



# **Integrating the United Nations Sustainable Development Goals into Corporate Social Responsibility Policies**

**The Cases of  
the Netherlands & Denmark**

Master Thesis  
MSc International Public Management and Policy  
Erasmus University Rotterdam

**Author: Christina van der Laan (506226)  
Thesis Supervisor: Dr. K.H. Stapelbroek  
Second Thesis Supervisor: Prof. Dr. A.G. Dijkstra  
Date of Submission: 26 July 2019  
Wordcount: 25,000**

## Summary

Over the last decades, national governments have become increasingly concerned with developing effective policies to promote CSR among businesses. On an international level, several (voluntary) Corporate Social Responsibility (CSR) frameworks have been established by international organisations such as the OECD, ILO and UN. These frameworks and policies have been developed in an attempt to hold businesses globally responsible and accountable for their potential negative impact on society and the environment. This has especially become essential in a globalising, increasingly complex world in which businesses operate globally and in which common minimum standards on social and environmental issues are lacking. National governments and international organisations, and to a certain extent also consumers, increasingly demand businesses to not only minimise their negative impact on society but also advance broader, long-term societal goals, such as the United Nations Sustainable Development Goals (SDGs).

This research focuses on the CSR policies of two case study countries – the Netherlands and Denmark - and specifically deals with the question as to how the United Nations Sustainable Development Goals (SDGs) are integrated into the national public policies on CSR of these countries. The SDGs were adopted by 193 countries in 2015 – following the preceding Millennium Development Goals (MDGs) – as a global agenda that calls for action from governments, businesses and civil society to end poverty, protect the planet and secure prosperity for all by 2030. Together with governments and civil society, businesses are seen as key drivers of this global agenda. By aligning strategies, operations and CSR activities with the SDGs, businesses can minimise their negative impact and maximise their positive impact on long-term societal development and become more responsible towards their impact on society.

The Sabatier and Mazmanian's (1981) Conceptual Framework of the Implementation Process, which is based on the literature on implementation theories, is applied to empirical data, which is gathered through both interviews and document analysis. This research focuses on the Dutch and Danish public policies on CSR, through which the governments of these countries stimulate CSR among businesses, and aims to find out how the governments of these two countries have integrated the SDGs into their public policies on CSR.

**Keywords:** *Corporate Social Responsibility (CSR), United Nations Sustainable Development Goals (SDGs), Public Policy, Sustainability, International Voluntary Initiatives, Responsibility, Impact*

## Acknowledgements

This master thesis marks the end of my life as a university student as well as the end of the master programme International Public Management and Policy at Erasmus University in Rotterdam. The last year has been an intense year of hard work, especially the last months during the thesis process. It has, however, been a very valuable experience for me. Through this channel, I would like to thank the people around me that have been supporting me during the last year.

Firstly, I would like to thank my thesis supervisor Dr. Koen Stapelbroek, for helping me through the thesis process. He has given me a lot of valuable advice, support and insight, which has always inspired me and helped me with finding a way to approach my topic and write my thesis. Also, I would like to thank Prof. Dr. Geske Dijkstra for being my second supervisor and for providing me with valuable comments and insights on how to improve my thesis.

I would also like to thank the interviewees for making time for my interviews and sharing their knowledge, expertise and experiences with me. This has provided me with a lot of valuable and interesting input and insights for my thesis. In addition, I would like to thank everyone at the Global Compact Netherlands Network for supporting me throughout the process.

Lastly, I would like to express my gratitude to my family, Jesper, my friends, my IMP thesis group (Ivy, Victor and Eline), and my 'the Hague study group' (Douwe, Quirine, Ivy, Faustas and Dominick) for their supportive words, their valuable insights, their time and patience and for motivating me throughout the process. Without their support, this all would not have been possible.

