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Fostering Social Impact through Corporate Implementation of the SDGs. Transformative mechanisms towards interconnectedness and inclusiveness

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Abstract:	<p>The United Nations (UN) 2030 Agenda for Sustainable Development has considerable potential for achieving a more sustainable future. However, the concrete realisation of Sustainable Development Goals (SDGs) is impeded by how they are implemented by a diverse set of competent agents. This conceptual paper draws on social impact theory to investigate how businesses can utilise the SDG framework to achieve positive social outcomes. We identify two pathways that can guide businesses to improve their SDGs interventions, which entail considering the interconnections between the goals that are directly or indirectly affected by the initiative at stake and the inclusiveness of the actors affected by the SDGs. Building on the literature on hybrid organising (to frame interconnectedness) and the literature on multi-stakeholder partnerships and deliberative governance (to frame inclusiveness), we discuss a set of organisational mechanisms and transformations that can help businesses ensure that their SDGs interventions are more socially impactful. By doing so, this paper extends the literature on the role of companies for sustainable development and provides some practical implications.</p>
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Title Page

Title:

Fostering Social Impact through Corporate Implementation of the SDGs. Transformative mechanisms towards interconnectedness and inclusiveness

Short running title:

Achieving Social Impact through the SDGs

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Conflict of interest statement

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Fostering Social Impact through Corporate Implementation of the SDGs.

Transformative Mechanisms towards Interconnectedness and Inclusiveness

Abstract

The United Nations (UN) 2030 Agenda for Sustainable Development has considerable potential for achieving a more sustainable future. However, the concrete realisation of Sustainable Development Goals (SDGs) is impeded by how they are implemented by a diverse set of competent agents. This conceptual paper draws on social impact theory to investigate how businesses can utilise the SDG framework to achieve positive social outcomes. We identify two pathways that can guide businesses to improve their SDGs interventions, which entail considering the *interconnections* between the goals that are directly or indirectly affected by the initiative at stake and the *inclusiveness* of the actors affected by the SDGs. Building on the literature on hybrid organising (to frame interconnectedness) and the literature on multi-stakeholder partnerships and deliberative governance (to frame inclusiveness), we discuss a set of organisational mechanisms and transformations that can help businesses ensure that their SDGs interventions are more socially impactful. By doing so, this paper extends the literature on the role of companies for sustainable development and provides some practical implications.

Keywords: Sustainable Development Goals, Corporate sustainability, Social impact, Interconnectedness, Inclusiveness, Hybrid organising, Stakeholder engagement, Multi-stakeholder initiative.

1. Introduction

The United Nations (UN) Sustainable Development Goals (SDGs) are at the heart of the *UN Transforming Our World: The 2030 Agenda for Sustainable Development* (UN 2015, hereinafter the UN Agenda 2030), which was adopted by all UN member states in 2015. The SDGs consist of a framework of 17 core goals and 169 accompanying targets to be reached by 2030, which, as stated by the UN, “provides a shared blueprint for peace and prosperity for people and the planet, now and into the future”¹.

Nevertheless, scholars still disagree about the relevance and efficacy of this framework to guide efforts towards building a more sustainable future. On the one hand, some consider the SDGs as “the most important frame of the global development agenda until 2030” (Van Zanten and Van Tulder, 2018, p. 209) and praise the ambition to tackle major development (e.g., economic growth, responsible production, etc.), humanitarian (e.g., poverty, hunger, disease injustice, etc.), and environmental challenges (e.g., climate change, biosphere integrity, etc.) in the same plan (Maak, 2007; Van Tulder, 2018; de Bakker et al., 2020) with the primary purpose that “no one will be left behind” (UN, 2015, p. 1). On the other hand, some critical voices frame the UN Agenda 2030 as a set of irreconcilable trade-offs and contradictory sustainability goals (Gupta and Vegeling, 2016; Hickel, 2019), which tend to prioritise “commercial interests over commitments to universally ensure entitlements to address fundamental life-sustaining needs” (Weber, 2017, p. 400) and cannot lead to win-win solutions (Menton et al., 2020).

In this paper, we interpret the UN Agenda 2030 as a framework that may lead to different sustainability outcomes, depending on how it is implemented by the diverse set of competent agents (Pogge and Sengupta, 2015), including governmental and non-governmental institutions, companies and individual citizens. In other terms, we agree that the SDG framework has a transformative

¹ <https://unosd.un.org/content/sustainable-development-goals-sdgs>

1 potential (Hajer et al., 2015; Stevens and Kanie, 2016), which can be realised only through
2 appropriate implementation (Hajer et al., 2015; Bowen et al., 2017).
3

