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Article

Learning from Each Other: UK Global Businesses, SMEs, CSR and the Sustainable Development Goals (SDGs)

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Abstract: Situated within the context of ‘Transforming our World: the 2030 Agenda for Sustainable Development’ and the associated 17 Sustainable Development Goals (SDGs), this article explores some current understandings about corporate social responsibility (CSR) and related ethical and sustainable business policies and practices within UK-based global businesses. It also considers the potential lessons for small and medium enterprises (SMEs) based on the approaches of global companies. The research engaged senior CSR managers from UK global brand businesses to discuss their CSR perceptions and practices. To the surprise of researchers, the participants described how they were moving past ‘CSR’ to instead use the SDGs as their framework. The findings suggest that global companies are reframing CSR within the broader concept of sustainability, influenced by the SDGs, and are willing to offer advice to SMEs as part of a broader supply chain collaboration process. While there is emerging literature focusing on the practical implications of the SDGs for global business, there appears to have been less attention to the potential for knowledge sharing between global companies and SMEs linked to the SDGs. Our research asked participants about recommendations for SMEs and these are also discussed in this paper. Our intention is to make a particular contribution to the latter area of inquiry and demonstrate the relevance of the SDGs to business, regardless of size.

Keywords: SDGs; knowledge exchange; sustainable development; sustainability; CSR; global business; SMEs



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1. Introduction

This paper is based on the qualitative data generated by telephone interviews with senior CSR managers of UK-based global companies. The interviews were prompted by a business seminar around the theme of what corporate social responsibility (CSR) meant for Small and Medium Sized Enterprises (SMEs). Interviews were arranged using the online LinkedIn platform to ask managers about their current views on CSR and business practices related to this. We specifically wanted to explore how larger businesses were engaging SMEs within their supply chains on CSR. We were interested in, first, what senior managers in global companies are doing to achieve their CSR and related ethical and sustainability goals and, second, what SMEs might learn from this practice for their own engagement with issues of responsibility, ethics, and sustainability and other more general organizational concerns such as stakeholder relations, governance, accountability, and reporting.

During the interviews, it became apparent that senior managers in large global businesses are moving away from the language of CSR to embrace what they describe as the broader concept of sustainability. Global businesses use practices such as scientific targets, supply chain mapping, procurement, responsibility for products beyond the factory gate, and engagement with the Circular Economy and other multi-stakeholder initiatives in their efforts to apply the Sustainable Development Goals (SDGs) to business practice. In addition, the data collected from these interviews also suggested a change in approach for global business in that, rather than cost savings being the main justification for CSR,

interviewees talked, instead, of innovation and where CSR can add product or service value and competitive advantage. Such a shift in focus could drive significant innovation within organizations, such as the need for different skill sets for future sustainability managers, or that conversations about CSR, ethics, and sustainability should include an extended group of internal stakeholders such as accountants, facilities, operations, and the human resources management (HRM) function.

This article is structured in the following way. First, the literature review explores the changing concept of CSR—potentially influenced by frameworks such as the SDGs, ISO 26000 [1], the UN Global Compact, and the growing emphasis of Environment, Social, and Governance (ESG) investment criteria—and how this might reflect changes in social and technological understanding. In this discussion, the importance of individual values and sensemaking are highlighted. Second, the methodology section explains the decision to use telephone interviews as the main method of data collection along with the analytical approach. Third, the findings section provides an outline of respondents' comments regarding their assumptions about CSR and how their reframing of the concept as sustainability has affected practice. This section also considers the role of global business advice to SMEs regarding CSR engagement. Fourth, the discussion section concludes that if the construction of CSR is decided within the individual business, then the sensemaking of those individuals with a responsibility for directing the business response to CSR and sustainability is an important factor in understanding how these concepts are delivered in practice.

2. Literature Review

We begin by exploring the most recent ideas regarding what CSR is and how it is made sense of and enacted within business alongside related concepts such as business ethics and corporate sustainability. Our literature review also considers tools for CSR implementation and delivery including the use of ISO 26000 and other practical frameworks for analyzing CSR and sustainability in business. Given the growing importance of the SDGs for business and its stakeholders in relation to CSR, we include a succinct review of the literature on sustainable development, business, and the SDGs, noting how the SDGs have given renewed impetus for sustainable development in business, academic, and practitioner circles. As part of this process, there is an emerging academic literature on the relevance and application of the SDGs in business contexts [2–6]. Research on the perception of the SDGs in relation to CSR appears to be more limited to date [7,8]. Recent debates on CSR and environmental sustainability and their possible impacts for business have shifted to the role of individual actors [9]. The organizational level of analysis may be where CSR is expressed, however, it is individual business actors who are responsible for developing strategy, decision-making, and delivering CSR initiatives [10]. With this in mind, and with the objective of foregrounding individual managers' understanding of CSR and the influence this has on business practice, the literature around sensemaking and values [11,12] will also be discussed.

