e.g., private, public-owned, etc.) and regions (e.g., pertinent administrative bodies, regional civic initiatives, etc.) based on voluntary and collaborative relationships for mutual objectives by sharing risks, resources, benefits, and responsibilities.

### **Introduction**

The SDG framework can be contemplated as a joint effort of governments, knowledge institutions, corporations, and the civil society in developing an institutional agenda for realizing sustainable development. SDGs signal a noticeable break with earlier leading paradigms of sustainable development such as the Millennium Development Goals and “Washington Consensus” which dealt with securing basic needs (Fukuda-Parr 2016). From a corporate perspective, SDGs can be considered as an extension of the UN Global Compact – a global joint commitment founded in 1999, owned largely by the private sector, and supported by various UN organizations which calls for the establishment of social, spatial, and ecological principles concerning the new global economy – in other words providing an important platform for dialogue on corporate social or spatial responsibility. A statement of the former Secretary-General of the United Nations Kofi Annan catches the main essence quite well: “We do not request companies to do things different from their normal business, but to conduct normal business in different ways.” (Annan 1999). This chapter focuses on the engagement, volunteering and spatial responsibility by corporations beyond their core economic competencies and compliance with legal requirements and highlights the manifold initiatives of CSpR with regard to SDG goal No.8 “Decent work and economic growth.” Since SDGs are legally not binding, the main objective of the chapter is to showcase various examples and initiatives of CSpR in order to contribute to a “good practice” catalogue whereby countries and regions can learn from each other and incorporate general ideas or tangible approaches into their national development agenda.

Although studies linking corporate engagement towards SDGs are rather scarce (as SDGs are a rather novel phenomenon) (van derWaal and Thijssens 2020), findings have already shown that especially corporations can generate a significant impact on SDGs in general, and on SDG No.8 in particular. Interviewing 81 of the Fortune 500 multinational enterprises (MNE), companies indicated particularly high contributions to SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action), SDG 16 (Peace, Justice, and Strong Institutions), and SDG 17 (Partnerships for the Goals) with SDG 8 having the second highest mean score for relevance just behind SDG 16, mainly since it aligned with core strategies of the corporations anyway, but also through partnerships, public advocacy, sharing data, and philanthropy (Van Zanten and Van Tulder 2018, 221). Against this background, the chapter wants to shed some light with tangible examples what “partnerships, public advocacy, sharing data, and philanthropy” might mean in particular contexts from a spatial perspective.

This chapter is structured into five sections. Section “Trajectories of Corporate Spatial Responsibility” describes the origins and transformation of the concept of CSpR over the centuries. Section “Contemporary Field of Corporate Engagement and the Place of CSpR” introduces related concepts and attempts to distinguish the idiosyncrasies of CSpR (inter-definition of the concept against similar concepts). Section “Motives, Types, and Intensities of CSpR” presents basic motives, types, and intensities of CSpR (intra-definition of the concept). This background sets the scene for the analysis of selected examples of CSpR and their contribution to SDG No.8. Hereby, the overall “decent work and economic growth” goal will be partitioned into CSpR and macroeconomic targets (8.1, 8.2, 8.10), CSpR and policy targets (8.3, 8.6, 8.9), CSpR and social targets (8.5, 8.7, 8.6, 8.8), and CSpR and environmental targets (8.4, 8.7, 8.9). Finally, the last section makes some summarizing and closing observations.

## Trajectories of Corporate (Spatial) Responsibility

Corporate engagement and responsibility are centuries old phenomena. Ideally, three basic phases of corporate engagement can be identified, which are closely related to the predominant economic formation: a preindustrial phase, an industrial phase, and a postindustrial phase (Albers 2011, 267ff, see Fig. 1).

