

Review

A Drivers Framework of Organizational SDG Engagement

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Abstract: This paper constitutes a theoretical reflection on organizational engagement with the Sustainable Development Goals (SDGs). Despite the widespread adoption of such engagements, a precise definition and positioning of organizational SDG engagement are lacking in the literature. This gap also extends to the underlying motivations driving organizations to actively engage with the SDGs. To address these, this study aims to achieve two key objectives. Firstly, it seeks to establish a foundational understanding by defining and delineating the concept of organizational SDG engagement, recognizing its distinctiveness from Corporate Sustainability (CS) and Corporate Social Responsibility (CSR). Secondly, leveraging existing literature on CS and CSR, we propose a comprehensive driver framework for organizational SDG engagement. This framework underscores morality, efficiency, and legitimacy as primary drivers. The overarching goal of this reflective paper is, therefore, to enhance the theoretical comprehension of organizational SDG engagement by applying and integrating existing literature into the conceptual framework.

Keywords: Sustainable Development (SD); UN Sustainable Development Goals (SDGs); organizational SDG engagement; Corporate Sustainability (CS); Corporate Social Responsibility (CSR); drivers

1. Introduction

The UN Sustainable Development Goals (SDGs) are a set of seventeen goals that together form a plan of action to put society, and by extension, the whole world, on track towards Sustainable Development (SD). This concept advocates that development must be planned in order to meet the necessities of the present generation without harming the future generation's capacity to meet their own [1]. The SDGs were adopted by the United Nations (UN) General Assembly in September 2015 as an integral part of the 2030 Agenda for Sustainable Development. This Agenda is built around five fields of critical importance: people, planet, prosperity, peace, and partnerships [2]. The SDGs and their accompanying targets provide a guiding framework, with the ultimate aim of facing all challenges that come with ensuring environmental, social, and economic SD [3].

As frequently observed in UN resolutions, the Agenda 2030 and the SDGs are also primarily aimed at nations [4]. The resolution clearly mentions that the Agenda 2030 is accepted by and applicable to all countries, taking into account different national realities, capacities, and levels of development and respecting national policies and priorities [2]. Countries are thus expected to set their own priorities, take ownership, and establish national frameworks for the achievement of the goals [5]. However, since their adoption in 2015, a large number of other organizations have also engaged with the SDGs of their own accord [6]. This is crucial regardless since achieving SD requires different actors, including corporations, governments, academia, and society in general, to engage and cooperate. The recognition of this need was even acknowledged by the UN [7–9]. An illustration of this SDG engagement can be seen in the actions of local governments, including cities and municipalities. In fact, many of the SDGs target activities (eminently SDG11) even fall within the responsibility of local governments [10]. On top, these organizations have a key role to play in accelerating SD since a majority of the world's population lives in cities and municipalities [11]. At this date, many governments on all policy levels are



Citation: Mestdagh, B.; Van Liedekerke, L.; Sempiga, O. A Drivers Framework of Organizational SDG Engagement. *Sustainability* **2024**, *16*, 460. <https://doi.org/10.3390/su16010460>

Academic Editor: Assunta Di Vaio

Received: 25 October 2023

Revised: 30 December 2023

Accepted: 31 December 2023

Published: 4 January 2024



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engaging with the SDGs, and cities and municipalities have become very active. A recent study discovered that as many as 90% of participating Flemish (Dutch-speaking region of Belgium) cities and municipalities were already actively engaged with the SDGs in 2021 [12]. In addition, there is also a lot of SDG activity amongst private organizations and companies. In fact, companies can play a decisive role in achieving the SDGs since they have unique capabilities that can advance sustainable objectives [13]. Currently, corporate and business engagement with the SDGs is noticeable [14,15]. The recent edition of the Belgian SDG Barometer 2022, for example, shows that as many as 70%, on average, of the participating business organizations have either informed themselves about the SDGs or are already using them within the organization [16].

Unfortunately, despite this trend, not all aspects of SDG engagement at the organizational level are fully understood in the literature [15,17–19]. On the one hand, this concept is currently not well-defined nor well-positioned, and on the other hand, there are gaps in why organizations engage with the SDGs. This is unsurprising, as research on the SDGs is still relatively scarce, diffuse, and in an underdeveloped stage, considering that the SDGs are still fairly new [18,20]. With this reflective review article, we seek to bridge several of these gaps. First, we aim to precisely define the concept of organizational SDG engagement in order to provide a theoretical foundation. We do this through a reflection on the concepts of Sustainable Development (SD), Corporate Sustainability (CS) and Corporate Social Responsibility (CSR). We then examine the relationships between these concepts and organizational-level engagement with the SDGs. We contend that organizational SDG engagement represents an extension within the continuum of concepts associated with organizational sustainability. Simultaneously, the foundational tenets of organizational SDG engagement diverge significantly from those of other contextually related concepts, manifesting distinctions in at least three key dimensions. First, organizational SDG engagement is an outside-in approach, meaning that an external framework of goals essentially guides organizations on what actions to take. Second, organizational SDG engagement is universal, meaning it applies to all types of organizations, not just corporations. Third, organizational SDG engagement has an integrated and indivisible nature, signifying a cohesive structure on sustainability that cannot be segregated into specific partial aspects. Our aim is thus to point out how the concept of organizational SDG engagement differs from the others and how there is a paradoxical relationship between them. We argue that despite the apparent commonalities with CS and CSR, organizational SDG engagement diverges significantly. Therefore, it necessitates a unique and distinct approach, opening up new avenues for research in the field. This is even stronger in the case of public organizations, where the existing literature on CS and CSR provides limited insights.

Second, we propose a driver framework for organizational SDG engagement. An increasing stream of literature has already addressed the question of why organizations engage in a form of sustainability. Several studies propose a reduction in risks, gaining competitive advantage, access to markets, product differentiation, developing a positive reputation, and a reduction in finance and labor costs as reasons [21–24]. Furthermore, other findings include creating mutually advantageous or shared value outcomes, stakeholder management, and maintaining or increasing legitimacy [25–28]. However, these studies use different concepts to refer to such forms of sustainability, including CS [29,30] and CSR [31–33]. We agree with researchers who assert that literature and theory on CS and CSR may serve as a starting point, even though they may not offer a complete understanding of organizational SDG engagement [19]. Therefore, we leverage the existing CS/CSR literature on drivers and apply it to the concept of organizational SDG engagement, where research on drivers is currently limited. Understanding the factors that drive such decisions is, after all, essential [34]. The limited existing content-related SDG research, in our perspective, exhibits several shortcomings, such as concentrating mainly on the SDG engagement of private companies [34] or examining partial aspects of SDG engagement, such as SDG reporting [35]. Therefore, although SDGs are considered business opportunities for private companies [19], it is thus still necessary to find out why, over the years, organizations of

different types have engaged with SDGs. We intend to fill this research gap. Specifically, we demonstrate how morality, efficiency, and legitimacy may well be the main drivers behind organizations' engagement with SDGs.

