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SDG Performance:

A Study on the Difference between
Large Portuguese Companies' Own
Assessment and Consumers' Perception

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Abstract

The 2030 Agenda of the United Nations has formulated the Sustainable Development Goals, which cover all areas of a sustainable world. In addition to the member states, companies also frequently incorporate these goals. The integration of Sustainable Development Goals is a central part of sustainable management. This thesis examines the self-assessment and integration of sustainability development goals by large Portuguese companies and the perception of this integration by consumers. The central goal is to identify possible differences. For this purpose, self-perceptions of 60 major Portuguese companies and consumer perceptions are collected. The Obsevatorio ODS project group at the Center for Responsible business has already accumulated data regarding companies' self-perception. In addition, quantitative study collects data on consumers' perceptions of these companies. The data of the company's self-assessment is compared to the perception of the consumers. Self-perception has divided the companies into four clusters. The clusters assess the quality of integration. Consumers also assign the same companies to the clusters. It was found that the perceptions of the two parties do not correlate. This means that the (self-)assessment of Sustainable Development Goals performance differs significantly between companies and consumers. Furthermore, it can be stated that the underlying discrepancy in perceptions can be on the part of both companies and consumers. Communication measures are not the cause of distortion. Nevertheless, consumers expect SDG integration from companies because they want to consume sustainably.

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Sumário

A Agenda das Nações Unidas para 2030 formulou os Objectivos de Desenvolvimento Sustentável, que cobrem todas as áreas de um mundo sustentável. Para além dos Estados membros, as empresas também incorporam frequentemente estes objectivos. A integração dos Objectivos de Desenvolvimento Sustentável é uma parte central da gestão sustentável. Esta tese examina a auto-avaliação e integração dos objectivos de desenvolvimento sustentável pelas grandes empresas portuguesas e a percepção desta integração pelos consumidores. O objectivo central é a identificação de possíveis diferenças. Para este efeito, são recolhidas as percepções de 60 grandes empresas portuguesas e as percepções dos consumidores. O grupo do projecto Observatorio ODS no Centro de Negócios Responsáveis já acumulou dados relativos à autopercepção das empresas. Além disso, o estudo quantitativo recolhe dados sobre as percepções dos consumidores relativamente a estas empresas. Os dados da auto-avaliação da empresa são comparados com a percepção dos consumidores. A auto-percepção dividiu as empresas em quatro clusters. Os clusters avaliam a qualidade da integração. Os consumidores também designam as mesmas empresas para os clusters. Verificou-se que as percepções das duas partes não estão correlacionadas. Isto significa que a (auto)avaliação do desempenho dos Objectivos de Desenvolvimento Sustentável difere significativamente entre as empresas e os consumidores. Além disso, pode afirmar-se que a discrepância subjacente nas percepções pode ser da parte tanto das empresas como dos consumidores. As medidas de comunicação não são a causa de distorção. No entanto, os consumidores esperam a integração dos GDS por parte das empresas porque querem consumir de forma sustentável.

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Palavras-chave: SDGs, Objectivos de Desenvolvimento Sustentável, sustentabilidade, percepção, consumidores, grandes empresas, Portugal

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List of abbreviations

SDG = Sustainable Development Goal

CSP = corporate sustainability performance

CSV = creating shared value

CSR = corporate social responsibility

CFP = corporate financial performance

ESG = Environmental, Social, and Governance

IPCC = Intergovernmental Panel on Climate Change

RQ = Research Question

Q = Question

PR = Public Relations

UN = United Nations

Observatorio ODS: refers to the project “observatório dos ods nas empresas portuguesas”

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1. Introduction

1.1 Main Objective

In 2019, poverty increased in the world for the first time since 1998 (Pörtner et al., 2022; UN, 2022a). According to the IPCC report, there is no scenario in which the 1.5-degree limit would not be exceeded. Global warming is increasing the number of droughts, biodiversity loss, heat waves and drinking water shortages (Pörtner et al., 2022). World overshoot day 2022 was the earliest in human history, despite the Paris Climate Agreement and the 2030 Agenda (David Lin, 2022).

Especially big industrial nations, like the G7, do not fulfill their agreements and climate targets (Wyman, 2022). In addition, companies have expanded their CSR strategy. Sustainable production and management could be important not only for competitive reasons, but also for accountability.

Many companies have therefore developed a sustainability strategy for their business. These strategies often cover three pillars of sustainability: economic, environmental and social. In 1987, the Brundtland Report formulated a definition of sustainability that is still used today: “Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (Brundtland, 1987). How these strategies are anchored in the company varies. Previous papers have focused mainly on the corporate side. For example, links have often been made between ESG scores and company value or investment potential. Otherwise, SDGs are primarily examined in terms of their integration into corporate structures, as the "Observatorio ODS" project, for example, investigates. However, an interesting paper has already examined the connection between banks that integrate SDGs and the effect on their customers. It found correlations showing that there is a positive impact on trust, loyalty and perceived pricing policies of customers. The authors conclude that integrated SDGs in banks bring a strategic advantage and have a positive effect on the relationship with customers (Stauropoulou, Sardianou, Malindretos, Evangelinos, & Nikolaou, 2022).

Importance for companies:

The question now arises as to whether this only applies to banks. Therefore, 60 large Portuguese companies are examined in this thesis, most of which are already dealing more intensively with the SDGs. The following literature research supports the thesis that customers are generally interested in sustainable consumption. This paper aims to bring this together. If companies could gain customers or strengthen relationships by integrating SDGs, this could lead to

marketing potential and strategic advantages, as well as a comparative advantage over competitors. In addition, potential differences in perception can be discovered. For instance, if companies have already integrated SDGs into their processes very well but are not perceived as sustainable by potential customers. So, they have identified potential for improvement in terms of communication, and they could try to close this communication gap.

Importance for costumers:

On the other hand, should this described effect of the companies occur, it can be argued that the customers also benefit from it. If companies have integrated SDGs and communicate them to the customer, the customer can make a more targeted consumption decision through almost perfect information, in which SDGs could also play a role (John von & Oskar, 2007). In this way, those customers who intend to contribute to improving the analysis of the IPCC report and the 2030 Agenda described in the introduction can do so. At the same time, identified gaps in the communication of more sustainable companies can also improve the image and thus the consumer decision of customers in a sustainable way.

1.2 Contents

This paper includes two parts. On the one hand a company side and on the other hand a consumer side. First, the literature review analyzes what exactly sustainability is and how it can be integrated into companies in different forms. For this purpose, the term is examined in more detail. The literature research then leads down to the Sustainable Development Goals. These form an essential basis of this dissertation. In addition, the consumer side is briefly considered and the findings on sustainable consumption in the literature are explained. Finally, the literature review includes an explanation and analysis of the Observatorio ODS project and its report. The analysis is limited to the large companies that are used for the analysis.

