

## Article

# The Implementation of Sustainable Development Goals in “BRICS” Countries

Sajjad Ali <sup>1</sup> , Talib Hussain <sup>1</sup> , Guoliang Zhang <sup>1,\*</sup>, Mohammad Nurunnabi <sup>2,3</sup>  and Benqian Li <sup>1,\*</sup>

<sup>1</sup> School of Media and Communication, Shanghai Jiao Tong University, 800, Dongchaun Road, Minghang District, Shanghai 200240, China; sajjad@sjtu.edu.cn (S.A.); talibhussain@sjtu.edu.cn (T.H.)

<sup>2</sup> Department of Accounting, Prince Sultan University, P.O. Box 66833, Riyadh 11586, Saudi Arabia; mohammad.nurunnabi@sant.ox.ac.uk or mnurunnabi@psu.edu.sa

<sup>3</sup> St Antony's College, University of Oxford, 62 Woodstock Road, Oxford OX2 6JF, UK

\* Correspondence: zhanggl@sjtu.edu.cn or mddp@163.com (G.Z.); libenqian@sjtu.edu.cn (B.L.); Tel.: +86-136-0184-3599 (G.Z.); Tel.: +86-136-6183-5680 (B.L.)

Received: 23 June 2018; Accepted: 14 July 2018; Published: 18 July 2018



**Abstract:** This study investigates the adoption and implementation of the United Nations' Sustainable Development Goals (UN SDGs) in Brazil, Russia, India, China and South Africa (BRICS). The researchers selected 25 top multinational companies and studied the adoption of UN SDGs through its vision and mission statements. Using the content analysis method, this study reveals that although companies in BRICS countries have been trying to adopt defined UN SDGs, important goals are missing. Chinese companies stand first while focusing on sustainable industry innovation and infrastructure, and South African companies' interest in adopting UN SDGs appears to be very low. Overall, the results depict that important UN SDGs—'Quality Education', 'Climate Action', and 'Life Below Water'—are missing from the vision and mission statements of companies in BRICS countries. It is recommended that BRICS countries pay more attention to the UN-defined sustainable development goals. This study is unique in that it provides an analytical method to evaluate the implementation of the sustainable development goals in BRICS countries. Future studies should include more countries, in order to study a broader implementation of the goals.

**Keywords:** CSR; SDGs; BRICS; UN; business and society; vision and mission

## 1. Introduction

The United Nations defined Sustainable Development Goals to achieve universal actions to protect the planet, minimize poverty, and ensure that people enjoy peace and prosperity [1]. The United Nations provided 17 goals to help maintain corporate social responsibility across the globe [2]; several countries have tried to follow them [2]. In this study, the researchers have tried to discern the practical applicability and implementation of the UN SDGs through study of multinational companies. Although governments play a basic role in implementing the international manifestos, non-government organizations and business corporations also play a vital role [3]. In this study, the researchers selected 25 multinational companies and studied their vision and mission statements to investigate if they were following the UN SDGs or not. These companies are from Brazil, Russia, India, China and South Africa [4], which are considered to be emerging economies, with large populations and huge resources [4]. The researchers believe that this is a unique study that covers the evaluation of UN SDGs' implementation for influential countries [5]. Thus, this research will address critical issues facing BRICS countries—such as contemporary trends of comparative corporate social responsibility and adoption of Sustainable Development Goals (SDGs)—and look closely at the goals as a global agenda. In particular, the study will address the following research questions:

1. What are the contemporary trends of comparative corporate social responsibility (CSR) in BRICS countries?
2. How will the Sustainable Development Goals (SDGs), as a global agenda, serve as a reference framework for CSR—in case of BRICS countries?

The study is organized into six sections. The following section provides an overview of the UN Sustainable Development Goals (SDGs). Section 3 describes materials and methods of the study. Section 4 provides results and discussions, followed by conclusions and recommendations in Section 6. The final section contains limitations and future research agenda.

## 2. Background of Sustainable Development Goals

This study focuses on evaluating the United Nations Sustainable Development Goals, also found in the UN manifestos [6]. Although there are different researches on these goals, a collective evaluation of these objectives with respect to national and multinational organizations, especially in emerging economies like BRICS, is lacking. Figure 1 shows the 17 United Nations Sustainable Development Goals [6]; they cover nearly all fields of life. In this discussion, each goal will be discussed in the light of UN progress reports and other literature.



**Figure 1.** United Nations Sustainable Development Goals (Source: UN website).

### 2.1. End of Poverty

One of the United Nations' main aims is to end poverty [7]. The poverty ratio across the globe is disheartening [8]. Although several organizations have been working tirelessly to end poverty, recent statistics portray dire situations [9]. According to UN reports, in 2013, an estimated 767 million people lived below the international poverty line of \$1.90 a day [6].

### 2.2. Zero Hunger

Hunger is an ultimate result of poverty [10]. According to United Nations reports, the proportion of undernourished people worldwide declined from 15% in 2000–2002 to 11% in 2014–2016; 793 million people are undernourished globally, down from 930 million people during the same period [6].

### 2.3. Good Health and Well-Being

According to United Nations reports, impressive advancements have been made since 2000 on many health fronts, all over the world. However, to meet the Sustainable Development Goals, health targets need to be met by 2030 in specific regions. The reports also depict an unhealthy global health sector, riddled with diseases and countless suffering people [6].

### 2.4. Quality Education

To provide quality education is one of the most important missions of the United Nations [11]. According to UN reports in 2014, about 2 in 3 children worldwide participated in pre-primary or primary education in the year prior to the official entry age for primary school; however, only 4 in 10 children were enrolled in the least-developed countries [6].