This reflective article extends existing research in several ways. First, it addresses clear research gaps in the SDG literature by defining the concept of organizational SDG engagement, thereby distinctly delineating it from CS/CSR, and by proposing drivers of this organizational-level SDG engagement. Secondly, the existing literature on drivers of CS and CSR is also complemented in several ways, as our proposed framework of drivers represents a synthesis crafted around the distinctive characteristics of the SDGs. In the first place, our proposed drivers are universal in nature, meaning they can be applied to all types of organizations. Additionally, we propose an integrated framework of only three umbrella drivers that are strongly embedded in organizational theories. Simultaneously, we argue that other, more specific drivers identified in the literature so far can be classified into one of these three umbrella categories. Finally, our proposed framework of drivers is indivisible, meaning interaction amongst them is present.

The remainder of this reflective article is organized as follows. The next section outlines and defines the concept of organizational SDG engagement through a reflection on SD, CS, and CSR. Subsequently, we leverage existing theory on these concepts and apply it to the SDGs by introducing our driver's framework, which encompasses three umbrella drivers of organizational SDG engagement. After that, a discussion follows in which we provide further analysis of our framework. Finally, we conclude with a brief sum-up.

2. Developing and Defining Organizational SDG Engagement

As just mentioned, an increasing number of organizations, spanning various types, are currently engaging with the SDGs. Furthermore, the popularity of the SDGs is not expected to decline in the near future; in fact, it is quite the opposite. It is expected that the SDGs will be major influences on the strategy and actions of governments, businesses, and other organizations over the next years [3,36]. In addition, many observers have also attributed the SDGs an important role in the post-COVID recovery, given the fact that the SDGs incorporate the four pillars of capital (human, social, natural, and psychological) [37]. Therefore, in summary, there appears to be a rising trend of diverse organizations actively engaging with the SDGs.

However, a notable challenge is that academic literature on this empirical finding is still in its early stages [18]. Despite the extensive (management) research dedicated to examining the intersection of the SDGs for organizations and demonstrating, among other things, that organizations are adopting, contributing to, and reporting on the SDGs in various ways [38–44], a persistent gap remains. Unfortunately, it has been stated that management research lacks a solid theoretical foundation for investigating such new forms of value creation [45]. Fundamentals for understanding these phenomena are, therefore, required. In addition, a critical gap persists in understanding the precise reasons and extent to which organizations engage with the SDGs [18,19,44,46]. Moreover, the limited existing organizational-level research uses a variety of different concepts for a seemingly very similar process, often consisting of several SDG-related actions, activities, and policies such as SDG prioritization and SDG reporting. These range from organizational SDG engagement [15,18,47], organizational SDG commitment [48], organizational SDG integration [49], and even also organizational SDG implementation [4,50]. Therefore, at this moment, it appears that several organizational SDG concepts are ambiguous concepts that are neither well-defined nor positioned. This is very inconvenient for anybody doing research on the SDGs at the organizational level. To this end, clearly delineated and defined concepts are required to form a theoretical foundation. As such, this reflective article aims to do so and will look specifically at organizational SDG engagement. In order to accomplish this, we first provide an overview of several already well-established concepts in the field.

Throughout the past decades, dozens of concepts and definitions have been proposed in both academic debates and non-academic environments, referring to a more responsible, more ethical, and more transparent way of doing business [51]. Examples include Corporate Responsibility, Corporate Social Responsibility (CSR), Corporate Citizenship, Sustainable Entrepreneurship, Corporate Environmental Management, and Corporate Sustainability (CS). In essence, all the above refer in one way or another to ‘voluntary business activities’ that aim to contribute to a better, and specifically a more responsible, performance of corporations in social, environmental, and economic spheres [52]. There have been different approaches throughout time to answering the questions of how this responsibility should look like and to whom a company has a responsibility. This includes, among others, the shareholder approach, the stakeholder approach, the societal approach, and the philanthropic approach [51]. Yet, most of these concepts are basically about the same thing. Many even consider them as synonyms, especially in practice [53]. We would not go so far as to call these concepts all synonyms of each other. However, we agree that they, to a certain degree, are talking about the same. Within their respective timeframe, these concepts are about individual organizations being more responsible, more ethical, and basically more sustainable.

In recent years, especially the concept of Corporate Sustainability (CS) has gained a lot of interest, both in academic research and in corporate sustainability strategies [54]. The roots of this concept can be traced back to the 1980s, at the time the concept of SD was introduced [55]. Although a standardized definition of CS does not exist, and CS has been conceptualized using different theoretical approaches [54], authors do use the above-mentioned Brundtland definition to define CS. Analogously to this definition, CS can be defined as meeting the needs of a corporation’s direct and indirect stakeholders (such as shareholders, employees, clients, etc.) without compromising its ability to meet the needs of future generations of stakeholders as well [56]. Several authors have therefore argued that CS is the application of SD at the corporate level [57] since the difference between SD and CS is that SD refers to sustainability at the macro-level, whereas CS refers to sustainability at the micro-level or corporate level [58,59]. Thus, CS inherently and explicitly emphasizes both the short-term and long-term nature of corporate social, environmental, and economic performance. On top of that, CS aims at creating long-lasting stakeholder values for corporations. For several authors, this alone justifies referring to CS as the emerging 21st-century business paradigm [60]. Consequently, several studies argue that CS should be the ultimate goal for a corporation since CS is the most sophisticated approach to transforming corporations towards SD [51,61].