4 In this paper, we focus on companies' implementation of the SDGs. As noted by Caprani (2016, p.
5 103), "throughout the SDG development process a consensus maintained that business had a crucial
6 role to play in achieving transformational global development". Much scholarly attention has been
7 devoted to examining the role of businesses for SDGs (Kolk et al., 2017; Pizzi et al., 2020; Mio et
8 al., 2020). For instance, recent studies have investigated how institutional traits influence corporate
9 engagement with the SDGs (Van Zanten and Van Tulder, 2018), the drivers of SDGs reporting
10 (Rosati and Faria, 2019; van der Waal and Thijssens, 2020), how companies can contribute to the
11 enactment of SDGs (Van Zanten and Van Tulder, 2021; Montiel et al., 2021), the process of
12 prioritising the SDGs (Ike et al., 2019) and the role of social and environmental accounting in pursuit
13 of the SDGs (Bebbington and Unerman, 2018; Sobkowiak et al., 2020).
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29 Nevertheless, a comprehensive and dynamic understanding of how companies can implement the
30 SDG framework (Redman, 2018) to make a real and meaningful contribution towards a more
31 sustainable future is still at an embryonic development stage (Pizzi et al., 2020; Van Zanten and Van
32 Tulder, 2021). To contribute to this debate, we draw on social impact theory (Latané, 1981) to
33 delineate the pathways that can help businesses improve their engagement with SDGs. We show that
34 this entails developing actions and initiatives that more seriously consider the *interconnections*
35 between the goals that are directly or indirectly affected by the initiative and the *inclusiveness* of the
36 actors affected by these goals. Building on the literature on hybrid organising (to frame
37 interconnectedness) and on multi-stakeholder partnerships and deliberative governance (to frame
38 inclusiveness), we discuss some organisational mechanisms and transformations that can help
39 businesses improve their ability to achieve positive social impact through SDGs interventions.
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55 By doing so, our research aims to make the following contributions. First, we add to the debate about
56 the connections between business and SDGs (Pizzi et al., 2020) and the role of firms "as sustainable
57 development agents" (Mio et al., 2020, p. 1), discussing some mechanisms that enable organisations
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1 to tackle sustainable development based on the SDG framework (Stevens and Kanie, 2016). Second,
2 our paper contributes to advancing the understanding about how to deal with the alleged trade-offs
3 and contradictions within the UN Agenda 2030 (Hickel, 2019). Third, this research engages the
4 debate about the hybrid organisations' ability to make a strong contribution towards sustainable
5 development (Hahn, 2020; Haigh and Hoffman, 2012).
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11 Our research also has practical implications. It can guide firms in adopting some organisational
12 changes to enhance the relevance and the efficacy of their engagement with SDGs. Furthermore, our
13 research can support policymakers in strengthening the UN Agenda 2030 by providing businesses
14 with more guidance on appropriate implementation actions.
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21 The remainder of the paper is organised as follows. The next section offers an overview of the SDG
22 framework. The third section introduces our framing within social impact theory and the criteria of
23 interconnectedness and inclusiveness. In section four, we discuss the mechanisms and organisational
24 transformations that can enable businesses to enhance their social impact through SDGs interventions.
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37 **2. Paths towards a sustainable future: The role of the SDGs**

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40 Since 1987, when the Brundtland Commission, in the report *Our Common Future*, defined sustainable
41 development as “development that meets the needs of the present without compromising the ability
42 of future generations to meet their own needs” (World Commission on Environment and
43 Development, 1987, p. 41), most social actors (companies, communities, governments, institutions,
44 etc.) started to think about their activities from a new perspective.
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53 The role of companies in sustainable development has been discussed since at least 1997, when
54 Elkington (1997) developed a framework to evaluate business performance from a broader
55 perspective, including the economic, environmental and social dimensions. This framework is known
56 as the triple bottom line or 3Ps (people, planet and profit). Similarly, Bansal (2005) argued that
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1 companies are productive resources of the economy. Consequently, they can have a significant impact
2 on three typical areas of sustainability: environmental integrity, economic prosperity and social
3 equity.
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7 Corporate sustainability is usually defined as “company activities - voluntary by definition -
8 demonstrating the inclusion of social and environmental concerns in business operations and in
9 interactions with stakeholders” (Van Marrewijk, 2003, p. 102). In the last decade, corporate
10 sustainability has been conceptualised as an impact-oriented concept (Martinuzzi and Schönherr,
11 2019). From this perspective, companies face the challenge of linking activities aimed at social,
12 environmental and economic macro-changes (Vildåsen, 2018) with the ultimate goal of looking at
13 what has been achieved (Martinuzzi and Schönherr, 2019).
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24 The SDG framework offers an important contribution to the impact-oriented interpretation of
25 corporate sustainability by providing a set of clear and precise objectives, underlining the links
26 between them and defining smaller targets to which companies can easily refer and bind themselves
27 (GRI et al., 2015; Le Blanc, 2005). The UN Agenda 2030 is built upon and replaces the Millennium
28 Development Goals which characterised the period from 2000 to 2015 (Caprani, 2016). The first
29 drafts of the SDGs were developed by the Open Working Group of the United Nations General
30 Assembly between January 2013 and September 2014². They were discussed and revised until
31 September 2015, when the final version was released (Figure 1).
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51 As highlighted in the UN Agenda 2030, the SDGs are intended to “stimulate actions over next 15
52 years in areas of critical importance for humanity and the planet” and to “take the bold and
53 transformative steps which are urgently needed to shift the world onto a sustainable and resilient
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59 ² Open Working Group Proposal for the Sustainable Development Goals. Available at:
60 sustainabledevelopment.un.org/content/documents/1579SDGs%20Proposal.pdf.
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1 path” (UN, 2015, p. 5). The SDG framework includes five broad principles to guide agents’ actions:
2 people, planet, prosperity, peace and partnering.
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4 Nevertheless, significant disagreements exist among scholars with regard to the relevance and the
5 efficacy of the SDG framework (Reinwick, 2015). Supporters of the SDGs view this framework as
6 an opportunity to galvanise global efforts against the main societal and environmental challenges of
7 today’s world (Van Tulder, 2018; UN Global Compact, 2019). Opponents argue that these goals are
8 too broad, unfocused and unrealistic, and only “a statement of aspirations” (Pogge and Sengupta,
9 2015, p. 572). Pogge and Sengupta (2016) noted that the SDG framework builds on a diachronic
10 comparison with historical benchmarks rather than on a synchronic comparison with what would be
11 possible, given the available knowledge and resources. The lack of specific guidance about “who is
12 responsible for each proposed goal and who is supposed to do what to get each goal accomplished”
13 (Pogge and Sengupta, 2015, p. 573) is another criticism, as are the alleged trade-offs and
14 contradictions between the sustainability objectives that favour the economic dimension over the
15 social and ecological ones (Gupta and Vegelin, 2016). For instance, Hickel (2019) showed how
16 pursuing continued economic growth as outlined in SDG 8 is not compatible with the environmental
17 sustainability objectives (SDG 12 and SDG 13).
18