### 2.5. Gender Equality

Gender equality statistics differ across the globe [12]. Each country has its own definition of gender equality, which makes it difficult to obtain valid data on the same. However, according to the United Nations, gender inequality persists worldwide, depriving women and girls of their basic rights and opportunities [6]. According to reports, from 2005 to 2016, 19% of women between 15 and 49 years of age in 87 countries said they had experienced physical and/or sexual violence by an intimate partner in the 12 months prior to the survey [6]. These results portray a critical situation the gender equality policy of the UN seeks to address worldwide.

### 2.6. Clean Water and Sanitation

The United Nations has always focused on the availability of clean water and better sanitation for people all over the world [13]. According to UN reports, in 2015, 6.6 billion people used improved drinking water sources and 4.9 billion people used improved sanitation facilities. Most people with no access to these facilities live in poor countries [6].

### 2.7. Affordable and Clean Energy

It is the right of all human beings to be able to access affordable and clean energy [14]. United Nations reports show that 85.3% of the global population had access to electricity in 2014; this means that 1.06 billion people, predominantly rural dwellers, still function without it [6].

### 2.8. Decent Work and Economic Growth

Due to limited resources and increasing world population, it is always a challenge for countries to provide decent work for its people and prompt economic growth [15]. According to the United Nations, the average annual growth rate of real GDP per capita worldwide was 1.6% from 2010 to 2015, compared to 0.9% in 2005–2009. This is more challenging in underdeveloped and less developed countries [6].

### 2.9. Industry Innovation and Infrastructure

Infrastructure and industry innovations are considered the backbone of economics for sustainable development [16]. United Nations reports show that in 2015, the estimated global economic impact of air transport was \$2.7 trillion, equivalent to 3.5% of global GDP. Achieving such growth is a challenge for less-developed countries, especially those that are landlocked [17]. Reports also suggested that manufacturing value added as a share of GDP increased from 15.3% in 2005 to 16.2% in 2016 [6].

### 2.10. Reduced Inequalities

The United Nations has identified 'equality' as an indicator for sustainable development [17]. According to its reports, from 2008 to 2013, the per capita income of the poorest 40% of the population

improved more rapidly than the national average in 49 of 83 countries with data. The circumstances of inequality differ from country to country [6].

### 2.11. Sustainable Cities and Communities

Globally, urban and rural population growth trends are not satisfactory [18]. Recent decades have seen high growth in the urban population [19,20]. The United Nations seeks better quality of life for people with its sustainable cities and communities indicator [21,22]. Reports published on UN websites show that 54% of the world population lives in cities, which is projected to increase to about 5 billion people by 2030 [6].

### 2.12. Responsible Consumption and Production

Manufacturing companies are responsible for sustainable production of commodities; however, the public is also required to play their part as sustainable consumers [23]. To facilitate responsible consumption and production, the United Nations has developed (and are trying to implement) several awareness and legal plans [24]. Reports show that domestic material consumption increased from 1.2 kg to 1.3 kg per unit of GDP from 2000 to 2010; the total domestic material consumption also rose during the same period—from 48.7 billion tons to 71.0 billion tons [6].

### 2.13. Climate Action

‘Climate Action’ is a first point agenda of world nations; several international organizations, including the United Nations, have identified climate as an agent of sustainable development and have included it in their goals [25]. It is of high importance because of its direct connection with many aspects of human life [26]. Reports in United Nation manifestos show that planetary warming continued in 2016, setting a new record of about 1.1 degrees Centigrade above the preindustrial period, which is a serious indication of rapid climate change [6]. Many countries use green energy projects to safeguard their climate and several others have halted carbon energy production units [6,27].

### 2.14. Life below Water

Mankind has progressed from focusing only on creations on the surface of the earth to researching on the importance of life under water [13]. The United Nations, among others, has developed several programs for sustainable management [28], development, and use of the oceans, seas and marine resources [29]. According to one of their reports, global trends point to continued deterioration of coastal waters owing to pollution and eutrophication. Records show that of the 63 large marine ecosystems evaluated under the Transboundary Waters Assessment Program, 16% are in the “high” or “highest” risk categories for coastal eutrophication [6].

### 2.15. Life on Land

Industrialization has made life on land difficult for many [21]. United Nations reports focus on sustainable development for maintenance of the goal of life on land [29]. The reports show that the net loss of forests continues to slow. Forests are being protected and areas under long-term management plans and voluntary certification have increased [6]. According to a study, from 2010 to 2015, the annual net loss of forest area globally was less than half that of the 1990s [6].

### 2.16. Peace, Justice and Strong Institutions

One of the UN’s sustainable goals is to provide peace, justice and strong institutions to the public [30]. Studies show that in 2015, between 5.2 persons and 6.7 persons per 100,000 persons worldwide were victims of intentional homicide, highlighting the need for stronger preventive and justice measures [6].

### 2.17. Partnership for Goals

To meet its sustainable development goals, the United Nations has introduced global partnerships [14,31,32]; this is also included in its mission [33]. According to UN reports in 2016, net ODA from member countries of the Development Assistance Committee of OECD rose by 8.9% in real terms to \$142.6 billion, a positive effort towards a sustainable developed world [6,34].

Researchers have defined corporate social responsibility as a movement aimed at encouraging organizations to be more aware of the impact of their businesses on the rest of society [35]. Corporate social responsibility is linked to different sectors and in different contexts, within and outside of the companies [36]. A researcher summarized CSR in 10 titles [37,38]: Stakeholder involvement [39], improving quality of life [40], economic development [41], ethical business practices [42], abiding with the law [43], voluntariness [44], human rights [45], protection of environment [46], transparency and accountability [47]. Thus, in order to be more sustainable and profitable, organizations are trying to follow the United Nations' sustainable development goals [48].