2.1. *The Changing Nature of CSR*

The concept of Corporate Social Responsibility (CSR) continues to evolve [13,14] and as such, presents a major challenge to business practice [15,16]. Hack et al. [17] carried out a critical review of CSR literature from the 1950s to the 2010s and concluded that CSR began as, and continues to be, an ambiguous and contested notion. Other commentators have described the concept of CSR as 'embryonic and contestable' [18] and, without any real, clear substance or definition, meaning very different things to different people with different purposes [19]. CSR literature continues to be highly fragmented with input from different disciplines and levels of analysis [10]. The ongoing evolution of the concept has made CSR, and how it is enacted by business in society, extremely problematic. This has given rise to more substantive critiques of CSR with some authors focusing on greenwashing linked to perceived gaps between CSR communications and actions [20]

and others who present more fundamental challenges to CSR by advocating notions of corporate social irresponsibility [21] or highlighting the structural and functional limits of CSR [22]. Nonetheless, CSR remains a prominent area of academic inquiry and seems likely to continue to have practical applications within many businesses and to resonate with key stakeholder audiences internally and externally for the foreseeable future [23].

One of the leading CSR academics for over more than four decades, Archie Carroll, insists that alternative concepts such as business ethics, corporate citizenship, stakeholder management, sustainability, and the more recent Creating Shared Value (CSV) 'are inter-related and overlapping terms that have been incorporated in CSR, which [remains] the benchmark . . . of the socially conscious business movement' [13] (p. 87). Carroll's Pyramid of CSR has been widely critiqued and reframed in diverse contexts by other researchers, which Carroll himself has welcomed: 'This is how theory and practice develops' [14] (p. 7). Although Frynas and Yamahaki do not consider Carroll's Pyramid to be one of the grand or middle-range theories of CSR [24], they nonetheless acknowledge that it is an established conceptual framework or typology for CSR sensemaking.

Several CSR-focused literature reviews e.g., [17,23,25,26] have examined the development of the CSR concept, not through what business does, but rather how it is discussed and defined in academic literature. In effect, those papers act as 'historical summaries' [27] reviewing secondary data which is itself often based on secondary data such as company reports. These papers e.g., [26] are all based on longitudinal literature reviews that look at the development of the CSR concept with a focus on developing a definition—the structure of the definition, the themes within the definition (e.g., [28])—rather than on the changing nature of the practice of CSR and what might be driving those changes. One exception is Kolk [26] who acknowledges that societal expectations about business behaviors have increased and that this has sometimes been linked to CSR debates.

Part of the plethora of approaches and focus on definitions may be a result of the nature of academia itself and the desire to be precise in meaning. However, the focus on definitions may also be a result of the various perspectives through which CSR is viewed; for example, are we looking for a normative definition [28] or new normative models [29]? Or are we looking from an international business perspective [26] or how CSR as a specialist topic has been framed in mainstream business journals as 'good for business' focusing on the financial bottom line [25]? Either way, fixating mainly on the definition itself is often a distraction from how CSR can help business develop responsible practices [28]. The different definitions reflect, sometimes inadvertently, the 'inevitable metamorphosis' [27] of CSR within the changing economic and cultural contexts within which business operates. There is also recent interest in business as an agent of social change reflecting transformation in external contexts [25]. Waddock [30] calls for a more challenging agenda of systemic business renewal where business transformation is about deep adaptation and change in businesses and the wider contexts within which they operate. Waddock argues that 'businesses are unlikely to transform until the surrounding ecosystem demands that they do so' [30] (p. 1). A hint of the potential for this kind of transformation arrived with the COVID-19 pandemic which has raised some fundamental questions about CSR thinking and action as Crane and Matten [31] suggest. Their future CSR research agenda advocates for: more inclusive approaches to understanding and involving stakeholders; more emphasis on global societal risk analysis; greater attention to the rights and needs of vulnerable workers in supply chains; and a reconceptualization of business as a vital part of global-local societal governance systems.

For the purposes of this article, the literature review by Sarkar and Searcy [28] is drawn upon where the authors start from the assumption that the concept of CSR continues to evolve over time and uncovers key terms as well as mapping the relationships between terms. The authors [28] identify six recurrent dimensions that underpin CSR as economic, social, ethical, stakeholders, sustainability, and voluntary, and propose the following definition that embraces these themes and resonates well with the ideas explored in this article:

‘CSR implies that firms must foremost assume their core economic responsibility and voluntarily go beyond legal minimums so that they are ethical in all their activities and that they take into account the impact of their actions on stakeholders in society, while simultaneously contributing to global sustainability’ [28] (p. 1433).

2.2. Tools for CSR Implementation and Delivery

In response to the complexity and challenges of CSR, businesses may look towards guiding frameworks and tools that can help them in moving forward or finding standard ways of reporting [32]. Baumgartner [32] argues that there is less within the academic literature on how firms manage CSR in comparison with other topics of interest, including links between CSR and firm performance, drivers, barriers, and the business case.

Several frameworks, tools, and instruments are discussed or proposed in the literature including ISO 26000, the Global Reporting Initiative (GRI), and the United Nations Global Compact (UNGC) [33], and the more recent B Corp Certification scheme which considers CSR activities and accomplishments [34,35].

Although these CSR-related tools are usually considered as separate frameworks, Zinecko et al. [33] found most of them to be generally complimentary with each other. However, there are criticisms of each in, for example, how useful they are to firms trying to develop a practical approach. For example, ISO 26000 is argued to take an explicitly moral perspective [36] with additional criticisms in areas such as corporate governance, perhaps due to its rootedness in a quality management approach [37]. The motivations for committing to a standard may not always be clear but there is evidence that its main usefulness is the ability of stakeholders to accept the standards the company is working towards. With this comes credibility and recognition for the efforts made by the business. There are several papers discussing the usefulness of ISO 26000 as a framework for addressing CSR including the work of Zinecko [33] and Moratis [36,37].