Another well-known and well-researched concept is Corporate Social Responsibility (CSR), which dates as far back as the 1950s [62]. The original idea behind CSR was built around the notion that ‘firms have not only economic and legal obligations but also certain social responsibilities that they should meet voluntarily’ [61] (p. 674). Since then, several CSR models have been developed to elaborate the roles and responsibilities of corporations towards their stakeholders and shareholders, with an increasing focus on ethics-related terms and environmental-related terms over the years [61]. While the original focus of CSR was on social responsibility, the inclusion of ethical and environmental responsibility is thus a more recent development [63]. The inclusion of law and legislation, which is claimed to be the contemporary understanding of CSR, is the most recent development. This notion emphasizes the responsibilities of corporations beyond obeying law and legislation [64]. Over more than half a century of research, many CSR definitions have been proposed within the literature, and it is, therefore, hard to come up with a commonly accepted definition [65]. One frequently cited paper defines CSR as ‘context-specific organizational actions and policies that take into account stakeholders’ expectations and the triple bottom line of economic, social and environmental performance’ [66] (p. 933).

A recent trend in academic literature consists of attempts to review the relationships between CS and CSR [51,53,61,67]. As mentioned, both CS and CSR can, after all, be seen as voluntary business activities that aim to contribute to better performance in social,

environmental, and economic spheres. Several scholars perceive CS and CSR as the same, arguing this is for sure the case in practice. Nevertheless, these sources also suggest maintaining a subtle distinction in terms of application [61]. For example, these authors describe CS as a normative micro-level approach and CSR as a management practice concerned with implementing CS in the short term [68]. Other scholars take the opposite stand and do not see CS and CSR as the same. They argue the concepts have, among others, different origins and a different temporal focus. These authors recommend the use of CSR as the social component of CS, given its sound social and stakeholder approach [59,69]. A recent study takes a slightly different approach by presenting a model of how CSR can be integrated into CS [61]. This model understands CSR as something that can be fully integrated into the CS journey, either as a transitional stage or as the ultimate end goal for contributing to SD. All of this is under the condition that the three pillars of social, environmental, and economic are embraced in harmony [61]. In this case, CSR can be considered the same as CS. However, if the three pillars are not embraced in harmony, CSR is not equated with CS and only acts as a transitional stage towards it [61]. Nonetheless, these authors argue again that CS is the most mature approach to transforming corporations, given CS is a core value rather than merely a responsibility, and CS embraces utter temporality [61].

Adopting CS demands a strategic, holistic, and multidisciplinary long-term approach to ensure that it is integrated within the organization's business strategy, business models, and processes [22]. Integrating CS into the corporation is a process that goes beyond immediate responsibility but supports greater responsibility [61]. After all, CS is the application of SD at the corporate level. We notice, however, that the micro-level application of SD is still primarily formulated from a business and corporate perspective and that research on these topics has been primarily performed within a private context. We understand this has historically grown as corporations were perceived to be responsible for many negative impacts on the environment and on societies [70]. However, given the fact that SD is, at its core, a universal endeavor, we believe this 'corporate' view is outdated. Not only can corporations strive for better social, environmental, and economic performance in the pursuit of SD, but many types of organizations can. In fact, the UN even explicitly calls upon the responsibility of all types of governments, businesses, and other civil society organizations when it comes to pursuing SD [2]. For this reason, we opt to use the term Organizational Sustainability (OS) as the application and the pursuit of SD at the organizational level.

A major challenge for SD throughout time has been the lack of clarity in providing guidance [3]. This is where the SDGs step in by providing a framework, thereby marking a historic shift towards one agenda on SD after a history of trying to integrate economic and social development with environmental sustainability [71]. In essence, as a fixed goal and indicator framework, the SDGs help clarify the objectives of SD. Therefore, they can be seen as the leading global frame of SD [13,72]. Given the fact that they were established by the UN, the SDGs were meant to be applied as a policy framework at the macro-level by nations and national governments. In fact, since the SDGs were unanimously adopted by all UN member states as voluntary objectives, they can be seen as 'soft' international law [73]. However, as illustrated, a large number of other individual organizations have already engaged with the SDGs. In fact, the SDGs represent a universally accepted global standard for organizations to manifest their dedication and value to society [74]. One could, therefore, argue that, in many ways, the SDGs are tailored for organizations looking to integrate SD [14]. By engaging with the SDGs, organizations can, after all, improve their impacts on SD [13]. As mentioned, the application of SD at the organizational level is OS, as OS addresses the ways in which organizations engage with and contribute to SD [13]. Consequently, we argue that organizational SDG engagement can be viewed as a new and distinct approach to OS, specifically focused on pursuing the SDGs and thus explicitly aimed at improving the organization's contribution to SD. Inspired by the 'Transforming Our World' resolution on SD [2], we, therefore, define organizational SDG engagement

as ‘an organization’s contribution to achieving the SDGs by ending poverty and hunger everywhere; combatting inequalities within and among countries; building peaceful, just and inclusive societies; protecting human rights and promoting gender equality and the empowerment of women and girls; and ensuring the lasting protection of the planet and its natural resources’.

We recognize that organizational SDG engagement, as just defined, is closely linked to the concepts mentioned above that relate to sustainability in organizations. Organizational SDG engagement is specifically closely linked to OS (and CS), as both are aimed at increasing organizations’ contributions to SD. And to the extent that CSR is closely connected to CS, which can be argued in certain circumstances, organizational SDG engagement is similarly closely linked to CSR. Consequently, one could argue that organizational SDG engagement is thus yet again a means for organizations to be more responsible, more ethical, and basically more sustainable. Therefore, in that view, you could put it as a new extension in the long list of similar concepts (OS, CS, CSR, ...) referring to a more responsible, more ethical, and more sustainable way of doing business. We observe that this view often recurs in contemporary research as many researchers, for example, want to explore the interrelationships between SDG and CSR, which is sometimes referred to as the ‘CSR-SDG nexus’ [14,75,76].

However, we argue that the foundational tenets of organizational SDG engagement differ significantly from those of other content-related concepts in at least three ways. First, as the concept indicates, organizational SDG engagement revolves entirely around the SDGs. This means that this organizational process of engaging with the SDGs is entirely focused on an external (outside) framework telling organizations what the ultimate goals are and essentially what to do. The SDGs thus direct the efforts that organizations undertake in pursuing SD. This is a significant difference from CS and CSR, which do not rely at all on external frameworks but on self-chosen efforts for self-chosen goals. Therefore, while CS/CSR are inside-out approaches, organizational SDG engagement is an outside-in approach. Organizational SDG engagement, therefore, significantly diverges from CS/CSR, as it entails distinct dynamics associated with the contrast between outside-in and inside-out approaches. Secondly, given the SDGs found their origin as a clarifying and operationalizing framework for SD, which is, at its core, a universal endeavor, we argue organizational SDG engagement is also centered around this concept of universality. This is reflected in, for example, the fact that organizational SDG engagement applies to all types of organizations. This universality, therefore, emphasizes the shared responsibility of organizations of all types and from various sectors to contribute to SD. Yet again, this is significantly different from CS and CSR, which both have a narrower scope by mainly focusing on corporations. Incidentally, this is precisely why we also have chosen to refer to OS as the organizational-level pursuit of SD instead of CS. Finally, organizational SDG engagement has an integrated and indivisible nature, meaning it characterizes a coherent structure of SD and cannot be segregated into certain partial aspects. This implies organizational SDG engagement forces organizations to reflect on and engage with all facets and dimensions of SD, even with all potential spill-overs and interlinkages between the different facets and dimensions. It is thus impossible, and against the basic assumption of organizational SDG engagement, to ignore so much as one facet or dimension of SD. Therefore, again, there is a substantial difference between CS and CSR, where this imperative is not systematically built into the core.