## 3. Materials and Methods

The research materials used in this study are the vision and mission statements of the top 25 companies in BRICS countries. The companies were selected at random from internet sources. The researchers collected  $5 \times 5 = 25$  (5 companies from each of the 5 BRICS countries) vision and mission statements of BRICS multinational companies and evaluated them using the content analysis method. The results were drawn through coding, sorting, sifting and tabulation methods, and analyzed and compared with the 17 UN sustainable development goals. Suggestions were made for each country; future implications were analyzed and other recommendations were also made.

The ultimate aim of this study was to analyze the implementation and presentation of the 17 UN SDGs in context of the vision and mission statements of high-ranked corporations in BRICS countries.

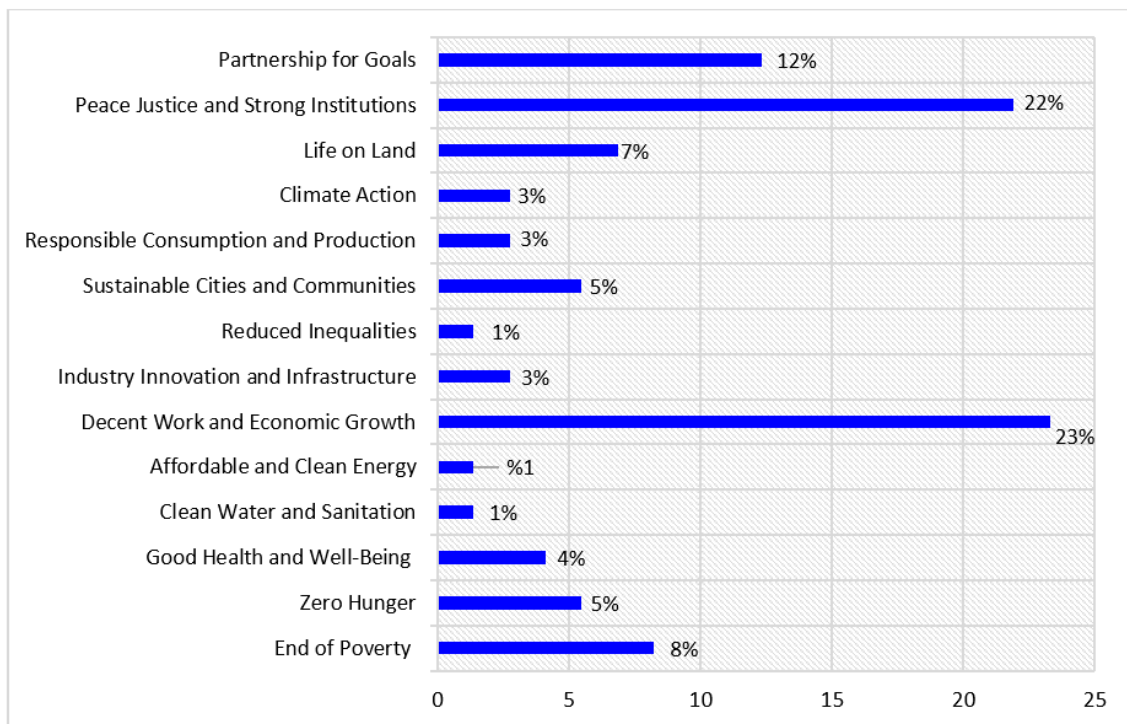
## 4. Results and Discussions of the Study

### 4.1. Results of the Study

To identify which United Nations sustainable development goals are most adopted by companies in BRICS countries, the vision and mission statements of 5 companies in each BRICS country was studied. After analysis using the content analysis method, the findings were compared with UN SDGs and elaborated on for each country. This study obtained a reliability test result of  $r = 0.8$ , making it significant and reliable for further discussions and conclusions. The results for each country are presented below:

#### 4.2. Brazil

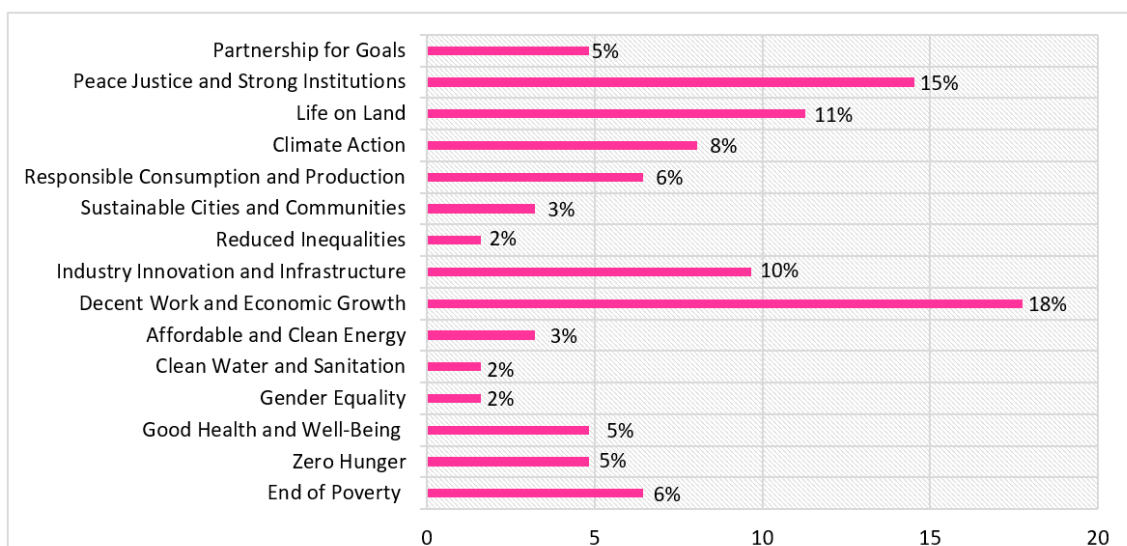
Figure 2 highlights the select Brazilian multinational companies' emphasis to achieve major United Nations Sustainable Development Goals. Out of 17 UN SDGs, 14 are included in their mission and vision statements. The most highlighted goals are 'Decent Work and Economic Growth' (23%) and 'Peace, Justice and Strong Institutions' (22%).