ISO 26000 has a familiarity in its approach to companies who already have certification to other CSR-related ISO standards, such as quality or environment. However, unlike ISO 9000 [38] or ISO 14001 [39] and related standards, ISO 26000 is not externally certificated and, reflecting the voluntary nature of CSR, is a guidance standard only. Commitment to ISO within a business is both time-consuming and costly and the lack of external accreditation must be a likely reason for its lack of uptake. However, ISO 26000 has advantages in being able to offer a standardized and widely accepted business definition of CSR within a standardized approach with which firms are familiar. In this, ISO 26000 provides both a definition and a tool [36]. In addition to promoting CSR as a ‘corporate derivative’ of sustainable development [33] (p. 499), the mission of ISO 26000 is to help contribute towards sustainable development.

2.3. Sustainable Development, Business, and the SDGs

Sustainable development is a notion that emerged from the work of the World Commission on Environment and Development (1983–1987) and the publication of *Our Common Future* [40,41], popularly known as the Brundtland Report. Although the report was mainly directed at governments through their various agencies and ministries, it also targeted private enterprises of all sizes, recognizing that they had the potential to make significant contributions to Brundtland’s global agenda for change towards sustainable development. Brundtland advocated sustainable development as a new approach to economic growth that would not exceed the planet’s future environmental or social capacities by considering the interrelationships between people, resources, environment, and development.

Attention to the role of business in sustainable development first gained prominence at and following the 1992 United Nations Conference on Environment and Development—the Earth Summit. The Business and Industry sector was one of nine major groups officially recognized in Agenda 21, the UN’s non-binding action plan for sustainable development post-Rio [41]. Over the following decade, both practitioners and academics began to publish extensively on practices and theories of business and sustainable development [42–45]. The

World Business Council on Sustainable Development was established in 1995 as a CEO-led organization of international member companies. Corporate environmental reporting also gained momentum during this period, particularly in Europe and North America. A 1999 study by KPMG [46] found that 24% of 1100 companies surveyed had published an environmental or Health, Safety, and Environmental (HSE) report in contrast with 1993 when only 13% had done so [47]. Although some companies such as the Co-operative Bank (2002), L'Oréal (2005), and Peugeot Citroen (2008) published sustainable development reports in the 2000s, many others used the language of corporate responsibility (e.g., BAE Systems, 2007; Coca Cola, 2005; O2, 2006), corporate citizenship (ExxonMobil, 2009), and sustainability (British American Tobacco, 2009; Shell, 2009) to describe their public reports to stakeholders. At the same time, in academic circles, there appeared to be a greater emphasis in research and publications on CSR, corporate responsibility, and sustainability in business and a less explicit focus on business and sustainable development per se [16,48–53].

The revival of sustainable development in business, academic, and practitioner contexts both conceptually and practically came in 2015 with the launch at the United Nations 'Transforming our World: the 2030 Agenda for Sustainable Development' and the associated 17 Sustainable Development Goals (SDGs) that aim to achieve a safer, more sustainable world by 2030. The SDGs include action on climate change, responsible consumption and production, industry innovation and infrastructure, and decent work and economic growth—key strategic and practical challenges facing business and society [54,55].

The SDGs succeeded the Millennium Development Goals (MDGs)—a 2000–2015 blueprint agreed to by all the world's countries and major international development institutions. Whereas the MDGs were closely associated with governmental aid programs and civil society organizations with less explicit business relevance, the SDGs 'offer a crystal ball for business . . . investments and new business opportunities and they represent a new toolbox for innovation and market development.' [56] (p. 22).

From a more strategic global business perspective, the SDGs and 2030 Agenda for Sustainable Development constitute an international partnership agreement between all members of the United Nations. The SDGs are globally and locally relevant, urgent, and legitimate, and they also offer businesses a formal inter-governmental, inclusive sustainability framework underpinned by SDG17 'Partnerships for the Goals'. The implementation of SDG17 includes the development of business-community partnerships and other forms of cross-sector collaboration where diverse forms of multi-stakeholder engagement and contributions are needed and valued [57–59].

Novozymes' Claus Stig Pedersen, Head of Corporate Sustainability and Public Affairs, describes the SDGs as a 'great gift to business', in that they 'represent a long-term political framework for business to contribute to sustainable development' and one which is 'in better sync with societal needs and long-term priorities' in comparison with MDGs. Pedersen also believes that private sector engagement with the SDGs 'could help secure the long-term license to operate' and consequently, business success [56] (p. 22).

For example, sustainability guru John Elkington [60] reports that delivering the SDGs in four sectors: energy and materials, food and agriculture, cities, and health and well-being 'could generate market opportunities of over \$12 trillion a year by 2030—and that's considered a conservative estimate' [60] (p. 30).

