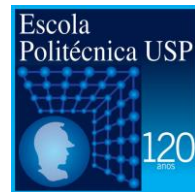


ESCOLA POLITÉCNICA DA USP
DEPARTAMENTO DE ENGENHARIA DE PRODUÇÃO

**PRO 5972 Business Sustainability (BS) and
SDGs**

2023



Class 2

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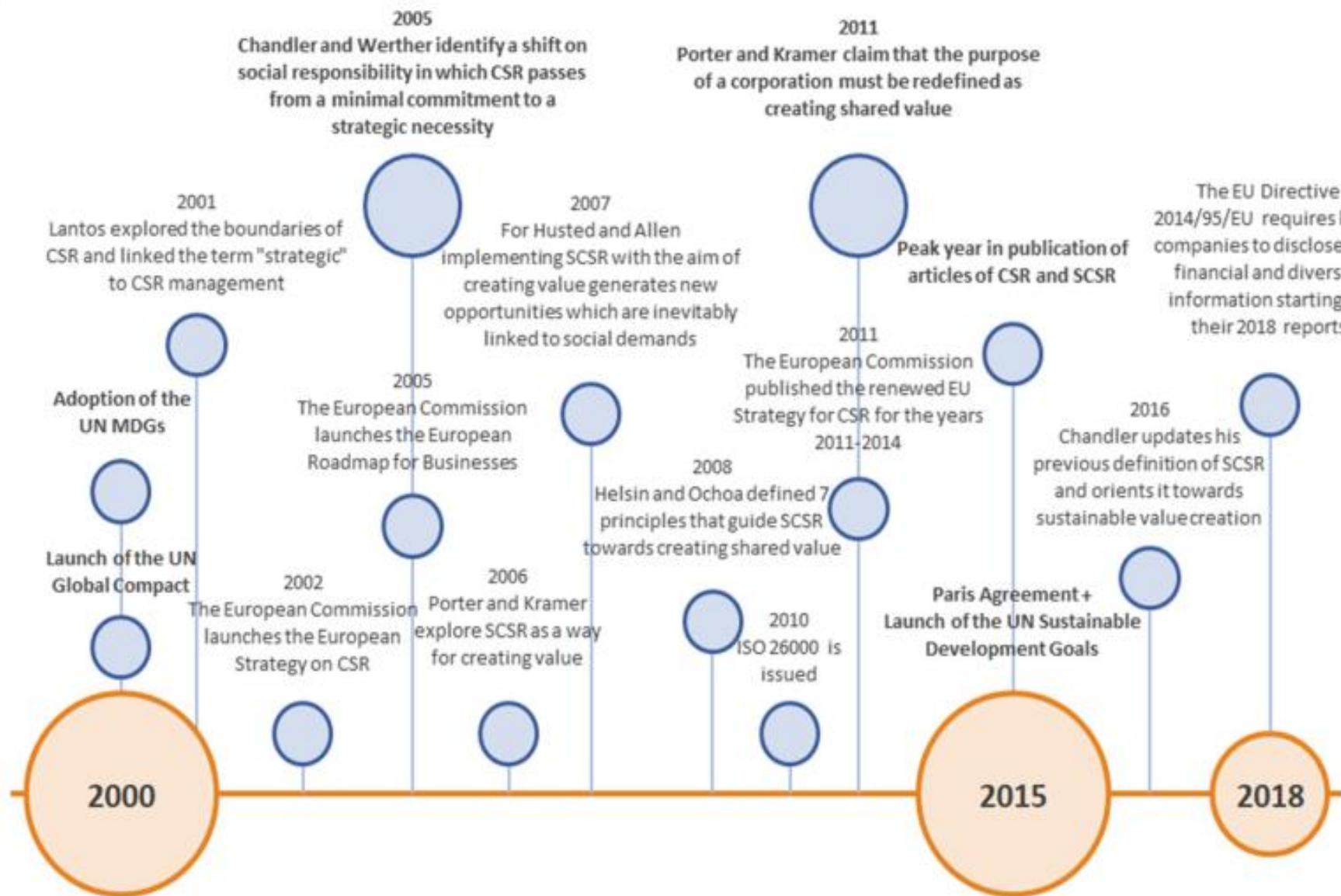


Fig. 3 Visual history of CSR (Part 2 of 2). Source: Developed by the authors based on this literature review. Note: the size of the circles is a subjective representation of the level of influence each aspect had on the evolution of CSR. Hence, a bigger circle represents a higher level of influence

Sustainable Development



- Brundtland Report (1987) – United Nations (World Commission on Environment and Development – WCED)
- Sustainable Development “*development that meets the needs of the present without compromising the ability of future generations to meet their own needs*” .