19 We interpret the UN Agenda 2030 as a framework whose relevance and efficacy for achieving a more
20 sustainable future depends on how it is implemented by competent agents (Pogge and Sengupta,
21 2015). The UN Agenda 2030 was originally conceived as a set of aspirational targets that need to be
22 implemented by governments, businesses, civil society, etc. (UN, 2015). We recognise that the
23 implementation activities (Hajer et al., 2015; Bowen et al., 2017) play a crucial role in unlocking the
24 transformative potential of the SDG framework (Stevens and Kanie, 2016).
25

26 Focusing on the role of businesses, this paper builds on social impact theory to better understand how
27 companies can apply and implement the UN Agenda 2030 in a sustainable way. In the next section,
28 we discuss two main implementation criteria, interconnectedness and inclusiveness, which can be
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1 derived from social impact theory to help companies make a positive social impact by utilising the
2 SDG framework.
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7 **3. Theoretical considerations**

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10 **3.1. Social impact theory**

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13 According to Stevens and Kanie (2016), “global collective action does not end when decisions are
14 reached, but these decisions introduce new practises in a complex political process that can bring in
15 new actors, new ideas, and new action for sustainability” (p. 394). This new course of action requires
16 careful reflection on the design and decision-making processes in order to have an effective impact
17 on true sustainability (Stevens and Kaine, 2016). While neither design ideas nor decision-making
18 processes automatically lead to effective transformations, they allow for a better understanding and
19 evaluation of potential social impacts (Stevens and Kanie, 2016).
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30 Social impacts include all consequences that have a direct or indirect impact on people’s lives caused
31 by “any public or private actions that alter the ways in which people live, work, play, relate to one
32 another, organise to meet their needs, and generally cope as members of society” (Burdge and
33 Vanclay, 1996, p. 59).
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40 In the last decade, scholars have extensively dealt with the concept of social impact and in particular
41 with the process of social impact assessment, an operational tool increasingly used by different types
42 of actors (governments, public entities, companies, NGOs) to define which strategies to adopt and
43 with which results and expected impacts for society in general (Alomoto et al., 2021; Kah and
44 Akenroye, 2020). The requests and expectations of stakeholders for common and global objectives,
45 as well as the ever-increasing demand for transparency and accountability, are the decisive pushes
46 towards social impact (Hiruy et al., 2022). The challenges of the UN Agenda 2030 reinforce the need
47 for continuous interaction between companies (and other social actors) and stakeholders to ensure
48 that the latter can understand and evaluate the expected impacts on their lives and that companies
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1 have an operational guidance on which paths to take and focus on (Clifford and Barnes, 2022;
2 Paterson-Young and Hazenberg, 2022). Stakeholders do not only act as receivers of the outcomes of
3 the application of these operational tools but must also act as active participants, especially through
4 complex and multi-directional involvement processes (as in multi-stakeholder engagement) (Costa
5 and Pesci, 2022). In addition to the predominant role of social impact assessment, over the last decade
6 it has become clear that targeted investments in particular activities and projects with real impacts on
7 society and/or the environment (the so-called ‘Impact Investments’) are an effective tool for pursuing
8 SDGs (Islam, 2021).
9

10 We further develop this perspective drawing on the theoretical lens of Latané’s (1981) social impact
11 theory, a set of propositions for how to achieve positive social outcomes. Thus, this theory can provide
12 the theoretical basis for properly designing and implementing a strategic and operational model aimed
13 at changes and transformations (Fowler et al., 2019). Latané’s (1981) theory is based on three
14 different principles/rules: social forces, psychosocial law and multiplication/division of impact. The
15 first is represented by the equation $I = f(SIN)$, which indicates that social impact is affected by strength
16 (S), immediacy (I) and the number of actors (N). Consequently, there is more social impact when the
17 actors are more powerful, when the action is more immediate and when the number of actors is
18 greater. The three elements of the equation are necessary and complement each other. If one element
19 is absent (equal to 0 in the equation), the whole process is invalid. The second rule, $(I = sN^t)$, refers
20 to the power of the actors (t) and the number of people (N) multiplied by the scaling constant (s). Its
21 practical application is grounded in psychological and social aspects. The third and last rule refers to
22 the equation $I = f(1/SIN)$. This is the impact division rule, which is closely related to the principle of
23 the diffusion of responsibility. The greater the strength (S), immediacy (I) and number of actors
24 involved (N), the more the social impact will be divided among the different targets to be attained.

25 The first rule of social impact theory will be used and applied in the remainder of this paper as it can
26 provide valid theoretical/conceptual elements to analyse and model the achievement of positive social
27 impacts through the pursuit of the SDGs. The third rule will be addressed in the final discussion in
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1 order to highlight some limitations inherent in this model of action that social impact theory points
2 out.
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4 In considering the first rule (social forces), we introduce Latané's element of "strength" that refers to
5 the influence, power or intensity that the actor is able to impose on the target. It is related to the
6 amount of available resources (human, relational, financial, intangible, temporal, etc.), but also to the
7 ability to target the problem in the right way and stimulate a concrete response. It is not only a matter
8 of ability to have an impact on the set objective. It refers to the ability to achieve a result and to the
9 subjective characteristics of the actors (such as size, assets, set of relationships, role in society, etc.)
10 that are actively involved in these processes. With this regard, it is important to note that also the
11 power of organisational stakeholders can affect a firm's social impact. According to Michell et al.
12 (1997) stakeholders' power to affect the firm is one of the key attributes in the theory of stakeholder
13 salience, and it is defined as "the extent it has or can gain access to coercive, utilitarian, or normative
14 means, to impose its will in the relationship" (Mitchell et al., 1997, p. 865). Hence, powerful
15 stakeholders can influence corporate engagement with SDGs, for instance by prioritising goals
16 differently (Tang and Tang, 2012) or affecting the value distribution among stakeholders (Boaventura
17 et al., 2020). Williams and Dair (2007) show that the lack of power of those stakeholders who are
18 interested in sustainable technologies represents a barrier for the adoption of these innovations, while
19 Berardi (2013) shows the impact of stakeholders' power on firms' approaches to sustainability.
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21 Although we recognize that the element of "strength" applies to any kind of commitment related to
22 the UN Agenda 2030, it has not been considered in our research because we investigate companies'
23 implementation to the SDGs without focusing on their individual features.
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25 In the following section, we apply the first principle of social impact theory (Social Forces - $I=f(SIN)$)
26 through immediacy (I) and number of actors involved (N) to the SDG framework to theoretically
27 elaborate on the criteria of interconnectedness and inclusiveness.
28

3.2. *Achieving social impact through the SDGs: Interconnectedness and inclusiveness criteria*

As previously discussed, the UN Agenda 2030 has the potential to act as a strategic, operational and unifying tool to change and improve current approaches to the economy, society and the environment.