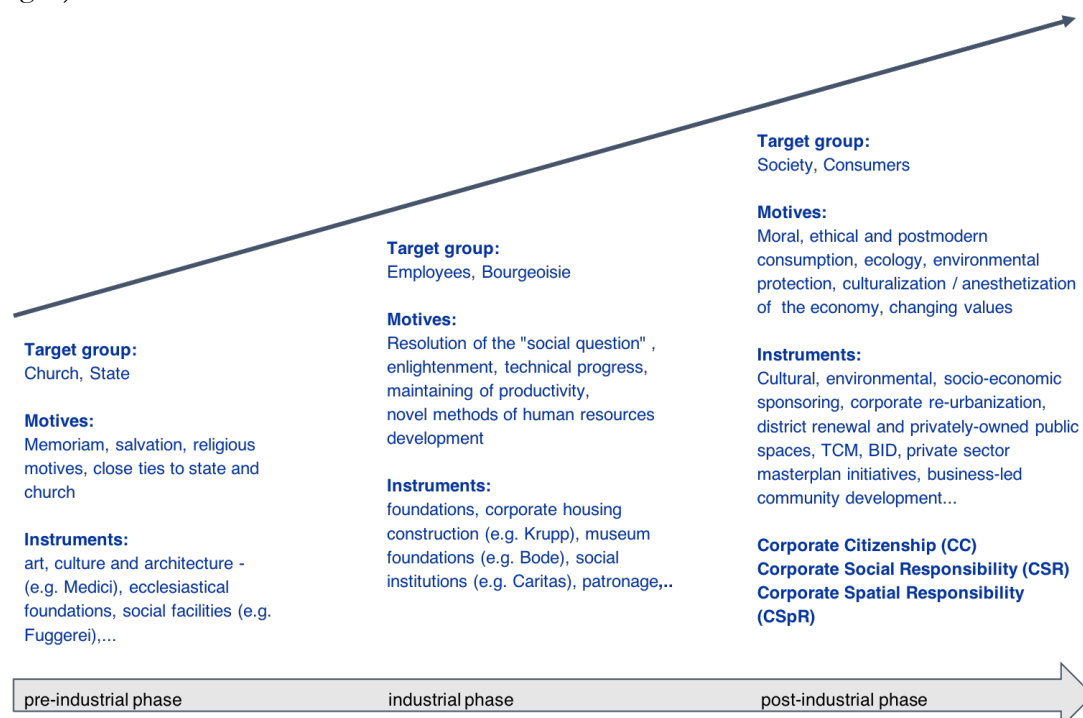


Figure 1. History and Evolution of Corporate engagement and responsibility

The preindustrial phase was characterized predominantly by the instrument of the foundation, which was later used in the CSR/CSpR context. Like the etymology of the word “donate” from “build, found” suggests, the first foundations relate to the establishment of settlements. Its traditions originated in the Middle Ages and were utilized for both frontier colonization, foundations of cities, and Christian missionary work (founding of monasteries, etc.) in particular in the European context (Kluger 2006). The founders were thus not only the respective aristocratic rulers but also donors, lenders, financiers, and town founders. They expected both gains for their salvation and memoriam, but also anticipated the expansion of their secular power and financial resources – for example, as feudal lords. All these motives have a spatial character and testify to beginnings of a levelled corporate spatial engagement. For example, they are also represented in built form (e.g., founder figures with miniatures of the edifices indicate, ostentatious architecture (e.g., Medici), social facilities (e.g., Fugger)). Ecclesiastical and secular expansion of power – in other words church and state – are connected in feudalism and thus are fundamental motivations for early forms of philanthropy (Albers 2011). The industrial phase brought novel motivations and instruments for corporate (spatial) engagement to the fore. Enlightenment combined with increasing interest in sciences and the promotion of research and education led to both technical progress and the industrial revolution. Two general issues were in need to be solved by corporations: maintaining/expanding productivity and the social question in erratic industrial settlements. The latter happened not only as an end in itself. With the accelerated urban growth and emergence of the new working class, most of the existing urban administrations and infrastructure was overburdened, a circumstance also noticed by the industrialist (Castel 2000). The triggers for this corporate commitment towards home cities or regions, however, were not based on pure altruism alone, but were undertaken in order to benefit from substantial market or agglomeration opportunities, to secure workforce and as image-building campaigns – especially in locally bounded markets. The phase was thus characterized by a differentiation and extension of internal and external instruments towards the corporation. Besides internal social institutions (e.g., Fabrikwohlfahrtspflege, BASF) and external corporate engagement (e.g., Rockefeller Foundation) securing certain social security/ health standards or facilities for leisure for their employees and beyond, donation was also attached to patronage for arts and culture. Taking the spatial dimension of corporate engagement into account, the rise of corporate housing constructions (e.g., Margarethenhöhe, Germany (owned by German industrialist Alfred Krupp, Essen, Germany), Ford Homes in Detroit or Dearborn, USA) and the establishment of so-called company town (e.g., Siemensstadt in Northwest Berlin, Germany, American Railway Union, Pullman, IL, USA, Volkswagen in Wolfsburg, Germany, or Lego in Billund, Denmark) provide evidence here (Garner 1992; Albers and Suwala 2020c). The postindustrial phase of corporate engagement is not so much associated with secular and heroic images of corporate donors, but with rather pragmatic and everyday necessities of knowledge-driven societies. Global challenges such as climate change, intercontinental migration, poverty, and hunger have to be paradoxically mastered under the auspices of digitalization and cultural cognitive capitalism. This juxtaposition does not simplify matters and results in novel moralities and attitudes probably mostly clearly pronounced in SDG (Suwala 2014; UN 2016). The society and consumers are both central figures and catalysts for this development at the same time. Corporate engagement has to adjust to these transformed ethical and postmodern values and consumption patterns which rest on ecological, responsible, but also aesthetic rationales in order to be credible. Corporations have reacted to this with an almost hard to keep track of variety of internal and external instruments of professional corporate engagement (e.g., cause-related marketing, commitment to SDG in company reports, sponsoring, public-private partnerships, etc.). By and large, most of these instruments have been subsumed under the headings of corporate citizenship (CC) or corporate social responsibility (CSR) in the second half of the twentieth century (e.g., Garriga and Melé 2004; Hüther et al. 2012). Referring to the spatial dimension, corporations engage in manifold ways to revive (e.g., corporate re-urbanization), upgrade (e.g., business improvement districts), or even lead (e.g., business-led community development) urban / rural spaces (Albers and Hartenstein 2017; Albers and Suwala 2020a, b, c).