In the methodology, the procedure of the research design is explained. The data set of the mentioned project forms one side. The other side is a data set of a quantitative survey of consumers. It is explained in more detail why a quantitative data collection is useful. Furthermore, the research questions are presented.

The following results show that when analyzed companies integrate Sustainable Development Goals in their strategy, they do so with seriousness. This finding is derived from the data set of the project group and its analysis. Furthermore, it is found that consumers would like to see SDGs integrated into the sustainability strategy of companies. This finding is obtained from the quantitative survey. In the last step, it is found that the self-perception of SDG performance by

companies is strongly different from the perception of consumers. The hypothesis that insufficient communication on the part of the companies is causal cannot be substantiated.

The following discussion deals with the research questions and their hypotheses and puts the findings into an explanatory context. It becomes clear that the research questions cannot simply be answered with 100 percent certainty and clarity.

Because of this, the last part, after a summary, explains why this is the case and what gaps there are. Thus, a clear recommendation can be given on how future research could close these gaps. The key finding is that a measurable assessment of SDG performance is needed. It is recommended to use an SDG score.

2. Literature Review

As a basis for the research, three aspects must first be considered in greater detail.

First, the companies, which can be influenced differently by the application, implementation or integration of various sustainability strategies.

Second, various calculation options and analysis tools for measuring sustainability performance. To this end, a general framework on sustainability needs to be established beforehand. In addition, it is explained why an SDG-based strategy can be more useful and sustainable than, for example, ESG ratings.

Third, the customers, who can steer the market by purchase decision information procurement. An outdated view was long one with the sole purpose of a company is to maximize its profits for shareholders. Milton Friedman was the most prominent economist representing this theory (Asness, Hubbard, Lipton, & Strain, 2021). However, it is not that simple, as companies are always dependent on various stakeholders to play along. Moreover, ethical and legal frameworks must always be respected. Stakeholder management is about satisfying all existing stakeholders as far as possible, and of course prioritization is also possible. In reality, this is very complicated, since the interests of the stakeholders are not only different, but sometimes contradictory (Pohl & Tolhurst, 2010).

2.1 Sustainability

Before going into more detail on CSP and CSR, a general definition framework on sustainability should be established. The term "sustainability" has been around for a quite some time. It can originally be traced back to the Freiberg chief miner Carl von Carlowitz. By the end of the 17th century, the idea in forestry was to cut down only as many trees as could grow back naturally within a certain time (Von Carlowitz, 1732). This principle was essential to ensure that a natural system would be maintained over the long term. This was the cornerstone for today's understanding of sustainability of resource use (Grober & Cunningham, 2012).

The term as it is used today was prominently defined for the first time in 1987 in the paper 'Our Common Future-Call for Action'. It regarded humans influence on the planet and its nature through behavioral aspects for the first time in history. Such behavior was also classified as "not sustainable". Thus, it was implied that a different course must be taken. Nevertheless, it is not simply a matter of protecting nature for nature's sake, but also of not harming future generations (Brundtland, 1987). The term has evolved to refer to three dimensions: economic, social and environmental. Elkington specifically referred to this division as the triple bottom

line (Elkington, 2000). The 2030 Agenda also takes up these three dimensions, emphasizing the interrelationship between them. These are also the basis of the clusters into which the SDGs have been divided (UN, 2015). Although much has happened since Brundtland's and Elkington's definitions, the cornerstones of today's understanding are still based on the same basic concept.

2.1.1 Corporate Sustainable Performance

In order to not only be determined by external and legal interests, it makes sense to integrate a CSR strategy into the company. Especially as businesses are often viewed as playing the major part causing environmental, social and economic problems (Kramer & Porter, 2011). CSR strategies can vary widely. On the one hand, it depends on how aware companies are of their responsibility for sustainability and, on the other, how intensively they anchor this strategy in their corporate strategy. Porter and Kramer describe this difference as a transformation from a CSR strategy to a CSV strategy (creating shared value). CSV has a limited impact on the corporate footprint, is made independent of profit maximization and is often budget dependent. Moreover, according to Kramer and Porter, it arises more from an external incentive (pressure) than from intrinsic motivation. The CSV strategy, on the other hand, is company specific and internally generated, integrated into all parts of the corporate strategy and determining the corporate budget. They also maintain that by applying the CSV strategy, companies remain competitive and maximize profit and shared value (Kramer & Porter, 2011). Aronson refers to this concept as "doing well by doing good" literature. According to this, CSR can lead to innovation, cooperative competitive advantages, increasing profits as well as sustainable action (Aronson & Henriques, 2022). A study conducted over 35 years also examined the relationship between CSP (corporate social performance) and CFP (corporate financial performance). According to the study, there is a slightly positive correlation, which is significant. This means that through better CSP, CFP also increases (if only slightly). It is important to note that CSP does not harm shareholders (Margolis, Elfenbein, & Walsh, 2009). These findings clearly refute the assumption described at the beginning that CSR strategies and shareholder value cannot be meaningfully combined.

Up to this point, CSP has been simplified as CSR. CSR is perceived and implemented differently by many companies. In addition, there are different definitions. However, it is difficult to give one definition because CSR depends on ecology, society and economy, which are very complex in themselves. Sheehy summarizes that, by stating that it is almost impossible to find a simple definition (Sheehy, 2015). This work is not intended to deal with the definition

of CSR. There are many tools that improve or determine the sustainability of companies through implementation. Primarily, it is intended to help investors who want to invest their money sustainably with their investment decision, especially as more and more investors want to invest their money sustainably (Jan Anton van Zanten & Huij, 2022). Probably the best-known tool is ESG (Environmental, Social, Governance). In addition, more and more companies are implementing Sustainable Development Goals in their corporate strategy.

In the following, first the ESG and then the SDGs are examined in more detail. In doing so, it will be explained why the SDGs are used for this work and why they are better suited for this purpose.

2.1.2 ESG-Ratings

ESG ratings are carried out by various rating agencies. Companies can commission those agencies to provide investors with an ESG score. ESG scores have different rating scales. However, all scores include the content of how financially sustainable an investment is (Amir & Serafeim, 2018). It is about risk management. ESG is often assumed to have an impact on the environment or health, but this does not play a role in risk management, according to Francesco Curto (Responsible-Investor, 2021). Furthermore, ESG are subject to several biases. These biases make it difficult to compare different ratings. There is a difference between the various industries. For instance, more regulated industries have higher ESG scores. Banks, for this reason, are low risk because they are highly regulated. Another bias exists in different countries, as there are also variations in regulations and restrictions. Also, larger companies tend to have better ratings. This is due to the resource strength to fix ESG problems as well as higher pressure from media, investors or analysts to get a better score (Akgun, Mudge, & Townsend, 2021; Orlitzky, 2001)

Therefore, it is obvious to use metrics for the CSP of a company that minimize the aforementioned biases and do not focus exclusively on financial aspects but are primarily interested in representing sustainability according to the definition of the UN report of 1987 and thereby cover all aspects.

