

The Practice Of "Sustainable Development Goals Washing" In Developing Countries

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Abstract

Sustainable Development Goals (SDGs) are goals established to guide businesses globally to address global challenges such as poverty, the environment, and economic growth. The Ethical Corporation Responsible Business Trend (2018) report reflects that 69 per cent of global companies integrate sustainable development goals into their business strategies. However, Europe and North America have the highest participation rates, demonstrating a need for more participation among companies in developing countries. The study also shows discrepancies between Sustainable Development Goals policies in developing countries. This circumstance, coupled with geopolitical instability, persistent inflation, the impending recession, and worsening climate change, pose substantial challenges in achieving long-term sustainability and highlight the importance of uniform Sustainable Development Goals adoption on a global scale. Through in-depth interviews with key strategic human resource personnel at 13 multinationals operating in Turkey, we observed the varying degree of global companies adopting Sustainable Development Goals. Participants expressed that companies use Sustainable Development Goals as initiatives and projects; however, lack adequate reporting metrics and tools to assess the progress toward local transformation in parallel with other global headquarters. This result corroborates with previous studies indicating uneven progress towards Sustainable Development Goals adoption by global companies. The varying global adoption of the Sustainable Development Goals is also a cause for concern since it may undermine positive progress and jeopardize progress toward sustainable transformation. since the efforts need to be orchestrated due to the interconnectedness nature of businesses. In particular, following the global pandemic, gaps in sustainability efforts should be carefully examined in order to create long-term value and ensure future generations' well-being.

Keywords: Sustainable Development Goals; SDG-washing; sustainable development; developing nation, global companies

1. Introduction

As global organizations have vast resources, their participation in Sustainable Development Goals (SDGs) implementation can generate shared value for the organization and society. Through their resources and capital (Sachs et al., 2019; Sachs & Sachs, 2021; Kamasak, 2014, 2013), technologies (Yunis et al., 2018), and best practices (Minbaeva et al., 2014), they have the capabilities to enhance the impact of their Sustainable Development Goal initiatives (Alkan et al., 2022; Sachs, 2012) and impact local societies and communities (Kamasak & Palalar, 2023; Mio et al., 2020; Guterres, 2019). Studies have examined the role of global companies in attaining various sub-targets of the Sustainable Development Goals. For example, research shows that (Porter & Kramer, 2011; Kolk et al., 2017; Kolk, 2016) global companies have focused on implementing particular sub-targets like Sustainable Development Goal 7 and 13 (the planet); Sustainable Development Goal 1 & 10 (people and prosperity); and Sustainable Development Goal 16 (peace). Since global companies are uniquely positioned to reach communities on a large scale, they are able to influence and contribute meaningfully to sustainable development.

The United Nations (UN) (2015a; 2015b) recognizes global companies' critical role in achieving the Sustainable Development Goals. Furthermore, a recent survey indicates that most global companies support the Sustainable Development Goals (Eang et al., 2022; United Nations Global Compact, 2017; 2020). Nevertheless, studies suggest that companies implement the Sustainable Development Goals more for risk reduction than well-being maximization (van Zanten & van Tulder, 2018). Interestingly, despite businesses' recognition that the Sustainable Development Goals are imperative, initiatives to integrate the Sustainable Development Goal framework globally are still in their infancy (Mio et al., 2020; Allen et al., 2018). Moreover, the goals are usually outside the company's core strategy.

According to the Ethical Corporation Responsible Business Trend (2018) report, 69 per cent of global companies incorporate Sustainable Development Goals into their business strategies. There are, however, higher participation rates in Europe and North America, showing the need for more participation among companies in developing countries. Moreover, the study needs to show more consistency among developing nations' Sustainable Development Goal policies. Coupled with geopolitical instability, persistent inflation, recession, and worsening climate change, global organizations are vital. Furthermore, under the scrutiny of substantial challenges to achieving long-term sustainability, there is a heightened need for adopting a uniform Sustainable Development Goal framework. However, despite their importance, corporations adopt Sustainable Development Goals as public relations initiatives or by communications departments, and they tend to focus on relatively unchallenging goals (Pizzi et al., 2021).