Millennium Development Goals (MDGs)

- 2000 - The United Nations Millennium Development Goals are eight goals that all 191 UN member states have agreed to try to achieve by the year 2015. The United Nations Millennium Declaration, signed in September 2000 commits world leaders to combat poverty, hunger, disease, illiteracy, environmental degradation, and discrimination against women. The MDGs are derived from this Declaration, and all have specific targets and indicators.



Sustainable Development Goals (SDGs)



- 2015 - Agenda 2030
(<https://sustainabledevelopment.un.org/post2015/transformingourworld>)

"This Agenda is a plan of action for people, planet and prosperity. It also seeks to strengthen universal peace in larger freedom, We recognize that eradicating poverty in all its forms and dimensions, including extreme poverty, is the greatest global challenge and an indispensable requirement for sustainable development."

(<https://sustainabledevelopment.un.org/post2015/transformingourworld/publication>)

* detalhe importante: os objetivos do Milênio são apenas os estabelecidos no ano 2000. No ano de 2015, foram estabelecidos os objetivos de desenvolvimento sustentável.

“Achieving the Global Goals opens up US\$12 trillion of market opportunities in the four economic systems⁷ examined by the Commission. These are food and agriculture, cities, energy and materials, and health and well-being. They represent around 60 percent of the real economy and are critical to delivering the Global Goals.” (Business & Sustainable Development Commission, 2017)



SUSTAINABLE DEVELOPMENT GOALS



The SDGs Wedding Cake

Stockholm EAT Food Forum 13
June 2016

New way of viewing the economic, social and ecological aspects of SDGs

They argued that all the sustainable development goals are directly or indirectly connected to sustainable and healthy food.

The illustration describes how economies and societies should be seen as embedded parts of the biosphere. This vision is a move away from the current sectorial approach where social, economic, and ecological development are seen as separate parts.



- <https://www.stockholmresilience.org/research/research-news/2016-06-14-the-sdgs-wedding-cake.html>

- <https://designforsustainability.medium.com/making-the-sustainable-development-goals-work-for-local-communities-everywhere-3f00bd5db31>

- VIDEO <https://www.youtube.com/watch?v=dcvz6Fv8DqU>

Sustainable Cities Development Index - Brazil



the 17 objectives and 169 goals, necessary to establish a set of actions for countries with very different realities, brought an additional challenge to cities in general, in Brazil and around the world.

how to implement and take the SDGs to the local level, where changes, policies and investments are also fundamental to their fulfillment?

Offering the necessary tools for Brazilian municipalities to overcome this challenge is one of the great ambitions of the Sustainable Cities Development Index – Brazil (IDSC-BR), an initiative of the Sustainable Cities Institute (ICS), within the scope of the Sustainable Cities Program (PCS)

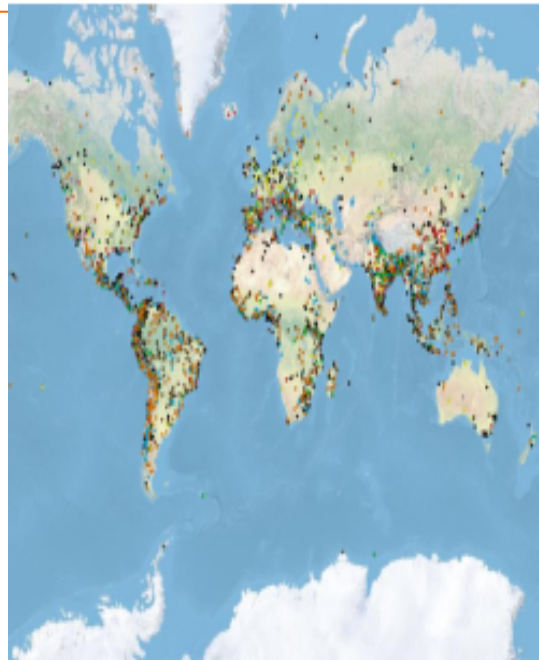
The IDSC-BR [methodology was developed by the SDSN network \(UN Sustainable Development Solution Network \)](#), an initiative that was born within the UN itself to mobilize technical and scientific knowledge from academia, civil society and the private sector to support solutions on local scales. , national and global.