While Elkington [60] acknowledges that the SDGs are 'an impressive and comprehensive wish list in terms of what needs to be done-', he goes on to say that 'without a very different level of business involvement, the results are likely to be disappointing' [60] (p. 148). There are echoes here of Elkington's earlier recall [61] of his own triple bottom line sustainability framework which he argues has failed to transform business practice. In a related vein, a 2020 study by PricewaterhouseCoopers (PwC) and the UN Development Programme in China [62] found encouraging signs of high levels of business awareness (89%) and communication (69%) about the SDGs, but almost half of the Chinese companies surveyed had 'no clear idea about how to evaluate the SDGs' [62] (p. 9).

Notwithstanding such implementation challenges, one of the suppositions underpinning the SDGs is that a focus on economic growth and technology can help to end global poverty and business considers the role of government to be about creating ‘enabling environments’ for the private sector to deliver [63] (p. 374). The goals were designed with business engagement at the center and involved significant input from businesses from the start—not least in looking for alternative finance for sustainable development after public development budgets suffered from the 2007-8 global financial crises [3]. The fundamental assumption of the SDGs is that sustainable development will not happen without the private sector [2] and this, in turn, creates tangible business opportunities. The discussion in this paper focuses on how the SDGs affect the way in which business potentially frames and delivers CSR and within that, how the individual and collective values and sensemaking of those responsible for implementation are key; an area where there appears to be limited academic literature to date.

2.4. Sensemaking and Values

While ‘sensemaking’ can be a general phrase (see, for example, [64]), the definition used here is based on the process put forward by Karl Weick [65] whereby ‘people discover their own inventions’ [65] (p. 15) and construct their own reality [66] (p. 316), thereby creating and reinforcing their own world view. For example, Weick [65] explains that problems do not just arise but need to be recognized, actively constructed, and engaged with before a person will start to make sense of it. CSR is an example of what Weick [65] (p. 9) called a complex, ‘messy’ problem for individual managers as they manage the uncertainty of conflicting ideas. In such contexts, Weick claims that an individual will kickstart their sensemaking process by ignoring information that does not already agree with their existing values, beliefs, and attitudes. For example, information about climate change seen as frightening could be dismissed in order to reduce personal uncertainty and anxiety [67]. There is recent growing interest in the micro-level of how individuals within work draw on sensemaking concepts with respect to CSR [10,68,69]. This has reflected interest in wellbeing at work, as well as motivation to engage with CSR at work and how CSR might motivate individuals to engage with work [70]. However, despite this interest, there is still a gap in understanding how individuals make sense of CSR differently [10], with merit in looking to understand these processes better [69].

At the heart of the process of sensemaking [65] is the need to comprehend the social world and all the implications that has for self-identity. Self-identity is a reflection of how an individual views the social world, along with their own place within that. Values are central to identity [71] (p. 119) and motivation [72] (p. 121) and therefore are an essential part of sensemaking. Values, infused with ethical components and cues to action, produce different emotional reactions to information and thus influence how information about concepts such as CSR are received, understood, and engaged with. This process may threaten, challenge, or support the individual’s self-identity. This means, as Weick [65] (p. 133) expresses it: ‘we see what we believe’. This also implies that an individual’s beliefs about their own responsibilities will be anchored to the actions they will consider and the approaches they will sponsor [73]. Drawing on Rokeach [74], an individual’s expressed beliefs about a topic can be viewed as an expression of values [12,74]. An individual may be aware or unaware about their values but their values will be understood from what that person says or how they act. This means that, similar to sensemaking being a quest for ‘plausibility rather than accuracy’ [65] (p. 17), Rokeach [74] (p. 113) draws on Jastrow [75] (p. 284) to see individual consciousness as belief-seeking rather than fact-seeking. In the context of this current research, this implies an understanding of how individuals think about and act on CSR and sustainability is considered a reflection of their own individual values and how they make sense of the world around them.

3. Materials and Methods

To address the research problem, a methodology was needed that could generate rich exploratory data based on individual perception and experiences. However, generating such data can be time consuming and the target participants were senior, very busy, and difficult to engage. To overcome the obstacles to access, while facilitating the opportunity for discussion, one-on-one telephone interviews were set up with either the director or senior manager responsible for CSR within UK-based global businesses. There were 15 interviews in total, averaging 50 min each. The firms are all 'household name' companies in the UK and are from a variety of different business sectors, including retail, pharmaceuticals, engineering, textiles, hospitality, and legal services. The firms belong to what Pederson [29] refers to as the 'high end on the CSR scale': that is, they are leaders within their own industries and have received awards and public recognition for their approach to CSR. The respondents were identified through the researchers' LinkedIn network and were invited to help with research in preparation for a regional Green Business Network (GBN) seminar on CSR in SMEs. At the start of the interviews, permission was given to record the calls and there was agreement that the data collected might be used for additional research. Respondents were assured of the anonymity of their input, although most were happy for GBN members to be told of their involvement.

The interviews were semi-structured in that there was an interview schedule, but this was not adhered to rigidly. Rather, the researcher was often prompted to ask additional questions, probe responses given, and give respondents the space to make sense of their own thoughts by talking freely without interruption. All participants were asked:

- What does CSR mean to you?
- What do you do that you consider CSR?
- What advice do you have for SMEs?