**Figure 2.** Adoption of UN SDGs by Brazilian companies (Source: Authors' own depiction).

#### 4.3. Russia

Russian companies' strategic vision and mission statements showed (in Figure 3) that the most adopted United Nations Sustainable Development Goals are: 'Decent Work and Economic Growth' (18%) and 'Peace, Justice and Strong Institutions' (15%).

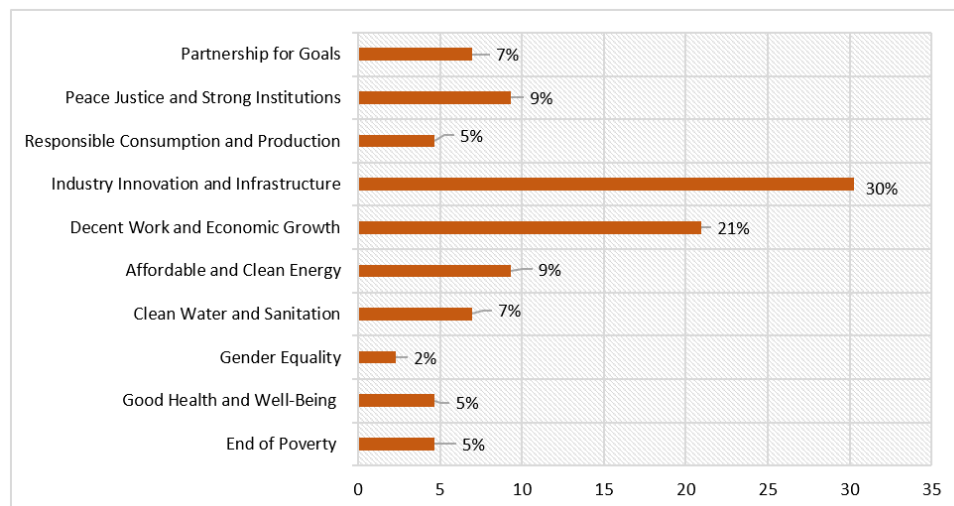


**Figure 3.** Adoption of UN SDGs by Russian companies (Source: Authors' own depiction).



#### 4.4. India

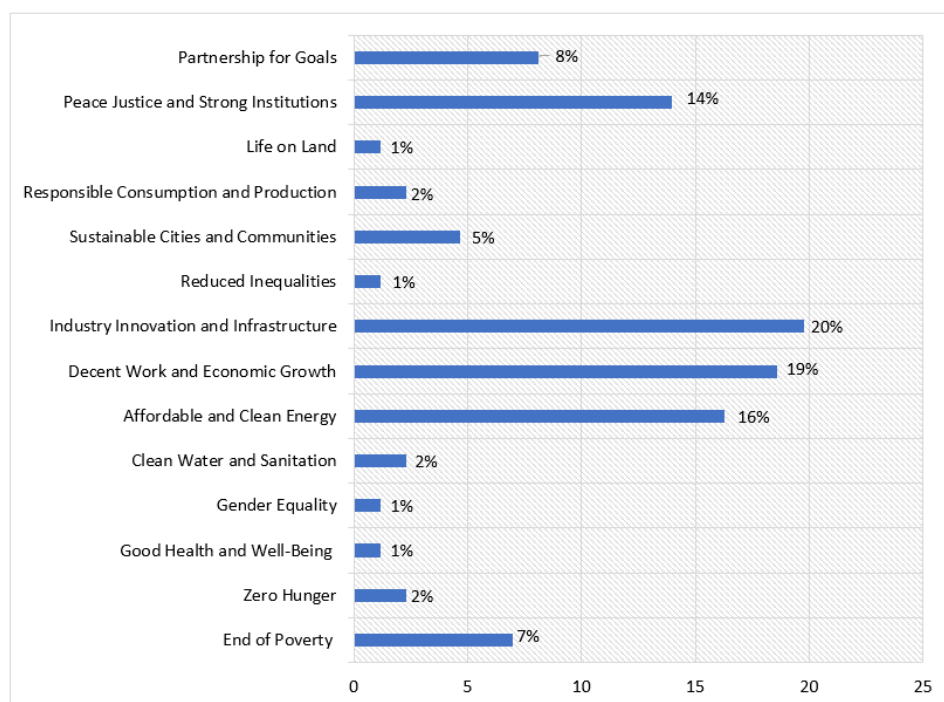
Figure 4 highlights the select Indian companies' adoption of United Nations sustainable development goals (via their vision and mission statements). India places highest focus on 'Industry Innovation and Infrastructure' (30%).