Christina van der Laan

The Hague, July 2019

## Table of Contents

Summary .....	2
Acknowledgements .....	3
List of Abbreviations.....	6
List of Figures.....	7
1. Introduction.....	8
1.1 Introduction.....	8
1.1.1. Corporate Social Responsibility .....	8
1.1.2. The United Nations Sustainable Development Goals .....	9
1.1.3. Linking CSR to the SDGs.....	11
1.2. Problem Statement .....	13
1.3. Research Objectives & Research Questions.....	16
1.4. Relevance of the Research .....	17
1.5. Structure of the Research.....	18
2. Literature Review .....	19
2.1. Defining CSR .....	19
2.2. The Conceptual Development of CSR.....	21
2.2.1. The 1950s – Initiation of the Academic Debate .....	22
2.2.2. The 1960s and 1970s – Broadening and Deepening the CSR Debate .....	23
2.2.3. The 1980s – Increasing Interest in CSR.....	25
2.2.4. The 1990s Onwards – the Rise of CSR.....	26
3. Theoretical Framework .....	30
3.1. Public Policy.....	30
3.2. Policy Implementation .....	32
3.3. Implementation Theory.....	33
4. Research Design and Methods.....	38
4.1. Research Design: Qualitative Case Study Research Design.....	38
4.2. Types of Case Study Designs .....	39
4.2.1. Case Selection: the Netherlands and Denmark.....	40
4.3. Operationalisation.....	41
4.3.1. Operationalisation Table – Dependent Variable – Interview Questions .....	43
4.3.2. Operationalisation Table - Independent Variables – Interview Questions .....	43
4.4. Data Collection .....	48
4.4.1. Semi-Structured Interviews.....	48

4.4.2. Document Analysis .....	49
4.5. Internal Validity .....	49
4.6. External Validity.....	50
4.7. Reliability .....	50
5. Empirical Analysis .....	51
5.1. The Dependent Variable.....	51
5.1.1. The Dutch CSR Policy .....	51
5.1.2. The Organisation of Dutch CSR Policy .....	54
5.1.3. The Integration of the SDGs into CSR Policy in the Netherlands .....	55
5.1.4. The Danish CSR Policy.....	57
5.1.5. The Organisation of Danish CSR Policy.....	59
5.1.6. The Integration of SDGs into CSR Policy in Denmark .....	59
5.2. The Independent Variables .....	61
5.2.1. Overarching topic 1: Tractability of the Problem .....	62
5.2.2. Overarching topic 2: Ability of Statute to Structure Implementation.....	64
5.2.3. Overarching topic 3: Non-Statutory Variables .....	65
6. Conclusions, Limitations & Suggestions .....	69
6.1. Conclusions.....	69
6.2. Limitations .....	70
6.3. Suggestions for Future Research .....	71
7. References .....	72

## List of Abbreviations

BHOS	Foreign Trade and Development Cooperation ( <i>in Dutch: Buitenlandse Handel en Ontwikkelingssamenwerking</i> )
CEO	Chief Executive Officer
CSR	Corporate Social Responsibility
DI	Danish Industry
DSGC	Dutch Sustainable Growth Coalition
EC	European Commission
EU	European Union
GC	Global Compact
ICSR	International Corporate Social Responsibility
ILO	International Labour Organisation
IRBC	International Responsible Business Conduct
MDGs	Millennium Development Goals
MFA	Ministry of Foreign Affairs
MNCs	Multinational Corporations
MVO	Corporate Social Responsibility ( <i>in Dutch: Maatschappelijk Verantwoord Ondernemen</i> )
NGOs	Non-Governmental Organisations
OECD	Organisations for Economic Co-operation and Development
SDGs	Sustainable Development Goals
SER	Socio-Economic Council
UN	United Nations
UNIDO	United Nations Industrial Development Organisation
UNGC	United Nations Global Compact

## List of Figures

- Figure 1 The United Nations Sustainable Development Goals
- Figure 2 The Pyramid of Corporate Social Responsibility
- Figure 3 The Policy Cycle
- Figure 4 Sabatier and Mazmanian's (1981) Conceptual Framework of the Implementation Process
- Figure 5 Operationalisation Table – dependent variable
- Figure 6 Operationalisation Table – independent variables
- Figure 7 Results Table – Dependent variable
- Figure 8 Results Table – Independent variable

# 1. Introduction

*“Effective governance requires balancing and managing the changing relationships between states, markets and civil society. Governments are now working increasingly in partnership with business, labour and civil society in the functioning of the individual national economies and the international economy, particularly in establishing appropriate institutional and policy frameworks”.*

- Source: OECD, 2001

## 1.1 Introduction

### 1.1.1. Corporate Social Responsibility

Corporate Social Responsibility (CSR) is a concept that refers to the way in which businesses take responsibility for the impact of their business activities on both society and the environment (European Commission, 2019). CSR is often referred to as a self-regulating mechanism that concerns voluntary initiatives of businesses to incorporate social and environmental considerations into their business conduct and strategies. By engaging with CSR, businesses strive for social, responsible and sustainable entrepreneurship by minimising their negative impact on society and maximising their positive impact on society.