2.1.3 Sustainable Development Goals

In 2015, all member states jointly adopted the 2030 Agenda at the UN General Assembly. Following the Millennium Declaration, which focused more on social development, the 2030 Agenda prioritizes sustainability (UN, 2000). The 2030 Agenda for Sustainable Development

therefore also contains more economic and ecological goals (UN, 2015). At the heart of the 2030 Agenda are 17 shared goals - the Sustainable Development Goals. They should be achieved until 2030. The 17 SDGs are divided into four areas by the UN: Society (Goals one to seven), Economy (Goals seven to twelve), Environment (Goals 13 to 15) and Governance (Goals 16 and 17). SDGs often support and relate to each other. For example, achieving SDG 13 "Climate Action" also has a positive impact on SDG 14 "Life below water". By contrast, there are also few combinations that limit the achievement of another SDG. Thus, wanting to achieve target 14.4 Sustainable Fishing is constraining SDG 7 - a Social SDG. However, it depends on which targets of an SDG are being pursued (Nilsson, Griggs, & Visbeck, 2016; Pörtner et al., 2022). The 17 SDGs are additionally linked with 169 targets. These targets relate to specific actions of an SDG, which should be implemented. Thus, this can serve as a support and guide for states and companies when pursuing different SDGs (UN, 2015). This graphic provided by the UN shows all SDGs:



Figure 1 – UN Sustainable Development Goals

Even if the SDGs theoretically merely apply to the states of this world, companies can also adopt them. The UN offers an online dashboard that tracks SDG performance by member states with a maximum score of 100. Companies are not analyzed separately by the UN. Nevertheless,

72% of large companies mention SDGs in their annual report, 65% refer to specific SDGs. This shows that a large proportion of large companies are at least concerned with SDGs. However, only 25% include the SDGs in their published business strategy and only one percent measure performance against the SDGs (Scott, 2019). If long-term sustainability, or rather a sustainable world, is to be achieved, companies must seriously align their activities and strategies with the SDGs. It also concludes that companies should always align their focus with the overall SDGs. Thus, their sustainability strategy will be more successful and the goal of a sustainable world, which is what the 2030 Agenda seeks to achieve, becomes more likely (J. A. van Zanten & van Tulder, 2021). There are also ways to measure the SDG performance of companies. The Robeco SDG Score is a score to measure CSP of companies by measuring how well companies meet the SDGs. There is a lack of correlation between the SDG Score and common ESG Ratings. This means that high ESG ratings do not imply that a company meets SDGs. It is not necessary to explain the structure of the SDG score in detail. However, one important factor is worth mentioning: The score focuses on the holistic nature of the SDG agenda. The score ranges from -3, through 0 to +3. Minus 3 is the worst and indicates a maximum violation of an SDG, while 0 indicates neither a positive nor a negative contribution. Plus 3 is the maximum score and indicates that a maximum positive amount is contributed to the SDG. If, for example, a company performs perfectly in 15 SDGs (+3) but violates one SDG (-1, -2, -3), this company cannot achieve a positive score. A positive score (+1, +2, +3) means that the company contributes positively to the fulfillment of the SDGs. The idea behind this is that harm should not be able to be compensated with positive contributions to other SDGs. Apart from fact that SDGs show better the sustainable performance than ESG scores (Jan Anton van Zanten & Huij, 2022), SDGs are also more tangible for consumers. The SDG targets are visible to everyone and easy to understand. If a company commits to certain SDGs, consumers can more easily understand what the idea behind the CSP is (Voola, Bandyopadhyay, Azmat, Ray, & Nayak, 2022). ESGs, on the other hand, are often summarized as a final rating and are aimed at investors.

2.2 Consumers

While for a long-time consumption was perceived as having a purely positive connotation, since consumption equals economic growth, consumers today are more differentiated. Sustainable consumption is important to 68% regardless of age or gender (CGS, 2019). In the literature, the more sustainable consumer is often referred to as “the green” consumer. Sustainability is reduced to the environmental aspects, thus SDGs 13 to 15 (Young, Hwang, McDonald, &

Oates, 2010). If one aims to expand sustainability to include factors other than the environmental aspect, it is much more about ethical consumption. As a study by Ehrich and Irwin shows, ethical factors are only one part of many when it comes to making a purchase. When consumers want the best product for their needs, they deliberately do not look at ethical factors for self-protection reasons (Ehrich & Irwin, 2005). Consumers generally do not want to harm anyone or the environment. However, information about this is not immediately available. While price or brand are directly visible, it is more difficult to determine the harm level of a product (Reczek, Irwin, & Zane, 2022). Even though many customers have an openness and purchase intention to sustainable and ethical products this is often not reflected in their purchases (Luchs, Naylor, Irwin, & Raghunathan, 2010). This is often referred to as ethical consumption gap (Carrington, Neville, & Zwick, 2016; Coffin & Egan-Wyer, 2022). It can be concluded that consumers generally want to consume in an SDG-compliant manner. Consumers can also be influenced by other factors other than those offered by companies. For example, notable effects can be detected when consumers influence each other to buy sustainable products. This behavior could be learned. In this way, a "sustainable consumer" can encourage others to do the same (Salazar, Oerlemans, & van Stroe-Biezen, 2013).

2.3 Observatorio ODS Project

Católica Lisbon is a university that aligns itself with principles of sustainability, responsibility and collaboration. The Center for Responsible Business has addressed those principles in particular and has established an observatory for SDGs called: "Observatory ODS nas empresas portuguesas". Since, as mentioned above, the SDGs are not a binding treaty and only the UN member states have officially committed to them, it is important to also involve the private sector. The purpose of the project is to understand if and to what extent Portuguese companies are effectively adopting the SDGs, in order to identify potential barriers to action and opportunities for improvement. This way, improvement can possibly accelerate the achievement of the SDGs. The project was inspired from a similar project at Esade Business School. In order to best represent the diversity and challenges of the Portuguese economy, small, large and medium-sized companies are being considered. In addition, there is also a large variety in different industries. In an annually published report, it is analyzed how well SDGs are implemented by the companies. The data can then be used to assess the extent to which the private sector is contributing to Portugal's SDGs fulfillment. The main objectives of the publication are therefore: To demonstrate publicly that companies are involved in the SDGs - in the business world and among the public. In addition, there may also be suggestions or

sharing of best practices. The project can be a place for sharing and discussing (CRB, 2022).

Since this work deals with the 60 large Portuguese companies analyzed, only its results are included for assessment and analysis. In the first published report from September 2022, companies were primarily asked about their SDG strategies and its integration. Based on the analysis of the given answers and assessments, the "Observatorio ODS" group was able to create four clusters: SDG leader, SDG engaged, SDG aware and shareholder aware.

None of the companies could be classified as SDG leaders. The lack of an intrinsic SDG objective is the decisive factor here. An SDG leader should make decisions from the strategically anchored SDG center.