## **The Contemporary Field of Corporate Engagement and the Place of CSpR**

Since the seminal book *Social Responsibilities of the Businessman* (Bowen 1953), a long, ambiguous, and partly conflicting debate has been taking place on corporate social responsibility (CSR) where “some theories combine different approaches and use the same terminology with different meanings” (Garriga and Melé 2004, 51). This terminological and methodological fuzziness has been already expressed almost some 50 years ago: “corporate social responsibility means something, but not always the same thing to everybody. To some it conveys the idea of legal responsibility or liability; to others, it means socially responsible behavior in the ethical sense; to still others, the meaning transmitted is that of ‘responsible for’ in a causal mode; many simply equate it with a charitable contribution; some take it to mean socially conscious; many of those who embrace it most fervently see it as a mere synonym for legitimacy in the context of belonging or being proper or valid; a few see a sort of fiduciary duty imposing higher standards of behavior on businessmen than on citizens at large” (Votaw 1972, 25) and is still more valid than ever.

This conceptual fuzziness can also be observed when a spatial component (corporate spatial responsibility, CSpR) is added to the CSR concept. Hereby, “the social” – remaining part of the concept – is complemented or overshadowed by “the spatial.” The “spatial” expresses an explicit commitment to locations, places, or landscapes at various scales, be it local or regional, and urban or rural (Knieling et al. 2012). Therefore, CSpR can be understood as a collective term for the related concepts of “corporate regional responsibility” (CRR) (Schiek 2017), “corporate urban responsibility” (CUR) (Albers 2011; Albers and Hartenstein 2017), and “corporate regional engagement” (CRE) (Bürcher and Mayer 2018). In general, CSpR follows principles also evidenced in CSR practices, including corporate ethics, social enterprise, corporate civic leadership, intra- or intercorporate and voluntary self-commitment and sometimes even corporate citizenship. Existing initiatives subsumed within these conceptual frameworks may however significantly differ not only with regard to motives, types, and intensities (see next section), in their scale and regional focus (Werna et al. 2009), but also in their scope of action; existing literature documents activities that range from the revitalization of the built environment (Albers 2011), towards socio-spatial context framing and embeddedness (Selcuk and Suwala 2020) or the pursuing of sustainable technology-based or socially responsible urban or regional development (Schiek 2017; Brandt et al. 2019).

Just like CSR, CSpR initiatives were professionalized over the last 20 years, corresponding to new values, alternating social demands and ethical ideals, but also the renaissance of local and regional commitment in the wake of globalization. This local and regional commitment is also a result of both a pervasive urbanization and new meaning of the rural against the background of challenges such as environmental protection, scarcity of resources, demographic change, migration patterns, and general consequences of globalization (Knieling et al. 2012). Therefore, a connection to SDGs is obvious, not only to SDG 8 – the focus of this contribution – but also to SDG 9, 12 or in particular 11 that explicitly aims for sustainable cities and communities also part of this UN Encyclopedia. Even in a globalized world with a prevalence of “absentee-owned” companies (some of which are previously locally owned), there are often still manifold incentives for family-run and regionally committed companies to invest in local structures, place-based civic engagement like CSpR and place leadership (Klettner et al. 2014; Basco et al. 2020; Basco and Suwala 2020). The latter applies also to mushrooming corporations in novel or high-tech sectors within inner-city locations, especially those in the digital economy, that are gradually being prompted and called upon to commit themselves to local and urban development beyond company borders, and to play an active role in their regional settings (Albers and Hartenstein 2017).