CSR has become a relatively well-known concept over the last years as a result of increased attention to sustainability issues. The public has become increasingly aware of issues such as climate change and working conditions, while political parties and civil society organisations have stimulated the dialogue, both nationally and internationally, over sustainability issues and the role that private sector actors have with regards to these issues. As businesses are often seen as among the most important players in issues such as climate change, governments have actively started to target them by stimulating policies on CSR. Also, customers have become more aware of sustainability and responsible business practices and therefore increasingly demand information about the ways in which businesses operate. These factors have pressured businesses to become more aware of their impact on society and operate more responsibly.

Also, various scandals in which multinational corporations were involved in countries with loose or no standards at all have stimulated the debate on CSR. For example, a trial against the Dutch-British company Shell has recently started in Nigeria where Shell is accused of being partly responsible for executions of activists by the military regime in Nigeria in 1995 and is held responsible for serious



environmental damage in the Niger Delta area (NOS, 2019; Gilblom, 2018). More recently, the British oil industry company BP was involved in a large-scale environmental scandal in 2010 in Mexico (the ‘Deepwater Horizon oil spill’). A massive volume of oil leaked into the Gulf of Mexico, which caused significant damage to the environment and communities in the area. Researchers found that BP’s safety measures were insufficient and therefore BP was blamed partly for the disaster (The Guardian, 2018).

Moreover, the Rana Plaza Collapse that took place in Dhaka, Bangladesh in 2013, was another major scandal that caused a lot of upheaval. An eight-story high garment factory, in which clothing was manufactured for brands such as Primark and Walmart, collapsed due to serious deferred maintenance, which led to 1132 deaths (ILO, n.d. on the Rana Plaza Disaster). Only several months before the Rana Plaza Collapse, 112 people died when fire broke out in the Tazreen Fashion Factory, also in Dhaka. These scandals revealed to the world the horrible working circumstances in these clothing factories in Bangladesh.

The scope of these scandals and the wide media coverage increased public awareness about the consequences of a lack of responsibility by multinational companies. This led to increasing pressure on businesses to act more responsibly and improve business conduct, in order to overcome a recurrence of such scandals. These scandals have also been a major push for governments to realise the importance of active CSR policies and frameworks in order to stimulate businesses to operate more responsibly. In the Netherlands, the Rana Plaza Disaster was the main trigger to set up sector agreements in order to address CSR-related issues in high-risk sectors, such as the clothing industry. Also, on the international level, various frameworks and initiatives have been established in order to overcome the recurrence of such scandals and stimulate businesses to operate more responsibly, which are elaborated on later in this chapter.

### 1.1.2. The United Nations Sustainable Development Goals

CSR efforts are nowadays often linked to the United Nations Sustainable Development Goals (SDGs). The SDGs were adopted by 193 UN member state countries in 2015 – following the preceding Millennium Development Goals (MDGs). The SDGs are part of the universally agreed 2030 United Nations Agenda for Sustainable Development and comprise of 17 goals with 169 targets on a wide range of topics - from water to climate change, and from peace to security (figure 1). Accordingly, “they recognize the interrelated nature of issues such as poverty, inequality, decent work, gender equality and ecosystem conservation, as well as the necessity for all societal actors to jointly tackle them” (Scheyvens, Banks, Hughes, 2016; 38, Le Blanc, 2015).



Figure 1: The SDGs

Source: Unesco, 2019

Where the MDGs mainly targeted governments of countries around the world, the UN changed its strategy for the development of the SDGs as it recognised the important role of businesses and civil society in realising the goals (Le Blanc, 2015). Therefore, the private sector together with civil society organisations for the first time became involved with the negotiations of the SDGs (Scheyvens et al., 2016). In contrast with the MDGs, the SDGs form a global agenda that calls for action not only from governments, but also explicitly from businesses and civil society to end poverty, protect the planet and secure prosperity for all by 2030. Alongside governments and civil society, businesses are therefore now considered to be key drivers of this global agenda as “the private sector has particular strengths to bring to bear in delivering on the SDGs, including innovation, responsiveness, efficiency and provision of specific skills and resources” (Scheyvens et al, 2016, 371).