**Figure 4.** Adoption of UN SDGs by Indian companies (Source: Authors' own depiction).

#### 4.5. China

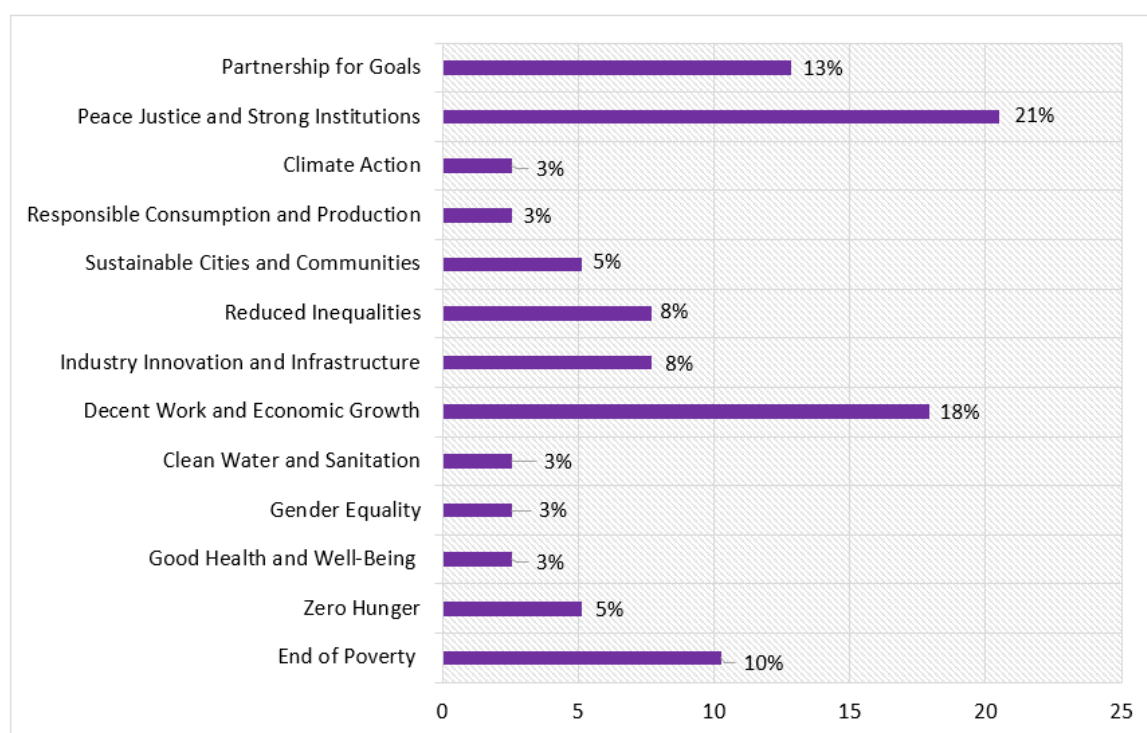
Figure 5 highlights the select Chinese companies' policies aimed at adopting United Nations sustainable development goals (via their vision and mission statements). The results indicate that Chinese companies place more focus on 'Industry Innovation and Infrastructure' (20%) and 'Decent Work and Economic Growth' (19%).



**Figure 5.** Adoption of UN SDGs Chinese companies (Source: Authors' own depiction).

#### 4.6. South Africa

Figure 6 details the select South African companies' policies regarding adoption of United Nations sustainable development goals (via their vision and mission statements). The results explain that South African companies place more focus on 'Peace, Justice and Strong Institutions' (21%) and 'Decent Work and Economic Growth' (18%).



**Figure 6.** Adoption of UN SDGs South African companies (Source: Authors' own depiction).

#### 4.7. Comparison of Adoption of SDGs by BRICS

Table 1 shows that China stood first in adopting United Nations sustainable development goals (mean value of 5.95), while South Africa was last with mean value of 2.44. These results also highlight the importance and competition of global economies in following UN SDGs (via their multinational companies). Table 1 shows that Brazil and Russia focus on adoption of 'Decent Work and Economic Growth', China and India pay attention to 'Industry Innovation and Infrastructure', and South Africa emphasizes on 'Peace, Justice and Strong Institutions'. The data for Table 1 was extracted by coding and tabulation of each country's vision and mission statements.

**Table 1.** Overall country wise adoption of UN SDGs by BRICS.

Country	Mean	Std. Deviation	Major Adoption of UNSDG
Brazil	4.2941	5.18127	Decent Work and Economic growth
Russia	3.6471	3.12132	Decent Work and Economic Growth
India	2.6875	3.62802	Industry Innovation and Infrastructure
China	5.0588	5.95263	Industry Innovation and Infrastructure
SA	2.2941	2.44348	Peace and Justice and strong Institution

Source: Authors' calculations.



## 5. Discussions of the Study

The results in Figure 2 show that Brazilian companies are more focused on economic activities, development of institutions, and securing respectable work opportunities for their people. Three UN SDGs goals are not highlighted in the vision and mission statements of the Brazilian companies: 'Quality Education', 'Gender Equality', and 'Life Below Water'.

Figure 3 highlights the fact that Russian companies also pay more attention to 'Decent Work and Economic Growth' (18%) and 'Peace, Justice and Strong Institutions' (15%), while being less focused on two UN SDGs: 'Quality Education' and 'Life Below Water'.

Figure 4 shows that Indian companies have been adopting nearly 10 out of 17 UN SDGs. The goal most focused on is 'Industry Innovation and Infrastructure' (30%). The UN SDGs that are not highlighted in their vision and mission statements are: 'Zero Hunger', 'Quality Education', 'Reduced Inequalities', 'Sustainable Cities and Communities', 'Climate Action', 'Life Below Water', and 'Life on Land'.

Evaluation of Chinese companies' adoption of UN SDGs points (in Figure 5) to focus on 'Industry Innovation and Infrastructure' (20%) and 'Decent Work and Economic Growth' (19%). Figure 5 also highlights the fact that Chinese companies have been adopting 14 out of the 17 goals. The ones not focused on in their vision and mission statements are: 'Quality Education', 'Climate Action', and 'Life Below Water'.

For South Africa, the results (in Figure 6) show that companies are more concerned with 'Peace, Justice and Strong Institutions' (21%) and 'Decent Work and Economic Growth' (18%). Out of the 17 UN SDGs, South African companies have adopted nearly 13. The ones not highlighted in their vision and mission statements are: 'Quality Education', 'Climate Action', and 'Life Below Water'.