The use of telephone interviews rather than face-to-face was based largely on expediency and the availability of these senior managers. Literature about the merit of face-to-face versus telephone interviewing is mixed [76] but in this instance it was a conscious decision. If interviews generally can be defined as 'negotiated accomplishments of both interviewers and respondents that are shaped by the contexts and situations in which they take place' [77] (p. 663), then it is important to acknowledge the context (telephone) and the possible ramifications such as no sight of body language, possible technological hindrances, etc. However, advantages can also be noted such as wider geographical distribution of interviewees, reduced time and travel costs, and unobtrusive note taking. In short, 'interacting from separate physical locations can be more convenient for both parties, letting each stay in a familiar and safe environment' [78] (p. 265). Indeed, Unnithan [79] argues that telephone interviews were always a sound second method of qualitative data collection when face-to-face interviews were not available, and which during the COVID-19 pandemic, enabled qualitative research to continue.

The steps and techniques from data collection to coding followed a methodological approach, as follows: 'Word Dictate' was used to produce a transcript from each interview recording; the researcher then listened to each recording while correcting any errors in the transcript. Two copies of each transcript were printed off, one put aside for context, and one used to generate codes and data. Coding of the interview data was intuitively developed from the data [80]. For example, while the question 'what does CSR mean to you' produced a grouping of responses, other ideas (e.g., CSR as evolution, importance of the supply chain) within that code came from the themes identified in the data rather than pre-developed by the researcher. In this way, like Pederson [29], the data begins with an analysis of how managers in real life perceive CSR with codes cross-referenced between and within cases for consistency.

4. Findings

The research findings are discussed in the following sections which are based on the three research questions. Table 1 below provides a summary of the main findings.

4.1. What Does CSR Mean?

A strong theme in the data from all interviewees (identified here as R#) was that the definition of CSR had changed. It was felt that the term 'CSR' was helpful only in that it was recognizable to non-technical stakeholders. CSR was felt to be the 'old way' (R10) and about 'community engagement and local suppliers' (R3), 'short term quick wins' (R9), 'reporting' (R2), 'philanthropy' (R5), and 'compliance and recycling' (R4). One manager said that 'CSR as a term moves in and out of fashion . . . but it's not CSR now, it's just about normal business' (R5). Another said that CSR 'is all about trust, reputation, and communication and how it is coordinated. It's about how you build partnerships and what those partnerships aim to achieve and how' (R8). All interviewees talked about this change in ideas around CSR and some explicitly used the term 'evolution' (R2, R8, R9, R11).

Some examples cited by interviewees about the reasons for this change were resource constraints, social aspirations, artificial intelligence, and overall values. As R5 explained: 'change comes through values. People get bored talking about money: we are doing this because we don't want people in the supply chain to suffer. If I'm doing it for that, why should I think the person opposite me is any less human?'

In preference to the term 'CSR', several interviewees said that they preferred 'sustainability', arguing that it has 'more credibility' (R1) and a greater emphasis on 'environmental risks and benchmarking' (R3). Indeed, R3 explained how ideas about the three pillars of sustainability (that is, economic, environmental, and social—or, informally, people, planet, and profits (see, for example [61]) were being updated through practice into new business models. These moved business away from linear economic models like the Doughnut economic model [81] and toward Circular Economies (see, for example [82]). Nonetheless, a theme within the data was that the term 'sustainability' could also mean 'different things to different people' (R4) and involve both macro and micro issues for business. In this respect, agreeing on a working definition across groups of stakeholders was considered useful. Some respondents (e.g., R4) said that they referred to definitions of sustainability based on the Brundtland Report [40,41] which focused on the idea that development should meet the needs of both present and future generations. Other interviewees commented that there was a feeling in business that sustainability meant something 'broader' (R5) than CSR and was about business opportunities and adding value within a period of potential crises and change rather than focusing on reporting, compliance, and cost savings. In other words, CSR could be considered a normal part of what the business does, or, as (R8) put it, an expected 'core value' of the organization. (R1) explained that FTSE 100 trends show that all businesses are moving rapidly towards energy efficiency and that this was important for large businesses because of their need to plan at least 18 months ahead. Respondents who had previously viewed CSR in this narrower way appeared to have had to challenge their own assumptions about what CSR meant and the potential that the concept holds for their practice.

The 'evolution' from CSR to sustainability and the broadening of what is considered by large businesses as relevant was felt by respondents to also be reflected in stakeholders' expectations. Indeed, much of the evolution of the CSR concept was driven by public-facing business with retailers such as M&S and John Lewis being particularly proactive. Although some felt that some stakeholders' demands were unrealistic and merely over-reactive to social media stories, some respondents felt that business credentials were not asked for regularly or consistently enough. As R9 explained: 'we have moved from can you tick a box, to have you got a policy, to show us your policy, to show us what you do and how we can work alongside you'. Interviewees felt that social media has raised awareness of sustainability issues and that this was also driving change within business. Social media heightened the importance of communicating with a wide range of stakeholders and

staying proactive with those communications to ensure that companies ‘wrote their own story before anyone else did’ (R7).

There was also acknowledgment that companies had a duty to work with others and be transparent about their behaviors. Recognition that sustainability was a ‘journey’ (R11) meant that businesses should not be afraid to admit they still had progress to make. The ‘Blue Planet Effect’ (e.g., R5, R10, R11) and the power of the BBC program [83,84] to engage audiences with the issue of ocean plastic waste was an example drawn on to support the view that social media had the power to rapidly drive change. Indeed, in contrast to the work of the Ellen MacArthur Foundation [85] which had been striving to develop and share a similar message for years, Blue Planet was felt to be energizing conversations that were leading to a more systems-based approach towards plastic waste (e.g., R10, R11).