The SDGs call for action from businesses as SDG8 Decent Work and Economic Growth, SDG9 Industry, Innovation and Infrastructure, and SDG12 Responsible Consumption and Production are closely linked to the private sector. These SDGs at least partly address sustainability issues for businesses and support and contribution from the private sector is needed in order to achieve those goals. More specifically, goal 12.6 explicitly calls on businesses to operate responsibly and report on impact, and goal 17 urges businesses to cooperate with governments and civil society actors in realising the SDGs (Schönherr, Findler, Martinuzzi, 2017). Moreover, specific sectors might also contribute to other SDGs, for example with innovations to combat climate change (SDG13) or acquiring affordable and clean energy (SDG7).

### 1.1.3. Linking CSR to the SDGs

This thesis focuses on the CSR policies of two case study countries – the Netherlands and Denmark - and specifically deals with the question as to how the United Nations Sustainable Development Goals (SDGs) are integrated into the public policies on CSR of these countries. However, this raises the question as to how the SDGs and CSR policies are connected and how they are relevant to each other. As explained earlier, both CSR and the SDGs address issues that relate to the sustainable development of society at large, on a global scale. Sustainable development, which relates to “development that meets the needs of current generations without compromising those of future generations”, is an extremely broad and particularly complex societal issue that does not allow for a simple solution (Steurer, Martinuzzi, Margula, 2011, 207). The SDGs address the whole range of issues related to sustainable development (figure 1), whereas CSR only addresses those sustainability issues that are relevant to, or that concern, businesses. Therefore, some SDGs tend to be more relevant to businesses – and therefore to CSR – than other SDGs, however, as explained in earlier sections in this chapter, some SDGs clearly call for action from and are targeted to the private sector.

The SDGs are often considered to be a useful framework for businesses that seek to engage with CSR as they provide clear goals and targets that businesses can contribute to. Schönherr et al. (2017), there are three fundamental ways in which the SDGs can help businesses to work on CSR. First of all, they argue that the SDGs address “universally agreed-upon and delimited” sustainability issues, of which the underlying targets (169 in total) are directly applicable to businesses (Schönherr et al., 2017, 39). This means that the SDGs provide clear and delimited goals, that are made specific for businesses so that it is clear what they can contribute to. Secondly, the goals provide a common agenda which may help businesses to build partnerships with other stakeholders on mutual interests, and through this way tackle sustainability issues on a larger scale (Schönherr, et al., 2017). Thirdly, they argue that the SDGs may help companies to prioritise their CSR efforts and enhance their positive impact and minimise their negative impact (Schönherr, et al., 2017).

Moreover, in practice, organisations are also working on connecting CSR efforts with the SDGs. For example, the United Nations Global Compact is a global network of companies and other organisations that aims to bring CSR efforts of companies worldwide in line with the SDGs. Accordingly, more and more companies have already worked on mapping how their CSR efforts contribute to the various SDGs and the underlying 169 targets (examples of well-known companies are Unilever, PwC, KLM and Philips). Furthermore, in 2018, the Dutch Ministry of Foreign Affairs requested an exploratory advice from the Socio-Economic Council (SER – a governmental advisory body) with regards to the connection between CSR policy and the SDGs, requesting advice on how this connection could be better integrated into Dutch policies (MFA, 2018a)

Both CSR and the SDGs are (largely) voluntary fields that aim to catalyse big changes in behaviour, in line with the sustainable and responsible development of society at large, (largely) without imposing any (legal) obligations. The SDGs are completely voluntary and do not contain any obligations, while public policies on CSR might have certain obligations attached to it, depending on the country. This is for example the case for a law that has recently been adopted in the Netherlands regarding child labour in value chains, which obliges companies to declare on what they do to prevent child labour in the value chain (*Eerste Kamer der Staten Generaal*, 2019; *MVO Platform*, 2019; Baghuis, 2018). Also, the European Union (EU) Non-financial reporting directive, that was adopted in 2014, from then on obliges large companies to report on how they “manage social and environmental challenges” (European Commission, n.d.). This means that, within the field of CSR, there might be certain obligatory elements to policy, mainly in the field of reporting, depending on the country. However, CSR is still largely a voluntary field rather than an obligatory field, as the SDGs are too.