The results of this study are similar to previous studies and findings. Results of surveys in previous studies have shown that businesses all over the world are failing to adopt UN SDGs [49]. Another report on the implementation of UN SDGs stated that with an estimated investment gap of at least \$3 tn annually across the SDGs over the next 15 years, private sector involvement is critical if countries are to succeed. Yet fewer than half of global companies plan to engage with the goals. The reports available online also mentioned that 36% of the sustainability professionals worked for a company or a brand [50]. Another investigation by sustainability consultancy Corporate Citizenship found that the lack of tangible business action on the SDGs is causing a trust problem among consumers. In another studies the facts showed that 81% of investigations show that business is pivotal in achieving the SDGs; however, the majority of businesses do not follow the UN SDGs at all [51].

In short, this study mainly focused on adoption of the United Nations' sustainable development goals by BRICS countries. The results showed some basic and critical situations. A majority of the countries pay attention to economic growth and strengthening of institutions, in addition to providing a better environment for their workers. The issues that are necessary for global sustainability are missing. A majority of the countries did not include 'Quality Education', 'Life Below Water' and 'Climate Action' in their goals. In comparison with previous studies, this study also finds that the multinational companies do not direct full attention to adopting the goals. Appendix A depicts the potential of these companies and their roles in the society. All the companies are on standard stock exchange lists and regularly issue sustainability reports; however, there exists a gap in implementing the UN SDGs. BRICS countries are not entirely independent of each other; they are loosely affiliated in accomplishing goals. They also hold summits and issue joint declarations, but fail to fully cooperate with each other to accomplish the implementation of the UN SDGs.

## 6. Conclusions and Recommendations

This study concludes that BRICS countries have not been adopting the defined United Nations' sustainable development goals in its entirety. China shows more concern towards the UN SDGs (as reflected in its companies' vision and mission statements), when compared to South Africa, India, Russia, and Brazil. The most highlighted and adopted sustainable goals are 'Peace, Justice and Strong Institutions', and 'Decent Work and Economic Growth'. The results also depict that BRICS countries do not place importance on 'Quality Education', 'Climate Action', and 'Life Below Water'.

Implementation of these goals cannot be done by a single company or sector; partnerships are critical and necessary. A good example of such an alliance is the Australian Council for International Development, which is leading the way in generating innovative private-sector partnerships. The Business and Sustainable Development Commission's flagship report *Better Business, Better World* also demonstrates the economic gains for companies that align themselves with the SDGs. Multilevel cooperation in BRICS countries can, too, enhance the implementation of these goals. Collaboration of companies with governments, NGOs, socially responsible investment organizations, and consumers can pave the way for sustained results [49].

This study highly recommends that BRICS countries pay more attention to sustainable goals that are pivotal to quality of life. 'Climate Action', 'Quality Education' and 'Life Below Water' are important and highlighted by the United Nations, and these issues should also be addressed in the vision and mission statements of BRICS companies. These results also serve as guidelines for other multinational companies to fully adopt the United Nations' sustainable development goals.

## 7. Limitations and Future Research Agenda

This study mainly focuses on BRICS countries' adoption of the UN-defined sustainable development goals. The vision and mission statements selected for this study are limited to BRICS countries with limited sample size. Future studies should include larger sample sizes and other multinational companies in order to analyze the global adoption of UN SDGs.

**Author Contributions:** S.A., T.H., and G.Z. equally contributed to writing the original draft, conceptualization, data collection, formal analysis, and methodology. M.N. and B.L. contributed to the analysis, review and editing of the paper.

**Funding:** This research received funding from Shanghai Jiao Tong University.

**Conflicts of Interest:** The authors declare no conflict of interest.

## Appendix A

	Company	Industry	Listed Stock Market	Stable Shareholders	Governments Rules on CSR	Pressure Group	Publish Sustainability Reports
Brazil	1	Aerospace	NYSE and BM&F Bovespa	Yes	Available	Government and Private sector	Yes
	2	General mining	São Paulo, New York City, Paris and Madrid.	Yes	Available	Government and Private sector	Yes
	3	Iron & steel	São Paulo, New York and Madrid.	Yes	Available	Government and Private sector	Yes
	4	Consumer goods	São Paulo	Yes	Available	Government and Private sector	Yes
	5	Consumer goods	São Paulo	Yes	Available	Government and Private sector	Yes
Russia	1	Oil & gas	MCX: SIBN, part of Gazprom	Yes	Available	Government and Private sector	Yes
	2	Manufacturing	MCX: LKOH, LSE: LKOD, OTC Pink: LUKOY, FWB: LUK	Yes	Available	Government and Private sector	Yes
	3	Financials	MCX: VTBR	Yes	Available	Government and Private sector	Yes
	4	Consumer services	LSE: FIVE	Yes	Available	Government and Private sector	Yes
	5	Metals and mining	Open joint stock company	Yes	Available	Government and Private sector	Yes
India	1	Oil & gas	Bombay Stock Exchange and National Stock Exchange of India [25]	Yes	Available	Government and Private sector	Yes
	2	Oil & gas, industrials, consumer services, telecommunications	National Stock Exchange of India Limited (NSE) and the BSE Limited.	Yes	Available	Government and Private sector	Yes
	3	homoeopathic medicines manufacturing	BSE/NSE	Yes	Available	Government and Private sector	Yes
	4	Automobiles	National Stock Exchange of India, and the New York Stock Exchange.	Yes	Available	Government and Private sector	Yes
	5	Gold mining	BSE/NSE	Yes	Available	Government and Private sector	Yes
China	1	Petroleum & chemical corporation	SNP/Shanghai Stock Exchange	Yes	Available	Government and Private sector	Yes
	2	Consumer goods	NYS/SNP	Yes	Available	Government and Private sector	Yes
	3	Financial	Hong Kong Stock Exchange and Shanghai Stock Exchange	Yes	Available	Government and Private sector	Yes
	4	Communication	NYSE and the Hong Kong Stock Exchange	Yes	Available	Government and Private sector	Yes
	5	Agriculture finance	Shanghai and Hong Kong stock exchanges	Yes	Available	Government and Private sector	Yes
South Africa	1	Airways	SAA, Nasdaq	Yes	Available	Government and Private sector	Yes
	2	Telecommunications	Nigerian Stock Exchange, JSE	Yes	Available	Government and Private sector	Yes
	3	Food retail	Namibian, Zambian and Johannesburg Stock Exchange	Yes	Available	Government and Private sector	Yes
	4	Banking	Uganda Securities Exchange	Yes	Available	Government and Private sector	Yes
	5	Broadcasting	Johannesburg Stock Exchange and London Stock Exchange	Yes	Available	Government and Private sector	Yes