To transform that potential into reality, we need to understand how this framework can be implemented to achieve a positive social impact. To investigate and facilitate this process, we start by applying the first rule of social impact theory to a company's commitment to the SDGs. First, we focus on the element (I): Immediacy. This refers to the temporal dimension, that is the speed with which one reacts to a problem or need (Latané, 1981), as well as to the removal of the barriers and/or filters that can weaken or limit the social impact. The concept of immediacy echoes with the "deep interconnections and many cross-cutting elements across the new Goals and targets" (UN, 2015, p. 9) in the UN Agenda 2030.

The SDGs and their targets "can be seen as a network, in which links among goals exist through targets that explicitly refer to multiple goals" (Le Blanc, 2015, p. 177). The UN Agenda 2030 also emphasises the relationships between individual objectives, creating widespread and intertwined links between all the SDGs (UN, 2015). Le Blanc (2015) showed how the descriptions of 60 targets refer to at least one goal other than the one to which they are connected, and 19 targets refer to at least three different goals. As argued by Pradhan et al. (2017, p. 1177):

"All the SDGs need to act as a system of interacting cogwheels that together move the global system into the safe and just operating space. No SDG will do that individually, and the whole SDGs should not be seen as an additive structure but as a system of synergistic re-enforcement.

Hence, attainments of SDGs will greatly depend on whether synergies can be leveraged and trade-offs identified and tackled".

Therefore, Latané's (1981) notion of immediacy implies that businesses can achieve a social impact through SDGs only if they consider the interconnections, synergies and relationships between the goals and their target (Gore, 2015). Achieving the SDGs requires a series of changes and transformations that can be accomplished only through a holistic and multidisciplinary vision and

1 approach (Filho et al., 2018). Thus, when implementing an SDG initiative, companies should consider
2 that the results achieved with regard to a specific goal will inevitably have an impact on other goals.
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4 For instance, common pool resources (Gabaldon and Gröschl, 2015) and marine protected areas
5 (MPAs) have become compelling areas of ecosystem-based management due to ecosystem decline
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7 and a global environmental crisis that affects all natural heritage sites. MPAs constitute a valuable
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9 territory of SDGs implementation because there is a need to harmonise the goals and expectations of
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11 various categories of stakeholders, ranging from the institutional to the workforce levels. Therefore,
12
13 to protect biodiversity and enhance the resilience of the natural area it is necessary to engage all
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15 stakeholders. The institutionalisation of MPAs positively contributes to SDG 14 - target 14.5 (the
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17 conservation of coastal and marine areas), leading to the protection of the marine ecosystem, marine
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19 biodiversity and coastal area. However, this initiative also affects the local fishing industry and the
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21 community. Consequently, its impact extends to SDG 1 (poverty eradication) and SDG 2 (food
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23 security) and depends on transparent and effective governance and the co-management of the MPAs
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25 (Edgar et al., 2014; Nilsson et al., 2018). If the management of the MPAs reconciles multiple interests
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27 with stakeholder empowerment actions based on reciprocal trust, knowledge-sharing, a balanced
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29 relationship between powerful and powerless stakeholders and, consequently, dialogue and training,
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31 even SDG 4 (quality education) is achieved. In fact, when fishermen - generally considered to be low-
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33 power stakeholders - are fully engaged as decision makers, they become spokespersons and foster an
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35 entrepreneurial mindset to enhance new business models in the local community (Freeman et al.,
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37 2018). This may lead to the improvement of SDG 8 (decent work and economic growth) because a
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39 shared vision of conservation and responsible development of the MPAs has been enhanced by this
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41 effective co-management based on stakeholder empowerment.
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44 Some scholars have investigated how an integrated approach to the SDGs can be implemented
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46 (Camacho, 2015; Nilsson et al., 2016; Nilsson et al., 2018). Camacho (2015) noted that SDGs
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48 connections establish priorities by distinguishing objectives as ends in themselves against goals as
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50 instrumental preconditions for reaching other objectives. That can be the case for food security and
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1 adequate nutrition, which can be considered to be antecedents for ending hunger. In such a vein, the
2 more abstract aim ('end hunger') will arise as a consequence (Camacho, 2015, p. 20). Similarly,
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4 according to Nilsson et al. (2018), the achievement of better prioritisation is also favoured by the
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6 application of an SDG interactions framework. This framework supports the definition of possible
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8 interrelationships between the targets and goals and the differentiation between positive (where the
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10 achievement of one goal favours the achievement of the other) and negative (where the achievement
11
12 of one goal hinders the achievement of the others) relations. Understanding the interconnections and
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14 systematically exploring them, beyond simply addressing trade-offs, can provide valuable support to
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16 the decision-making process and allows to define synergies and implement sustainability actions that
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18 maximise positive relationships and minimise negative ones (Nilsson et al., 2016).
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24 In summary, applying the element Immediacy from Latané's (1981) social impact theory equation in
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26 the context of SDGs implies that companies can achieve social impact through SDGs involvement
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28 only if, and to the extent to which, they address the relevant interconnections between the goals and
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30 targets.
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34 The third element of the equation on social forces concerns the number of subjects/actors that are
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36 active in the process (N) who have an influence on the objective. It is evident that the greater the
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38 number of actors who take action to change something, the greater the final social impact, with the
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40 same level of strength and immediacy. When this principle is applied in the context of the
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42 implementation of the UN Agenda 2030, it is clear that the number of actors involved is directly
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44 linked to the principle of inclusiveness, that is the ability to include different categories of
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46 stakeholders in the process of mobilisation and commitment to SDGs. Indeed, the UN Agenda 2030
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48 highlights the importance of partnerships and collaborations among actors and addresses the global
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50 and cross-border challenges that affect a multiplicity of actors with a variety of interests and needs.
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52 As noted by Pogge and Sengupta (2015), both the goals and the targets fail to identify the recipients
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54 of the proposed actions and who should be responsible for accomplishing what each goal requires.
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56 The SDGs cannot be achieved by one actor acting alone. Their realisation requires a profitable
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1 collaboration among all the different actors involved in sustainable development. It has been
2 suggested that one of the reasons for the failure of the MDGs was due to the lack of a choral,
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4 coordinated and shared commitment among different sectors, institutions, nations and actors (Le
5
6 Blanc, 2015). The importance of networking and collaboration among actors is clearly highlighted in
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8 SDG 17 (partnerships for the goals). Encouraging the joint engagement of a multiplicity of actors,
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10 such as governmental and non-governmental institutions, businesses and individual citizens, appears
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12 to be a critical condition for realisation of the UN Agenda 2030.
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17 In summary, the application of the element Number from Latané's (1981) social impact theory
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19 equation in the context of SDGs implies that companies can achieve social impact through SDGs
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21 involvement only if, and to the extent to which, they mobilise all the relevant actors involved in the
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23 goals at stake.
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27 **4. Implementation mechanisms to be(come)ing socially impactful through the SDGs**