Table 1. Summary of main research findings.

Original Research Questions	Main Findings
1. What does CSR mean to you?	Dated; old fashioned; tick box reporting; greenwash; compliance and recycling; Use the SDGs for greater transparency, to support new business models and energizes conversations.
2. What do you do that you consider to be CSR?	Use scientific targets from the SDGs for strategic alignment, delivery, collaboration, and communication; Engage supply chain with new business modules including the circular Economy and Donut Economics; Use of ISO 14001 tools to improve environmental management; Communicate with stakeholders.
3. What advice do you have for SMEs?	Understand the SDG targets can make the abstract (cf. CSR) concrete; contribute locally to global solutions; Tell your story; Understand where your business needs to take responsibility; Integrate sustainability as a core value relevant to your offer.

4.2. The Importance of the Supply Chain

The role of, and the need for collaboration within, the supply chain was a key theme in the interviews with some suggesting that that this was the most significant recent change in business thinking towards sustainability. There was a recognition that any company looking at environmental or social impact was likely to find up to 90% of that impact within the supply chain, with global procurement meaning that companies could ‘not expect to live in isolation’ (R3). Public expectations of business were never greater, with a need to deliver quality of life within the supply chain as well as profit (R15). It was suggested that sustainability should be, and increasingly was, part of every conversation with every customer and every buyer: ‘we ask what matters, what should matter, and what should be our agenda’ (R8) in order so that agendas reflected what stakeholders wanted (R9) and a risk-based approach could be taken that explored all aspects of responsibility both up and down stream (R7). Drivers for change were identified as the Rayna Plaza collapse [86] (e.g., R2, R11, R12) for the retail sector but more recently, the UK Modern Slavery Act (2015), where most companies had been found to be non-compliant even though meeting the requirements of the Act was the new threshold to enter public procurement. R5 explained that, in her conversations with her suppliers, she asked: ‘Are there any slaves in your supply chain? How do you know? How many slaves are ok? 10? 15? Is it ok if even one child is making what I buy? We are not talking about the money—but how many customers would leave us.’

The need to ‘not live in isolation’ (R3) was seen more positively as a recognition of the need to work in partnership throughout the supply chain to meet the sustainability

challenges all companies were facing. This meant seeing challenges as opportunities for innovation and adding value through collaboration. Two broad approaches were described in attempting greater collaboration. Firstly, companies looked at local external partnerships, for example, with the Environment Agency, planning departments, and local authorities to understand how they may impact or be impacted by change at a local level. For example, R2 described how continual dialog meant they knew that changes to road design were being discussed so that they were able to explore how to minimize flood risk to a local outlet. Local partnerships could also mean collaboration within the business, for example, with research and development departments or with marketing to change consumer expectations (R7). Secondly, the notion of the Circular Economy encouraged a systematic approach; a recognition that challenges could not be met alone and 'eco-system thinking' (R10) was needed in the supply chain. This was viewed as a new way to meet customers and to understand their expectations and what could be achieved. Indeed, small companies within the supply chain were thought to be potentially very agile, enabling a large company to deliver on its ideas through innovation (R12).

4.3. How Businesses Act on Sustainability

In response to being asked about the technical delivery of CSR, responses can be categorized within four main areas: the circular economy, scientific targets within the UN SDGs, ISO 14001/26000, and communication. This section will explore how each of these ideas were discussed by managers in the interviews.

4.3.1. The Circular Economy

The concept of the Circular Economy (CE) meant that businesses could justify taking a more strategic approach to materials rather than offering an immediate reaction to 'hot' (R4) media topics. This could enable longer-term thinking and provide opportunities for innovation and different approaches. For example, in terms of the call for dealing with plastic offcuts, the principles of CE meant acknowledging that '90% of our plastic waste is product sent out into the economy and asking what we can do to take responsibility for that' (R4). Solutions that respondents said they were working with included changing the business to provide more service and less product, changing the product, and developing e-commerce and software applications for the supply chain to track the product beyond the factory gate. The CE challenge was thought to be about questioning the sustainability of the goods and services being provided, which, in turn, meant having different conversations. Rather than meetings with the health, safety, and environment manager to demonstrate compliance or measure recycling, more likely were conversations with marketing, design, and business development teams to eliminate waste rather than just reduce, and to use sustainability as an opportunity to get ahead of competitors.

4.3.2. Scientific Targets within the UN SDGs

The Sustainable Development Goals (SDGs) were also being used to define which aspects of responsibility were most important to the organization. One respondent felt that the SDGs helped to bring 'new life and new understanding into a stale organization' (R2) and to encourage managers to think about where the business could add value. It was acknowledged that the current business climate was 'nervous' (e.g., R2, R3) with concerns about Brexit and government debt, and there was a need for 'courage' in business (R2). Where business was struggling with 'change, uncertainty, and complexity' [87] from all directions, the SDGs were felt to be helpful in addressing the challenges that brought forward decision making. The SDGs could help these challenges in four principal ways: (i) assessing strategic alignment, (ii) partnership development, (iii) scientific targets, and (iv) communication.