<https://idsc.cidadessustentaveis.org.br/introduction#>

For other countries <https://www.sustainabledevelopment.report/>

<http://www.envjustice.org/ejatlas/>

<https://ejatlas.org/>



The EJ Atlas collects these stories of communities struggling for environmental justice from around the world. It aims to make these mobilization more visible, highlight claims and testimonies and to make the case for true corporate and state accountability for the injustices inflicted through their activities. It also attempts to serve as a virtual space for those working on EJ issues to get information, find other groups working on related issues, and increase the visibility of environmental conflicts.

The Atlas is directed at ICTA-UAB by Leah Temper and Joan Martinez Alier and coordinated by Daniela Del Bene, at the Institute of Environmental Science and Technology (ICTA) at the Universitat Autònoma de Barcelona. It is supported by the ENVJUSTICE project (ERC Advanced Grant 2016-2021), and the ACKnowl-EJ (Academic-Activist Co-Production of Knowledge for Environmental Justice, 2015-2018) funded by the Transformations to Sustainability Programme.

PAPERS

Bound to Fail? Exploring the Systemic Pathologies of CSR and Their Implications for CSR Research

Business & Society
1–36

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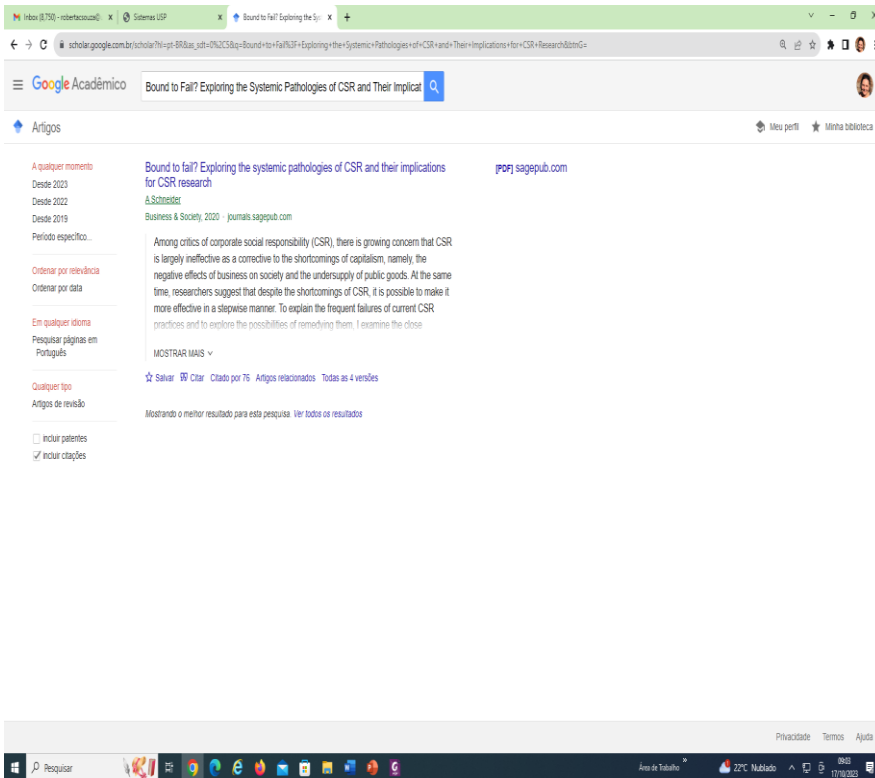