The majority (37 out of 60) could be identified as SDG-committed. These companies see sustainability as a strategic opportunity. SDGs are therefore involved in decision-making processes, but do not determine the processes. The SDG-aware (16 of 60) also see the SDGs as a strategic opportunity, but primarily in creating benefits for stakeholders. The SDGs are not integrated into strategic decision-making processes. The remaining seven companies were assigned to the shareholder-aware cluster. These companies primarily operate according to the classic shareholder principle: The goal is to generate profit for shareholders. They are the furthest away from ideal SDG implementation (CRB, 2022).

3. Methodology

The following research questions with their hypotheses are attempted to be answered in the following chapters by testing the hypotheses. The division in the Findings and the Discussion follows the same structure.

RQ1. How strongly do 60 Top Portuguese Companies commit to CSP by applying SDGs?

Hypothesis: 1a) The majority of companies have integrated SDGs inadequately
1aa) The integration is a serious integration
1ab) If companies deal with SDGs, they do it in an appropriate way

RQ2. What general CSP expectations do consumers have of companies?

Hypothesis: 2a) Consumers who are more aware about SDGs have higher expectations
2b) Consumers who consider CSP important also consider the SDGs important

RQ3. How do consumers perceive SDG performance compared to the companies themselves?

Hypothesis: 3a) Companies believe they perform better in CSP than consumers think they do
3b) A lack of communication causes wrong perception of consumers
3c) Sustainable aware consumers have different perceptions

In order to answer all of the research questions and thus achieve the research objective as accurately as possible, two primary data sources are needed.

3.1 Companies Data Collection

To answer research question one, the already collected data set of the 60 Portuguese companies will be analyzed. The research group "Obsovatorio ODS" has already been in close contact with the companies for some time. Therefore, neither quantitative nor qualitative data collection is necessary to answer the first research question. The 60 companies also represent a cross-section of the Portuguese economy, as they cover various industries. However, they only represent large companies, not the medium-sized or smaller ones. This is a disadvantage, as it is mainly the large companies that have the infrastructure and financial resources at their disposal. On the other hand, it is easier to find a representative consumer side. Since smaller companies or SMEs are often not known to the masses, the likelihood of receiving insufficient results or a bias in customer surveys could increase. It can be interpreted as a weakness of the study that the 60

companies do not ideally reflect the sustainability performance of the economy in Portugal. Nevertheless, the advantage that these companies have very good data predominates.

3.2 Customers Data Collection

Data collection is necessary to answer the second research question. A representative group of consumers has to be asked about the sustainability performance of the companies. A quantitative study will be conducted.

3.2.1 Research Method

The study to collect customer data was conducted using the Qualtrics online survey tool. This platform offers the possibility of including the necessary features and can be carried out easily via computer as well as on the smartphone. In addition, an export to SPSS can be generated, which is necessary to be able to adequately evaluate the large number of responses. Since demographic, social and socio-economic factors could influence the estimation, a quantitative study is chosen. Furthermore, because the framework conditions are already given by the existing data set, no pre-study is necessary. The selected companies as well as the clusters are already fixed, therefore a pre-study would not provide any added value. The quantitative study does not reveal the exact information content - especially about their sustainability performance - that individuals possess about the respective companies. A qualitative study could determine this more precisely. Nevertheless, it can be assumed that the mass of respondents reflects a cross-section of different levels of expertise on these topics. To be more certain, the SDG level of knowledge is also determined.

3.2.2 The Study

Pilot Study:

Before the online survey was published, a total of ten participants were sent an initial version. After answering the survey, a short feedback interview was held to explore difficulties in understanding, logic gaps or flow obstacles. The general content of the study was largely unchangeable since it was already predetermined by the study of the companies. Nevertheless, the main study could be adapted through subsequent questioning. The ten people were no longer included in the main study due to the risk of bias.

Main Study:

Before the survey takes place, an overview explains the respondents what SDGs are. Thus, all respondents are on the same basic level to give their assessment. Knowledge about the SDGs, which is greater than the explanation, gives additional value to the survey anyway. A bias

towards a wrong perception can thus be avoided in advance. Furthermore, the option is given to not have to assign a company to one of the predefined clusters, if there is too little knowledge about it. The respondents were now asked to categorize the 60 companies into the clusters "SDG leader", "SDG engaged", "SDG aware" and "Shareholder aware". The classification should follow the individual assessment of the SDG performance of the respective companies. The clusters were previously explained according to the definition of the Observatorio ODS. In the second block, closed questions were asked about general CSP and SDG importance. Additionally, own expectations and individual consume habits are considered. The second block therefore primarily serves to answer the second research question.

After cleaning the data, a total of 202 valid results were collected, which could be used for the statistical analysis. Besides randomization, a security question and a bot detector were included. However, since the customer survey requires knowledge of the 60 companies, the respondents were not forced to answer. Hence, the number of answers per company varies and does not reach the total number of 202.

3.3 Companies and Customers

In the final step, the results of the company data and those of the consumers were combined. This combination aims to answer the third research question. For this purpose, a new data set with the relevant variables is formed from both data sets. The companies and the clusters are the same for both parties. However, the consumer survey data must be viewed with caution. Since they were not forced to answer and of course do not have sufficient knowledge, the number of answers varies as well as the quality respondent to respondent. Furthermore, it cannot be determined how extensive the knowledge of respective person is of the companies in question.

4. Findings

Before presenting the analysis of the research questions and their hypotheses in the form of the findings, the descriptive analyses of the study and the relevant variables are presented first.

4.1 Descriptive Analyses

To get a sense of the consumers participating in the study, brief descriptive figures are presented in the following.

Of the 202 valid completions, 59.5% were conducted by men and 40% by women, with 0.5% assigning themselves to a third gender or non-binary gender. 28.1% are between 18 and 24, 54.6% between 25 and 34 and 11.4% between 35 and 44 years old. Only 5.4% are over 45 and 0.5% are under 18 years old.

47% have a full-time job and 40% are students. 10.8% work part-time and 2.2% are stay-at-home parents. Only 147 people wanted to give information about their income. The distribution can be seen in the following table.

What is your monthly gross income?	Frequency	Percent
1000€ or lower	68	33.7
1000€ to 2000€	31	15.3
2000€ to 3000€	7	3.5
3000€ to 4000€	11	5.4
4000€ to 5000€	11	5.4
5000€ or higher	19	9.4
prefer not to say	55	27.4

Table 1 - Monthly Gross Income

12.5% are married, while 22.8% live with a partner. 64.7% have never been married.

4.2 Variables Overview

Companies' data set:

The survey of 60 companies took place with a questionnaire containing 68 questions.

