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Comunicación y pluralidad en un contexto divergente

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SUSTAINABLE DEVELOPMENT GOALS (SDGS) AND COMPANIES' COMMUNICATION AND PROMOTION POLICY. A SYSTEMATIC REVIEW

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1. INTRODUCTION, BACKGROUND AND LITERATURE REVIEW

In recent years, the concept of sustainable development has been one of the most significant terms discussed worldwide (Fonseca & Carvalho, 2019). It is also the only internationally recognized and agreed upon global development concept (Janoušková, Hák, Nečas & Moldan, 2019). It is a complex and multidimensional concept, which draws upon different sources, and which is sometimes interchanged with other related terms, such as sustainability or even corporate social responsibility in the management environment (Elkington, 1999; Hopwood, Mellor, & O'Brien, 2005; Kidd, 1992; Marshall & Toffel, 2005; Ruta & Hamilton, 2007; Sartori, Latrónico & Campos, 2014).

The vast majority of authors agree that the 1987 publication, "Our Common Future," better known as the "Brundtland Report," is where the term sustainable development originated, and they base their work on the definition provided at that time by the United Nations World Commission on Environment and Development (Setó-Pamies &

Papaoikonomou, 2016). This organization defined sustainable development as the "development that meets the needs of current generations without compromising the ability of future generations to meet their needs and aspirations" (World Commission on Environment and Development, 1987, p. 43).

There is currently a consensus on the idea that economic, social, and environmental concerns can no longer be treated as separate and independent (Bergman, Bergman & Berger, 2017; Lozano, 2008; Setó-Pamies & Papaoikonomou, 2016). Some authors even indicate that sustainable development should be seen as a nested concept, redefining it as the "development that meets the needs of the present while safeguarding Earth's life-support system, on which the welfare of current and future generations depends" (Griggs, Stafford-Smith, Gaffney, Rockström, Öhman, Shyamsundar, Steffen, Glaser, Kanie & Noble, 2013, p. 306).

In 2015, almost 30 years after the Brundtland Report, the UN General Assembly adopted the 2030 Agenda for Sustainable Development, an action plan in support of people, the planet, and prosperity, which is also intended to strengthen universal peace (United Nations, 2015). The 17 Sustainable Development Goals (hereinafter, SDGs) included in the agenda, along with their 169 targets, will guide and frame global development until 2030, and they aim to promote the integration of sustainability in all types of organizations worldwide, with special emphasis on eradicating poverty.

The essence of the message is that the challenge must be addressed comprehensively because humanity's development is such an extremely broad topic that there is no room for partial solutions or for problems to be considered independently (Janoušková, Hák, Nečas & Moldan, 2019; Lozano, 2008; Setó-Pamies & Papaoikonomou, 2016). Thus, there is absolute consensus regarding the idea that goals must be worked interdisciplinarily, and by all the agents, actors, and segments of society, each of them assuming its share of responsibility. The 2030 Agenda requires "the input of all elements of society, including local and national governments, businesses, industry, and individuals. To be successful, the process requires consensus, collaboration, and

innovation” (Firoiu, Ionescu, Bădîrcea, Vochița & Enescu, 2019, p. 2). The document “Transforming our world: The 2030 Agenda for sustainable development ” indicates that collaborative partnership is an area of critical importance: “We are determined to mobilize the means required to implement this Agenda through a revitalized Global Partnership for Sustainable Development based on the spirit of strengthened global solidarity, focused in particular on the needs of the poorest and most vulnerable, and with the participation of all countries, all stakeholders, and all people” (United Nations, 2015, p. 4).

Among all the agents involved in developing the SDGs, in this research study, we focus on the role of companies, which can be great promoters of sustainable development (or the opposite) when they make decisions related to using and managing resources, investments, infrastructures, innovations, value generation, human resources management, education and communication to the consumers and the society, investor relations, etc. (Agarwal, Gneiting & Mhlanga, 2017; Firoiu, Ionescu, Bădîrcea, Vochița & Enescu, 2019; Fonseca & Carvalho, 2019; Lopez, 2020; Scheyvens, Banks & Hughes, 2016).

In her study, Remacha (2017) collects data from a 2015 PwC report, prepared from a survey of 986 companies around the world, which indicated that 71% had already considered ways in which to get involved in the SDGs and that 41% stated that they would incorporate these goals into their strategy in the next 5 years. “Companies, like many other agents, are called to play an important role in achieving the goals in the 2030 Agenda because as members of society, they have an ethical duty to contribute to social improvement. In addition, companies will also benefit if the 17 SDGs are achieved and the obstacles to growth, common in unjust and unequal societies, disappear. Achieving the SDGs creates an ideal scenario for the private sector to thrive: stable, regulated, and competitive markets; fair and transparent financial systems; well-governed institutions free of corruption; accessible raw materials and energy; educated consumers with purchasing power; and qualified employees” (Remacha, 2017, p. 6).

Companies’ performance in the areas related to sustainability, corporate social responsibility, or ethics responds to different business needs,

such as obtaining a better reputation in global markets, improving corporate standing, reducing management risks, and better differentiating themselves from other companies (Aguinis & Glavas, 2012; Lopez, 2020). It is a win–win relationship in which the company benefits society but also benefits itself because SDGs generate new business opportunities, improve relationships with stakeholders, and improve business performance (Remacha, 2017). The “Better business, a better world” report (Business and Sustainable Development Commission, 2017) indicates that the SDGs represent one of the greatest business opportunities in the coming years and mentions that their achievement can generate at least 12 billion dollars in business opportunities and 380 million jobs through 2030.