Anselm Schneider¹

The screenshot shows a Google Scholar search result for the article "Bound to fail? Exploring the systemic pathologies of CSR and their implications for CSR research" by Anselm Schneider. The search was performed on Google Acadêmico. The article is from the journal Business & Society, published in 2020. The abstract discusses the growing concern that CSR is largely ineffective as a corrective to the shortcomings of capitalism, and suggests that despite these shortcomings, it is possible to make it more effective in a stepwise manner. The article is available as a PDF on sagepub.com. The search interface includes filters for date, relevance, and language, and a sidebar with navigation options like "Meu perfil" and "Minha biblioteca". The Windows taskbar at the bottom shows the date as 17/10/2023 and the time as 09:03.

Bound to Fail? Exploring the Systemic Pathologies of CSR and Their Implications for CSR Research

Anselm Schneider¹ 



Business & Society

1–36

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It is related to Mintzberg paper from first class

The main argument is macro, related to features of capitalism system

It is related to externalities

Legitimacy

“to solve the macro system systemic problem of capitalismo by changing micro firm-level behaviors”

“CSR is not a suitable remedy for the problems capitalismo creates”

To point out how the author structure the argument (p.3)

Pathologies of CSR: CSR as market expansion, CSR as indoctrination, CSR as legitimation (CSR is an important way to safeguarding corporate legitimacy in the eyes of a firm’s customers, without, however, necessarily creating any positive outcomes for Other stakeholders”

p. 9 – reporting in CSR is highly ambiguous. Hard to access the risks associated with specific business practices (E&Y report about ESG and risks + sustainable actions)



RESEARCH ARTICLE



The contradiction of the sustainable development goals: Growth versus ecology on a finite planet

Jason Hickel

[MOSTRAR MAIS](#)

[Salvar](#) [Citar](#) [Citado por 423](#) [Artigos relacionados](#) [Todas as 10 versões](#)

The business responsibility matrix: a diagnostic tool to aid the design of better interventions for achieving the SDGs

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Received 22 July 2020
Revised 7 September 2020
14 September 2020
Accepted 20 September 2020

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[☆ Salvar](#) [📄 Citar](#) [Citado por 41](#) [Artigos relacionados](#) [Todas as 6 versões](#)

The business responsibility matrix: a diagnostic tool to aid the design of better interventions for achieving the SDGs

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Design of
better
interventions



1

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- To propose an integrative framework to map firm activities regarding responsible business behavior
- The authors propose two dimensions: a width and a depth dimension

Depth dimension: seeks to capture the degree of responsibility reflected in a particular action

Width dimension: have attempted to categorize various degrees of responsibility

- The framework is developed by drawing on the literature
- The objective: to provide a map of a firm's activities and its contributions toward SDGs

		Width of responsibility				
		Associative	Peripheral	Operational	Embedded	
Depth of responsibility	Delinquent	Definition	uses its networks and partnerships to knowingly create social and environmental harm	Firm knowingly uses its financial or human capital to fund or invest in causes that create social or environmental harm	Firm knowingly engages in operational activities that create social, labor or environmental harm	Firm knowingly delivers controversial products or services that in and of themselves create social or environmental harm
		Example	Partnership that facilitates bribery (Arnold, 2006) or illegal arms transactions (BHRRC, 2019)	Donations to a hate group (Kotch, 2019)	Tax evasion (Gokalp <i>et al.</i> , 2017), hazardous chemicals in fertilizers (Silvestre <i>et al.</i> , 2017)	Cigarettes, gambling machines, military weapons, alcohol (MSCI, 2016)
	Neutral	Definition	Firm does not engage in partnerships that create harm or seeks to address social, labor or environmental issues	Firm does not engage in any form of philanthropic activity	Firm does not address social, labor or environmental issues within its operations nor does it cause harm through or within its operations	Firm does not deliver a product or service that creates harm or addresses a social or environmental issue
		Definition	Firm forms a partnership or joins a network, where membership does result in positive social, labor or environmental outcomes	Firm makes <i>ad hoc</i> one-off donations in response to humanitarian crises and external requests to meet immediate needs	Firm implements operational practices and procedures in response to compliance pressures, actions may not necessarily address social, labor or environmental constraints	Firm responds to pressures by delivering a product or service that in and of itself reduces the impact of its social and/or environmental harm but still creates negative harm
	Nascent	Definition	Firm forms a partnership or joins a network, where membership does result in positive social, labor or environmental outcomes	Firm makes <i>ad hoc</i> one-off donations in response to humanitarian crises and external requests to meet immediate needs	Firm implements operational practices and procedures in response to compliance pressures, actions may not necessarily address social, labor or environmental constraints	Firm responds to pressures by delivering a product or service that in and of itself reduces the impact of its social and/or environmental harm but still creates negative harm
		Example	Global shea alliance (GSA, 2017) business in the community (BITC, 2017)	Companies respond to tsunami disaster (Eweje and Sakaki, 2015)	Audits – reporting – CSR standards (Adelstein and Clegg, 2016; Rodrigue <i>et al.</i> , 2013), product recalls (Beamish and Raju, 2008), gentrification through regeneration (Cox, 2017), warning labels (Bong, 2013; Torres <i>et al.</i> , 2007)	E-cigarettes (Gray and Edgecliffe-Johnson, 2017), sugar-free drinks (Coca Cola, 2017)