However, only a few questions and their variables are relevant for the following findings:

SDG knowledge: Likert scale from 1 (no knowledge) to 7 (very high knowledge)

169 target knowledge: Likert scale from 1 (no knowledge) to 7 (very high knowledge)

CSP indicators: ordinal closed question – SDG indicators, general indicators, or no indicators

SDG integration type: Companies told about the type of SDG integration they use:

ordinal closed question - “Not incorporated”, “some that we consider to be part of the sustainability policy and that are worked on by that department”, “chosen some that are

aligned with our strategy and are part of our core business”, “defined our strategy according to the SDGs and their ambitions and they guide our activity”

SDG decision integration: companies were asked if they integrate SDG strategies in their decisions: nominal - Yes/No

Motivation Communication/PR: Companies were asked about the level of SDG motivation of the communication/PR department: metric scale low motivation=1 to high motivation=7

Consumers' data set:

SDG knowledge: Participants were asked how familiar they are with SDGs before starting the survey. "Not familiar", "Slightly familiar", "Moderately familiar", "Very familiar" to "Extremely familiar".

Agreement of CSP integration: Statement of agreement if companies should integrate CSP strategies. "Strongly disagree", "Somewhat disagree", "Neither agree nor disagree", "Somewhat agree" to "Strongly agree"

Agreement of SDG integration: Statement of agreement if companies should integrate SDG strategies. "Strongly disagree", "Somewhat disagree", "Neither agree nor disagree", "Somewhat agree" to "Strongly agree"

SustainabilityCheck: Scale how often participants inform themselves about CSP of companies before they make a purchase. Likert Scale 1 (never) to 10 (always and carefully)

Information: Question if participants would buy a product/service more likely if the companies tell them about their CSP. “Extremely likely”, “Somewhat unlikely”, “Neither likely nor unlikely”, “Somewhat likely” to “Extremely likely”

4.3 Analysis

In the following, evaluations are carried out which result from the data set of the Observatorio ODS, the consumer survey and the combination of these two. For this, the research questions are tried to be answered chronologically by testing the hypotheses.

1. How strongly do 60 Top Portuguese Companies commit to CSP by applying SDGs?

1a) The majority of companies have integrated SDGs adequately

1aa) When companies integrate SDGs, they develop knowledge about them beforehand

There are several ways to measure the seriousness of the companies' commitment. It is important to consider the information content about the 2030 Agenda, how internal processes are adjusted to SDGs, and how companies perceive themselves at the same time.

Companies were asked to what extent their level of knowledge about the SDGs was. In addition, to what extent the level of knowledge of the companies about the 169 targets is. For each of these, there was a Likert scale with a range from one = “no knowledge” to seven = “maximum detailed knowledge”. A bivariate analysis was performed. The Pearson correlation coefficient is 0.732, with a significance level below 0.001. The null hypothesis that the variables are independent can be rejected. The level of knowledge about SDGs correlates fairly strong positive with the level of knowledge about the targets. In addition, it is investigated whether the use of indicators for sustainability in general or for SDGs in particular correlates with the level of knowledge about SDGs. The variable on sustainability indicators is ordinal. No indicators (=1) is less than sustainability indicators (=2) and SDG indicators (=3) is more. Accordingly, the Spearman correlation coefficient can be applied because the degree of awareness is metrically scaled. Hereby, the correlation does not examine any direction of correlation, but only shows an undirected correlation. The correlation is 0.508 (p-value=0.001<0.05) and is significant. Accordingly, the level of knowledge of the SDGs correlates positively with the accuracy of introduced indicators. The value of 0.508 shows a moderately high correlation.

1ab) If companies deal with SDGs, they have strategies how to do it

Now, the relationship between having sustainability or SDG indicators and the type of SDG integration is examined. Four possibilities are given: “Not incorporated”, “some that we consider to be part of the sustainability policy and that are worked on by that department”, “chosen some that are aligned with our strategy and are part of our core business”, “defined our strategy according to the SDGs and their ambitions and they guide our activity”. The Spearman correlation coefficient is used again since each of the variables is ordinaly scaled. The role of the SDGs in decision-making processes can also be ranked. The p-value is 0.013 and thus below 5%. The null hypothesis that the two variables are independent can be rejected. The correlation coefficient is 0.319, which shows a moderate positive correlation. Additionally, a correlation between incorporating the SDGs into decisions and the type of integration will be analyzed. Chi Square is used for this because these variables are nominal and ordinal. The Pearson Chi Square is 0.024, rejecting the null hypothesis that the type of integration has no statistical relevant independency on the variable decision-making processes. As a strong relationship, various sources show Cramer’s V value of 0.25, 0.35 or 0.5. Since there are 2 rows and 4 columns, the minimum is selected for the degree of freedom, which is 2. The degree of freedom of 2, considers the Cramer's V value of 0.389 as a moderately high value. Since the Cramer's V

formula tends to lower the value for more columns/rows, the interpretation is understandable (Cohen, 1988).

2. What general CSP expectations do consumers have of companies?

2a) Consumers who are more aware about SDGs have higher expectations

2b) Consumers who consider CSP important also consider the SDGs important

The second research question examines the customer side of this study. First, it will be determined to what extent the consumers surveyed have an expectation of companies to perform sustainably and integrate SDGs. Consumers were asked how important they thought it was for companies to implement a sustainability strategy. In addition, they were asked to answer how important it is for one of the SDGs to be implemented in such a sustainability strategy. An additional third variable was introduced. This third variable tells us how much the respondents know about the SDGs before this survey. It serves as a control. If there is a correlation between the level of knowledge of the SDGs and the willingness to incorporate SDGs into corporate strategies, it could be argued that SDGs only play a role for consumers who are concerned with them anyway. The following table shows the three variables in correlation. Since they are all ordinal variables, the Spearman coefficient is used. The question of how aware consumers are with the SDGs could be answered from "Not familiar", "Slightly familiar", "Moderately familiar", "Very familiar" to "Extremely familiar". The question about the desire to integrate sustainability or the SDGs could be scored with the ordinal level of agree, from "Strongly disagree", "Somewhat disagree", "Neither agree nor disagree", "Somewhat agree" to "Strongly agree".

		SDG Awareness	CSP integration	SDG integration
SDG Awareness	<i>Correlation Coefficient</i>	1.000	0.217	0.215
	<i>Sig. (2-tailed)</i>	.	0.003	0.003
CSP integration	<i>Correlation Coefficient</i>	0.217	1.000	0.633
	<i>Sig. (2-tailed)</i>	0.003	.	<0.001
SDG integration	<i>Correlation Coefficient</i>	0.215	0.633	1.000
	<i>Sig. (2-tailed)</i>	0.003	<0.001	.

Table 2 - Integration Correlation

The null hypothesis that *SDG awareness* is independent of *CSP integration* or *SDG integration* can be rejected (p-value < 0.05). Therefore, there is a moderate correlation between the variable

SDG awareness and the variables *CSP integration* and *SDG integration*. Hypothesis 2a) could be confirmed. On the other hand, the null hypothesis that *SDG integration* and *CSP integration* are independent of each other can be rejected ($p\text{-value} < 0.05$). The variables *CSP integration* and *SDG integration* correlate strongly positive with each other. The median for both variables is "Strongly agree". It is not useful to consider an average for the ordinal variables. Nonetheless, it can be said that more than 85% respectively 95% agreed (strongly and slightly). Therefore, Hypothesis 2b) can also be confirmed.