Taking these matters into account, we argue that organizational SDG engagement is, at first glance, very similar to CS or CSR, yet also totally different. Hence, it concerns a new and deviating phenomenon that, despite its strong connections with CS and CSR, requires a distinct approach and should be studied separately, especially when considering the possibilities of studying it in the context of public organizations, a context that has somewhat been ignored in previous research on CS and CSR. However, given that the concepts also share major similarities, we agree with other researchers that CS/CSR research can form a basis for research on organizational SDG engagement [19]. Therefore, essentially, the

relationship between organizational SDG engagement and CS/CSR is paradoxical. While they share sufficient similarities to facilitate the exchange of existing research and serve as sources of inspiration, their inherent differences warrant separate scholarly attention. In the next section of this paper, our focus will be directed towards exploring the drivers of organizational SDG engagement. This endeavor aims to fill a research gap in SDG literature by leveraging existing research that delves into the drivers of CS and CSR.

3. Drivers of Organizational SDG Engagement

While understanding the factors that drive organizations to engage with the SDGs is important [34], we find only limited information in the literature. Several factors contributed to this. One key aspect is the still recent emergence of the SDGs. Additionally, the engagement of organizations with the SDGs has so far been characterized by ambiguity, lacking a well-defined and universally accepted concept. Furthermore, the limited literature that has examined SDG drivers does not comprehensively address the issue. For example, this literature focuses mainly on private corporations [34,77]. We argue that the SDGs, by definition, transcend this business perspective and should be regarded as universal instead. Another example would be that this literature examines only a partial aspect of SDG in, for example, the form of SDG reporting [35,78]. We argue that merely reporting on the SDGs is distinct from actively contributing to them in a broader sense. As a result, the drivers for these actions may differ from one another. Moreover, considering only a partial aspect of SDG engagement again contradicts the integrated and indivisible nature of the SDGs. Finally, we also encounter an issue of interpretation of the concept 'drivers' in this literature. Some researchers identify SDG drivers at the organizational level, such as the size of the organization, presence on the internet, and earlier involvement in sustainability [34,79]. We argue that these proposed drivers are rather determinants, as they may condition the outcome of an organization's SDG engagement but are not really the propelling pressures behind it. Elaborating briefly on this, we are of the opinion that there is indeed a difference between determinants and drivers. Determinants are 'fixed' prerequisites that may condition several (organizational) outcomes. A driver, in contrast, is an impetus that has the power to make things happen and to stimulate and motivate (organizational) outcomes. While both terms thus involve factors that influence organizational behavior, a driver typically conveys a more active and propelling force, whereas a determinant implies a foundational and defining influence. For example, size and financial resources are, in our opinion, rather determinants, whereas proactive leadership and economic considerations, for example, are drivers. In this reflective article, we shift our attention to the propelling forces, which we will henceforth refer to as drivers of organizational SDG engagement.

So little is known about the reasons why numerous organizations proceed to engage with the SDGs. However, understanding what propels organizations is important, not only from a theoretical perspective but also from a more practical perspective. This is particularly relevant given the increasing number of organizations currently engaging with the SDGs. In the next section, we accordingly propose our framework of three drivers of organizational SDG engagement. Specifically, we demonstrate how morality, efficiency, and legitimacy drive organizations to engage with the SDGs. As argued, we turn back to the existing and extensive literature on drivers of CS and CSR and apply this to the concept of organizational SDG engagement. In doing so, we therefore aim to enhance the comprehension of organizational SDG engagement. We also aim to complement this existing CS/CSR drivers research in three ways, as our proposed framework of drivers is a synthesis crafted around these specific characteristics of the SDGs. In the first place, our proposed drivers are universal in nature, meaning they can be applied to all types of organizations and not only to corporations. Additionally, we propose an integrated framework of only three umbrella drivers that are strongly embedded in well-established organizational theories. We thereby replace models of dozens of drivers in which, in our view, the essence may be lost. We believe that all other drivers can be classified as one of the three proposed umbrella drivers. Finally, our proposed framework of drivers is indivisible,

meaning interaction amongst them is present. This way, we avoid dividing drivers into different groups as, in our view, this conveys the illusion that these groups are completely independent of each other.

3.1. Organizational SDG Engagement as an Individual Choice: Morality

Our first proposition posits that organizations engage with the SDGs because it is 'the right thing to do'. Therefore, what drives this SDG engagement is morality. For this proposition, we focus on individuals (micro-level perspective), as we argue that individual managers, (management) teams, and even boards are able to steer their organizations towards SDG engagement. For these individuals, SDG engagement is 'the right thing to do', and by doing so, their organizations can contribute to achieving SD. Organizational SDG engagement is, therefore, an individual choice driven by morality.

Looking at existing literature on the drivers of CS/CSR, a similar reasoning is noticeable. This literature on why organizations engage in CS/CSR often makes a distinction between internal (leadership, economic considerations, company's culture, sustainability reports, market opportunities, moral and ethical obligations to contribute to CS, etc.) and external drivers (national or regional contexts, raising awareness, peer-pressure, regulations and legislation, collaboration with external parties, etc.) [29,80]. Following this dualist approach, it is possible to argue that the literature is largely split between approaches that consider CS/CSR to be intrinsically driven and those that consider it to be extrinsically driven [81]. According to several authors, external drivers tend to result in reactive measures, while internal drivers are more proactive [82]. The first part of this dualist approach, which deals with moral perspectives, suggests that organizations engage in CS/CSR because it is 'the right thing to do' [80]. These organizations are motivated by morality and moral leadership [83,84]. Therefore, leaders (managers) are mostly likely to play an important role in whether or not an organization engages in the form of sustainability because they believe it is 'the right thing to do', thus driven by morality.