Stemming from the previous conclusion, there is widespread discussion on companies’ motives for involvement in these types of initiatives. On one side of the divide are those that do it for instrumental reasons, with the sole goal of improving their image and reputation. On the other side are those that are truly committed to the global requirements reflected in the 17 SDGs and that generate projects that contribute to social and environmental progress as good corporate citizens (Lopez, 2020). Gider and Hamm (2019, p. 229) indicate, “companies should present specific information to credibly distance themselves from greenwashing accusations.”

The SDG Compass (<https://sdgcompass.org/>), a guide that explains how SDGs translate to the business world, establishes five steps to help companies understand, manage, and measure their contribution to SDGs: understand the SDGs; prioritize; establish goals; integrate; and inform and communicate.

At the academic level, several authors focus on this final step and on the relationships among business promotion, communication strategies, and sustainable development (or related issues). Lopez (2020) indicates that companies’ contribution to sustainable development should signify that they incorporate it into their strategy, develop a series of actions to achieve it, measure the impacts, and communicate their results through different channels. Janoušková, Hák, Nečas, and Moldan (2019) emphasize that communication is an essential factor to generate

knowledge and participation in society on issues related to sustainability. Boshoff (2019) indicates that poor communication on the environmental impact to stakeholders is unacceptable because it constitutes an obstacle to any sustainable development mechanism in general. The author concludes that more light should be shed on the quality of communication of initiatives aimed at achieving the SDGs. Grover, Kar, and Ilavarasan (2019) conclude that communication on SDGs through interactive channels not only increases general awareness of SDGs among followers but also maximizes the organization's potential to adopt good practices.

When companies clearly communicate their impact on sustainability and sustainable development to their stakeholders, using various and appropriate communication channels, they are perceived as responsible and ethical companies (Lopez, 2020). Thus, communication is an opportunity to talk about the company's values and to generate dialog with stakeholders (Lopez & Monfort, 2017). This, in turn, increases credibility and corporate reputation (Lopez & Monfort, 2017), which benefits consumers (trust, satisfaction, loyalty, brand equity, and reduced uncertainty), employees (retention and job seeking), investors (lower cost of capital and price premium), and communities (favorable image and corporate identification) (Grover, Kar & Ilavarasan, 2019).

In this article, when we talk about a company's promotion and communication policy, we refer to all the strategies, tools, and actions that a company uses to inform, persuade, remind, educate, or generate a behavior in its audience related to its value proposition (which may be a product, a service, an idea, or an experience) (Belch & Belch, 2018; Fill & Trunbull, 2016; Stanton, Etzel & Walker, 2007). The promotional mix includes tools such as advertising, public relations, personal selling, sales promotion, and direct, social, and interactive marketing (Kotler & Armstrong, 2018). Communicating issues related to sustainability is usually done through traditional means, such as through corporate websites, press releases, or sustainability reports. However, the use of social tools seems to be emerging as well (Gider & Hamm, 2019; Fonseca & Carvalho, 2019; Grover, Kar & Ilavarasan, 2019; Lopez & Monfort, 2017).

In this context, we find it interesting to structure and synthesize the existing literature on the SDGs' role in influencing companies' communication and promotion policies. The 2030 Agenda establishes some priorities for all organizations and, from our point of view, it is a major challenge that companies must try to integrate into their strategies and policies. In this context, marketing and communication play a significant role in two directions. On the one hand, marketing policies reflect the needs and demands of consumers, and on the other hand, marketing and communication activities can influence the perceptions and attitudes of these consumers. In other words, since the SDGs were promulgated in 2014 companies may have changed messages, modified content, or included new target audiences in their communication and promotion policies to respond to the enactment of the SDGs.

Our purpose is to identify the actions that are being taken (or would have to be taken) by companies in the communication/education area to different stakeholder groups after enacting the SDGs, in order to understand their influence. Thus, in this article, we conducted a systematic review of the literature published in two large databases. Systematic reviews are interesting for both academics and professionals because they identify, analyze, critically evaluate, and summarize the knowledge within a specific subject area in a clear, reproducible, and rigorous manner (Ferreira González, Urrutia & Alonso-Coello, 2011; Gough, Oliver & Thomas, 2012). Therefore, systematic reviews satisfy the need for a broad view of all existing research related to a particular research question (Gaur & Kumar, 2018; Littell, Corcoran & Pillai, 2008) before delving into a specific topic or starting new research.

2. MATERIALS AND METHODS

In this systematic review, we followed the approach proposed by Gough, Oliver, and Thomas (2012), as well as the methodology developed by the EPPI Center for the development of systematic research. In addition, to guarantee this study's transparency, validity, and replicability, we followed the PRISMA checklist and recommendations (Moher, Liberati, Tetzlaff & Altman, 2009), as well as the Joanna

Briggs Institute (JBI) checklist (Lockwood, Munn & Porritt, 2015). We use a qualitative systematic review because several of the primary studies analyzed are of this type. It is also a configurative systematic review because it focuses on the range and nature of the concepts, practices, and tools found, rather than focusing on their exhaustiveness. Finally, this review follows the inductive method because we apply iterative methods that interpret specific examples to address questions about experiences and meaning to generate and explore theory (Gough, Oliver & Thomas, 2012).

2.1. RESEARCH QUESTION

To establish the research question for this systematic review, we follow the PICO framework from the National Institute for Health and Care Excellence (Schardt, Adams, Owens, Keitz & Fontelo, 2007). The acronym PICO stands for the terms patient, problem, or population (P); intervention (I); comparison, control, or comparator (C); and outcome (O).

Using this proposal, our research question is formulated as follows: How do SDGs (intervention) influence the communication and promotion policy (outcome) of companies (population)? Our objective is to identify and understand the actions that are being taken (or would have to be taken) by companies in the communication/education area to different stakeholder groups after enacting the SDGs. We refer to for-profit organizations in different sectors (industry, services, and mass consumption) and to the communications made to attract or maintain customers, to report to shareholders, to respond to societal requirements, or even for internal consumption.