## Motives, Types, and Intensities of CSpR

As economic systems and the organization of economic activities have evolved, so have the motives, types, and intensities for the corporate spatial commitments around CSpR. Despite the aforementioned differentiation of target groups, and instruments, etc., there is some common knowledge. In what follows, motives, types, and intensities of CS(p)R will be described.

Theoretically, there are two paths of agency/ motivation for corporations with regard to (social and/or) spatial responsibility: assumption or rejection. In reality, however, the rejection path is not really an option if the following argument is taken serious that “there is one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game” (Friedman 1970, 232). Hereby, social or spatial responsibility originates by default from the very nature of (successful) business activities, since the real needs of society can be satisfied including manifold positive effects for locations where those corporations are situated. Apart from that, general motives on CS(p)R can be arranged according to Carrolls CSR pyramid (be profitable, obey the law, be ethical, be a good corporate citizen) and are either based on economic reasoning (e.g., companies assume responsibility, because they are able to do so in the long term to achieve higher profits and secure (local) market positions) or on ethical arguments (e.g., companies assume responsibility, because profits oblige to support an equitable, social, ecologically sound or spatial distribution of resources) (Carroll 1991, Albers 2011). Pertinent spatial motives can be versatile and range from entrepreneurial or family business attachment to the region (Graffenberger and Görmär 2020), to competitiveness or image/ identity building of the region (Kiese 2017). Of course, these motives are often combined or communicated miscellaneously to the respective audiences of interests – e.g., ethical to the general to shareholders or financiers (Brandt et al. 2019).

There are manifold typologies of the CS(p)R (Knieling et al. 2012; Albers and Hartenstein 2017). The focus here will be on spatial typologies. Some typologies are based on spatial adaptivity and differentiate into responsive CSpR (e.g., companies are reacting upon demands of their (local) stake or shareholders or trying to meet the needs of the various groups in society/regions) and acting CSpR (e.g., companies actively putting effort into locales for strengthening corporate culture, staff loyalty, or image of the region) (Hüther et al. 2012). Others differentiate between object/ structure-based corporate engagement and planning/ process-based corporate engagement. Whereas object/structure-based CSpR measures concentrate on (a) the financing or promotion of buildings for social, educational or recreational purposes or (b) corporate re-urbanization, district renewal, and privately owned public spaces, planning/ process-based CSpR measures bring (a) BID and TCM activities or even (b) private sector masterplan initiatives or entire private-sector driven and business-community-led models to the fore (Albers and Suwala 2020a, b, c). Moreover, types of CSpR may vary with the size of the company or regard to spatial contexts. In the Global South, for example, CSpR measures will be mostly introduced to meet minimum social, environmental, or spatial planning law standards: “CSpR towards (global) compliance” (Bustamante 2011; Falk 2017). If corporations act multilocal, different CSpR measures are applied in internal company processes, along the value chain, the company headquarter or subsidiaries and the wider environment of a company (GTZ 2011).

Approaches towards the intensity of CSpR measures also gained momentum (Albers and Suwala 2018). By way of preliminary observation, the majority of corporations considers CS(p)R activities – whether or not with a spatial focus – as philanthropy and benevolence and neither follows an integrated strategic or spatial approach. The Bertelsmann Stiftung differentiates between three modes of intensity: basic engagement, strategic engagement, and networked and bundled engagement. Basic engagement is characterized by tangible resources (e.g., capital, physical structures), one-time or short-term commitment and a cooperation with the civic society. Strategic

engagement adds up intangible resources (e.g., human capital, know-how, know-who), cyclical commitment, and further exchange also with municipalities, where networked and bundled engagement aims for structural spatial changes by connecting policy, industry, and academia and setting up long-term self-sustaining cross-sectoral partnerships in responsible corporate-driven ecosystems (Bertelsmann Stiftung 2010; König et al. 2020). Based on the CSR maturity model (Schneider 2012), Albers and Suwala (2018) developed a pyramid with four different levels of CSpR intensities (see Fig. 2). The first two levels, CSpR 0.0 and CSpR 1.0, embrace low threshold/conventional engagement activities that exert compliance with existing laws (CSpR 0.0) or philanthropic commitment that exhibits rather immediate spatial impacts (CSpR 1.0). Levels three and four are characterized by genuine and proactive spatial interventions in which either purposeful regional economic and societal synergies between the city/region and the company are created (CSpR 2.0), or in which companies even are partly taking over (formerly) public responsibilities or matters of governance exerting spatial leadership (CSpR 3.0). (Suwala and Micek 2018; Albers and Suwala 2018, 2020a).