3. How do consumers perceive SDG performance compared to the companies themselves?

- 3a) Companies believe they perform better in CSP than consumers think they do
- 3b) A lack of communication causes wrong perception of consumers
- 3c) Sustainable aware consumers have different perceptions

At this point, the cluster ratings of the customers will be compared with those of the companies in order to answer research question 3. First, the customers' assessments must be evaluated. Since the classification into the clusters "SDG leader", "SDG engaged", "SDG aware" and "Shareholder aware" is an ordinal scaling, it is not suitable to calculate an average. Instead, the median and mode measures must be considered. These measures are suitable for ordinal variables, while the mean is only used for metrically scaled variables. When looking at the evaluation of the individual companies, it is noticeable that there is often no symmetrical distribution. It is mostly a skewed distribution. For this reason, it makes slightly more sense to look at the mode. Nevertheless, the median is also considered. The median provides the same result as using the mode. The following table shows the median and mode of customers perception of the 4 clusters. Each number represents the number of companies assigned to that cluster.

	Median	Mode
SDG leader	0	0
SDG engaged	26	28
SDG aware	31	28
SH aware	3	4

Table 3 - Consumers SDG perception of companies

At this point, two new variables are created. These variables represent the median and the mode per company, respectively, obtained from the study:

ConsMode and *ConsMedian*.

On the other hand, the clusters must also be created on the company side. For this purpose, the following questions from the Observatorio ODS report are used to create a two-step cluster: Q_18, Q_19, Q_45, Q_51, Q_22 and Q_41_1. The exact questions can be obtained upon request. However, the Observatorio ODS questionnaire cannot be published. The four clusters described above are created. The clusters are already explanatory in the Observatorio ODS report. For completeness and as a basis for data analysis, this is now reiterated by me. The variable *CompanyODS* is created.

Following a correlation of the data from the survey and the data from the self-report of the companies is performed. Since the variables are ordinally scaled or non-metric, the Spearman correlation coefficient is used. The null hypothesis states that the variables are independent. With a p-value of 0.265 for the median and a p-value of 0.360 for the mode, the null hypothesis cannot be rejected. Thus, there is no statistically significant correlation between the variables. The independent variable *CompanyODS* does not correlate with the dependent variable *ConsMode* or *ConsMedian*. Hypothesis 3a) could be partially confirmed. The non-correlation shows a difference in perception but does not evaluate this gap.

The next step is to investigate whether the intensity of communication of the SDGs could be the reason for the divergence between companies' self-perception and consumers' perception. For this purpose, a binary variable is created, which simply states: Yes: *CompanyODS=ConsMode* and No: *CompanyODS≠ConsMode*. Question 43_5 "Can you assess the motivation of the various departments in the company for the SDGs? - Communication / PR" is included. It can be examined whether a higher value of motivation of communication/PR increases the probability that consumers classify the company in the same cluster. Binary logistic regression is used for this purpose. The Omnibus Test of Model Coefficients examines whether the inclusion of the variable *Motivation Communication/PR* improves the null model (without the variable) to predict the dependent binary variable. With a p-value of 0.755, the model is not significant. The Nagelkerke R Square is 0.002 and thus hardly explains variance of the outcome. The classification table also shows the percentage of the dependent variable that the model can correctly predict. The value is 53.3%, which would be a result that could occur by chance. Thus, *Motivation Communication/PR* is not suitable for predicting whether the clusters match. Hypothesis 3b) can also only be partially confirmed. Clearly, it must be noted that the question only asks about the motivation of the communication/PR department. Therefore, the conclusion is based on the assumption that the motivation is related to the actual output of communication and PR. Due to this, it is only partially confirmed and must be viewed with caution.

In addition, it will be examined whether different consumer characters generally have different requirements for companies. Customers who frequently research the sustainability performance of companies before making purchases may be interested in receiving more information than consumers for whom this is less important. For this purpose, ordinal regression is used. The dependent variable *Information* is ordinally scaled. The variable *SustainabilityCheck* is used as a covariate. There are no factor variables. With a p-value of <0.001 , the model is generally significant. There are mixed values for the Goodness of fit. The Person coefficient is significant with p-value 0.002, while the Deviance coefficient is not significant with 0.301. Nagelkerke's R-squared of 0.15 explains 15% of the variance of the dependent variable in this model. The test of parallel lines is significant at 0.014. The null hypothesis can be rejected, so potential interpretations should be made with caution. The null hypothesis states that slopes of the response categories are equal. Although the model is generally significant, it is not adequate to explain the variance of the dependent variable. The variable *SustainabilityCheck* only weakly explains the variable *Information* to a very limited extent. Furthermore, the tests applied do not agree on whether the model is suitable. Hypothesis 3c) is therefore not confirmed.

5. Discussion

Research question one was essentially answered with one main hypothesis, although it requires two sub-hypotheses in order to conduct a meaningful data analysis.

Hypothesis 1aa) could be confirmed. The correlation of knowledge about SDGs and knowledge about the 169 targets is a significant indicator of having dealt more intensively with the SDGs. If there were no correlation, even a negative one, this would mean that companies believe they know about the SDGs, but they have no knowledge about the targets, which would imply that their level of knowledge is insufficient. If they integrate SDGs with this level of knowledge, it could be assumed that the integration is not successful or might even be SDG-washing. The targets are crucial to integrating the single SDG into strategy and to meaningfully adapt and choose targets depending on the type of company. The second correlation between the integration of sustainability indicators (or SDG indicators) and knowledge about the SDGs is evidence that with increasing knowledge, it is more likely that at least sustainability indicators, or even SDG indicators, will be introduced. Conversely, it can also be argued that the introduction of those indicators increases the level of knowledge about SDGs. This may sound relatively simplistic at first, but it proves hypothesis 1aa). Above all, it serves as an argument that sustainability ambitions are not used as a marketing tool but are seriously tried to be implemented.

Hypothesis 1ab) can be partially confirmed. The positive correlation shows that the strength of the integration of sustainability or SDGs increases with the introduction of indicators. It can be assumed that when companies introduce SDG indicators, they are more likely to integrate them into their core business or let them guide their strategy and activities. Similarly, if sustainability indicators are not defined, it is highly unlikely that SDGs will be integrated. Two-thirds of the companies surveyed include the SDGs in decision-making processes. The correlation is also an indication that with better integration into the corporate strategy, the SDGs are more likely to be included in decisions. Among the companies that align their strategy with the SDGs, the SDGs are always included in decisions. Since companies logically make decisions that fit with their strategy, this result is expected and additionally supports hypothesis 1ab) and 1a). The research question can be partially answered. The analysis of the hypotheses shows that companies that seriously address the SDGs do so with a decent intensity. In addition, the companies that do not or insufficiently deal with sustainability performance also deal insufficiently with SDGs. Even though the data consists of interviews with companies, the correlations also confirm the credibility of the statements.