2.2. SEARCH STRATEGY

To conduct the systematic review, we considered articles published in international scientific journals between January 2016 and March 2020, included in the Web of Knowledge and Scopus databases.

To ensure replicability of the study and following the recommendations by Ferreira González, Urrutia, and Alonso-Coello (2011), in

Table 1, we collected the search queries and terms used in these databases.

TABLE 1. *Search terms and search fields in databases*

Search terms	Search fields in Scopus	Search fields in WoS
SDG* or sustainable development goal* or "2030 Agenda" AND Communication* OR Promotion* (Publication years: 2016-March 2020)	TITLE/ ABS/ KEY	TOPIC (title, abstract, and key)

2.3. INCLUSION AND EXCLUSION CRITERIA

We have excluded from this study those articles prior to the definition of the SDGs (which could have appeared in the results because they were linked to sustainability) and book chapters or books.

We used three exclusion criteria: (1) not referring to for-profit companies; (2) not referring to communication and promotion policies or actions; (3) not referring to the SDGs.

For inclusion criteria, we used the opposite: referring to for-profit companies (including service sectors, such as education or health), referring to communication and promotion policies or actions, and referring to issues related to the SDGs.

It is important to note that the selection of studies was carried out by four researchers independently to increase the reliability and security of the process (Gough, Oliver & Thomas, 2012).

2.4. TRIAL FLOW/SELECTION PROCESS

The first stage comprised the conduct of the database search using the search terms indicated. Thus, 577 articles were found. Duplicates in both databases were removed leaving 398 papers for review.

At a second stage, article titles and keywords were reviewed. This task excluded 245 articles because of Criterion 1 (did not refer to companies) and 99 because of Criterion 2 (did not refer to external or internal

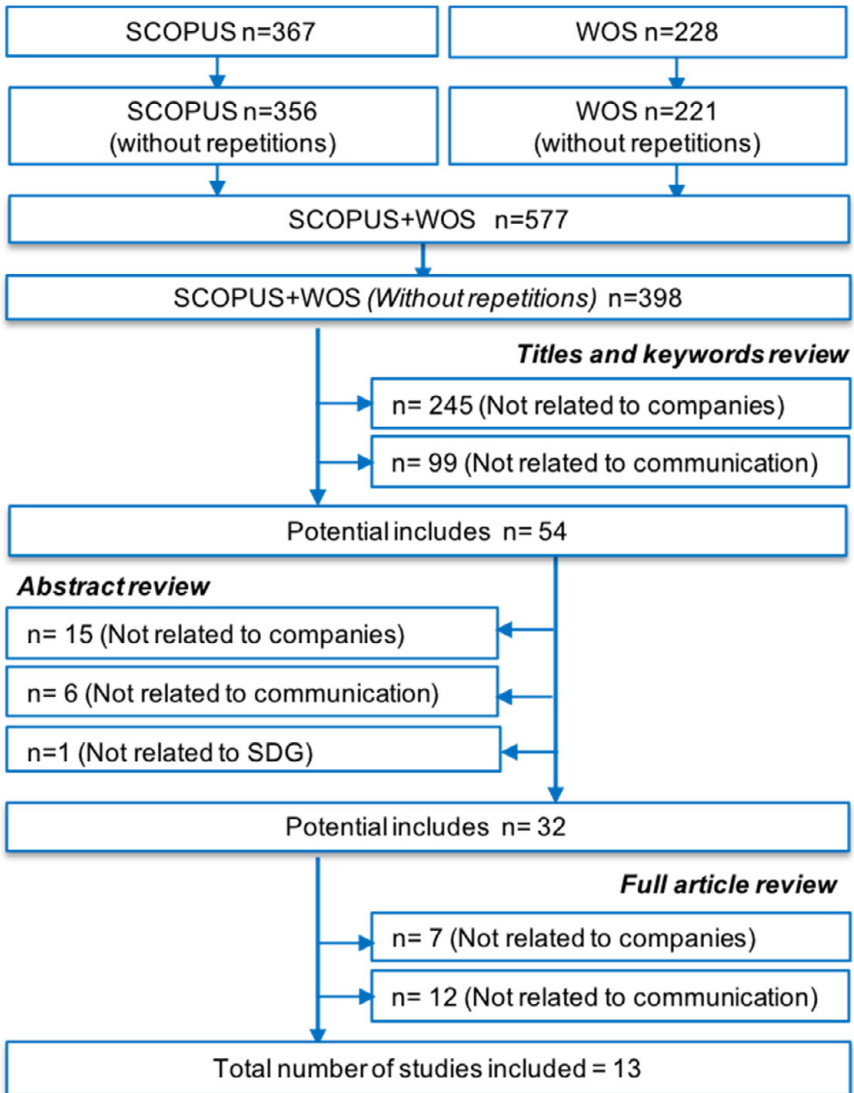
communication policies). The result after this second stage was 54 articles.

At a third stage, the abstracts were reviewed, and as a result, 15 articles were excluded because of Criterion 1 (did not refer to companies); six because of Criterion 2 (did not refer to external or internal communication policies); and one because of Criterion 3 (did not refer to enacting the SDGs). After this stage, 32 research papers were left.

At a fourth stage, the full texts were reviewed. Seven articles were removed because of Criterion 1 (did not refer to companies) and 12 because of Criterion 2 (did not refer to external or internal communication policies). The result provided 13 articles for the systematic review.

The agreement between the researchers at the different stages of the article selection process was 100%. Figure 1 shows a flow diagram of the manuscript selection process.

FIGURE 1. Flow diagram to show the process of study selection



2.5. QUALITY ASSESSMENT (OF THE STUDIES INICIALLY CONSIDERED)

To analyze the quality of the studies selected, the list proposed by the Joanna Briggs Institute (JBI) for systematic reviews was considered (Lockwood, Munn & Porritt, 2015). There are 10 key control questions applied to the 13 studies, as shown in Table 2.