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29 Drawing on social impact theory, we presented two pathways that can help businesses make a
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31 meaningful social impact through their SDGs interventions: seriously addressing the interconnections
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33 between the SDGs that are directly or indirectly affected by the initiative at stake and fostering the
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35 inclusion of all relevant actors. In this section, we develop a theoretical model that explains how
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37 businesses can advance on these paths by implementing appropriate mechanisms and transformations,
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39 derived from the literature on hybrid organisations (to frame interconnectedness) and on multi-
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41 stakeholder partnerships and deliberative governance (to frame inclusiveness).
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48 ***4.1. Enhancing interconnectedness: Hybrid organising mechanisms***

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50 The social impact made by companies embracing the SDGs is a function of their ability to adopt an
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52 integrative approach to the UN Agenda 2030 by managing the interactions between the multiple
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54 goals. As stated by Van Zanten and Van Tulder (2021, p. 13), "companies' contributions to
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56 sustainable development stand to be improved if they contribute to nexuses of integrated SDGs, rather
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58 than treating the SDGs as isolated silos". Thus, when pursuing an initiative for SDGs, companies
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1 must use their capacity to consider and act on all the goals that are directly or indirectly affected by
2 their intervention. Sustainability actions focused on a single SDG entail the risk of generating
3 negative repercussions in any other areas (Camacho, 2015), compromising the overall social impact
4 of corporate sustainability efforts. Atomistic engagement on an individual goal is typical of firms
5 framing their SDGs involvement around the business case logic (Schaltegger and Burritt, 2018),
6 which leads to a contingent selection of the sustainability issues that better align with and contribute
7 to corporate financial performance (Salzmann et al., 2005).

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16 However, moving towards more integrated and holistic SDGs interventions raises serious challenges
17 for companies since it demands that they accept and embrace the tensions among different
18 sustainability goals (Hahn et al., 2015). In corporate sustainability, tensions refer to competing and
19 contradictory elements between economy, society, and the environment and/or between present and
20 future temporal contexts (Van der Byl and Slawinski, 2015; Hahn et al., 2015). These contradictory
21 sustainability elements are commonly viewed as paradoxical because they are interrelated and
22 persistent over time (Van der Byl and Slawinski, 2015). This means that economic, social and
23 environmental goals “seem logical when considered in isolation but irrational, inconsistent and even
24 absurd when juxtaposed” (Smith and Lewis 2011, p. 386). Van der Byl and Slawinski (2015) have
25 identified four approaches in dealing with sustainability tensions: the win-win approach
26 aligns/optimises sustainability elements; the trade-off approach chooses one sustainability element
27 over another; the integrative approach shifts the focus from economic objectives to social and/or
28 environmental one; the paradox approach accepts and explores tensions. Therefore, applying a
29 paradox perspective on corporate sustainability means to accept tensions and address different
30 sustainability objectives simultaneously - even if they are conflicting - rather than seeking to align
31 environmental and social aspects with financial performance to eliminate tensions - as the business
32 case does (Hahn et al., 2018). A paradox perspective creates “leeway for superior business
33 contributions to sustainable development because it regards environmental and social concerns as an
34 end in themselves, not just as a means to the end of profit maximization” (Hahn et al., 2018, p. 235)

1
2 by developing a wide range of differentiated knowledge, competences, abilities, practises and
3 processes that embrace tensions rather than eliminating them (Lüscher and Lewis, 2008).