In the evaluation of the second research question, only the consumer side is considered. The strong correlation between CSP integration and SDG integration shows, that for consumers integration of the SDGs is part of a good sustainability strategy. The weak correlation of SDG awareness proves that consumers who are already more familiar with the SDGs tend to attribute a high value to CSP and SDGs in companies. The correlation can also be viewed from another standpoint: People who consider CSP and SDGs in companies important tend to be slightly more familiar with SDGs. However, the correlation is only slightly positive. The fact that, regardless of SDG knowledge, the majority of consumers clearly want integration puts to show that companies should definitely integrate SDGs when it comes to customer wishes. This sends a clear message that, in addition to the intrinsic motivation of companies and extrinsic (political) framework conditions, the consumer stakeholder group also demands this strategy. Incorporating the SDGs could thus also be used for strategic and marketing purposes. Hypothesis 2b) can also be confirmed. The strong correlation between CSP integration and SDG integration indicates that SDGs have a similar importance for consumers as CSP in general. Companies should therefore integrate and communicate SDGs hand in hand with CSP if they want to address customers appropriately. The research question can thus be answered to the effect that consumers consider CSP to be rather important. SDGs should also be an important contribution to a CSP strategy. They also tend to put the responsibility in the hands of the companies.

Research question three examines the relationship between clusters formed by the companies themselves and consumer adoption. The fact that the two variables are not correlated can lead to several conclusions. What is clear is that consumers cannot have the same knowledge about the SDGs applied as the companies themselves. Nevertheless, the consumers did not need to have detailed knowledge, but only a basic assessment in one of the four clusters. However, a correlation cannot show a direction. Based on the findings, it is not possible to conclude whether consumers rate the performance better or worse. It is quite clear that consumers' perceptions do not match the perceptions of companies overall.

In addition, motivation of communication and PR for the SDGs has had no effect. There are several possible reasons for that: The communication measures might not have reached the consumer. The communication could have been rated as untrustworthy by consumers and therefore another cluster was chosen. Furthermore, corporate communications could not have been the only influencing factor. Social environment, media, own experiences or own experiences could supersede PR (Ferguson & Bargh, 2004). Moreover, it is to be taken into account that the companies have a false self-perception. The consumers' assessment could

possibly be closer to the realistic status quo than that of the companies themselves. It is critical to note that providing information about CSP before consumers want to make a purchase, does not influence their expectation that companies should provide information about their CSP. Consumers would like to be informed about sustainable strategies of companies. It does not matter how frequently and intensively they want to search for it themselves. In summary, research question three can be answered to the effect that the perceptions of consumers and companies differ greatly. The probability that consumers see the companies in the same cluster can be compared to a coin toss. Furthermore, the motivation to use SDGs as a communication tool could not be identified as a factor generating this bias. The conclusion can only be that the perception on one or both sides is wrong.

Based on these results, some recommendations could be derived for the 60 companies:

1. Companies should review their communication measures and adjust them if communication is insufficient. Of course, this is only the case if the respective company is also interested in informing consumers about their CSP. Nevertheless, this thesis has already clearly shown in the literature research that a sustainable strategy or a shared value model (Porter) always makes sense. Furthermore, the information about this is desired by consumers.
2. Companies should have their SDG performance evaluated in addition to a self-assessment. Due to its simplicity and completeness, the Robeco SDG score would be considered useful. ESG scores, on the other hand, are not recommended when it comes to the real CSP. Companies could thus determine whether their perception of their own performance is correct. If there is a discrepancy, they should adjust their communication measures.
3. Regardless of the actual SDG performance, companies are still recommended to improve their performance. As the Observatorio ODS report shows, none of the SDG performance self-assessments is optimal or sufficient. A more detailed classification can be found in the report, which is given in the references.

6. Conclusion

The 60 companies analyzed are still on the move to make their contribution to the 2030 Agenda. The current status will probably not be sufficient as a commitment. Nevertheless, if the SDGs are to be integrated, they will be seriously addressed. This work has also illustrated very clearly how open consumers are to SDGs and how much consumers are willing to contribute to their fulfillment. However, the lack of transparency and information imbalance make this difficult. As consumers, they are dependent on the performance of companies. Accordingly, it is a task for participating companies to communicate their self-awareness of SDG performance to potential customers. Naturally, this task is under the assumption that companies do not want to integrate their SDG performance solely out of intrinsic motivation, but rather to take advantage of the opportunity to potentially acquire customers and thus increase sales. Furthermore, it should also be a motivating factor to improve the company's performance and try to become an SDG leader to make communication trustworthy and relatable. The Observatorio ODS project will further support those companies in achieving this goal.

Moreover, the recommendations and managerial implications noted in the discussion are also of interest to other companies. The analyzed companies serve as a cross-section of the large companies in Portugal. The statically significant results could also be observed in other companies that were not considered. It seems reasonable to speculate that the real performance of many companies could be even worse, since they do not participate in the Observatorio ODS project.

6.1 Limitations

This work has studied only a small part of the companies participating in the Observatorio ODS project. Although these are 60 large companies, they do not represent the Portuguese economy. The results and conclusions presented should therefore only be used in context and in a limited fashion. It is to be considered, that the consumers surveyed are also only a small proportion of consumers in Portugal. The demographics are worth mentioning here, as they are primarily younger people. A significant amount, namely 83% are younger than 35 and 95% are younger than 45. The ratio of consumers surveyed does not reflect the age structure of Portugal. In fact 23% of the population is over 65, and this group of people was hardly taken into account (UN, 2022b). Even if the idea of the survey is to ask the consumers for their rough assessment, it is quite difficult for them to have an overview of all SDGs and areas of the respective companies. There may have been a failure to take all the SDGs into account. Another weakness that could

skew the data is that some of the companies considered do not have the average consumer as a customer. For instance, it might not matter to them what the perception is among respondents, since their customers are primarily B2B customers. Accordingly, it would also make less sense for such companies to communicate SDGs to the group of respondents. For completeness and comparability reasons, all companies were nevertheless integrated. A detailed analysis in this regard was not conducted for reasons of confidentiality regarding the performance of the companies.

This work has dealt exclusively with SDGs in the CSP context. There are also other measures that CSP can integrate into companies. Thus, it cannot be automatically concluded from a poor SDG performance to an equally poor CSP overall. The study only examined perceptions of SDG performance. Real performance, as it can be measured with various scores, for example, is not taken into account. The study is therefore not intended to motivate companies to engage in SDG-washing by simply communicating SDG content without credibly integrating it.