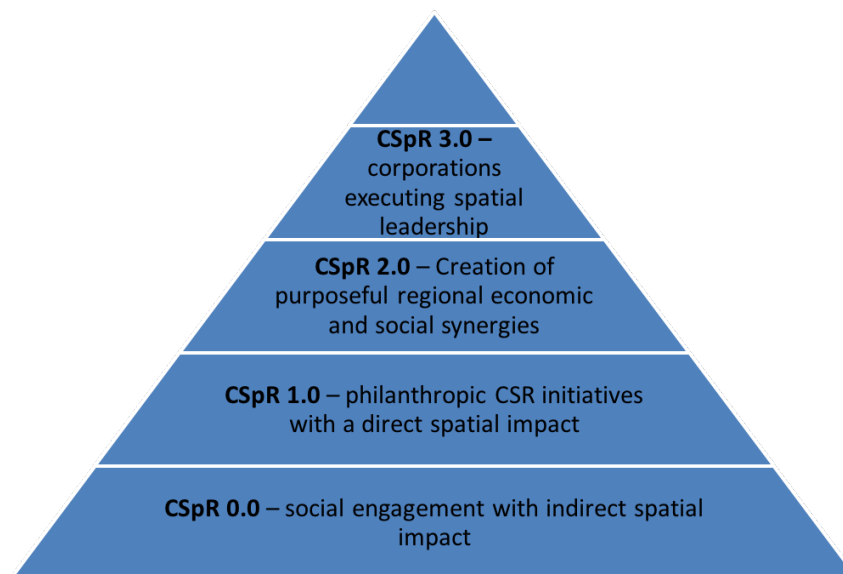


Fig. 2 Intensities of Corporate Spatial Responsibility  
(adapted from Albers and Suwala 2018, 55 based on Schneider 2012)

### CSpR and SDG 8 Targets

The most important CS(p)R initiative at a worldwide scale is the United Nations Global Compact. Based on ten universal principles and in the meanwhile also Sustainable Development Goals, it pursues the vision of an inclusive and sustainable global economy for the benefit of all people, communities, and markets, now and in the future. More than 13,000 companies and organizations from civil society, politics, and science in 161 countries are already demonstrating that they want to realize this vision (UN 2015). The geography of diffusion of these CS(p)R related principles is uneven and highly context dependent (Perkins and Neumayer 2010).

Apart from that, traditional CS(p)R philanthropic activities, such as donations, sponsorships, patronage, and charities are still widespread. However, more complex modes, such as public-private partnerships, corporate cooperation with public sectors or civil society, and long-term interinstitutional projects are increasingly becoming the norm. These complex instruments have often an explicit spatial dimension, as well as local or regional imprints or impacts (Albers and Hartenstein 2017; Albers and Suwala 2018). The aforementioned economic, social, and ecological global challenges call for joint and overarching initiatives such as SDGs. Therefore, civic initiatives, governments, and academia are also invited for setting at least “compliance standards” to be incorporated by appropriate movements, policies, and ideas. Studies have identified regional-

specific CS(p)R instruments in countries, at universities or within civic movements (Palazzo and Scherer 2008; Nejati et al. 2011; Steurer et al. 2012). This chapter however, centers on corporate-induced measures. CSpR have large potential to significantly contribute here in the future. Not only to SDG 8 – the focus of this contribution – but also to SDG 9, 12, or 11 that calls for spatial responsibilities within sustainable cities and communities.

To begin with, it should be emphasized that this chapter outlines the possible contribution of CSpR measures towards SDGs in the future. Since the SDG framework was agreed upon only few years ago in September 2015, corporations are just slowly starting to develop internal and external measures towards more sophisticated SDG involvement and reporting. Apart from that, many companies are already incorporating UN Global Compact principles in their practices today that are overlapping with SDG goals. Van der Waal and Thijssens found out – by juxtaposing reported SDG involvement and corporation attributes within a sample of the 2000 largest stock listed corporations – that corporate involvement in SDGs is currently still limited (van der Waal and Thijssens 2020). Therefore, avenues and ideas for potential contribution will be portrayed for SDG 8. Hereby, the overall “decent work and economic growth” goal will be partitioned into CSpR and macroeconomic targets (8.1, 8.2, 8.10), CSpR and policy targets (8.3, 8.6, 8.9), CSpR and social targets (8.5, 8.7, 8.6, 8.8), and CSpR and environmental targets (8.4, 8.7, 8.9) for the sake of clarity. It must be mentioned at this point that more complex CSpR initiatives (e.g., UN Global Compact), examples, and measures may traverse these classification borders, thus allocable to multi-targets.