TABLE 2. Quality of studies following the list proposed by the Joanna Briggs Institute (JBI).

	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10
Q1: Is there congruity between the stated philosophical perspective and the research methodology?										
Q2: Is there congruity between the research methodology and the research questions or objectives?										
Q3: Is there congruity between the research methodology and the methods used to collect data?										
Q4: Is there congruity between the research methodology and the representation and analysis of data?										
Q5: Is there congruity between the research methodology and the interpretation of results?										
Q6: Is there a statement locating the researcher culturally or theoretically?										
Q7: Is the influence of the researcher on the research, or vice-versa, addressed?										
Q8: Are participant, and their voices, adequately represented?										
Q9: Is the research ethical according to current criteria or, for recent studies, and is there evidence of ethical approval by an appropriate body?										
Q10: Do the conclusions drawn in the research report flow from the analysis or interpretation of the data?										
Boshoff (2019)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Finkler & Higham (2020)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Firoiu, Ionescu, Bădîrcea, Vochița, & Enescu (2019)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
Fonseca & Carvalho (2019)	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
García-Sánchez, Aibar-Guzmán, Aibar-Guzmán, & Rodríguez-Ariza (2020)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
García-Sánchez, Rodríguez-Ariza, Aibar-Guzmán, & Aibar-Guzmán (2020)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Gider & Hamm (2019)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	No
Grover, Kar, & Illavarasan (2019)	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
Janoušková, Hák, Nečas, & Moldan (2019)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Lopez (2020)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Mion, Broglio, & Bonfanti (2019)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	---	Yes

Semenyuta & Dudko (2019)	Yes	Yes	Yes	Yes	Yes	Yes	---	No	Yes	Yes
Sukhonos, Makarenko, Serpeninova, Drebot, & Okabe (2019)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	---	Yes

3. RESULTS

The four researchers developed an analytical grid to systematize the most important information extracted from detailed reading of the articles included in the review.

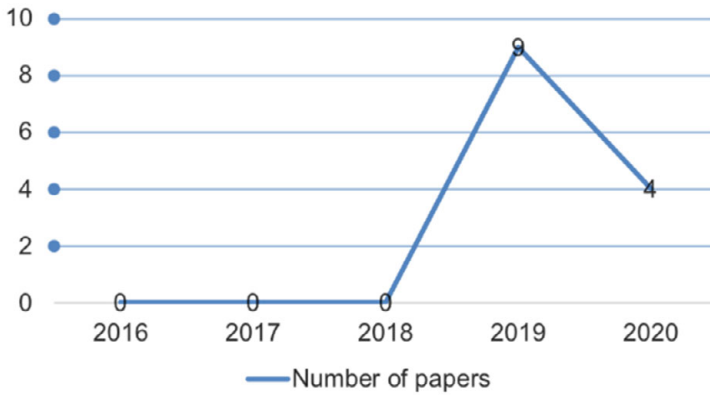
Thus, the study’s general data (year of publication, language, author affiliation, and journals in which the papers are published) were analyzed first. Second, the methodology used (qualitative, quantitative, or mixed), as well as the specific goals, methodology, and sample according to the type of study, were reviewed. Third, regarding the content of the studies, the communication instruments and tools, the communication’s target market or target audience, and the companies’ model of levels and strategies of commitment in communication with their stakeholders were analyzed.

As with the previous stages, each researcher independently analyzed the studies to identify the main ideas, and the researchers then compared their analyses to reach a consensus and report the main results of the review.

3.1. STUDIES DESCRIPTORS

All the articles analyzed are written in English. As for their publication date, and as shown in Figure 2, nine articles were from 2019 and four from 2020. None of the articles were published in previous years (the SDGs were issued in 2015). While companies began to highlight the importance of SDGs in their communication beginning in 2016, it was not until 2019 that the first publications emerged. Given that in March 2020, there were already four publications, 2020 will likely exceed the number of articles from 2019 by the end of the year.

FIGURE 2. Number of studies per year in the study period.



In terms of author affiliation, Table 3 shows that three articles were written by researchers from institutions in Spain; one was co-written by authors from Ukraine and Japan; and the rest of the articles were from each of the following countries (in alphabetical order): Czech Republic, Germany, India, Italy, New Zealand, Portugal, Romania, Russia, and South Africa.

TABLE 3. Country of author's affiliation university.

Authors (in alphabetical order)	Country
Boshoff (2019)	South Africa
Finkler & Higham (2020)	New Zealand
Firoiu, Ionescu, Bădîrcea, Vochița & Enescu (2019)	Romania
Fonseca & Carvalho (2019)	Portugal
García-Sánchez, Aibar-Guzmán, Aibar-Guzmán & Rodríguez-Ariza (2020)	Spain
García-Sánchez, Rodríguez-Ariza, Aibar-Guzmán & Aibar-Guzmán (2020)	Spain
Gider & Hamm (2019)	Germany
Grover, Kar & Ilavarasan (2019)	India
Janoušková, Hák, Nečas & Moldan (2019)	Czech Republic
Lopez (2020)	Spain
Mion, Broglia & Bonfanti (2019)	Italy
Semenyuta & Dudko (2019)	Russia
Sukhonos, Makarenko, Serpeninova, Drebot & Okabe (2019)	Ukraine and Japan

The 13 documents analyzed were published in 10 different journals (Table 4). One of the journals (Sustainability), with four documents, stands out. All the rest contain one article each; hence, journal dispersion was high. Some journals were clearly focused on the subject, such as “Journal of Sustainable Tourism” or “Sustainability,” but others had a broader scope, such as “Marketing Intelligence and Planning International” or “Food and Agribusiness Management Review.”

