

# Sustainable Development Goals: preparedness of Russian business for a new leading course

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**Abstract** Modern conditions fundamentally change the sphere of management by focusing it not only on making a profit, but also on solving social (environmental) tasks. The aim of a new technology of public administration is the adoption of “Sustainable Development Goals” (SDGs). The seventeen goals approved by the United Nations Organisation are supposed to be extended not only to the public administration system, but also to enterprises. The so-called “Western business”, despite the traditional commercial interests, still mostly recognizes the need for transformation and that is why is being reconstructed.

This paper assesses the readiness of the Russian business which is relatively young to work in the new environment. We contemplate that nowadays most of the Russian companies do not have such intentions. The paper provides statistics and identifies the factors that cause and prevent the formation of new values. The paper also analyses and describes the initiative of the largest all-Russian association of employers - RSP (Russian Union of Businessmen and Entrepreneurs) that conducts training seminars, implements sociological research on innovations, and organizes a rating system for companies. We find that no more than 100 Russian enterprises participate in the rating which is less than 1% of the total. However, these enterprises appear to be business leaders in terms of production development and volume. Moreover, we argue that the leading enterprises are also those closely connected with the world market.

## 1 Introduction

Sustainable Development Goals (SDGs) is the name of a new strategic course pursued by international organizations in regulating the economic and social policies of the countries. Its practical implementation to management is seen as a further development and keeping to the general trend. It means that both states and enterprises build their activities not only in accordance with economic interests, but also taking into account environmental perspectives, respecting human rights and international ethical standards. The SDGs as a general direction of world social and economic policy were created because of the work of the Roman Club and the activities of the United Nations (UN). The term “sustainable development” was first used by the UN Commission on Environment and Development (led by Gro Brudtland) in 1983. In her opinion, sustainable development is one that occurs without prejudice to future generations. At present, this interpretation has been somehow extended and means a growth of the economy that at the same time ensures the satisfaction of people’s rational needs but does not disturb the natural balance and social harmony.

In approaching the beginning of the new millennium, the United Nations concretized the new course by developing a system of 17 goals and outline the prospects for the development of civilization as a whole, the countries that signed the corresponding concept, and enterprises that expressed their solidarity with the new

course. At the same time, countries (and enterprises) received the right to choose independently the goals that they would like to implement. Concretization of the general guidelines, as well as the content of the agreements on solidarity with the SDGs by countries and enterprises, allows experts to evaluate the results achieved (using for this, primarily the Performance Management method). For 2017, Russia occupied the 62<sup>nd</sup> position out of 157, gaining 68.9 points out of 100 possible, i.e. located in the middle for European countries (Lanshina 2017).

There are two types of goals: Millennium Development Goals (MDGs) (2000–2015) and the Sustainable Development Goals (SDGs) (2015 – 2030). Their comparison shows that the SDGs expanded the number of targets to 17 and the Goals might be ranked by creativity and other characteristics in different depending on states and by enterprises.

Analysing the process of introducing the SDGs, in our opinion, three trends can be identified. The first one (1970-2000) is an “edifying” which passively calls for the surrounding nature protection. The second (2000-2030) – active actions, expressed in concrete movements selected by each country. The third (2000-2030) are actions of the SDGs implementation into the business sphere, the formation of new values opposing market and profits. The second and third trends run in parallel, mutually enriching each other.

Giving a brief description of the changing, SDGs in relation to the business (milestones of the third trend) we should say that they are based on the UN Global Agreement on Corporate Social Responsibility (UN 1999). Initially, he singled out the main sphere – labour and the formation of harmonious relations within the enterprise, but after the adoption of the SDGs, new goals were also included in the list of obligations. At the beginning of 2017, the 10 goals were recommended. The agreement was signed by 9200 companies from 166 countries. There is voluntary entrance into the contract, its execution is declared by the enterprise and not verified from the outside. The degree of implementation of the principles may be different, ranging from an understanding of the tasks and ending with the embodiment of them in real actions. Naturally, the content of obligations is also different: ecology, internal harmony in relations, anti-corruption activity or others.

Among the 10 proposed goals, two positions concern the obligation to respect human rights, four – labour standards (freedom of assembly, the inadmissibility of forced and child labour, and discrimination against workers), another three – embody environmental protection requirements, one - calls for anti-corruption policies.