### **CSpR and Macroeconomic Targets (8.1, 8.2, 8.10)**

CS(p)R measures are drivers for macroeconomic targets such as economic growth, economic productivity, and financial stability but are also driven by finance or prosperous conditions (Scholtens 2006; Škare and Golja 2014). Skare and Golja conclude – by using panel data across 25 countries that CS(p)R companies have a positive and statistically significant effect on a country’s economic growth. According to this study, a higher share of CS(p)R firms in the economy means higher economic growth. Moreover, “Business performance of CSR firms positively affects economic growth and their associated share in growth is 6% for 25 economies” (Škare and Golja 2014, 562). Other studies envision good reasons for firms to engage in “profit-maximizing” CSR that are not only based on expected benefits or financial stability from these actions, but when aggregated under certain assumptions also as measures to enhance total factor productivity and financial performance through social or spatial performance (Paul and Siegel 2006; Hasan et al. 2018). A simple example on a firm-based level illustrates this link. As most MNEs encounter pressures from various stakeholders (e.g., shareholders, employees, consumers, suppliers, civic groups, (non)governmental organizations) to engage in CS(p)R, some try to incorporate social, ecological, or spatial characteristics into products and manufacturing processes (e.g., making greater use of environmentally friendly technologies, sourcing from local suppliers or promoting goals of supranational organizations, providing corporate guarantees or mobile system for employees and enabling them to leave the unbanked segment of the population or to qualify them for microcredits, fighting corruption through appropriate wages) to foster productivity and financial stability in the long run (Prior and Argandoña 2009). By and large, “CSR engagement and its economic and financial outcomes are context dependent” (Hasan et al. 2018, 672).

### **CSpR and Policy Targets (8.3, 8.6, 8.9)**

CS(p)R measures can be both random and intended to assist or even guide culture-oriented education-oriented or development-oriented policies. There are manifold examples how corporations stimulate or even lead entire towns, cities, or regions at various scales and with various intensities of commitment (e.g. Suwala et al. 2012; Suwala and Micek 2018). In smaller German cities, cultural buildings are often sponsored by local firms to enrich cultural life. Instances of this

are numerous and often involve donations by family firms attached to the region for decades or even centuries. These buildings are named after those enterprises – emphasizing traditional motives of establishing memorials – and include the Kunsthalle Weishaupt in Ulm (<http://kunsthalleweishaupt.de>), the Museum Barberini in Potsdam (<https://www.museum-barberini.com/en/>), and the Knauff Museum in Iphofen (<https://www.knauf-museum.de>). Each of these projects are based on strong commitment to the site/ location and support to the city/regional branding or marketing activities (Albers and Suwala 2020b; Graffenberger and Görmar 2020). Corporate education initiatives are also widespread and encompass engagement in building kindergarten or schools and even entire universities (e.g., Würth- Hochschule in Künzelsau, <https://www.hs-heilbronn.de/campus-kuenzelsau>). Corporate driven development-oriented measures also vary a lot with regard to scale, scope, type, and intensity and encompass miscellaneous measures or in order to revitalize (e.g., corporate re-urbanization), stimulate (e.g., town center management), upgrade (e.g., business improvement districts) or even lead certain spatial entities (e.g., master plan initiatives at a quarter or even city level) (Albers and Suwala 2020a). By and large, CS(p)R measures/ policies call for context dependent approaches (e.g., depending on function of the company unit, position in the value chain, or location: Global South/North, etc.) (GTZ 2011).

### **CS(p)R and Social Targets (8.5, 8.7, 8.6, 8.8)**

CS(p)R measures that are aiming for social targets with the SDG No.8 frame are directed towards labor market issues. This includes human rights, decent work for everyone in general, and youth/ gender equality on labor markets in particular. What is common practice in most countries of the Global North is nowadays still often neglected in the Global South. Hereby, there is either no CS(p)R beyond the very nature of business or insufficient rights (e.g., discrimination, no decent breaks, child labor). As a substitute, policy initiatives from business leaders (e.g., Business Leaders Initiative on Human Rights, etc.) and guidelines from other semiprivate organization (e.g., Official Development Aid) based on commitments within UN Global Compact call for “company-led approaches to protecting human rights” (GTZ 2011, 11). A practical first step in this realm is to familiarize with the “International Bill of Human Rights” made of three agreements (The Universal Declaration of Human Rights, The International Covenant on Civil and Political Rights, The International Covenant on Economic, Social and Cultural Rights). Then it is important to incorporate human rights into procedures and processes. The latter can be based on considering the full scope of business activities and functions at stake – especially when the value chain is globalized (e.g., working conditions with suppliers, etc.) or by establishing control systems for managing human rights within the business (OHCHR 2006). Hands-on instances for all three subjects (e.g., human rights, decent work for everyone, youth/gender equality on labor markets) include local and global labor union recognition, safe home journeys for female employees, proximate corporate housing construction to secure workplaces for all income groups, or dual vocational training for the youth with extensive tangible (e.g., own flats) and intangible resources (e.g., takeover agreements) among many other initiatives (Albers 2011; Suwala et al. 2012, 2018).