- (i) Strategic alignment: Respondents felt that using the SDGs as a framework enabled employees at all levels of the business to think about potential positive and negative contributions and organizational activity against each of the 17 main goals. This

- encouraged a more strategic approach where opportunities to make the greatest difference could be identified and enabled greater ‘collective responsibility’ (R9) within the business as a way forward;
- (ii) Partnership development: After deciding where contributions could be best made, the SDGs were felt to encourage a collaborative approach where the business could think about how to deliver against the goals, what projects, what changes within the business and within the supply chain needed to happen, and who was needed as a partner to help achieve this. There were also opportunities to work with those communities that were most disadvantaged within the business’ supply chain to address the goals from ‘the bottom up’ (R6);
 - (iii) Scientific targets: Taking a risk-based approach, the SDGs enable the setting of measurable targets based on the best that science could provide. While there was a ‘trend to report the story rather than the numbers; numbers do not go away as they are respected management tools’ (R9). Scientific measurable targets were helping to facilitate a ‘fundamental shift in the system’ (R6) and ‘driving radical materials reduction’ (R11);
 - (iv) Communication: Specifically, within the SDG framework, communication encouraged a qualitative as well as quantitative approach to reporting. The language of the goals encouraged those in the business to use its power and influence to good effect, explaining why a project was important as well as how targets would be achieved. The SDGs could encourage a perspective towards ‘collective responsibility’ (R4) towards actions within the firm, ‘not just the public side, that’s just the tip of the iceberg’ (R9) but fundamentally about the ‘sharing of skills’ (R9) and ‘who we are as a business’ (R3).

4.4. ISO 14001 and ISO 26000

The two internationally respected standards referred to in connection with CSR were the environmental standard, ISO 14001, and the social responsibility standard, ISO 26000. These were only briefly discussed by respondents but were clearly important enough to be referred to without being prompted in the interviews (e.g., R3, R6, R7, R9). As a well-established and respected standard within the supply chain, ISO 14001 was a clear tool for continuous improvement and could provide clear guidance and measurement for addressing environmental issues as well as helping those in the business think about how the business operated. There was no reference made in the interviews to the updated 2015 standard although two ideas dominant within that revision were referred to, namely the need to influence the supply chain and to engage the whole organization in delivering environmental improvement. The latter concept was acknowledged as both essential and very difficult to achieve.

ISO 26000 was referred to less often than ISO 14001, but some hope was expressed that increasing interest in sustainability through the SDGs might lead to greater understanding of how ISO 26000 could increase acceptance of what business responsibility means. The lack of formal accreditation to ISO 26000 did seem to deter its use by reinforcing CSR as optional but, interestingly, one respondent (R7) said that whilst they were currently using the SDGs as a framework, they had committed to work towards ISO 26000 from 2019: R7 said this was largely because ISO 26000 enabled a clear definition of CSR and a common language to be used with stakeholders.

4.5. Communication Generally

Communication was highlighted by respondents as being a vital part of CSR. A potential negative side of which was ‘greenwashing’ (R3), where CSR was focused on marketing specific, sometimes spurious, benefits while failing to address deeper issues with the product or business (see [88] for example). Nevertheless, the ‘story is important’ (R9) for both internal and external stakeholders, with the language used and the values that language reflected a key ‘output’ (R7) of the business. Communication was shown to be

important in two ways: firstly, as part of media/social media interest in business behavior and increasing expectations from stakeholders to behave more responsibly and take a leadership role with global problems that transcended national interest. For example, as R4 explains, 'sustainability is a hot topic in the media, so it is important that we can codify what we do'. Secondly, communication was important as part of an ongoing 'conversation' (R8) with stakeholders both internal and external to the business. In this, communication was about more than the story but included advice to customers, practical support, ways to track achievement, and empowering stakeholders to engage.

4.6. Assumptions about SMEs

The original purpose of these telephone interviews on which this paper is based was to understand more about what larger companies meant by CSR so that managers in SMEs could learn from that for their own practices. The ideas and assumptions that interviewees expressed about SMEs suggest that there is work to be done to achieve greater collaboration and for sustainability within the supply chain to be delivered.

Assumptions about SMEs varied more than any other aspect of the interviews. Some respondents saw SMEs as diverse and difficult to engage with, whilst others saw that SMEs were agile and had great potential to help larger companies deliver CSR. Other respondents focused on the perceived difficulty for SMEs to engage with sustainability and changing agendas, either due to cost or complexity of ideas. Other interviewees put forward that SMEs were often already doing CSR but didn't recognize it as such, largely because they were so embedded in their local communities. There also sometimes seemed to be an assumption that SME equated to family-run businesses.

What all interviewees did seem to agree with was that CSR was the responsibility of all types of businesses and that a 'level playing field' (R3) was needed for SMEs to engage. This meant that there was a need for SMEs to be able to access affordable support and for government and support organizations at different social and political levels to have the funds to engage SMEs with compliance and to 'work out what is needed' (R5). R10 suggested that the main issue for SMEs was that CSR could be dismissed as an abstract term that was only about corporate business and so, was not relevant to them. The challenge, therefore, was to help SMEs understand what CSR meant to them, how it matters to their customers, and how what they are doing already links with the 'jargon' (R9) used more widely in the business world. One respondent suggested that the title for the upcoming GBN seminar for SMEs should be 'what is CSR and what the hell does it have to do with me?'—from the assumption that it means nothing' (R3).