TABLE 4. *Journal of publication.*

Journals (in alphabetical order)	N° of documents	References
Business Strategy and the Environment	1	García-Sánchez, Rodríguez-Ariza, Aibar-Guzmán & Aibar-Guzmán (2020)
International Food and Agribusiness Management Review	1	Gider & Hamm (2019)
International Journal of Economics and Business Administration	1	Semenyuta & Dudko (2019)
International Journal of Information Management	1	Grover, Kar, & Ilavarasan (2019)
Journal of Cleaner Production	1	García-Sánchez, Aibar-Guzmán, Aibar-Guzmán & Rodríguez-Ariza (2020)
Journal of Environmental Assessment Policy and Management	1	Boshoff (2019)
Journal of Sustainable Tourism	1	Finkler & Higham (2020)
Marketing Intelligence and Planning	1	Lopez (2020)
Problems and Perspectives in Management	1	Sukhonos, Makarenko, Serpeninova, Drebot & Okabe (2019)
Sustainability (Switzerland)	4	Firoiu, Ionescu, Bădîrcea, Vochița & Enescu (2019); Fonseca & Carvalho (2019); Janoušková, Hák, Nečas, & Moldan (2019); Mion, Broglia & Bonfanti (2019)

3.2. STUDIES □ METHODOLOGY

There are as many papers that use quantitative and qualitative methodology (5 each). The rest of the studies (3) use a mixed methodology, as shown in Table 5.

TABLE 5. *Type of methodology used*

Authorship	Qualitative	Quantitative	Mixed
Boshoff (2019)	X		
Finkler & Higham (2020)	X		
Firoiu, Ionescu, Bădîrcea, Vochița & Enescu (2019)		X	
Fonseca & Carvalho (2019)			X
García-Sánchez, Aibar-Guzmán, Aibar-Guzmán & Rodríguez-Ariza (2020)		X	
García-Sánchez, Rodríguez-Ariza, Aibar-Guzmán & Aibar-Guzmán (2020)		X	
Gider & Hamm (2019)	X		
Grover, Kar & Ilavarasan (2019)			X
Janoušková, Hák, Nečas & Moldan (2019)		X	
Lopez (2020)	X		
Mion, Broglia & Bonfanti (2019)			X
Semenyuta & Dudko (2019)	X		
Sukhonos, Makarenko, Serpeninova, Drebot & Okabe (2019)		X	
Total	5 papers	5 papers	3 papers

Table 6 below details the objective, specific methodology, and sample of the five qualitative studies reviewed.

TABLE 6. Objective, methodology, and sample in qualitative studies.

Authorship	Objective	Methodology	Sample
Boshoff (2019)	To assess the quality aspects of the "Environmental Impact Assessment Reports" that were carried out for selected solar energy projects destined for various provinces in South Africa.	The methodology used was a slightly modified Lee-Colley quality review package.	25 "basic environmental impact assessment reports" from both private consultancy firms (16) and research institutions (9).
Finkler, & Higham (2020)	To determine whether key stakeholders responsible for "developing" the way in which whale watching is presented to the public could find mutually acceptable commonalities to promote sustainable whale-watching practices.	The method used was to focus 90 minutes semi-structured groups.	Two expert focus groups: 10 participants from Science and nine participants from NGOs and Industry.
Gider, & Hamm (2019)	To determine specific recommendations that will be useful to marketers for them to improve food companies CSR communication via websites.	The methods used were clickstream analysis (the navigation behavior of users on websites was recorded and analyzed) and conducting think-aloud protocols.	Small sample size: four German companies and 21 German consumers.
Lopez (2020)	To understand the motivations of companies to include a CSR strategy. To analyze how companies create value for the stakeholders through CSR activities. To explore new business opportunities through the SDGs that are aligned to the CSR strategy.	The method used was a Case study.	14 Spanish multinational companies included in the "Dow Jones Sustainable Index" 2017.
Semenyuta & Dudko (2019)	To explore the potential of banks under conditions of sustainable economic development. To identify the development directions of the reports published by banks.	The method used was to analyze the reports on CSR published by the biggest Russian banks: Sberbank and VTB Bank.	Sberbank and VTB Bank reports.

As can be seen in the studies analyzed, different methodologies were used, ranging from the case study method to focus groups,

“Clickstream” analysis, TAPs, and the Lee-Colley quality review package. The results are analyzed qualitatively. Table 7 shows the objective, specific methodology, and sample of the five quantitative studies reviewed.

TABLE 7. *Methodology and sample in quantitative studies*

Authorship	Objective	Methodology	Sample
Boshoff (2019)	To assess the quality aspects of the "Environmental Impact Assessment Reports" that were carried out for selected solar energy projects destined for various provinces in South Africa.	The methodology used was a slightly modified Lee-Colley quality review package.	25 "basic environmental impact assessment reports" from both private consultancy firms (16) and research institutions (9).
Finkler, & Higham (2020)	To determine whether key stakeholders responsible for "developing" the way in which whale watching is presented to the public could find mutually acceptable commonalities to promote sustainable whale-watching practices.	The method used was to focus 90 minutes semi-structured groups.	Two expert focus groups: 10 participants from Science and nine participants from NGOs and Industry.
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As may be observed in the table, one of the studies is descriptive (Firoiu, Ionescu, Bădîrcea, Vochița & Enescu, 2019), using a

questionnaire. In another study, content analysis is conducted (Janoušková, Hák, Nečas & Moldan, 2019), and the other three studies collect empirical models that are designed to establish relationships between certain variables while seeking to explain a specific phenomenon, for example, to examine the effect of analysts' pessimistic recommendations made to investors on implementing business communication strategies (García-Sánchez, Aibar-Guzmán, Aibar-Guzmán & Rodríguez-Ariza, 2020).