4
5 To understand how businesses can successfully address these challenges in the application of a
6
7 paradox perspective, we draw on the literature on hybrid organisations, which are defined as firms
8
9 that combine and integrate multiple identities, institutional logics, organisational forms and/or
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11 societal-level rationales (Battilana et al., 2017). Several authors have discussed how hybrid businesses
12
13 are distinct from companies practising mainstream corporate sustainability practises (Haigh and
14
15 Hoffman, 2012), and have emphasised their potential for strong contributions to sustainability (Hahn,
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17 2020; Hestad et al., 2021; Tabares, 2021). Other studies have investigated how hybrids can sustain
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19 their efforts over time, despite the tensions arising from integrating multiple and conflicting elements
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21 (Mair et al., 2015; Davies and Doherty, 2019). Therefore, we see hybrid organising as a framework
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23 that businesses can use to embrace a more serious and successful approach to the SDGs-
24
25 interconnectedness. We drew on current studies investigating how hybrid organisations can sustain
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27 their efforts over time to derive a set of organisational mechanisms and transformations that can help
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29 companies (more) effectively address the SDGs-connections:
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38 1. *Role of leaders.* Organisational leaders have a prominent role in guiding and supporting other
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40 members to combine divergent aspects (Kannothra et al., 2018; Cornelissen et al., 2021). Leaders
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42 can re-figure and re-ground prior labels and prevailing understandings, in “a way in which
43
44 alternative understandings can be combined and ‘laminated’, or stacked, on one another”
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46 (Cornelissen et al., 2021, p. 1325). Through their thinking, talking and actions, leaders should
47
48 guide other organisational members to form an integrative and holistic understanding of the UN
49
50 Agenda 2030 to enable them to arrive at sustainability initiatives that combine, and implement,
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52 multiple and conflicting goals. Teaching and reinforcing the behaviours and values desired in an
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54 organisation’s members, socialisation processes and systems must be considered (Battilana and
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59 Dorado, 2010).
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2. *Governance mechanisms.* Governance is a crucial organisational mechanism to combine and balance multiple goals continuously. A key governance mechanism includes a board membership that does not prioritise representatives of one dimension of sustainable development (Mair et al., 2015). The governing board plays a critical role in reconciling potentially competing goals by developing appropriate control strategies for monitoring SDGs interventions in a way that is explicitly tied to measuring the contribution to the UN Agenda 2030 as a whole (Ebrahim et al., 2014). A second mechanism, selective coupling (Pache and Santos, 2013) can be used to deal with a diverse range of pressures on sustainability issues. This involves the selective adoption and enactment of elements associated with different SDGs. Third, when hiring, priority should be given to people with individual capabilities in line with the conflicting SDGs the organisation is attempting to address, to ensure the success and the sustainability of an integrated approach to the UN Agenda 2030 (Mair et al., 2015; Battilana and Dorado, 2010). Finally, the use of spaces of negotiation, where organisational members in charge of different sustainability areas can discuss and agree on how to handle the trade-offs, may provide a mechanism to successfully coordinate differentiated staff with competing sustainability interests (Battilana et al., 2015).

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3. *Turning antagonistic objectives into complementarities.* Hybrid organisations create value through unique “combinations of assets that market incumbents have neglected due to their perceived antagonistic nature” (Hockerts, 2015, p. 84). Businesses can improve their ability to address the interconnections between SDGs either by identifying hidden complementarities or by developing new ones between different sustainability objectives. This demands that businesses address competing objectives and outcomes through a process of sensemaking, which involves “an iterative cycle of action and retrospective interpretation to generate stable meaning and organized action” (Jay, 2013, p. 140). This approach seems particularly relevant to help companies develop innovative solutions to reconcile SDG 8 with environmental SDGs, such as SDG 13 (Hickel, 2019), by developing products or organisational processes that sustain a firm’s economic

1 growth in ways that contribute to combating climate change. For instance, Patagonia's
2 commitment to make products that last for years contributes to reducing consumption while
3
4 simultaneously helping the firm achieve a competitive advantage by offering high-quality goods.
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7 To sum up, building on literature on hybrid organising, we suggest that leaders, governance
8 mechanisms and turning antagonistic objectives into complementarities can help businesses to
9 improve their ability to develop SDGs initiatives which address more seriously the interconnections
10 between goals.
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16 **4.2. Enhancing inclusiveness: multi-stakeholder initiatives**