Previous research has shown that there is indeed evidence that supports this assumption. Earlier studies have shown that manager profiles have a strong influence on their organization's CSR behavior [85,86]. When talking about management teams, there is also evidence that the composition and size of such a team (e.g., board of directors) does have a direct effect on the organization's CSR engagement [87]. In addition, studies have also shown that organizations whose managers are highly committed to ethics and morals have broad and deep ethics practices [81]. Other studies go further to show that categories in individual managers and management teams lead to different outcomes. They argue that women demand higher levels of sustainability and are more prone to use moral reasoning and to behave ethically. Especially in situations where behavior is not delineated by any clear organizational policy [88–91]. Others also find a positive and significant correlation between having three or more female directors on a board and higher ratings of corporate environmental, social, and governance actions [92]. Therefore, an organization's board also has an important role in pushing the organization to engage in a form of sustainability. The board of directors is tasked with the development of the organization's strategy. Such a strategy includes setting the organization's sustainability agenda and allocating resources towards sustainable practices and technologies [93]. The composition of these boards, including the different characteristics and backgrounds of their members, thus influences these decisions [92,94]. Similarly, it has been found that a higher proportion of women on boards can be positively related to a higher quality of CSR disclosure by including more information on organizations' CSR strategies and assurance statements [95]. Finally, other studies find that ethical leadership is recognized to be one of the key elements for the successful introduction, implementation, and institutionalization of sustainable change [96].

Hence, organizations engage in a form of sustainability because their individual managers (or management teams/boards) ensure it. This means that the organization's outcomes (behavior and actions) that arise through this engagement are heavily determined

by individuals and their beliefs. Therefore, this organizational engagement takes on a voluntaristic orientation and puts individuals in the picture of organizational actions and behavior. Individual managers are autonomous and self-directing agents and are the source of actions and behavior in organizational life [97]. This clearly corresponds with the upper-echelon perspective. According to this theory, an organization's behavior and outcomes are partially predicted by psychological and observable background characteristics of the top managers and the top-level management teams of that organization [98,99]. The mechanism behind the theory states that managers face bounded rationality when making strategic choices, and therefore, these choices have a large behavioral component [98]. Given this uncertainty, an individual manager's values and beliefs can affect the strategic choice both directly and indirectly and ultimately affect the organization's outcomes. Therefore, individual psychological values and beliefs influence the organization's actions, behavior, and decisions [100].

In line with previous CS/CSR research, we argue that managers and (management) teams can push their organizations to align their strategies with the SDGs if the outcome satisfies their beliefs and is in agreement with their values [99,100]. Therefore, individual managers, management teams, and boards can choose to engage with the SDGs based on morality and their beliefs that SDG is 'the right thing to do'. They can consequently influence their organizations to engage with the SDGs. In this view, organizational SDG engagement can thus be seen as an individual choice driven by morality. We further observe that this proposition can be fully embedded in organizational theory and, more specifically, within the upper-echelon perspective. To wrap up, this first driver puts individuals upfront (micro-level perspective) and has a clear psychological origin. As mentioned, the driver also has a voluntaristic orientation by stating that individuals are the source of change and behavior in organizational life.

3.2. Organizational SDG Engagement as an Organizational Strategy: Efficiency

Our second proposition posits that organizations engage with the SDGs because there are benefits to the organization associated with this SDG engagement. Therefore, what drives this SDG engagement is (economic) efficiency. For this proposition, we focus on the organizations directly (meso-level perspective), as we argue that the expected benefits of SDG engagement to the organizations themselves are, in fact, what drives them to engage with the SDGs in the first place. One can even argue that, in this sense, organizations engage with the SDGs to achieve competitive advantage. Organizational SDG engagement is, therefore, an organizational strategy driven by (economic) efficiency.

In the literature on drivers of CS/CSR, again, similar reasoning is noticeable. In contrast to the moral perspective used in the previous part, another perspective on why organizations engage in CS/CSR suggests that organizations do so because of extrinsic motivations (such as market, environmental, and institutional pressures) and because it generates benefits (such as employee and customer commitment) [101]. Engaging in CS/CSR because of environmental pressures is not the same as engaging in it because it generates benefits, although both consider it to be extrinsically driven. We will come back to the former in the next section for the final proposition. The latter is what can be called strategic CS/CSR and is about any responsible activity that allows an organization to achieve a sustainable competitive advantage, regardless of motive [102]. Therefore, engaging in CS/CSR can be a strategy to achieve and possibly sustain a competitive advantage [102].

Previous research has shown that there is evidence to assume that organizations engage in CS/CSR because of the benefits that come with it. Studies have shown that CS/CSR can lead to employee identification with the organization [103], employee engagement and trust [104,105], employee in-role performance [106], improved employee relations [105], organizational attractiveness to investors, prospective employees, and other stakeholders [66,107,108], brand image and reputation [109], and even financial performance [110]. Therefore, it is a fact that organizations can benefit from engaging in CS/CSR [106] and,

therefore, use it to capture value for the organization [111]. Organizations thus also engage in a form of sustainability as it can contribute substantially to the long-term success of the organization because of the benefits it generates [101].

Hence, organizations engage in a form of sustainability as a strategy to achieve competitive advantage. Understanding sources of competitive advantage is an important area of research in the field of strategic management, and the resource-based view (RBV) is a perspective used to determine the resources associated with the strategy [112]. As a theory, RBV grew out of frustration with the structure-conduct-performance paradigm of the industrial organization, stating that the success of an organization was entirely determined by its external environment [113]. The RBV argued the opposite and built its argument around the internal competencies of an organization, stating that competitive advantage is rooted inside the organization in resources that are valuable and inimitable [113]. The RBV also has a clear voluntaristic orientation in the sense that the organization chooses to use the resources at its disposition to position itself in a better place to gain a competitive advantage. According to the theory, an organization's resources are all assets, capabilities, organizational processes, firm attributes, information, knowledge, etc., controlled by an organization that enables it to conceive and implement strategies that improve its efficiency and effectiveness. Building on the assumptions that resources are heterogeneously distributed across organizations and that these differences are stable over time, the RBV argues that organizations in possession of resources that are valuable, rare, imperfectly imitable, and non-substitutable have a competitive advantage [112]. In order to achieve sustained competitive advantage, organizations select strategies that best exploit these resources. Hence, these are strengths an organization can use to conceive and implement its strategies [112]. Therefore, this strategic perspective on why organizations engage in a form of sustainability suggests that organizations do so because of extrinsic motivations such as market opportunities and access to resources and because it generates benefits such as employee commitment and heightened customer interest [101].