Finally, Table 8 shows the objective, concrete methodology, and sample of the three mixed studies reviewed

TABLE 8. *Methodology and sample in mixed studies*

Authorship	Objective	Methodology	Sample
Fonseca & Carvalho (2019)	To map the reporting of SDGs by Portuguese organizations that hold simultaneous Quality, Environment, and Occupational Health and Safety certifications.	Content analysis and binary logistic regression for the multivariate analysis.	A total of 235 Portuguese organizations (out of 698) that were certified, within the scope of Quality (ISO 9001), Environment (ISO 14001), and Safety and Health at Work (BS OHSAS 18001), as of December 31, 2017, that had made available an institutional website accessible on the Internet, as of July 31, 2019, and that had released their institutional reports at least once in the past 4 years.
Grover, Kar & Ilavarasan (2019)	To study how Twitter is being used by two groups of CEOs: Fortune CEOs and social influencer CEOs.	Automated content analysis (dictionary method and fuzzy set theory).	16 Fortune CEOs; 77 social CEOs (appearing in the list, active on Twitter; not repeated). For Fortune CEOs 5699 tweets were collected and for social influencer CEOs 190,945 tweets were collected. In total this study analyses 196,644 tweets by 93 CEOs.
Mion, Broglia & Bonfanti (2019)	To analyze the universities' codes of ethics to understand if they are tools able to express the universities' commitment to SD.	Content analysis with NVivo 11 (parametric and nonparametric statistical tests, significant level from t-test, and analysis of variance).	64 codes of ethics for 2017 (downloaded from the university's website).

Most of the mixed studies use content analysis, either of reports and ethical codes from the organizations or of managers' social media

publications. After this content analysis, some variables are analyzed qualitatively, while others, by their nature, are studied quantitatively.

3.2. STUDIES □ CONTENT: TYPE OF COMMUNICATION TOOL, AUDIENCE, AND MODEL OF COMMUNICATION

Considering our research work and its nature, we identified three elements of communication policy to be analyzed: the tools, the audiences, and the level of commitment to sustainability.

First, the specific communication tools and instruments considered in the study were analyzed because all of them relate the company communication and promotion policy to the use of one or more specific instruments. To analyze them, we used the framework proposed by Kotler and Armstrong (2018) that differentiates the following five tools that constitute the communication mix: (1) advertising, (2) public relations, (3) personal selling, (4) sales promotion, and (5) direct, social, and interactive marketing. Second, we analyzed the target audience of companies' communication and promotion because the discussion on the different stakeholders with whom a company is involved and their connection with the SDGs also appear in all the reviewed studies. Finally, the articles were systematized on the basis of the commitment models, levels, and strategies established by Accountability (Accountability, 2015) and collecting the analyzed works that are at a more passive level of commitment (by the organization with respect to its stakeholders), at a two-way, but asymmetric level, and finally, at a two-way level.

In the following tables, we describe the communication tools and instruments (Table 9), the target audience of the communication (Table 10), and the communication model used (Table 11).

TABLE 9. *Communication tools and instruments*

Communication tool	Authorship	Concrete instrument
Public Relations (8/13)	Boshoff (2019)	Transparency report.
	Fonseca & Carvalho (2019)	Sustainability reports published on their institutional websites.
	Gider & Hamm (2019)	CSR report published on their institutional website.
	Janoušková, Hák, Nečas & Moldan (2019)	News in press media.
	Lopez (2020)	Corporate website.
	Mion, Broglia & Bonfanti (2019)	Universities' codes of ethics.
	Semenyuta & Dudko (2019)	CSR report, annual report and sustainable reports.
	Sukhonos, Makarenko, Serpeninova, Drebot & Okabe (2019)	Reports published in the Sustainability Disclosure Database GRI and on corporate sites for the entire study period.
Social Marketing (1/13)	Grover, Kar & Ilavarasan (2019)	Twitter.
Others (4/13)	Finkler & Higham (2020) Firoiu, Ionescu, Bădîrcea, Vochița & Enescu (2019)	A communication strategy.
	García-Sánchez, Aibar-Guzmán, Aibar-Guzmán, & Rodríguez-Ariza (2020) García-Sánchez, Rodríguez-Ariza, Aibar-Guzmán & Aibar-Guzmán (2020)	Global Reporting Initiative (GRI) and Thomson Reuters databases.

The communication tools considered can be divided into three main sections: public relations, social marketing, and others. Most of the studies investigate aspects related to reports made by organizations to disseminate their sustainability, transparency, and CSR policies, using the institution's website to share them with the public. Other works study the role of specific social networks, such as Twitter.

TABLE 10. Target audience of the communication.

	Target audience of the communication			
	Shareholders	Employees	Clients	Society in general (citizens and institutions)
Boshoff (2019)	X			X
Finkler & Higham (2020)	X		X	X
Firoiu, Ionescu, Bădîrcea, Vo-chița & Enescu (2019)			X	X
Fonseca & Carvalho (2019)	X	X	X	X
García-Sánchez, Aibar-Guzmán, Aibar-Guzmán & Rodríguez-Ariza (2020)	X	X		X
García-Sánchez, Rodríguez-Ariza, Aibar-Guzmán & Aibar-Guzmán (2020)	X	X		X
Gider & Hamm (2019)		X	X	X
Grover, Ka, & Ilavarasan (2019)	X	X	X	X
Janoušková, Hák, Nečas & Moldan (2019)				X
Lopez (2020)	X	X		X
Mion, Broglia & Bonfanti (2019)	X	X	X	X
Semenyuta & Dudko (2019)	X		X	X
Sukhonos, Makarenko, Serpeninova, Drebot & Okabe (2019)	X	X	X	X
Number of papers	10	8	8	13

The analyzed studies show that society in general is the main target audience of communication actions related to the 2030 Agenda. This is true for all the articles analyzed. As for studies that review communication aimed at employees or clients, eight studies for each were found. In between, 10 papers show shareholders as the target audience for the communication action.