The voluntary nature of institutional mechanisms in countries where neoliberal ideologies are prevalent results in Sustainable Development Goal implementation that varies across countries and yields discrepancies (Kamasak et al., 2023; Kamasak et al., 2019). Hence, there needs to be more concrete measures and accountability mechanisms, and the Sustainable

Development Goals are merely voluntary targets. Supported by empirical studies, it is also shown that global companies' implementation of the Sustainable Development Goals has a relatively short-term orientation (van der Waal & Thijssens, 2020), which may suggest "Sustainable Development Goals-washing" (Heras-Saizarbitoria et al.2021, Verles, 2018) While global companies are often criticized for their environmental impact, when considering their scale, they have a significant impact on local communities. Thus, this article explores the adoption of Sustainable Development Goals by global companies operating in Turkey in a context where voluntarism is prevalent under an untamed neoliberal framework. This paper examined how global companies approach Sustainable Development Goal implementation at their local operations. Through in-depth interviews with key personnel, our primary objective was to determine the level of Sustainable Development Goal implementation at local operations and to examine any Sustainable Development Goal washing as supported in the relevant literature.

2. Methods

Sample and Data Analysis

To determine the extent to which global companies are involved in Sustainable Development Goals locally, we conducted a thematic analysis based on interviews with 13 key HR personnel. We focused our study on global companies with exceeding 250 employees. Pseudonyms have been assigned not in any hierarchical order but rather to protect the identity of the participants. The table shows the participants' titles and the industries in which the global companies operate.

Table 1. Participant Titles and Industry Information

Number	Interviewee (pseudonyms)	Job Title of the Interviewee and Industry
1	AX	HR Director (Finance)
2	BX	HR Manager (Finance)
3	CX	HR Director (Finance)
4	DX	HR Director (Retail)
5	EX	HR Director (Retail)
6	FX	HR manager (Retail)
7	GX	HR Director (Retail)
8	HX	HR Regional Director (Retail)
9	IX	HR manager (Consumer Goods)
10	JX	HR Director (Consumer Goods)

11	KX	HR Regional Director (Consumer Goods)
12	LX	HR manager (Hospitality and Tourism)
13	MX	HR Director (Hospitality and Tourism)

The selected participant companies operate in varying industries, including hospitality, retail, consumer goods, and the financial sector. Two researchers independently coded and analyzed the data to ensure intercoder reliability. Following the preliminary transcript coding process, authors grouped the explicit codes into initial themes (Braun & Clarke, 2006). Next, researchers collected data and inquired interviewees to describe how participating companies implemented the Sustainable Development Goals. To ensure reliability, each coauthor independently identified significant themes and verified whether they were common and relevant. Without consensus, themes were removed or reconstructed until researchers reached an agreement. This study identified several vital variances that may help increase understanding of emic distinctions of the implemented Sustainable Development Goal initiatives by global companies operating in Turkey. However, this study's findings are to be considered limited in generalizability. Our interview protocol allowed us to begin with general questions and ask for clarification regarding Sustainable Development Goal initiatives by global companies in Turkey as the interview progressed. Through this approach, we captured different viewpoints and deepened our understanding of Sustainable Development Goal implementation in global organizations operating in Turkey.

This research aims for transferability rather than generalizability, as it seeks to gain a deeper understanding of a relatively unknown phenomenon through Sustainable Development Goal initiatives of participant companies (Lincoln & Guba, 1985). The findings are relevant to the study by Eang et al. (2022) demonstrating that although global companies' executives highlight the importance of Sustainable Development Goals, companies have yet to adopt very few. Thus, the study found a significant gap between what is declared and what is implemented, suggesting Sustainable Development Goal washing. The following section provides a more detailed explanation of the study findings and adopted Sustainable Development Goal initiatives.

3. Results and Discussion

Based on our analysis of interviews, we discovered that participants pursue limited Sustainable Development Goals in Turkey. The thematic analysis results show that participant companies operating in the tourism and hospitality industry focus on Sustainable Development Goals 6, 12, and 13. Sustainable Development Goals 8, 10, and 11 are implemented in the financial sector, while Sustainable Development Goals 3, 5, 8, 10, and 12 are predominantly implemented in consumer goods and retail. In a transcribed interview with a global hotel chain, the HR director indicated that they have pursued Sustainable Development Goal 6 for sanitation and clean water. While various institutional mechanisms,

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including embassies, are used to support the implementation of Sustainable Development Goals locally. In addition, it is interesting to note that the local operations did not implement a system to assess the Sustainable Development Goal efforts since it is viewed as a "cost".