In line with previous CS/CSR research, we argue that organizations engage with the SDGs because of the benefits SDG engagement brings to the organizations themselves. We are, after all, convinced that several, and possibly many, of the benefits generated by CS/CSR for organizations also apply to organizational SDG engagement. Even more so, cutting-edge research has already shown that firms' SDG-related actions and activities can indeed influence, for example, consumers' decision-making and customers' trust and actual behavior [114,115]. We therefore expect that many more individual stakeholder outcomes, for example, may arise as a result of organizations' engagement with the SDGs. We would anticipate that these outcomes will also be present in governmental or public organizations (at various policy levels). Organizations that, as has been shown, often engage with the SDGs but are somewhat overlooked in previous research on content-adjacent concepts such as CS/CSR. The SDGs thus also have strategic value, and they can, therefore, contribute to sustainable competitive advantage. In this view, organizational SDG engagement can be seen as an organizational strategy driven by (economic) efficiency. We further note that this proposition can be fully embedded in organizational theory and, more specifically, within the resource-based view. To wrap up, this second driver puts organizations upfront (meso-level perspective) and has a clear economic origin. As mentioned, the driver also has a voluntaristic orientation by stating that organizations themselves decide on the means to position themselves in a better place to gain competitive advantage and, therefore, are the source of change and behavior in organizational life.

3.3. Organizational SDG Engagement as an Environmental Duty: Legitimacy

Our third proposition posits that organizations engage with the SDGs because they are somehow compelled by their environment. Therefore, what drives this SDG engagement is legitimacy. For this proposition, we focus on the environment (macro-level perspective), as we argue that from the organization's perspective, they do not really have a choice as it has become a kind of duty imposed by the organizational environment. Therefore, while

the two previous propositions had a voluntaristic orientation, this one has a deterministic orientation by focusing on the environment and context as sources of organizational behavior and change. Organizational SDG engagement is, therefore, an environmental duty driven by legitimacy.

Having previously elucidated the intrinsic dimension of the dualist approach in the literature on drivers of CS/CSR, the approach that considers CS/CSR to be extrinsically driven suggests that organizations engage in it because of extrinsic motivations such as environmental and institutional pressures and because it generates benefits [81,101]. The latter was used to formulate the previous proposition. Here, the focus is on environmental and institutional pressures and legitimacy as a driver. Legitimacy can be defined as ‘a condition or status which exists when an entity’s value system is congruent with the value system of the larger social system of which the entity is a part. When a disparity, actual or potential, exists between the two value systems, there is a threat to the entity’s legitimacy’ [116] (p. 2). According to theory, organizations continually attempt to ensure that they are perceived as functioning within the bonds and norms of the societies in which they operate [117]. Therefore, in other words, organizations are constantly attempting to ensure that their activities are perceived by outside parties as being ‘legitimate’ in order to warrant their survival [118]. This means that an organization’s degree of legitimacy is paramount to its survival. One of the tasks of an organization is thus to minimize anything whatsoever that would threaten the organization’s legitimacy. And simply ignoring environmental pressures (e.g., towards sustainability) would indeed threaten an organization’s legitimacy, and finally its survival.

At this time, there is evidence to assume that organizations indeed engage in CS/CSR because of environmental and institutional pressures. One study illustrates that both normative and mimetic environmental factors influence organizational CSR engagement [80]. This study shows that organizations engage in CSR because, on the one hand, they want to be perceived as conform, and on the other, because they want to replicate other organizations that have successfully engaged in CSR. Other studies show that the political and socio-economic environment of a country also strongly determines an organization’s CSR engagement [119]. Therefore, organizational CSR engagement is determined not only by normative and mimetic environmental pressures but also by coercive pressures. Consequently, several authors argue that the recent emergence of CSR can be seen as an organization’s response to environmental pressures. And this is under the influence of several actors, including lawmakers, market makers, and model makers, who carry normative, coercive, and mimetic pressures [120].

Hence, organizations engage in a form of sustainability because structural pressures from the environment force them to. This clearly corresponds with neo-institutional theory. This theory argues that we live in a complex world full of institutions that are systems of rules, beliefs, and norms that impose constraints on our behavior [120]. Organizations exist and operate in a given environment and are, therefore, also subject to these institutions. The theory asserts that this institutional environment strongly influences organizational behavior and actions [121]. This is because organizations pursue legitimacy with their constituencies, which is believed to be crucial for survival and access to resources [120]. According to theory, organizations’ response to institutional pressure leads to institutional isomorphism, meaning organizations become similar [122]. Therefore, institutional isomorphism is a process of organizational change. There are three mechanisms of institutional isomorphism: coercive, mimetic, and normative isomorphism [122]. Coercive isomorphism results from formal and informal pressures of other organizations upon which the organization is dependent and of society’s cultural expectations, such as, for example, laws. Coercive isomorphism implies that organizations will be coerced by external factors, such as shareholder influence and employee influence, into adopting and maintaining particular practices [117]. Mimetic isomorphism is a result of uncertainty that encourages an organization to model itself on successful peers, mainly to obtain a competitive advantage in terms of legitimacy [117]. Finally, normative isomorphism is a result of professional-

ization and is driven by, for example, similar education of professionals. Therefore, the neo-institutional theory posits that organizations respond to environmental (institutional) pressures to gain/retain legitimacy, which in turn leads to institutional isomorphism, meaning organizations become similar.

In line with previous CS/CSR research, we argue that organizations engage with the SDGs because of environmental pressures. Organizations are somewhat forced by the institutional pressures of the environment in which they operate to gain/retain legitimacy. These institutional pressures can manifest themselves in different ways and come in many forms, ranging from (soft) laws and other regulations to varying stakeholder expectations and even to successful competitors. In this view, organizational SDG engagement can thus be seen as an environmental duty driven by legitimacy. We further observe that this proposition can be fully embedded in organizational theory and, more specifically, within neo-institutional theory. To wrap up, this final driver puts institutional (environmental) pressures upfront (macro-level perspective) and has a clear sociological origin. This driver has a deterministic orientation by stating that environmental and institutional pressures can lead to isomorphism and are the source of change and behavior in organizational life.