The understanding of the SDGs in relation to macro regulation in our country is theoretically worked out (primarily due to the Analytical Centre under the Government of the RF and the National Research University). However, it does not mean the sufficiency of the publication on understanding the tasks and ways to implement them. Anyway, practically it is untouched scientific field. The aim of the publication is to identify the possibility of SDGs implementation and to evaluate its first steps revealing the leading companies.

## **2 The admissibility of the use of SDGs in enterprises**

It seems that the basic theory underlying the SDGs for business is the theory of the social responsibility (SR) of enterprises, primarily corporations. One of its authors is Bowen (1953), who contrasted SR with other forms: legal and moral. Having become the founder of the concept of “corporate altruism”, he was the first to concretize its possible forms of development: the creation of workplaces, the implementation of social protection measures, for example, so called «social packages, the implementation of charitable programmes, environmental protection and ecology, the production of quality products that guarantee its absolute safety for consumer interaction with the public. These ideas were later developed in the works of Chandler (2016), Peters and Waterman (1982), Naisbitt and Aburdene (1985) who described the special opportunities and responsibilities of large corporations in modern conditions. Such approach breaks the stereotypes that determine the role of profit as an incentive for the development of an enterprise. Some scientists began to defend the factor of personal businessman economic interest as the basis for the development of the firm. Therefore, Milton Friedman – the Nobel Prize winner (Friedman 1962) – argued that the main form of corporate social responsibility is the growth of the income of its shareholders. Against the background of the current discussion, Vogel (2005) substantiated the market price of enterprise charity shares.

Taking the validity of the criticism, the publicity and scientists have proposed an intermediate option - the organization of institutionalized protection of businessmen with high SR. Experience of some countries shows what the state do: the positions of the Minister of Social Responsibility has been creates (e.g. Great Britain), the special law (the Sorbanis-Oxley Act) have been legislated (e.g. USA). Many countries have approved the Code of Business Responsibility, focusing on regulated standards, for example, “SA. 8,000”. The UN and other organizations began to use indexes and ratings for initiating SR (see GRI 2019) and also encouraged the differentiation of assistance in investing the firms, taking into account the specifics of their goals. Organizational forms were created, such as the World Business Council for SDG, which unites more than a hundred TNCs, the Global Committee of Kofi Annan, the Global Corporate Citizenship Initiative within the World Economic Forum, etc. To promote information openness in the EU since 1995, there was adopted European Business Against Social Exclusion, which implied the exchange of information.

In parallel with the work on understanding the new nature of the enterprise and the formation of regulatory processes that initiate it, there was created a macro approach. Its supporters were engaged in studying the problems of enterprises, i.e. they identified conflicts that arose between buyers, producers, stakeholders and personnel during the implementation of the SDGs, as well as ways to resolve these conflicts. A comparative analysis of the institutions that contribute to the resolution of conflicts in the enterprise is described by Zanten and Tulder (2016). The research of the problems and conflicts outlined by the case-study method was led by Vildåsen (2018). Studies describing the features of the process in different countries, including developing ones, in particular, a review of studies by Batisto and Frabsisco (2018). For assistance and the dissemination of ideas of e-learning materials created, such as: a web-site "Global Reporting Initiative", SDGs book club, Sustainable Development Knowledge Platform, and many others.

Understanding the difficulties of the transformations that might happen in the transfer of businesses to new values, the researchers suggested additional tools: matrix of SDGs, compass and on-line platforms. Thus, the inventory matrix serves as a way to identify social problems and opportunities of the object of transition to the SDGs (1). The matrix of indicators helps experts to select indicators that evaluate the direction (2). The matrix of achievements defines indicators for comparative analysis (3). The matrix of achievements, as a rule, is presented in Excel-tables where indicators on the enterprises are brought.

Compass of SDGs (Global Compact 2019b) is a methodological document helping to transfer business to new goals "Transforming our World: The 2030 Agenda for Sustainable Development" (UN 2015). It is based on the allocation of 5 stages, enabling a variable approach to the development of a new strategy. They include understanding and internal acceptance of SDGs values (1), prioritization (2), setting own goals (3), integrating or disseminating their goals to partners (4), reporting and communication (5). As a prerequisite for entry into the Global Agreement, compass considers compliance with national legislation (1) and human rights (2), as well as respect for minimum international standards (3). UN researchers have developed a list of indicators for enterprises called "Transforming our world – Agenda SDG-2030", which facilitates the comparison of firms and specifies the indicators of annual reports.