TABLE 11. Classification of studies according to model, level, and engagement strategy (Accountability, 2015)

Model	Level	Strategy	Studies
One-way model	Passive level	Lack of active communications	---
		One-way communication company-stakeholders	Boshoff (2019); Fonseca & Carvalho (2019); Mion, Broglia & Bonfanti (2019)
Two-way asymmetric model- reactive response to inquiries of stakeholders	1st level. Specific reactive engagement as a response to pressure changes	Transaction strategy	García-Sánchez, Aibar-Guzmán, Aibar-Guzmán & Rodríguez-Ariza (2020); García-Sánchez, Rodríguez-Ariza, Aibar-Guzmán & Aibar-Guzmán (2020); Sukhonos, Makarenko, Serpeninova, Drebot & Okabe (2019)
		Counseling strategy	Semenyuta & Dudko (2019)
		Negotiation strategy	Finkler & Higham (2020)
Two-way model of the dialog with stakeholders-proactive engagement of stakeholders into cooperation	2nd level. Planned and systematic engagement for risk and revenue management	Engagement strategy	Firoiu, Ionescu, Bădîrcea, Vochița & Enescu (2019); Gider & Hamm (2019); Grover, Kar & Ilavarasan (2019); Janoušková, Hák, Nečas & Moldan (2019)
		Collaboration strategy	Lopez (2020)
	3rd level. Integration of strategic engagement for company's sustainability	Broadening capabilities	---

None of the works are found at the extremes of the framework (“lack of active communications” or “broadening capabilities”). Most of the studies address issues related to communication between organizations and stakeholders that can be classified as first-level (five articles) or second-level (five articles), with the remaining three examples as one-way communication from the company to its stakeholders. Besides, among the five articles classified as first-level, “transaction strategy” stands out, while in the third-level, “engagement strategy” is the most widely used.

4. DISCUSSION

All the analyzed studies address the relationship between the SDGs and the companies’ communication and promotion policy; however, they do it in a different manner. While some discuss specific goals (environment and inequality among others) or the 2030 Agenda in general, others assimilate the SDGs 100% with sustainability, as well as with the term corporate social responsibility. We can attest based on this systematic review that there does seem to be concern among companies to work toward the SDGs (regardless of the reason, which is sometimes more instrumental and sometimes more genuine). Regarding the type of companies studied in the reviewed articles, several focus on large companies, multinationals, or companies that are listed on the stock exchange. Studies conducted on various sectors such as food, solar energy, tourism, banking, and higher education were found.

All studies agree that there is still a long way to go. On one hand, studies mention that many companies make reports; however, they are incomplete or offer insufficient quality. On the other hand, some studies mention that consumers themselves do not know how to assess it or search for information (Gider & Hamm, 2019) or that it is necessary to train and educate society (Janoušková, Hák, Nečas & Moldan, 2019). In general, much importance is given to the quality of communication in relation to SDGs. Various studies indicate that good communication related to SDGs contributes to generating a positive impact on different variables (in addition to, of course, complying with the law): it

increases corporate reputation; improves relationships with stakeholders, especially with investors; and increases consumer confidence.

With regard to the most widely used communication tools and the most common audience, most of the communication that deals with an organization's relationship or compliance with the SDGs is related to institutional reports. While these reports are intended to inform society, we must acknowledge the limits to their scope, and in many cases, shareholders and institutions are the public that reads these reports. University codes of ethics have been another tool used to communicate the SDGs to all interested parties (academics, employees, students, and society in general). Because of the nature of the codes of ethics, their message has the greatest impact on academics and employees. In addition, companies' annual reports have been used to communicate progress and measures adopted to achieve greater commitment to sustainability. Besides reports, certifications, and statements, social networks were analyzed by only one of the studies to understand their role in changing consumer mentality toward a company (Grover, Kar & Ilavarasan, 2019).

The ultimate goal of the studies reviewed is generally a matter of examining the communication and promotion strategies that companies, organizations, and institutions from multiple sectors deploy within the framework of the 2030 Agenda and that of fulfilling the SDGs. Within this vast objective, logically, the focus of each article varies.

There is a batch of studies that review, analyze, examine, or assess communication and promotion strategies (Boshoff, 2019; Fonseca & Carvalho, 2019; Gider & Hamm, 2019; Grover, Kar & Ilavarasan, 2019; Lopez, 2020). In this case, the fundamental conclusions are the following: the poor communication of environmental impacts to stakeholders is unacceptable because it is an obstacle for not only environmental impact assessment processes but also any sustainable development mechanism in general (Boshoff, 2019); the communication of the SDGs is more remarkable in organizations that have a high turnover and that publish their reports on sustainability on their websites (Fonseca & Carvalho, 2019); few consumers look for

information on CSR on company websites (Gider & Hamm, 2019); CSR messages on social media positively influence the relationship between firm CEO and stakeholders (Grover, Kar & Ilavarasan, 2019); companies could lead the promotion of SDGs through a communication strategy through different channels, not only the website (Lopez, 2020); and finally, that sustainability reporting can be an essential driver of an organization's sustainability orientation (Fonseca & Carvalho, 2019).