4. Discussion

In this reflective article, we first defined and delineated the concept of organizational SDG engagement, as this is currently not well-defined nor well-positioned in the literature. We performed this through a reflection on the concepts of Sustainable Development (SD), Corporate Sustainability (CS), and Corporate Social Responsibility (CSR) and examined the linkage between these and organizational SDG engagement. We argue that a paradoxical relationship exists between organizational SDG engagement and CS and CSR. While sharing many similarities that allow for an exchange of existing research and serve as sources of inspiration, the distinct differences between them necessitate a unique approach and research tradition for organizational SDG engagement. The main goal of this reflective paper was thus to enhance the theoretical understanding of organizational engagement with SDGs, addressing a deficiency identified in management theory where this theoretical foundation is sometimes lacking [45]. Second, leveraging existing literature on drivers of CS and CSR, we proposed a framework of drivers of organizational SDG engagement, addressing a gap in the existing body of literature. Specifically, we demonstrated how morality, efficiency, and legitimacy may well be the main drivers behind organizations' engagement with SDGs. We contend that each of the proposed drivers can realistically and truthfully explain why organizations engage with the SDGs, signifying their individual explanatory efficacy. Our first proposition asserts that organizations engage with the SDGs because their managers, (management) teams, or boards choose to do so based on morality. Organizational SDG engagement is, in this given context, an individual choice (micro-level perspective) driven by morality. The second proposition states that organizations engage with the SDGs because of the benefits generated by this SDG engagement. Hence, the SDGs also have strategic value and can, therefore, contribute to sustainable competitive advantage. In this given context, organizational SDG engagement is an organizational strategy (meso-level perspective) driven by (economic) efficiency. The final proposition asserts that organizations engage with the SDGs because they are forced to in one way or another by the institutional pressures of the environment and context in which they operate. Organizational SDG engagement is, in this given context, an environmental duty (macro-level perspective) driven by legitimacy. Table 1 below shows an overview of the proposed drivers.

Table 1. Overview of proposed drivers of organizational SDG engagement.

	Morality	Efficiency	Legitimacy
<i>Level of analysis</i>	Individuals/Teams (micro-level)	Organizations (meso-level)	Environment (macro-level)
<i>Manifestation</i>	Choice	Strategy	Duty
<i>Disciplinary origin</i>	Psychology	Economics	Sociology
<i>Supporting organizational theory</i>	Upper-echelon theory	Resource-based view	Neo-institutional theory
<i>Orientation</i>	Voluntaristic	Voluntaristic	Deterministic

By developing and defining the concept of organizational SDG engagement and by proposing a framework of drivers, we aimed to address two research gaps in the SDG literature. However, we also aimed to complement existing research on drivers of CS and CSR, as our proposed framework of drivers is a synthesis carefully constructed based on the specific and distinct characteristics of the SDGs (universal, integrated, and indivisible). First, our aim is thus to imbue the driver's discourse with universality. This means focusing on all types of organizations and clearly moving away from the predominant corporate perspective characterizing much of the existing CS/CSR research. As mentioned, we argue that this perspective is somewhat outdated nowadays, especially when discussing the SDGs. As shown, different types of organizations are currently engaging with the SDGs, and public and governmental organizations are especially active. To date, these types of organizations have been somewhat overlooked in research on drivers of CS/CSR, as well as in the limited amount of research available on SDG drivers. And since SD and the SDGs are universal at their core and require efforts from all types of organizations, including governments, businesses, and other civil society actors, we can no longer just disregard these types of organizations in research. For that reason, we propose three general drivers (morality, efficiency, and legitimacy) that we argue are applicable to all types of organizations.

Second, we would like to stress an integrated approach to the existing literature, meaning we propose only three umbrella drivers of organizational SDG engagement. We have noticed that a great deal of existing literature on drivers of CS/CSR, and even also the limited literature available on SDG drivers, are putting forward dozens of drivers most of the time. We do not wish to tread this path as we argue that putting forward dozens of drivers may lead to a loss of focus on what really matters. Especially when it is noticeable that many of these drivers have common denominators and share similarities. Instead, we opt to propose only three umbrella drivers, as our intention is to maintain focus on essential elements. Moreover, we are also interested in a strong embedding of these umbrella drivers within organizational theory. In providing umbrella drivers, we also aim to offer the virtue of frugality. Furthermore, we believe that just about all of the proposed other drivers in existing CS/CSR literature fall under these three drivers, hence the term umbrella drivers. To demonstrate, we make use of a survey paper that outlines dozens of drivers of CS mentioned by experts [29] and rearrange them according to the three umbrella drivers in Table 2 below. This overview clearly indicates that all of the drivers of CS identified in the survey article fit under one of the three proposed umbrella drivers and thus fit into this proposed integrated approach of morality, efficiency, and legitimacy. We recognize that the sorting of the dozens of drivers into the three umbrella drivers may seem somewhat arbitrary since we do not explain why we assign a certain driver a certain place. For this article, that would lead us too far, but its absence is, of course, a limitation.

Table 2. Drivers overview according to the 3 umbrella drivers.

Morality	Efficiency	Legitimacy
<ul style="list-style-type: none"> • Proactive leadership • Precautionary principle • Moral and ethical obligation to the contribute to CS • Champions • Raising awareness (in the student population) 	<ul style="list-style-type: none"> • Business case • Economic considerations • Access to resources • Reputation • Sustainability reports • Market opportunities • Market positioning • Collaboration with external parties 	<ul style="list-style-type: none"> • Regulation and legislation • Customer demands and expectations • Society's raising awareness • Demands from employees about companies CS efforts • Company's culture • Avoiding risk • Negative publicity • Environmental or social crises • Shareholder activism • Market demands for non-financial information • Peer-pressure • Institutional shareholders • National or regional contexts • NGO's activism