Looking at CSR policy, as this thesis does, therefore mainly entails looking at ‘non-classical policy instruments’ rather than at ‘classical policy instruments’. As CSR is mainly a voluntary field, most CSR policy instruments are not ‘hard laws’ or regulations, but rather instruments that aim to encourage certain types of ‘good’ or responsible behaviour and/or discourage certain types of ‘bad’ or irresponsible behaviour. The reasoning behind this is that taking responsibility for something, in this case for behaviour and impact on society, often does not allow for effective enforcement on people. It is better to make people more aware of an issue, persuade them to take this responsibility and promote and stimulate certain ‘good’ behaviour and discourage ‘bad’ behaviour, as this often turns out to be more effective than imposing this responsibility on people.

More specifically, Steurer et al. identified five types of ‘voluntary’ policy instruments that governments engage with in relation to CSR, which are legal instruments (‘sticks’ – often recommendations), financial instruments (‘carrots’ – often subsidies or awards), informational instruments (‘sermons’ – often guidelines, trainings and websites), partnering instruments (‘ties’ – such as stakeholder meetings or partnerships), and hybrid instruments (‘adhesives’ – for example a strategy that coordinates all CSR policy instruments) (Steurer, et al., 2011, 208-209). Accordingly, the same authors define “four thematic fields of action” that governments engage with, with regards to CSR policy, which are: “raising awareness and building capacity, improving disclosure and transparency, facilitating socially responsible investment, and leading by example” (Steurer et al., 2011, 209).

One could argue that there is a fundamental paradox to CSR and the SDGs as both fields require an immense change in behaviour with regards to responsible behaviour, however by requiring the realisation of this change in behaviour not by ‘classical instruments’ that oblige people – or society at

large - but rather by voluntary, 'non-classical' instruments as described in the previous section. Rather than obliging people to act and behave more responsibly, both CSR and the SDGs require change of behaviour in a voluntary way – ultimately aiming for this change in behaviour to become natural and necessary, rather than voluntary and obliged. This contrast – or rather paradox – precisely points out why the topic of this thesis – the integration of the SDG into public policies on CSR – is so interesting. The specific 'problem' underlying CSR and the SDGs is elaborated on further in the next sections of this chapter.

## 1.2. Problem Statement

In theoretical terms, the core issue underlying CSR is the fact that business activities potentially have negative side-effects on society and/or the environment. Such side-effects, often referred to as negative externalities, lead to market failures because the price of the product/service does not account for the true costs of the product (Investopedia, 2018). The costs of the impact of a certain product, for example an airline ticket, on the environment are often not covered by the price of the product. Such issues are incentives for governments to intervene to ensure that they are compensated for by for example the company or the consumer, or are limited in scope. Governments can do this, among other alternatives, through setting minimum social, environmental and quality standards, by imposing taxes or offering subsidies. For instance, a factory can cause air pollution by releasing toxic chemicals into the air. This can be a reason for governments to intervene, for example by obliging the company to compensate the people living in the area for the air pollution and the potential negative health effects, or by demanding the company to use filters to limit the amount of chemicals released into the air.

Roughly before the mid-1970s, economies were relatively closed, which allowed national governments to have relatively extensive power over companies. Minimum social and environmental standards were relatively easy to enforce as most companies were mainly active on the national market. Also, the consequences of certain behaviour on for example the environment were often not as well-known as today and standards were often looser than today. This changed radically when global value chains emerged as a result of globalisation. Markets increasingly became international, with Multinational Corporations (MNCs) emerging that operated all around the world. These processes led to “a significant decline in the capacity of the nation-state to govern society” as national governments were no longer able to effectively control business activities, as these increasingly took place in countries with diverging or no minimum standards at all on social and environmental issues (Drauth, 2010, 1). This lack of common international standards has led to situations in which businesses could not be

held accountable for the impact of their business activities, due to lacking national regulation, mainly in developing countries. This led to serious corporate scandals, as elaborated on earlier in this chapter.