### **3 Introduction of SDGs principles by Russian firms: technologies and challenges**

The implementation of the SDGs into Russian business went in two parallel ways. Some enterprises, usually successfully operating in the world market, independently confirmed their readiness for it, stating this to the relevant Associations. Others have started this way, as occurrence in it of the RF and the beginning of the active national campaign. First, the following mandatory actions for Russian business were identified: prohibition of waste disposal at landfills (1), reduction of greenhouse gas emissions (2) and the use of storm water for technical needs (3), as well as participation in corporate volunteering (4) training employees for new goals (6), and social entrepreneurship (creating of Charity shops)

It is clear that individual actions are fundamentally not what the SDGs are intended for. We need a new ideology, a new entrepreneurial culture. Foreign experience has suggested two methods that initiate the formation of this direction. The first is the creation of Russian online platforms, such as "Business for peace" (Global Compact 2019), the second – the organization of the company' ratings. At the moment, 150 companies from 39 countries, covering business associations, large corporations, as well as small companies, have registered as members. It has national branches – portals-networks in 21 countries. The purpose of the platform is to organize interaction between the companies, to create conditions for the exchange of experience through regular webinars and annual seminars, to identify the best of them at the end of the year. The only company from Russia, which is part of it –the family firm "Svirin" (trading). To control the process in Russian business, it was planned to launch (by the end of 2018) a national platform, while information can be exchanged on the UN business action Hub or on the RSPP website. Since 2015 the UN has also launched a second platform – Sustainable Development Knowledge Platform (2015), which aims to disseminate news and information on the SDGs process in business. As SDG leader, RSPP has issued the publication (Feoktistova et al. 2018).

The second direction, which initiates the SDGs principles dissemination other strategies that embody social and economic transformation, consists of numerous ratings and rankings. It is difficult to overestimate their popularity: they are important for both competing participants and the public. They form the public arena for the implementation of social problems, their discussion, identify best practices.

Most popular ratings dedicated to the SDGs and corporate responsibility are Forbes, Corporate Responsibility magazine (identifies and publishes a list of the Top 100), Corporate Watch (monitors large corporations in order to identify their illegal actions), CSWire Rating and Awards, Ethisphere magazine (makes a list of the most ethical companies – Worlds most ethical Companies), Corporate Knights – a law firm from Toronto makes a list of the top 100 companies on the SDGs, the rating "Business for peace" (Global Compact 2019a). Thus, among the 10 companies which were the world leaders in social responsibility (according to Forbes (2017), compiled by the Reputational Institute) appeared Lego, Microsoft, Google, Walt Disney Company, BMW Group, Intel, Cisco Systems, Rolls-Royce Aerospace, and Colgate-Palmolive. The

study analysed data on 170 thousand firms in the world. World Wide Web Foundation on the basis of monitoring "Open Data Barometer" organized and conducted monitoring of countries on the openness and corporate responsibility. Traditionally, it is led by Canada and the UK, Russia won 13th place from 30 countries, receiving 51 points out of 100 (Corporate Knights 2017). The worst result was shown in the openness of state and government organizations.

Since 2013, the RSPP forms the rating of the Russian corporations for openness and accountability. At the same time, the publication of the final annual reports becomes the most important part and prerequisite for the implementation of the SDG principles. Starting from 2013, the annual reports contest is held. First, it was conducted on the basis of published annual reports, but since 2015, as Indexes of openness and corporate responsibility were formed by RSPP and EUSP, the companies themselves began to send the required documents, thus expressing a voluntary desire to participate in the competition. According to the results of 2017 not only the best companies of the country were identified, but also a draft law of Russia which is called as "On public non-financial reporting" was drawn up. There were 93 companies which participated in the competition that year. The aim of it was not just to identify individual winners but to rank companies by levels, showing the overall system. The main advantage of the evaluation was considered to be the openness of the market position, identification of risk areas and an indication of ways of overcoming them. The experts, which included representatives of the Ministry of economic development, research companies and the business itself, the highest place (five stars) was awarded to 22 companies, including ALROSA, Atomredmedzoloto, Atomstroyexport, Atomenergomash, Banks VTB, and Sberbank. The number of enterprises classified as the best ones increased comparing to 2016 and reached 23% instead of 19%. In the sectoral context, the leading role belong to representatives of energy industry, including nuclear.

The competition was also attended by NGOs that presented a variety of charitable practices in their reports, as well as reflecting the General trend – participation in educational activities. The winner among them was "Diamond autumn" (non-state Pension Fund). It is clear that for the contestants the manifestation of corporate responsibility is the access to foreign markets, the formation and development of the image and, as a result, the growth of trust to them by consumers.