"Sustainability is crucial at local operations; although we have limited capacity compared to other headquarters, we try to pursue clean water and sanitation. As you know, reputation is vital and closely linked to the hygiene of the facilities, from sheets to napkins. We try to minimize water usage as much as possible to reduce pollution and increase water efficiency. In Turkey, a few embassies support our cause and help us maximize water efficiency, reduce hazardous chemicals, and recycle... It is a challenge for us to assess how much we have accomplished since we haven't implemented any system. It is an expense for us, especially since the guest rate has dropped since COVID-19" (MX, HR Director, Hospitality and Tourism).

In the case of the retail HR director, although the company is implementing Sustainable Development Goals in varying degrees, they reported that they were taking "baby steps".

"We pursue the strategy of delivering quality and low cost. We operate on a vast scale and tap into the benefits of such scale at all levels. For Sustainable Development Goals globally, we strive many, and we attend sustainability meetings held by headquarters annually. In Turkey, operations are limited. For example, we do not manufacture in Turkey and pursue other relevant goals like raising awareness of AIDS and other diseases. We implement a unique project to increase awareness of AIDS and connect with other civil organizations. Also, in the last week of December, we participated in marathons to increase recycling awareness. We also collaborated with fashion design students to use these recycled materials and demonstrate that they can be reused to produce. We have some projects which are growing in quantity every year. However, compared to other operations, such as in Europe, we are slowly taking sure but baby steps". (FX, HR Manager, Retail, Fashion clothing)

The above quote implies that Sustainable Development Goal implementation focuses on social responsibility. In light of the transcribed interviews, it is evident that Sustainable Development Goal efforts are still separate projects rather than integrated into the local business strategy. The effectiveness of sustainability depends upon increasing collective efforts, forming alliances with various institutions, including public, private, and civil communities (van Tulder et al., 2021; van Tulder & van Mil, 2021; van de Ven, 2008; van Tulder, 2018; Yurdakul & Kamasak, 2021), and integrating Sustainable Development Goals into corporate strategies (Palalar et al., 2023; van Zanten & van Tulder, 2018; 2021). In response to the interview, the HR director of a global consumer goods manufacturer stated that they are obligated to pursue Sustainable Development Goals by law.

"We strive to achieve Sustainable Development Goals such as minimizing gender inequality and providing employment opportunities for young people. A special program has been developed to assist girls in excelling in STEM subjects, particularly in the area of coding. When recruiting talent, we strive to balance the candidates on a gender-based basis. The company attempts to ensure that an equal number of

candidates from both genders accepted for an interview for every vacancy, and also attempts to understand the challenges faced by both genders. By following legal requirements, we will also be able to fulfill certain Sustainable Development Goals and incorporate them into our operations." (JX, HR Director, Manufacturing of Consumer Goods)

Although the implementation of Sustainable Development Goals needs to navigate toward a sustainable future, it is evident that global companies in Turkey focus on specific Sustainable Development Goals like 5 on gender equality. However, Sustainable Development Goals selection needs to be basis on several factors, as Eden and Wagstaff (2021) discussed, like ethicality and accountability of the target. However, as the study findings reveal, the Sustainable Development Goal gap will remain when there is an inadequate evaluation of the stance and the progress (Liou & Rao-Nicholson, 2021; Stephenson et al., 2021).

Some participants were reluctant to disclose information regarding the implementation of Sustainable Development Goals at the corporate level. However, it was interesting to note that some key HR personnel needed to be more particular about their involvement in sustainability initiatives as they lacked providing a detailed agenda during the interview process.

"There are some goals we're pursuing, but I feel it's more on the global scale. I'm definite we're trying to achieve some goals, but I'm not sure what they are" (LX, HR Manager, Hospitality and Tourism)

Global companies' implementation and close monitoring of Sustainable Development Goals play a crucial role in achieving global sustainability (Porter & Kramer, 2011). However, parallel to the interviews, many global companies demonstrate uneven efforts in their local operations, raising legitimate concerns. Nonlinear processes can undermine positive progress since sustainability efforts are globally interconnected (van Zanten & van Tulder, 2020). Further, the study suggests that companies are reluctant to implement measures to determine whether Sustainable Development Goal targets are being met (UN Global Impact, 2018; PwC, 2018) since they act voluntarily under limited normative and legal pressures. Based on these findings, it is evident that in many developing countries, market reforms and social inequality dominate development policies aimed at enhancing competitiveness (Raco, 2005; Kumi et al., 2013; Kamasak & Yavuz, 2015). Society, economy, and environment are three pillars of sustainable development, yet they are rarely discussed during sustainability discussions. Integrating Sustainable Development Goals with measurable metrics and fostering inclusivity is essential to respond to crises and contributing to the community's well-being.

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