As a response to this ‘erosion of control’ of national governments over business activities, governments and intergovernmental organisations such as the OECD, ILO and UN developed voluntary frameworks on the international level, attempting to hold businesses accountable for their impact on society and the environment. Relevant CSR guidelines and frameworks are the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, the International Labour Organisation (ILO) Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy, the United Nations Guiding Principles on Business and Human Rights and the Ten Guiding Principles of the United Nations Global Compact (Drauth, 2010). The frameworks are briefly explained in the boxes below:

#### **OECD GUIDELINES FOR MULTINATIONAL ENTERPRISES**

- Recommendations agreed upon by adhering governments intended for multinational companies operating in adhering countries
- Non-binding, voluntary, internationally recognised standards and principles for responsible business conduct
- Provide principles and standards in areas such as employment and industrial relations, human rights, environment, information disclosure, combating bribery, consumer interests, science and technology, competition, and taxation

Source: OECD, 2018.

#### **ILO TRIPARTITE DECLARATION OF PRINCIPLES CONCERNING MULTINATIONAL ENTERPRISES AND SOCIAL POLICY**

- Non-binding framework that provides companies with guidelines on social policy, inclusivity and sustainability
- Adopted by governments, employers and workers around the world
- Addressed to both multinational and national companies
- Provides guidance in areas such as employment, training, conditions of work and life, industrial relations and general policies

Source: ILO, 2019.

**UNITED NATIONS GUIDING PRINCIPLES  
ON BUSINESS AND HUMAN RIGHTS**

- A set of principles for companies and governments “to prevent, address and remedy human rights abuses committed in business operations”
- Non-binding framework to encourage companies worldwide to address human rights within company and value chain
- Adopted by the UN Human Rights Council

Source: Business and Human Rights Resource Centre, (n.d.).

**UNITED NATIONS GLOBAL COMPACT**

- Non-binding framework to encourage companies worldwide to act responsibly, align activities with and contribute to the SDGs and report on implementation
- Adopted by all UN member states
- Based on the ‘Ten Guiding Principles’ in the areas of human rights, labour, environment and anti-corruption
- Framework for knowledge and best-practice sharing and learning

Source: UN Global Compact, 2019.

These frameworks are voluntary in nature and the implementation of these frameworks takes place through national policies. The SDGs, which this thesis investigates, can also be considered such an international voluntary framework. The SDGs are not exclusively a CSR framework, but are broader in that they also encompass issues that are not directly applicable to businesses and to CSR. The realisation of the SDGs is something that is, together with other stakeholders, a responsibility of the national governments that have adopted the SDGs. National governments are responsible for the integration of the SDGs into their policies in order to align these policies with the SDGs and contribute to the realisation of the SDGs. As elaborated on earlier in this chapter, the SDGs are theoretically as well as practically closely connected to CSR policy, and therefore it is expected that national governments integrate the SDGs into their public policies on CSR.

The way in which this integration is done, however, is not similar across countries. Some countries might be more committed to the SDGs than other countries, or the SDGs might be interpreted in different ways. As a result, the implementation of international voluntary initiatives in general – and expectedly also the integration of the SDGs in CSR policies - highly differs from country to country.

Businesses might have to comply with strict norms and standards in one country, while in another country there might not be any regulation, or no enforced regulation at all and businesses might basically be free to do what they want. The voluntary nature of the international frameworks, such as the SDGs, allows national governments to implement/integrate these frameworks in ways that they prefer, which causes diversity in national implementation. Also, diverging national policy cultures and traditions might have an impact on the way in which such voluntary initiatives are implemented/integrated. For example, the Netherlands is known for its traditional consensus model ('poldermodel') in which a wide range of stakeholders is involved with policy dialogues, which might not be the case in other countries (Baghuis, 2018). This might influence the degree of influence of certain stakeholders and the way in which national governments implement international voluntary frameworks.

### 1.3. Research Objectives & Research Questions

This thesis investigates national public policies on CSR, through which governments aim to promote CSR among businesses, and specifically delves into the question how the SDGs are integrated into these public policies on CSR. This thesis focusses on the CSR policies of the governments of the Netherlands and Denmark, as these countries are known for having active policies on CSR and as both countries are signatories to the SDGs. By using a theoretical framework based on policy implementation theory, this thesis aims to discover how the two case study countries have implemented the SDGs in their public policies on CSR.