4.7. Advice to SMEs

When discussing with interviewees the advice they might have for SMEs, the main ideas put forward emphasized the need for all aspects of the supply chain to understand the big sustainability issues as well as how each business, large or small, had a part to play in delivering responsibility. The importance of senior leadership support, preferably from a 'charismatic leader who can bring people with them' (R5), was highlighted.

The most common theme was the need for SMEs to understand what their businesses are about and then to focus on one or two things that build responsibility in that activity (e.g., R2, R3, R4, R5, R8, R9). R9 offered this illustration:

'... for example, a butchers shop needs to show the cow was happy before it was slaughtered, that their supplier was responsible and that all cows were tagged and farmed locally so that customers feel they are helping local people and can trust in the butcher'.

In other words, this meant that CSR should be a 'core value' (R9) and linked at a strategic level to the heart of the business and what it does. It was meaningless, for example, for a local solicitor to sponsor a golf day for charity when its core value is in legal knowledge; instead, the practice should look to share its skills with a local legal aid charity with pro bono work for the community (R2). There was an idea that SMEs should 'be generous' (R10) to enable other firms and groups to take value from what they did not

need now. This meant ‘strategic alignment’ (R8) to something that was important to the community and adding value to both the community and the business. In this, CSR needed to be ‘more than just philanthropy’ (R5): SMEs needed to choose an approach that was strategically relevant. Another way that SMEs could identify the key activities to focus on could be to look at what the business was already engaged with, using a CSR lens, and to get on ‘the front foot, to share what you do and how you are part of the remedy’ (R9).

Like their own large businesses, the interviewees suggested that CSR for SMEs was about citizenship, stakeholders, and the environment, the three pillars of sustainability, being ethical and responsible, and looking at what will really ‘make a difference’ (R4) rather than what is current in the press. CSR effort needed to be about what was important for the business itself and, in this, the supply chain, climate change, and continuity were key. It was suggested that SMEs should ensure that they have a supply chain strategy that identifies different risk assessment scenarios and several options that offer the greatest mitigation. R2 encouraged SMEs to understand the future of their industry sector, how it was changing, and how CSR would play a part in that. Fundamentally, SMEs should look to act responsibly in their own context.

5. Conclusions

In looking to understand how senior CSR leaders currently perceive and act on CSR, this paper has shown how the nature of CSR is still evolving for businesses. As outlined here, senior managers who were interviewed from ‘high end’ global businesses view CSR as being superseded by broader ideas about sustainability and sustainable development. Respondents cited social media and TV programs, particularly the UK BBC Blue Planet series, to illustrate the pressures on them to respond to changing agendas within wider society. The SDGs framework was considered useful in helping business to engage with CSR and sustainability at both a strategic and practical level. Delivering against these goals, respondents talked about the importance of the overall supply chain, communication with stakeholders, scientific targets, and new business models. When talking about SMEs, there seemed to be some assumptions made but also an acknowledgement that they were key players in delivering agile and innovative responses. There are clearly many opportunities to facilitate joint working between global companies and SMEs within the supply chain.

One of the key contributions of this paper is that it reveals a policy shift in UK global businesses from CSR to sustainability with responsible senior managers increasingly recognizing the SDGs as a valuable sustainability framework for their companies. It is also one of the first papers to explore the potential for knowledge sharing between global companies and SMEs linked to the SDGs from the business perspective. It is not yet known how successful businesses will be in delivering the SDGs or how successful the SDGs will be in delivering their goals [60]. What the findings in this paper show is that several high-profile global businesses have recognized opportunities within the SDGs to engage in what they portray as more meaningful action. Our findings add value to recent literature that explores the relationship between CSR and the SDGs in business practice [7,8,88,89]. In many respects, our research demonstrates that the SDGs offer global businesses (and SMEs) ‘a unique opportunity to use the SDGs as a framework for improving CSR engagement’ [88] (p. 42).

Based on respondents’ comments, the SDGs appear to offer a framework that is clearer and more inspiring than ISO 26000 and can capture the imagination of senior leaders to promote innovation and new business models. Based on these research findings, the argument is that businesses of all sizes can make use of scientific targets within the SDGs to contribute to sustainability and tell both a qualitative story and to measure business progress. The potential to use the SDGs as a framework and common language may help support innovation and communication between different forms of organizations within the supply chain. Such increased communication may further support approaches such as the circular economy with the opportunity to engage smaller businesses with the redesign of components, design for longevity, and repair and reuse. While the potential to further

explore the relevance of the SDGs to SMEs is an opportunity for further research, the findings from this study have been used with some success to design MBA-level teaching based on the SDGs as a framework for ethics, responsibility, and sustainability [90]. SMEs can use the SDGs to help them engage with CSR and sustainability by understanding their impact on environment and society, and what they can do to reduce that impact and contribute, instead, to the solutions. In this way, the SDGs bring responsibility to the heart of what the organization does rather than in what it ‘gives back’. Promoting SME engagement within a similar framework should enable the development of both CSR and new sustainable business and economic models and help to facilitate both partnership and innovation across the supply chain and wider stakeholder collaboration linked to the SDGs [57–59].

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