## References

1. Kates, R.W.; Parris, T.M.; Leiserowitz, A.A. What is sustainable development? Goals, indicators, values, and practice. *Environment* **2005**, *47*, 8–21.
2. Harris, J.M. *Basic Principles of Sustainable Development. Dimensions of Sustainable Development*; Seidler, R., Bawa, K.S., Eds.; Tufts University: Medford, MA, USA, 2000; pp. 21–41.
3. Weiss, T.G.; Gordenker, L. *NGOs, the UN, and Global Governance*; Lynne Rienner: Boulder, CO, USA, 1996.
4. O’neill, J. Building Better Global Economic BRICs. GS Global Economies. 2001. Available online: [http://www.elcorreo.eu.org/IMG/pdf/building\\_better\\_global\\_economic\\_Brics.pdf](http://www.elcorreo.eu.org/IMG/pdf/building_better_global_economic_Brics.pdf) (accessed on 12 July 2018).
5. Bond, P.; Garcia, A. *BRICS: An Anti-Capitalist Critique*; Pluto Press: London, UK, 2015.
6. Nations, U. Sustainable Development Goals. Available online: <https://sustainabledevelopment.un.org/?menu=1300> (accessed on 12 June 2018).
7. Sachs, J. The end of poverty: Economic possibilities for our time. *Eur. J. Dent. Educ.* **2008**, *12*, 17–21. [[CrossRef](#)] [[PubMed](#)]
8. Fukuda-Parr, S.; Hulme, D. International norm dynamics and the “end of poverty”: Understanding the Millennium Development Goals. *Glob. Gov. Rev. Multilater. Int. Organ.* **2011**, *17*, 17–36.
9. Haines, A.; Cassels, A. Can the millennium development goals be attained? *BMJ Br. Med. J.* **2004**, *329*, 394–397. [[CrossRef](#)] [[PubMed](#)]
10. DeRose, L.; Messer, E.; Millman, S. *Who’s Hungry? and How Do We Know?: Food Shortage, Poverty, and Deprivation*; UNU Press: New York, NY, USA, 1998.
11. Bontis, N. National intellectual capital index: A United Nations initiative for the Arab region. *J. Intellect. Cap.* **2004**, *5*, 13–39. [[CrossRef](#)]
12. Krook, M.L.; True, J. Rethinking the life cycles of international norms: The United Nations and the global promotion of gender equality. *Eur. J. Int. Relat.* **2012**, *18*, 103–127. [[CrossRef](#)]
13. Gleick, P.H. Basic water requirements for human activities: Meeting basic needs. *Water Int.* **1996**, *21*, 83–92. [[CrossRef](#)]
14. Griggs, D.; Stafford-Smith, M.; Gaffney, O.; Rockström, J.; Öhman, M.C.; Shyamsundar, P.; Steffen, W.; Glaser, G.; Kanie, N.; Noble, I. Policy: Sustainable development goals for people and planet. *Nature* **2013**, *495*, 305. [[CrossRef](#)] [[PubMed](#)]
15. Fukuda-Parr, S. The human development paradigm: Operationalizing Sen’s ideas on capabilities. *Fem. Econ.* **2003**, *9*, 301–317. [[CrossRef](#)]
16. Yigitcanlar, T.; Dur, F. Developing a sustainability assessment model: The sustainable infrastructure, land-use, environment and transport model. *Sustainability* **2010**, *2*, 321–340. [[CrossRef](#)]
17. Roller, L.-H.; Waverman, L. Telecommunications infrastructure and economic development: A simultaneous approach. *Am. Econ. Rev.* **2001**, *91*, 909–923. [[CrossRef](#)]
18. Bulkeley, H.; Betsill, M. Rethinking sustainable cities: Multilevel governance and the ‘urban’ politics of climate change. *Environ. Politics* **2005**, *14*, 42–63. [[CrossRef](#)]
19. Plum, A.; Kaljee, L. Achieving Sustainable, Community-Based Health in Detroit Through Adaptation of the UNSDGs. *Ann. Glob. Health* **2016**, *82*, 981–990. [[CrossRef](#)] [[PubMed](#)]
20. Sharifi, A.; Yamagata, Y. On the suitability of assessment tools for guiding communities towards disaster resilience. *Int. J. Disaster Risk Reduct.* **2016**, *18*, 115–124. [[CrossRef](#)]
21. Mariño, R.; Banga, R.S. UN Sustainable Development Goals (SDGs): A time to act. *J. Oral Res.* **2016**, *5*, 5–6. [[CrossRef](#)]
22. Northrop, E.; Biru, H.; Lima, S.; Bouye, M.; Song, R. *Examining the Alignment between the Intended Nationally Determined Contributions and Sustainable Development Goals*; World Resources Institute: Washington, DC, USA, 2016.
23. Ali, S.H.; Huda, M.S. Constructive Consumption: Bridging Livelihoods and Conservation in Democratic Societies. In *CSR, Sustainability and Leadership*; Routledge: New York, NY, USA; London, UK, 2016.
24. Kosgey, H.S. *Green Energy Strategies and United Nations Sustainable Development Goal Onaffordable Clean Energy at Kenya Electricity Generating Company Limited*; Department of Business Administration, School of Business, University of Nairobi: Nairobi, Kenya, 2017.