Third, we would like to preface the notion of indivisibility, implying that multiple drivers of a form of organizational sustainability can be at play simultaneously and may even interact with each other. We argue this is the same with the SDGs and that there is not just one reason why an organization engages with them. Several can play at the same time, and interaction is likely. It is conceivable that some organizations engage with the SDGs both because they believe in them and because they come with benefits. In fact, as we propose leadership driven by morality as a driver, some research has also shown that the key motivators of managers to pursue some form of sustainability are not values but branding, stakeholder, and value maximization [123]. It is also imaginable that organizations go through different stages of engaging with the SDGs, and different drivers may provide more explanatory power for one stage than another. But equally likely is the assumption that the SDGs themselves also go through different stages of development, and depending on the phase of development, different drivers may provide more explanatory power. Our own fieldwork seems to suggest that morality dominates in the initial phase. In a more developed phase, when the benefits of SDG engagement become visible, efficiency seems to take over. It would appear that in the final phase, when the SDGs are fully developed and widely spread, legitimacy predominates. In addition, data from the Belgian SDG Barometer 2022, to which we actively contributed, support this observation [16]. According to the organizations surveyed for the barometer, at this current juncture, with SDGs still relatively recent, morality stands out as the primary driving force, closely followed by an increasing emphasis on efficiency. While the barometer may not adhere strictly to scientific study methodologies, efforts are underway to analyze its data comprehensively. This analysis aims to integrate the findings into an empirical article, thereby substantiating our initial observations and highlighting the evolving nature of drivers of organizational SDG engagement. In this regard, we do not consider it advisable to distinguish between different groups of drivers (such as internal vs. external), as this conveys the illusion that they are completely independent of each other. We clearly argue otherwise, and for that reason, we avoid creating groups of drivers but come up with a framework of only three indivisible umbrella drivers of organizational SDG engagement.

This reflective article naturally has limitations, which can serve as inspiration for future research. Firstly, while developing and defining the concept of organizational SDG engagement, we did not consider its operationalization and manifestation. As a result, what it looks like in practice, and how organizations specifically implement it, remains unclear. Secondly, no distinction was made between different types of organizations. Nevertheless, there are reasons to assume that one or more of the proposed drivers of organizational SDG engagement have more explanatory power for certain types of organizations rather than others. It is conceivable that private firms in a competitive environment are more likely to engage with the SDGs to gain competitive advantage, while for public organizations, these

competitive advantages could be slightly less relevant. Additionally, it is also arguable that a specific driver materializes differently within a particular type of organization. It is imaginable that the driver legitimacy manifests itself completely differently in private companies where, for example, the pressure of shareholders and successful competitors plays a role, than in public organizations where, for example, the pressure of a legal framework plays a more dominant part. And finally, within specific organizations, the proposed drivers could have different implications. It is plausible that business organizations that engage with the SDGs merely to gain competitive advantage will be more likely to engage in SDG cherry-picking (or even SDG washing) than other types of organizations. They could be inclined to choose the SDGs that lead to the most competitive advantage rather than engaging with the entire framework. As this is merely a reflective article that proposes a framework of three drivers of organizational SDG engagement, these organizational differences were not investigated but may provide more depth to the discussion. Thirdly, we present our framework of drivers as if they were autonomous of each other, without sharing any links. Nevertheless, it is likely that a limited number of the mentioned drivers in the CS/CSR literature do not fit exclusively into one of the three umbrella drivers we propose but rather balance between some of them. An example of this is reputation. When organizations mainly engage with the SDGs because they know it will improve their reputation, we are referring to organizational SDG engagement as a strategy and, thus, efficiency. However, engaging with the SDGs from a reputational perspective could also be an environmental duty given the fact that reputation is, in fact, a perception of society and stakeholders that organizations are positively distinctive within their peer group and are, therefore, very closely connected to legitimacy [124]. This means, above all, that the three umbrella drivers of organizational SDG engagement we propose are not autonomous of each other. To make a clear distinction between the three, in this reflective article, we present them as if they were and as if there are no links between them. This is, of course, a limitation of this article. We, therefore, suggest future research to investigate this overlap between the three drivers, as this again will provide more depth to the research on drivers of organizational SDG engagement. Fourthly, although we acknowledge the existence of interactions between the drivers and their potential simultaneous influence, it was not the objective of this reflective article to delve into these dynamics. This, in turn, is once again a limitation of the article. We, therefore, suggest future research to investigate these dynamics between the three umbrella drivers, as this again will provide more body to the debate. After all, the SDG framework itself is full of interactions and interlinkages [5], and we argue the driver framework is as well. Finally, the current paper, while commendable in various aspects, falls short of providing a critical reflection on the societal value of the SDGs. This omission is noteworthy and calls for dedicated attention, and could also provide valuable insights into the proposed driver framework.

5. Concluding Remarks

In conclusion, this reflective article aimed to explore the relatively unexplored realm of organizational SDG engagement. While numerous organizations across diverse sectors are currently engaging with the SDGs, a lack of comprehensive understanding in several research areas persists. Recognizing the enduring popularity and significance of the SDGs, our objective was to contribute to filling this research gap in multiple ways. Firstly, we endeavored to define and delineate the concept of organizational SDG engagement, differentiating it through a nuanced reflection on Sustainable Development (SD), Corporate Sustainability (CS), and Corporate Social Responsibility (CSR). Our argument underscores organizational SDG engagement as a distinctive expansion within the continuum of sustainability concepts. However, organizational SDG engagement is also marked by at least three fundamental divergences: its outside-in approach, universal applicability to all organizations, and an integrated, indivisible nature. Hence, it concerns a new concept that, despite its strong similarities, should be studied separately. Secondly, drawing on this blended perspective of the interactions between CSR, CS, and SDG engagement, we addressed the

topic of drivers of organizational SDG engagement. Leveraging existing literature on CS and CSR drivers, we introduced a framework of three umbrella drivers: morality, efficiency, and legitimacy. This framework aligns seamlessly with the intrinsic principles of the SDGs, emphasizing their universality, integrated nature, and indivisibility. Our contributions extend beyond conceptual delineation to bridge existing research gaps. By providing a nuanced understanding of organizational SDG engagement and proposing a unique driver framework, this reflective article enhances the theoretical comprehension of SDG engagement on a universal scale. In essence, this article offers a theoretical foundation for further research, encouraging scholars and practitioners to delve deeper into the intricate dynamics of organizational SDG engagement. As the SDGs continue to shape the global sustainability agenda, a robust understanding of how organizations navigate and drive SDG initiatives is imperative for fostering meaningful and impactful contributions towards a more sustainable future.

Author Contributions: Conceptualization, B.M., L.V.L. and O.S.; methodology, B.M.; formal analysis, B.M. and L.V.L.; investigation, B.M. and L.V.L.; writing—original draft preparation, B.M. and O.S.; writing—review and editing, L.V.L. and B.M.; visualization, B.M.; supervision, L.V.L.; project administration, B.M. All authors have read and agreed to the published version of the manuscript.

Funding: This research received no external funding.

Acknowledgments: The authors would like to thank the academic editor, associate editor and anonymous referees for providing helpful comments and suggestions, which led to improving the article.

Conflicts of Interest: The authors declare no conflicts of interest.

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