We found another batch of studies that propose improvements in communication policy, present proposals, or determine follow-up guidelines to companies for them to better align with the SDGs. The suggested proposals are related to topics such as the appropriate tone of communication (Gider & Hamm, 2019); the importance of the communication (Finkler & Higham, 2020; García-Sánchez, Aibar-Guzmán, Aibar-Guzmán & Rodríguez-Ariza, 2020); the impact on positioning (Lopez, 2020); the relevance of adapting the channel and the tool to the level of involvement (Gider & Hamm, 2019; Sukhonos, Makarenko, Serpeninova, Drebot & Okabe, 2019), as well as adapting the channel to the message (Lopez, 2020); the role of communication in training/education (Gider & Hamm, 2019; Janoušková, Hák, Nečas & Moldan, 2019; Semenyuta & Dudko, 2019); the importance of collaboration among stakeholders (Finkler & Higham 2020; Firoiu, Ionescu, Bădîrcea, Vochița & Enescu, 2019); the quality of the information provided (Boshoff, 2019); the need to be more effective in communication (Gider & Hamm, 2019; Sukhonos, Makarenko, Serpeninova, Drebot, & Okabe 2019); the most appropriate presence in the media in terms of volume (Grover, Kar & Ilavarasan, 2019); and one final study insisting that two-way communication is necessary (Lopez, 2020).

Additionally, five of the studies address different ways of enhancing the importance of communication. Janoušková, Hák, Nečas and Moldan (2019) invite collaboration between the media, politicians, and educators to teach literacy related to the SDGs. Lopez (2020) concludes that bidirectionality is essential and necessary for companies in order for them to design a communication strategy. Semenyuta and Dudko (2019) highlight the importance of the banking system (Russian, in their

case), raising awareness and informing all stakeholders on sustainability. Sukhonos, Makarenko, Serpeninova, Drebot, and Okabe (2019) insist on creating clear guidelines for communication related to corporate social responsibility. Finkler and Highman (2020) encourage collaboration between scientists, companies, and society so that progress in accomplishing the SDGs can be truly achieved.

Finally, two of the research studies (García-Sánchez, Aibar-Guzmán, Aibar-Guzmán & Rodríguez-Ariza, 2020; García-Sánchez, Rodríguez-Ariza, Aibar-Guzmán & Aibar-Guzmán, 2020) examine the cause-effect relationship between adopting and communicating SDGs by different companies and decisions by analysts and public and private investors, concluding that it is positive in the short-term.

In short, returning to the research question and summarizing conclusions based on our systematic review, it seems that the SDGs do affect companies' communication policies although it also appears that more could be done and better results could be achieved.

As supplemental information related to this discussion and for interested readers, we enumerate the specific conclusions of the studies and future lines of research, respectively, in supplementary information (SI) Table 1 and (SI) Table 2.

5. CONCLUSIONS, LIMITATIONS AND FUTURE LINES OF RESEARCH

Our main objective was to understand how the existence of SDGs has influenced company policies, strategies, and communication and promotion activities. This study has the value of being one of the first to address the literature review on such a novel topic as the deployment of the SDGs and their impact on the communication policies of organizations. In only 5 years, we can already find several qualitative and quantitative studies, as well as some case studies. It is as well a preliminary exploratory study that could be the basis to carry out future quantitative or qualitative studies.

Our first conclusion is that there seems to be a consensus in the reviewed articles on the increasingly important role played by SDGs in corporate strategy and activity. After they were defined in 2015, there have been several reports, studies, and papers that explore ways in which to address them; identify opportunities or challenges they present; determine the manner in which to measure the actual impact; and establish reasons for addressing them, among other things.

Secondly, we can affirm that there is still a long way to go in deploying SDGs in companies, and in particular, regarding its communication and promotion. The reason for this lack of progress is perhaps that first, confusion still exists in companies and society regarding terms such as SDG, sustainability, and corporate social responsibility. While they may be related, they refer to different concepts. Second, we find that it is difficult to assess the true impact that companies have on achieving the SDGs as a whole because of the lack of clear guidelines and indicators.

Our third conclusion is related to deficiencies in the organizations' own promotion and communication policies. Regarding tools, the companies considered in the reviewed studies primarily use public relations, whereas other tools could exert greater impact on society or consumers, such as advertising and social media. In relation to the audience, most organizations analyzed in the articles implement communication actions for society in its entirety, when it would likely be more effective to target different audiences with tools and messages adapted to each scenario.

With regard to the implications for companies, we can affirm that both shareholders and markets increasingly value the commitment of organizations to meeting the goals of the 2030 Agenda. While it is true that sometimes there is no consistency between the importance that customers give to the commitment of companies to the SDGs and their purchasing behavior, it is a reality that investors are increasingly taking this aspect into consideration when choosing companies in which to invest. One of the clear implications of this work is the growing importance of the communication policy to publicize the commitments of

organizations to the SDGs. These communication actions can be decisive in influencing the different stakeholders.

As far as the implications for researchers are concerned, our work suggests that more studies are needed that focus on the impact of SDG compliance communication on stakeholders other than investors: employees, suppliers and customers. It would be interesting, in addition, other research that does not focus on communication policies, but opens up to product, price or distribution policies.

Concerning this research study's limitations, it can be pointed out that a general review of the literature on SDGs was conducted rather than one focused on specific goals (hunger, poverty, gender equality, responsible consumption, clean energy, industry, and infrastructure). Second, two large databases (WoS and Scopus) were referenced; however, there may be interesting documents in other databases. Third, documents after March 2020 were not included in the analysis, nor were books or book chapters. Finally, the studies that were examined were conducted in different contexts; hence, the cultural variable may have had an influence, which should be considered.

These conclusions and limitations suggest the following possible lines of research: more closely studying the relationship between the SDGs and corporate social responsibility; studying both the impact measurement and the reasons that lead a company to work on the SDGs; studying where they are found in the organization's structure; or conducting other systematic reviews on specific SDGs, in other languages and contexts, and with other dates or other databases.

6. AUTHOR CONTRIBUTIONS

M.G.-F. was PI for the project and developed the paper plan. A.E. and M.G.-F. guided the literature review. M.G.-F., A.E., M. M-G, and M.A. read and coded all the documents and wrote the paper. M. M.-G. and M. A.-B. reviewed the paper for final publication.

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