### **CS(p)R and Environmental Targets (8.4, 8.7, 8.9)**

The general relationship between CS(p)R measures and sustainability management or corporate sustainability is multilayered, equivocal, and overlapping (van Marrewijk 2003). CS(p)R measures and environmental targets can be broken down into sustainable production and consumption, workplaces, and tourism according to SDG No.8. Apart from that, UNDP has a scheme called Growing Sustainable Business, initiated by the United Nations Global Compact itself (UN 2015). These ideas are far from being novel and have been underlined by many organizations such as the European Commission or the OECD which stresses that promoting sustainable consumption and production are vital aspects of sustainable development that is both consistent with environmental

and social needs and equally important to limit negative environmental and social, and spatial externalities (OECD 2008). The European Commission points out that consumer attention to CSR-related issues has grown in recent years, but significant barriers remain, such as insufficient awareness, the need to pay a price premium, and lack of education or accessibility to information necessary for making informed choices. Here, corporations need to adopt a stronger role in helping consumers to make more sustainable choices (European Commission 2011). Sustainable workplaces form not only an important part as CSpR but also direct instruments of the latter. Hereby, it is not only about the long-term nature and content of work (e.g., activities around renewable resources), flexible time schedules, space for sabbaticals or family compatibility but also about the design, green practices, and spatial arrangement of workplaces themselves that promote a vital communication, health aspects, and climate or look and feel for employees (Brinkhoff et al. 2015). Examples comprise corporate or employees' gardens (Severson 2010) or corporate campuses that promote sustainable lifestyles (e.g., Alnatura 2018) or in general corporate-driven initiatives that create do-it-yourself spaces and networks, co-working, open workshops, repair initiatives, and open-source projects (Merkel 2015). Finally, despite obvious links CSpR and sustainable tourism initiatives are not an easy couple. A report to the Foreign Investment Advisory Service (FIAS) (a joint program by the World Bank and International Finance Corporation) recognizes that CS(p)R within the tourism industry is behind other industries in all aspects (Dodds and Joppe 2005). At the same time, tourism is a cross-sectional industry with a substantial impact on the triple bottom line (environmental, social, and economic – e.g., poverty alleviation, local economic development and conservation) by pushing for greater adoption of CSpR. Examples show that demand for sustainable tourism is rising globally, albeit still mass tourism with few variables like price, quality of accommodation, and security decide where people spend their vacations. Hereby, corporations need to transparently raise awareness about the history, local people and regions where they provide services and report about these practices. Although most types of engagement are rather single initiatives than policies, they can have a systemic or holistic character (see also Table 1). Moreover, CSpR also encompass indirect measures that are pursued either through commercial associations, own corporate foundations or the support of social institutions, ecological projects or spatial administrative entities no matter at which scale (e.g., district partnerships, socio-spatial volunteering, infrastructure construction).

## Concluding Summary

CSpR and many of the aforementioned targets inherit context dependency, uneven geographies and are attached to site or location-specific idiosyncrasies. All these observations suggest that the spatial dimension or perspective of CSR gains an increasingly role in the globalized world and its challenges. The featured Table 1 summarizes selected examples from the main text body and should be considered as a first collection of “good CSpR practices” that might help to find starting points when approaching SDG targets. Apart from the illustrated enthusiasm, it has to be acknowledged that there is multifaceted criticism with regard to corporate spatial responsibility. First of all, many corporations criticize such measures themselves and abstain from CSpR measures due to their far-flung activities and additional costs involved. In particular, SMEs just either do not have the capacities to take part in such measures or are simply overwhelmed by the scale or scope of action. Second, despite development towards more sophisticated SDG involvement and reporting, there is a risk that these measures remain rather rhetoric than meaningful (van der Waal and Thijssens 2020). Moreover, since multilateral initiatives like the UN Global compact are purely voluntary and neither police, enforce nor measure what companies do, it brought critique to the fore that it allows corporations to “bluewash” their shortcomings with the UN's name – also a threat to SDGs (Standing 2007). Third, there are many arguments that argue against CSpR. Do corporations really deal with societal benefits or do they rather attempt to achieve corporate goals? In other words, corporate spatial responsibility or corporate spatial strategy (Knieling et al. 2012).