#### **4 The formation of new attitudes**

Here are some data from a sociological survey conducted by the SJM Agency (RAEX 2017). The authors identified three goals: to establish the level of awareness of company managers about the SDGs, to assess the readiness of enterprises for the transition, and to identify the goals they consider as priority. The study was conducted by a survey of heads of enterprises (business and NGOs) (200 large companies, members of the RSPP were interviewed), as well as by analysing annual reports of 66 companies. Simultaneously, they carried out an online survey, which responses were received for 78 out of the 400 questionnaires invited for fulfilling. There were representatives of metallurgical and construction companies (12% each), telecommunications and financial sector (9%), oil and gas companies and electric power industry (8), food industry and transport (6), forest industry (5), retail trade and chemical industry (4% each), and others – 10. 53% of firms are private companies, 24 – branches of international and 23 – state (with state participation). According to the results, 32% of managers know the SDGs trends well, another 32% – only in general terms, 20% know the goals, but do not represent the possibility of their implementation in their enterprise, 9% – are not familiar with them, and 7 – provided other answers. For the majority of respondents, the source of information was the activities carried out by RSPP (82%) and other business associations (64%). At the same time, 66% of respondents confirmed that the SDGs ideas are familiar to the top management of their companies. The following responses were received on the extent to which SDGs strategies have been put into practice. 50% of firms have started to implement elements of SDGs, another 47 – develop policies for their implementation. At the same time, 11% of firms linked all 17 goals to specific programs of the enterprise, 52% identified relevant targets and report for their achievement, 18 – only mention them in the final report, and the rest (18) do not mention. 56% of companies assigned responsibility for its movement to the SDGs to a specific head, and 31% – created a special unit (or including it in the additional duty of existing services: ecology (45%), personnel management (37%), corporate relations department (26%) (see RAEX 2017). Out of the 17 sustainable development goals, priority is dominated by sustained economic growth and full employment, sustainable production and consumption patterns, as well as the achievement of global partnerships. The least relevant policies of the company were recognized as the fight against poverty and hunger, reducing inequality within and between countries, as well as the preservation and use of oceans and seas.

Answering the questions about the reasons for the willingness of firms to transit to a new strategy respondent told that it exposes new possibilities of business growth (47%), contributes to the growth of the brand and reputation (45%), provides international standards (37), increases the efficiency of risk management (32), ensures competitive advantages (28). They mentioned such barriers as the lack of public policy (1), the lack of understanding the aims (2) and the lack of benefits (3). The most effective measures proposed by this strategy

were the introduction of advanced innovative technologies (56%), the inclusion of the SDGs in the reporting documents (35), the improvement of products and services in accordance with the SDG standards (31%). Moreover, respondents recognized the importance of such events as the organization of thematic conferences (57%), educational programmes (44%), involvement of specialists of the company to participate in the working groups of the national network of the State Duma (40%), preparation of analytical reports "SDG in Russia" (36%).

## 5 Example of Gazprom: implementation of the SDGs

Now, let us try to assess the success of the SDGs work at one of the largest and world-famous Russian companies – Gazprom. We compare the data of the individual plans of this organization (individual indicators of the plan available from the company's website in 2017) and the company's report, based on the recommendations for evaluation to them by UNCTAD – working group of experts on international standards and reporting (Skobarev 2017). See Table 1 that follows.

**Table 1.** Analysis of Gazprom documents on implementation of SDG measures

The name of the recommended index	Plan Data	Report data	Comments
1. Overall assessment of the document: – identification (in the report) of the description of at least one of the SDG directions, – it is desirable to provide documents confirming the results).	These data are present, so , respectively, the plan, and report to the international requirements satisfy		
2.General assessment of social orientation and economic role of the enterprise	Since this is the first plan for the SDGs, it meets the requirements, but does not show the dynamics of the process		
2.1. assistance to the state and society: – total revenue, – received profit, Investing in the environment		27.1 billion rubles	Economic totals could not be identified. In General, Gazprom is currently operating at a loss, as gas prices in the domestic market are significantly lower than external prices.
2.2. taxes listed	–	721 billion rubles	
2.3. volume of investments for the year, including – participation in social programs, – additional investments that characterize the SDGs, – treatment facilities, – R & d, – charity	– – – – –	3.7 billion rubles – – 980 million rubles Social programs – 4.3 billion rubles	
2.4. the value of the volume of local procurement	data neither in the plan nor in the report are revealed		
3.0. Environmental successes and indicators	–	A total of 1100 events took place	
3.1. rational use of water resources	data neither in the plan nor in the report are revealed		
3.2. ways of waste disposal	–	–	
3.3. emissions to air	Reduce on 95%	21%	
3.4. savings in energy consumption	data neither in the plan nor in the report are revealed		
3.5. General ecological situation at the enterprise: – water reuse, – water use efficiency, – pressure on water resources, – reduction of waste production, – waste disposal, – hazardous waste, – greenhouse gas emissions (by type of gas), – ozone-depleting substances, – energy consumption (renewable energy), – energy efficiency.	– – – – + – + – – –	Reducing water consumption by 5%	The application of these 11 indicators is only under discussion. Discharges into water decreased by 19%. The share of waste aimed at recycling increased by 4% and amounted to 83.5%