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19 As previously noted, achieving the SDGs requires the joint efforts of multiple actors in tackling
20 societal issues (Van Tulder, 2018). Multi-stakeholder partnerships “are utilized not only to implement
21 global sustainable development goals such as the SDGs but also to feature prominently in adjacent
22 issues such as climate change, biodiversity, and natural disasters” (Pattberg and Wildenberg, 2016,
23 p. 49). The purpose of these partnerships is to develop multi-stakeholder initiatives (MSIs) that bring
24 together a range of stakeholders to create governance solutions for social and environmental problems
25 (Moog et al., 2015, p. 470; see de Bakker et al., 2019 for a cross-disciplinary literature review). An
26 MSI is characterised by collaboration, a focus on an issue and a regulative approach. First, an MSI
27 brings together a wide range of different actors, who collaborate to find a solution to a common
28 problem. According to Mena and Palazzo (2012, p. 535), MSIs “result from the cooperation of at
29 least two of the following actors: governments, corporations and civil society”. MSIs are issue driven:
30 they emerge when a particular problem becomes urgent for a number of stakeholders who believe
31 they need to do something about it but cannot approach it on their own (Airike et al., 2016). Thus, an
32 MSI brings different actors together to work on a specific issue (Roloff, 2008). Finally, MSIs have
33 been commonly conceptualised as “private governance mechanisms” (Mena and Palazzo, 2012, p.
34 528; Soundararajan et al., 2019, p. 386) or, similarly, as “self-regulatory governing arenas” (Rasche,
35 2012, p. 679).
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1 Ways of enhancing the governance of MSIs has been criticised. First, some actors may attempt to
2 shirk their commitment to MSIs' challenges. Second, it may be difficult to encourage relevant actors,
3
4 guarantee an open and transparent process of decision-making and decouple managerial decisions
5
6 and processes. These difficulties may lead to poorly effective solutions. Third, "large power
7
8 asymmetries in terms of sheer financial and human resources and information can be detrimental to
9
10 trust among members from different sectors of society" (Pattberg and Widerberg, 2016, p. 47).
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13 Literature on multi-stakeholder partnerships and deliberative governance (Soundararajan et al., 2019;
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15 Pattberg and Widerberg, 2016; Derkx and Glasbergen, 2014; Dryzek, 2009) suggest that three key
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17 aspects of governance architecture can sustain MSIs: collective stakeholder orientation (the posture
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19 of a MSI's participants), deliberative democracy (decision making based on inclusive, competent and
20
21 respectful dialogue) and meta-governance (the 'organisation of self-organisation' or the 'regulation
22
23 of self-regulation'). We posit that these governance mechanisms can be useful for companies to
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25 enhance the degree of inclusiveness in their SDGs initiatives, and we provide the following related
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27 arguments:
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36 *1. Collective stakeholder orientation.* The achievement of a high degree of inclusiveness in firms'
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38 SDGs initiatives requires companies to embrace a collective stakeholder relationship. Maintaining
39
40 relationships with stakeholders means that companies take honest actions that consider the
41
42 consequences of their decisions (Noland and Phillips, 2010) and engage in future exchange
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44 relationships through stakeholder connectedness (Crane, 2020) and empowerment (Freeman et al.,
45
46 2018) to maintain long-lasting relationships with stakeholders (Moratis and Brandt, 2017;
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48 Provasnek et al., 2018). A stakeholder orientation acknowledges stakeholders' reciprocal interests
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50 (Zadek and Raynard, 2002) and implements stakeholder engagement as a precondition for
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52 organisational decision making (Ricker and Dow, 2017, p. 428). Stakeholder engagement is the
53
54 practice of managing stakeholders' interests and enhancing value creation (O'Riordan and
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56 Fairbrass, 2014) with an integrated mindset of how companies and stakeholders actually work
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1 together (Harrison and Wicks, 2013; Kujala and Sachs, 2019). Effective stakeholder engagement
2 examines stakeholder relations, communicates with stakeholders, learns with and from
3 stakeholders and implements a joint decision-making process (Freeman et al., 2017; Kujala and
4 Sachs, 2019). This means translating simple one-way communication into dialogue between
5 companies and stakeholders to cultivate the vital tasks of listening to and learning from one another
6 (O’Riordan and Fairbrass, 2014) and building collaborative partnerships in pursuit of common
7 goals (Freeman et al., 2017).
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19 *2. Deliberative democracy.* A second mechanism to enhance the degree of inclusiveness in firms’
20 SDGs initiatives is based on deliberative democracy. Deliberative democracy is the political
21 process through which “non-governmental organizations, civil movements, and other civil society
22 actors map, filter, amplify, bundle, and transmit private problems, values, and needs of the
23 citizens” (Scherer and Palazzo, 2011, p. 918). In the context of sustainable development,
24 deliberation is a means to initiate decentralised voluntary collaboration and address collective
25 problems related to societal and environmental challenges (Soundararajan et al., 2019). A
26 deliberative system induces noncoercive reflection, connects claims to more general principles
27 and, ultimately, impacts collective decisions or social outcomes. Thus, with deliberative
28 democracy, actors carefully examine a problem or an issue, identify possible solutions, establish
29 or reaffirm criteria and use these criteria to find an optimal solution (Carpini et al., 2004).
30 Deliberation contributes to global governance composed of multiple actors, including businesses
31 and civil society organisations (Voegtlin and Scherer, 2017) as the architecture for building multi-
32 stakeholder partnerships.
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52 *3. Meta-governance structure.* Meta-governance is “an indirect form of governing that is
53 exercised by influencing various processes of self-governance” and is aimed at “enhancing
54 coordinated governance in a fragmented [regulatory] system based on a high degree of autonomy
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1 for a plurality of self governing networks and institutions” (Sørensen, 2006, p. 100) and overcomes
2 the risk of ‘conflictive fragmentation’ of uncoordinated and institutional arrangements, often
3
4 leading to functional overlap and competition among initiatives and norms (Biermann et al., 2009,
5
6 in Pattberg and Widerberg, 2016, p. 47). Global governance facilitates innovations for sustainable
7
8 development and the SDGs by providing incentives for businesses to collectively participate in
9
10 problem solving. These incentives include access to information, reputational benefits and the
11
12 prospect of minimising problems of agency and free riding by means of increasing transparency
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14 (Voegtlin and Scherer, 2017, p. 238). Enhancing a global governance architecture, the problem
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16 structure on the social and political contexts, entrepreneurial leadership and a proper goal-setting
17
18 process require thoughtful consideration in the start-up phase of a partnership. Then, transparent
19
20 procedures, adequate management skills, active monitoring and reporting and sustained funding
21
22 and feedback-loops for higher-level learning can only be designed and implemented for tailor-
23
24 made solutions rather than a “one-size fits all” approach (Pattenberg and Widerberg, 2016).
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31 Therefore, we posit that companies can enhance the degree of inclusiveness in their SDGs initiatives
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33 by implementing collective stakeholder orientations, deliberative democracy and meta-governance
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35 structures as be(ing) part of their DNA.
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39 **5. Discussion: theoretical and practical contributions**