6.2 Future Research

Based on this work and the Observatorio ODS project, there are various possibilities for further research.

Medium-sized and micro enterprises could be considered similarly to this study. A comparison within the size of the companies may also be useful. It would also make sense to take a closer look at individual companies in order to understand their internal processes. In this way, possible hurdles could be identified that slow down or even prevent a closer integration of SDGs. In form of a best practice share, an assistance model could also be developed to facilitate integration for other companies.

It would be of interest to compare the performance of the companies by including a score such as the Robeco SDG score. Such a score could be related to the self-perception of the companies as well as the perception of the customers. This would generate added value for both groups. Since the score has accurate analysis on individual SDGs, this would also have greater additional value for the companies themselves to identify weaknesses. Besides, this would close the open gap in this work. Said gap is, that it is not clear what causes the difference in the perception of the SDGs. If the actual performance is known, it would be easier to determine where the perception bias comes from. Moreover, the same study could be conducted again in the future. At a later stage, when the companies see themselves in a better SDG cluster, it could be evaluated whether the development was also perceived accordingly by consumers. This

would be an impactful side effect of the Observatorio ODS project if consumer perceptions had also improved. Not only the perception of consumers could be interesting, but also their purchasing behavior. In the introduction, the concept of loyalty to banks was already mentioned. It could therefore be investigated whether SDG integration in general increases customer loyalty. Do customers come back and are they perhaps willing to pay higher prices?

7. References

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8. Appendix

Questionnaire Consumer: For reasons of confidentiality the company names have been removed

Perception of Sustainable Performance

Start of Block: Introduction

Q3 Dear Participant,
my name is Fedor Köber, I am an MSc. Management student at the Católica Lisbon School of Business and Economics and I am currently writing my thesis. The thesis is about the sustainability performance of different well-known Portuguese companies. For this survey you don't need any previous knowledge. It is only about your own perception. All data is collected anonymously, it cannot be assigned to your person and will be treated strictly confidential.

In the following, the **17 Sustainable Development Goals (SDGs)** of the United Nations will be briefly explained. Even if you already know the SDGs, please read them again as a refresher. After that, the survey will have two blocks.

The duration of the survey is about **10 minutes**.

At the end you can enter your e-mail address and get into a lottery pot for a **30€ coupon** of your choice!

If you have any questions or concerns, please send an e-mail to: *s-fkober@ucp.pt*.

Thank you for your participation.

End of Block: Introduction

Start of Block: Block 2

Q4 According to the UN, the SDGs provide the basis for a sustainable shared life on earth if they are consistently pursued by states and companies.

Goal 1. End poverty in all its forms everywhere

Goal 2. End hunger, achieve food security and improved nutrition and promote sustainable agriculture

Goal 3. Ensure healthy lives and promote well-being for all at all ages

Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Goal 5. Achieve gender equality and empower all women and girls

Goal 6. Ensure availability and sustainable management of water and sanitation for all

Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all

Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all

Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

Goal 10. Reduce inequality within and among countries

Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable

Goal 12. Ensure sustainable consumption and production patterns

Goal 13. Take urgent action to combat climate change and its impacts

Goal 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development

Goal 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss

Goal 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels

Goal 17. Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development

If you have carefully read and understood everything you can proceed.

End of Block: Block 2

Start of Block: Block 3



Q140 Please now classify these companies into 4 groups.

An "**SDG leader**" puts the SDGs at the strategic center of the company.

An "**SDG committed**" sees SDGs as a strategic opportunity and include SDGs in strategic decision-making processes.

An "**SDG aware**" see SDGs as a strategic opportunity but do not include them in decisions.

A "**Shareholder aware**" limit themselves to generating profits for shareholders.

If you don't know a company, you don't have to check a box and can move on to the next one.

	SDG leader (1)	SDG committed (2)	SDG aware (3)	Shareholder aware (4)
Company (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Company (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Company (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Company (4)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Company (5)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Company (6)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Company (7)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Company (8)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Company (9)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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Company (11)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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...	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Company (60)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

End of Block: Block 3

Start of Block: Block 6

Q128 This is the last part. A few general questions will now be asked. The answers will be evaluated anonymously.

Q129 When I purchase (services or products), I check the company's sustainability performance beforehand.

0 = never

10 = always and carefully

0 1 2 3 4 5 6 7 8 9 10

move the slider ()	
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Q130 I was familiar with the concept of Sustainable Development Goals (SDGs) before

- Not familiar at all (1)
 - Slightly familiar (2)
 - Moderately familiar (3)
 - Very familiar (4)
 - Extremely familiar (5)
-

Q131 Companies should integrate sustainability in their corporate strategy

- Strongly disagree (1)
 - Somewhat disagree (2)
 - Neither agree nor disagree (3)
 - Somewhat agree (4)
 - Strongly agree (5)
-

Q132 Companies should integrate SDGs in their corporate strategy

- Strongly disagree (1)
 - Somewhat disagree (2)
 - Neither agree nor disagree (3)
 - Somewhat agree (4)
 - Strongly agree (5)
-

Q141 If companies would inform me better about their implemented sustainability strategy, I would buy the product / service ...

- Extremely unlikely (1)
 - Somewhat unlikely (2)
 - Neither likely nor unlikely (3)
 - Somewhat likely (4)
 - Extremely likely (5)
-

Q142 If I perceive a product / service to be very sustainable, I am willing to pay a higher price.

- Extremely unlikely (1)
 - Somewhat unlikely (2)
 - Neither likely nor unlikely (3)
 - Somewhat likely (4)
 - Extremely likely (5)
-



Q146 click

- bot (1)

End of Block: Block 6

Start of Block: Block 7

Q134 How do you describe yourself?

- Male (1)
 - Female (2)
 - Non-binary / third gender (3)
 - Prefer to self-describe (4)
-

Prefer not to say (5)

Q133 How old are you?

- Under 18 (1)
 - 18-24 years old (2)
 - 25-34 years old (3)
 - 35-44 years old (4)
 - 45-54 years old (5)
 - 55-64 years old (6)
 - 65+ years old (7)
-

Q136 What best describes your employment status over the last three months?

- Working full-time (1)
 - Working part-time (2)
 - Unemployed and looking for work (3)
 - A homemaker or stay-at-home parent (4)
 - Student (5)
 - Retired (6)
 - Other (7)
-

Q139 What is your monthly gross income?

- 1000€ or lower (1)
 - 1000€ to 2000€ (2)
 - 2000€ to 3000€ (3)
 - 3000€ to 4000€ (4)
 - 4000€ to 5000€ (5)
 - 5000€ or higher (6)
 - prefer not to say (7)
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Q137 What is your current marital status?

- Married (1)
 - Living with a partner (2)
 - Widowed (3)
 - Divorced/Separated (4)
 - Never been married (5)
-

Q143 If you want to win a 30 Euro voucher of your choice, write your e-mail address and you are in the lottery pot:

End of Block: Block 7