SDG 8 targets	Examples
CSpR and macro-economic targets (8.1, 8.2, 8.10)	<ul style="list-style-type: none"> <li>- Economic Growth: CS(p)R firms positively affects economic growth and their associated share in growth is 6% for 25 economies (Skare and Golja 2014)</li> <li>- Economic Productivity: CS(p)R firms engage into “CS(p)R profit maximizing” by trying to incorporate social, ecological or spatial characteristics into products and manufacturing processes (Paul and Siegel 2006)</li> <li>- Financial Stability: expanding outreach increasing access to financial services to the unbanked segments of the population by corporate guarantee for employees to obtain microcredits or by providing corporate mobile systems, fighting corruption through appropriate wages (Prior and Argandona 2009)</li> </ul>
CSpR and policy targets (8.3, 8.6, 8.9)	<ul style="list-style-type: none"> <li>- Culture-oriented initiatives / policies: object-oriented CSpR measures (e.g. museums, art hall, iconic buildings for the promotion /image of localities (Albers and Suwala 2018)</li> <li>- Education-oriented initiatives / policies: Corporate-driven kindergarten, School or even universities, Dual vocational programmes (Albers and Suwala 2020c)</li> <li>- Development-oriented initiatives / policies: BID measures or in order to revitalize (corporate re-urbanization) or stimulate (TCM), upgrade (BID) or lead (master plans) certain spatial entities (Knieling et al. 2012, Albers and Suwala 2020b), context-dependent CSpR measures for the Global South (GTZ 2011)</li> </ul>
CSpR and social targets (8.5 / 8.6, 8.7, 8.8)	<ul style="list-style-type: none"> <li>- Human rights on Labour Markets: consideration of /control systems for entire local or global value chains concerning aspects like no child labor, recognition of labor unions etc. (GTZ 2011, Suwala et al. 2018)</li> <li>- Decent Work for everyone: corporate housing construction to secure workplaces for all income groups (Albers 2011)</li> <li>- Youth / gender equality on labour markets: dual vocational training for the youth with extensive tangible (e.g. own flats) und intangible resources (e.g. takeover agreements, study funds) (Suwala et al. 2012)</li> </ul>
CSpR and environmental targets (8.4, 8.7, 8.9)	<ul style="list-style-type: none"> <li>- Sustainable production and consumption: sustainable consumption and production as vital aspects to limit negative environmental and social, and spatial externalities (OECD 2008).</li> <li>- Sustainable workplaces: design, green practices (e.g. corporate gardens) and spatial arrangement of workplaces promote a vital communication, awareness, health aspects and climate or look and feel for employees (Severson 2010, Brinkhoff et al.2015).</li> <li>- Sustainable tourism: CSpR measures in tourism (as cross-sectional industry) promise substantial impact on the triple bottom line (especiallythrough information, awareness and reporting about local and regional circumstances) (Doods and Joppe 2005)</li> </ul>
Systemic CSpR embracing manifold targets	UN Global Compact (Annan 1999), Private sector driven community development (e.g. Master plan initiatives, context-/ location-dependent CSpR standards, place leadership), control systems for entire local or global value chains concerning human rights or working conditions (GTZ 2011, Albers and Hartenstein 2017)

Table 1 Supporting the Sustainable Development Goals Through selected CSpR Measures, (own compilation)

Next to this opportunism, there are lobbyism, dependence or framing problems that accompany such initiatives. Many measures follow pertinent political interests or are often neither transparent nor implemented in a participatory manner (e.g., corporate master plan initiative in Cologne (Germany) (Albers and Hartenstein 2017). Fourth, activities of administration bodies or planning sovereignties might be undermined or deterred from implementing effective regulations by regionally hegemonic or paternalistic corporations. Therefore, if certain types of spatial corporate engagement with substantial interventions are desired (e.g., masterplan initiatives) is a challenging question – in small towns, rural areas, or jurisdictions with a lack of strong government bodies or low effectiveness of administrative authorities (e.g., failed states), CSpR measures might be without alternatives and can provide the necessary baseline for the realizing Sustainable Development Goals (Horlings and Padt 2013; Suwala et al. 2018).

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