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43 This conceptual paper makes theoretical and practical contributions to the field.
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45 From a theoretical perspective, it firstly advances the academic debate of the role of businesses for
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47 SDGs (Pizzi et al., 2021; Mio et al., 2020). Drawing on social impact theory, we presented a
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49 theoretical model that depicts how companies can improve their ability to be socially impactful
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51 through the SDG framework (Figure 2).
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57 By doing so, our research also contributes to the sustainable development literature, since it reconciles
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59 the contrasting positions on the relevance and efficacy of the UN Agenda 2030, suggesting to focus
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1 on the implementation activities from the competent agents, such as companies. Furthermore, this
2 paper refines the literature on hybrid organising and sustainable development (Hahn, 2020; Haigh
3 and Hoffman, 2012) by presenting the mechanisms which enable hybrid organisations to translate
4 apparently contradictory SDGs into opportunities.
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9 Our model shows how companies can enhance their social impact through the SDGs by taking more
10 seriously the interconnectedness of the goals and the inclusiveness of actors. First, we discussed the
11 role of leaders, the acknowledgement of complementarities rather than trade-offs and governance
12 mechanisms as those organisational changes that can enhance companies' capacity to take more
13 seriously the interconnectedness of the SDGs. These mechanisms help businesses to embrace a more
14 holistic approach when pursuing the SDGs, rather than undertaking atomistic initiatives focused on
15 individual goals related to their core business. Second, we propose stakeholder orientations,
16 deliberative democracy and meta-governance structure as mechanisms that can enhance companies'
17 ability to develop more inclusive SDGs initiatives.
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31 Furthermore, we argue that the criteria of interconnectedness and inclusiveness complement each
32 other. On the one hand, the interconnectedness of the SDGs can be addressed by considering the
33 complementary nature of the different values against the maximisation of a single value that
34 consequently polarises a set of decisions (Van Der Linden and Freeman, 2017). This requires to
35 balance different stakeholders' claims (e.g., preserving the natural environment for future
36 generations, dealing with voiceless and low-power stakeholders) (Freeman et al., 2018) and to
37 consider "the jointness of stakeholder interests... (as) a question of value" (Freeman, 2010, p. 15). On
38 the other hand, the inclusiveness of actors can be addressed with a deliberation process in which
39 various actors with different backgrounds and perspectives can identify the synergies and
40 interconnections that might not be evident for an actor acting alone. Therefore, pursuing the
41 inclusiveness of actors for the SDGs implies that companies should build and maintain relationships
42 with stakeholders with a cooperative logic by considering SDGs' multifaceted interconnectedness as
43 inherently tied together.
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1 From a practical viewpoint, our model can help companies improve their use and implementation of
2 the SDGs framework, suggesting how to design and focus on the interconnectedness of the SDGs and
3 the inclusiveness of actors. Thus, we presented some key organisational and governance mechanisms
4 that companies should consider throughout all stages of the SDGs' implementation process.
5
6 Furthermore, this paper addresses, in practical terms, the underlying challenges that companies may
7 face during the implementation phase when addressing the interconnectedness of the SDGs and the
8 inclusiveness of actors. Possible challenges include passive or instrumental interactions between
9 companies and other actors, the 'bystanders' effect in relation to the willingness to take
10 responsibilities, and the open-endedness concerning the outcomes of stakeholder engagement. First,
11 passive or instrumental reciprocal interactions between companies and their environments can
12 jeopardise the interconnectedness of the SDGs. Being a passive network member or a purposeful
13 instrumental actor (Lashitew et al., 2020) is counterproductive for this interconnectedness. Indeed,
14 being passive does not proactively stimulate positive externalities, while instrumentality is not
15 sufficient to prevent negative externalities. Second, achieving the inclusiveness of actors is a
16 compelling and complex issue, which creates a "risk of the 'bystanders' effect: all parties have to take
17 on responsibility, but they find the risk too high to do it on their own" (Van Tulder and Keen, 2018,
18 p. 322). Therefore, a willingness to take joint responsibility is required, but this can be problematic
19 to achieve. Third, leaders and managers face challenges when building and nurturing social ties, as
20 these processes require significant time and resources. Thus, stakeholder engagement is a precarious
21 accomplishment that depends on the contextual specificities at hand (Spicer et al., 2004). Therefore,
22 leaders should acknowledge the open-endedness concerning the outcomes of stakeholder engagement
23 when building stakeholder participation, inclusion, and democracy. To do so, they could take iterative
24 steps by addressing design questions based on (1) a problem and context analysis, (2) a stakeholder
25 analysis, (3) an analysis of the intended changes, and (4) assumptions grounded in evidence (Van
26 Tulder and Keen, 2018). In addition, they could implement process and learning components, such
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2 as intervention strategies and critical conditions analysis (Van Tulder and Keen, 2018). If companies
3 can tackle these issues, they can implement the SDGs with a positive social impact.
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5 **6. Concluding remarks**

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9 In this paper we have theoretically elaborated how companies can implement the UN Agenda 2030
10 to make a positive social impact as ‘sustainable development agents’. Drawing on social impact
11 theory, we have presented the interconnections between the goals that are directly or indirectly
12 affected by the initiative and the inclusiveness of the actors affected by the SDGs as pathways to
13 pursue to be(come)ing socially impactful through the SDGs. Building on the literature on hybrid
14 organising (to frame interconnectedness) and on the literature on multi-stakeholder partnerships and
15 deliberative governance (to frame inclusiveness), we have developed a model which describes the
16 path to enhance firms’ social impact through SDGs. This highlights the importance of the joint efforts
17 to shape the interplay between the interconnectedness of the SDGs and the inclusiveness of actors.
18
19 Our research is not without limitations. The main shortcoming is that our model is based on desk
20 research. Thus, it needs to be empirically tested and refined by further studies. Moreover, our model
21 is based on two elements of social impact theory which led to considering inclusiveness and
22 interconnectedness as the only core criteria for achieving the UN Agenda 2030. However, we lacked
23 to discuss the third rule of the social impact theory equation and other important requirements, such
24 as the intensity of wickedness, institutional void and complexity (Van Tulder, 2018). A second
25 limitation is that our study does not consider institutional factors and different cultural environments,
26 even if they can influence how companies behave for the SDGs.
27
28 Despite these drawbacks, we consider this study and the stream of research on the role of companies
29 for the SDGs to be a compelling arena that deserves further scrutiny. In particular, our research opens
30 new venues to empirical research on which case studies may be fertile ground for testing and refining
31 our model. Additionally, future longitudinal studies can examine how, and under which conditions,
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1 companies change their form of engagement with the SDGs over time, implementing different types
2 of initiatives and/or exhibiting different orientations towards the UN Agenda 2030.
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4 To conclude, companies can play an essential role in tackling societal and planetary sustainability
5 challenges and, then, in achieving the SDGs. The key challenge is to understand how to pursue a
6 harmonious balance between addressing the interconnections of the SDGs in a systematic way and
7 addressing the inclusiveness of actors in a collaborative way, in order to make a real contribution
8 towards a more sustainable future.
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17 18 **Figures**

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Figures

Fig. 1 The UN Sustainable Development Goals framework



Source:

<https://www.un.org/en/images/sustainabledevelopment/English/UN%20Entities/WEB%20FILES.zip>

Fig. 2 Conceptual model to enhance companies' social impact through SDGs' implementation process