Source: Skobarev (2017)

The plan contains special sections confirming the inadmissibility of accidents at hazardous production facilities, reduction of (fatal) injuries by 30%, prevention of technological emergencies. Listed (however, in General terms) key measures for health and safety. It has the measures to reduce the negative impact and increase the efficiency of resource use, in particular the reduction of the discharge of dirty water, the reduction of the share of excess payments for negative impact on the environment. Specific figures (if they are presented) are given in Table 1 above. The plan lists measures to improve production technology, which will contribute to improve the environment and economy. In addition, the analysis of Gazprom's gas production plan (Gazprom 2017b) was held and it records production 430.44 billion cubic meters of gas, of 15.3 million tonnes of gas concentrate and 41.1 million tons of oil. At the conference of Gazprom financial plans of the company (Gazprom 2017c) the following figures were given: volume of investment in the programme should be 911 billion RUB. It is planned to repay the debt of 7.4 billion dollars U.S. data on economic parameters, including governance structure, are not available. There are only photos presented on the official website for 2018.

The only document that can be considered as enough informative includes 81 pages of text and graphs and it is the report of Gazprom for 2017 "Strive for more" (Gazprom 2017a), although here the description of events dominates the presentation of figures and indicators. Another feature is the representation of data as a percentage of past years, i.e. not in absolute terms. The report identified the following priority goals of the company. In the field of economy – economy (8th goal), innovation in production (9th goal), responsible energy consumption (12th goal). Health and wellness (goal 3), clean water (goal 6), energy conservation (goal 7), combating climate change (goal 13), conservation of marine ecosystems (goal 14), conservation of terrestrial ecosystems (goal 16) are part of occupational health and safety. With regard to social development, the company recognizes its ownership of the goals: quality education (No. 4), gender equality (No. 5), decent work and economic growth (No. 8), sustainable cities and human settlements (No. 11), partnership for the SDGs (17). Information on investments: the total amount is 3.7 billion, 3.0 of them is spent on development programs and the creation of a technological base for production, but 980 million is spent on research work. The company has created almost 68 thousand workplaces in various regions of the country. Much attention is paid to the quality of the product (gas and oil), especially in response to complaints, of which there were more than 93 thousand. Since 2016, the company has introduced monitoring of customer satisfaction with the quality of products, which at the moment is 68%. The report contains a summary of the corporate governance system, as well as information on the work of the Board of Directors in accordance with the recommendations. So, for 2017 there was held 57 meetings, which considered 112 questions. The Board consists of 11 people, the age structure of which is the following: up under 45 years of age – 18%, from 45 to 55 y.o – 46%, from 55 to 65 y.o – 21%, up to 65 y.o – 5%. The Company has adopted a Code of corporate ethics, and no violations of the Code have been revealed for a year. Awards to members of the management Board amounted to RUB 1284.82 million (including wages), and to members of the Board of Directors – RUB 303.37 million (Gazprom 2017d).

## 6 Conclusions

All in all, our findings suggest that Gazprom has developed documents regulating transparency of information, the Corporate Code, and a plan of anti-corruption measures. The basis of the employee interaction is intra-company communication (the private portal). HR management is based on the common service centre of HR-company. Within its framework, from 2018 it was planned to launch the portal "career", which will provide personnel growth.

Our results show that Russian business companies are still relatively young in comparison with their Western counterparts and thence are not fully prepared to work in the new environment that would reflect the principles of sustainable economic development and SDGs.

To sum it all up, we would like to note that Russian companies share the SDGs and are ready to implement them as far as possible. RSPP does a lot to consolidate Russian business in general and in relation to this problem. But more active role of the Russian government could make this endeavour more successful.

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