(continued)

		Width of responsibility			
		Associative	Peripheral	Operational	Embedded
Enhanced	Definition	Firm has an active participatory role within a network and/or partnership that tackles the negative effects of problems	Firm regularly engages in philanthropic giving that addresses the symptoms of social or environmental constraints	Firm implements practices and procedures that minimize the negative effects of social, labor or environment problems within its operations	Firm delivers a product or service designed to minimize the negative effects of a social or environmental constraint
	Example	RSPO (RSPO, 2019) Ethical trading initiative (ETI, 2019)	Donations to homeless charity (Barone <i>et al.</i> , 2007; Brei and Böhm, 2011), Morgan Stanley giving to Prince's Trust (Prince's Trust, 2019) HSBC funding to cancer research (HSBC, 2015)	Waste management (Chauhan and Singh, 2016), carbon offsetting (Nerlich and Koteyko, 2010), pollution prevention (Hoffren and Apajalahti, 2009)	Electronic waste recycling service (Widmer <i>et al.</i> , 2005) affordable housing (MSCI, 2016), reusable bags
Advanced	Definition	Firm takes a leadership role within a network and/or partnership to facilitate industry change to provide long-term solutions to firm level and external constraints (Eweje and Palakshappa, 2009; North and Nurse, 2014; Sinkovics <i>et al.</i> , 2015)	Firm establishes a philanthropic initiative or donates on a long-term basis to project(s) that seek to provide a long-term solution to tackling the root cause of a social or environmental constraint (Sinkovics <i>et al.</i> , 2015)	Firm adapts its operations to address the root causes of problems and remove social, labor or environmental constraints from its system (Sinkovics <i>et al.</i> , 2015)	Firm delivers a product or a service that provides a long-term solution to tackling the root cause of a constraint (Sinkovics <i>et al.</i> , 2015)
	Example	Business-university research projects (Trencher <i>et al.</i> , 2014) UK plastics pact (Nestle, 2018) Cadbury Cocoa partnership (Russel, 2008)	Microsoft philanthropies (Foley, 2017; Jack, 2017), Walmart Foundation (Walmart, 2019), HSBC funding to cancer research (HSBC, 2015)	Greening transportation (Golcic <i>et al.</i> , 2010), reverse logistics chains (Brix-Asala <i>et al.</i> , 2016; Kocabasoglu <i>et al.</i> , 2007), women on boards (Celis <i>et al.</i> , 2015), diversity management (Holck and Muhr, 2017)	Electric vehicles (e.g. Tesla cars) (Clark, 2017), solar panels (Dangelico, 2017)

Questions



Based on the framework proposed by Sinkovics et al (2020) choose a company, upload its sustainability report, and analyze its level of social responsibility.

Please, detail the company's sustainable actions in a matrix (as the table 1 of the paper).

Detail the managerial implications: eg. actions for the company to become more sustainable.