25. Gnanapragasam, A.; Cole, C.; Singh, J.; Cooper, T. Consumer perspectives on longevity and reliability: A national study of purchasing factors across eighteen product categories. *Procedia CIRP* **2018**, *69*, 910–915. [CrossRef]
26. Knox, J.H. Linking human rights and climate change at the United Nations. *Harv. Environ. Law Rev.* **2009**, *33*, 477.
27. United Nations Environment Programme; Biofuels Working Group; United Nations Environment Programme. *Towards Sustainable Production and Use of Resources: Assessing Biofuels*; UNEP/Earthprint: Hertfordshire, UK, 2009.
28. Nordstrom, D.K. *Worldwide Occurrences of Arsenic in Ground Water*; American Association for the Advancement of Science: Washington, DC, USA, 2002.
29. Cormier, R.; Elliott, M. SMART marine goals, targets and management—Is SDG 14 operational or aspirational, is 'Life Below Water' sinking or swimming? *Mar. Pollut. Bull.* **2017**, *123*, 28–33. [CrossRef] [PubMed]
30. Bernstein, S.; Brunnée, J. *Options for Broader Reform of the Institutional Framework for Sustainable Development (IFSD): Structural, Legal, and Financial Aspects*; Report Prepared for the Secretariat of the United Nations; United Nations Sustainable Development: New York, NY, USA, 2011.
31. Waters, J. *Sustainable Development*; The International Encyclopedia of Communication South Oregon University: Ashland, OR, USA, 2005. [CrossRef]
32. United Nations Department of Economic. *The Millennium Development Goals Report 2008*; United Nations Publications: New York, NY, USA, 2008.
33. Elkington, J. Towards the sustainable corporation: Win-win-win business strategies for sustainable development. *Calif. Manag. Rev.* **1994**, *36*, 90–100. [CrossRef]
34. Travis, P.; Bennett, S.; Haines, A.; Pang, T.; Bhutta, Z.; Hyder, A.A.; Pielemeier, N.R.; Mills, A.; Evans, T. Overcoming health-systems constraints to achieve the Millennium Development Goals. *Lancet* **2004**, *364*, 900–906. [CrossRef]
35. Dahlsrud, A. How corporate social responsibility is defined: An analysis of 37 definitions. *Corp. Soc. Responsib. Environ. Manag.* **2008**, *15*, 1–13. [CrossRef]
36. Dunfee, T.W. Stakeholder theory: Managing corporate social responsibility in a multiple actor context. In *The Oxford Handbook of Corporate Social Responsibility*; Oxford University Press: Oxford, UK, 2008; pp. 346–362.
37. Rahman, S. Evaluation of definitions: Ten dimensions of corporate social responsibility. *World Rev. Bus. Res.* **2011**, *1*, 166–176.
38. Wilson, M. Corporate sustainability: What is it and where does it come from. *Ivey Bus. J.* **2003**, *67*, 1–5.
39. Morsing, M.; Schultz, M. Corporate social responsibility communication: Stakeholder information, response and involvement strategies. *Bus. Ethics Eur. Rev.* **2006**, *15*, 323–338. [CrossRef]
40. Bohdanowicz, P.; Zientara, P. Hotel companies' contribution to improving the quality of life of local communities and the well-being of their employees. *Tour. Hosp. Res.* **2009**, *9*, 147–158. [CrossRef]
41. Holme, R.; Watts, P. *Corporate Social Responsibility*; World Business Council for Sustainable Development: Geneva, Switzerland, 1999.
42. Jamali, D.; Mirshak, R. Corporate social responsibility (CSR): Theory and practice in a developing country context. *J. Bus. Ethics* **2007**, *72*, 243–262. [CrossRef]
43. Visser, W. Revisiting Carroll's CSR pyramid. In *Corporate Citizenship in Developing Countries*; Copenhagen Business School Press: Copenhagen, Denmark, 2006; pp. 29–56.
44. Wettstein, F. Beyond voluntariness, beyond CSR: Making a case for human rights and justice. *Bus. Soc. Rev.* **2009**, *114*, 125–152. [CrossRef]
45. Wettstein, F. CSR and the debate on business and human rights: Bridging the great divide. *Bus. Ethics Q.* **2012**, *22*, 739–770. [CrossRef]
46. Kolk, A. The social responsibility of international business: From ethics and the environment to CSR and sustainable development. *J. World Bus.* **2016**, *51*, 23–34. [CrossRef]
47. Golob, U.; Bartlett, J.L. Communicating about corporate social responsibility: A comparative study of CSR reporting in Australia and Slovenia. *Public Relat. Rev.* **2007**, *33*, 1–9. [CrossRef]
48. Hack, L.; Kenyon, A.J.; Wood, E.H. A Critical Corporate Social Responsibility (CSR) Timeline: How should it be understood now. *Int. J. Manag. Cases* **2014**, *16*, 46–55.
49. Guardian, T. More than Half of All Businesses Ignore UN's Sustainable Development Goals. Available online: <https://www.theguardian.com/sustainable-business/2016/sep/30/businesses-ignore-un-sustainable-development-goals-survey> (accessed on 12 June 2018).

50. Corporation, E. State of Responsible Business Report 2016. Available online: <http://events.ethicalcorp.com/reports/SORB/> (accessed on 4 July 2018).
51. Citizenship, C. Advancing the Sustainable Development Goals: Business Action and Millennials' Views. Available online: <https://corporate-citizenship.com/our-insights/advancing-sustainable-development-goals-business-action-millennials-views/> (accessed on 4 July 2018).



© 2018 by the authors. Licensee MDPI, Basel, Switzerland. This article is an open access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<http://creativecommons.org/licenses/by/4.0/>).