This thesis has several research objectives. First of all, this paper aims to contribute to the scientific research on CSR and fill the so-called 'literature-gap' on the incorporation of the SDGs into CSR policies. Despite the practice in which more and more organisations, such as the UN Global Compact, are working on aligning the SDGs with CSR, and in which companies are increasingly working on the alignment of their CSR strategies with the global goals, this topic has hardly been dealt with in previous academic literature. Despite the fact that CSR and the SDGs are closely aligned in terms of topics and issues covered, in the academic literature, the two fields are often discussed separately. By focussing on this topic, the present thesis aims to contribute to the knowledge and understanding in the academic world on CSR policies and the integration of the SDGs in these public policies by governments – in this case the governments of the Netherlands and Denmark.

Secondly, it aims to find out whether and how countries have integrated the SDGs into public policies on CSR policies and whether the approaches of the two case-study countries – the Netherlands and Denmark - differ extensively or not and what factors explain such possible differences. By doing this,



the thesis aims to offer a better understanding on how the SDGs are implemented in different national policy contexts.

Thirdly, this thesis aims to contribute to the broader academic discussion on CSR, and specifically on public policies on CSR, by providing in-depth information on the two country cases and possibly finding relevant patterns that can be extrapolated to other cases or that can be interesting for other country cases.

Accordingly, the central research question of this thesis is formulated as follows:

**How do National Governments Integrate the United Nations Sustainable Development Goals in their Public Policies on Corporate Social Responsibility and which factors explain differences in integration?**

#### 1.4. Relevance of the Research

Focussing on this particular research question is theoretically as well as societally relevant for several reasons. To start with, empirical research and knowledge on the integration of the SDGs into CSR policies is limited, due to the fact that the SDGs were only launched in 2015. It is, therefore, a relatively new phenomenon, with only limited established academic research. Especially the connection between the SDGs and CSR policies is rather new in the academic field, even though governments and other (societal) organisations are discussing it more and more (for example Dutch Ministry of Foreign Affairs, (MFA, 2018a), PricewaterhouseCoopers (PwC, 2018), European Commission (2014)). This thesis has therefore the potential to fill this 'gap in the literature', which makes this research topic highly relevant and interesting.

Also, this paper uses theories on policy implementation as a way to explain how the SDGs are integrated into national policy contexts. This is done because an established theoretical framework has so far not been developed for this specific topic and theories of implementation do seem to fit relatively well with this specific topic. This is, however, a rather new approach as policy implementation theories are mainly employed to explain the implementation of national (or European) initiatives rather than international initiatives, such as the SDGs.

This thesis, therefore, contributes to the academic discussion by both taking a different angle than researchers have done so far and by investigating a relatively new topic. It has the potential to offer an understanding on the integration of international voluntary initiatives in national policies, which future research might build on further. Also, it can provide governments with information and examples of how other countries integrate international voluntary initiatives such as the SDGs into their policies on CSR.

Lastly, this research fits well within trends in society, in which issues such as sustainability, climate change, the environment and human rights are becoming more and more relevant, and in which the role of business in society is increasingly discussed. This thesis, therefore, contributes to broader discussions in society on these topics and contributes to the knowledge available on CSR.

### 1.5. Structure of the Research

The next part of the thesis, chapter two, provides an overview of the various definitions of CSR and the conceptual development of CSR in the academic debate over the past decades, and delves into societal developments that have influenced the way in which CSR has developed. Also, the chapter discusses the development of international voluntary initiatives – such as the SDGs – and portrays how the present thesis contributes to the academic debate on CSR. Chapter three elaborates on the theoretical framework, which is based on the implementation theory, that is used to inform this research and provide a basis for the empirical analysis. Chapter four sets out the research design and the methods of this research, including the operationalisation. Then, in chapter five, the theoretical framework is applied to the country cases – the Netherlands and Denmark - through empirical analysis, using data and interviews. Chapter six finishes the thesis with conclusions, limitations and suggestions for future research.

## 2. Literature Review

Nowadays, the majority of private companies, especially big multinational companies, as well as governments, NGOs and other (civil society) organisations are familiar with the concept of CSR and have embedded CSR in one way or another into the strategies and operations of their organisation. This has, however, not always been the case. CSR was still relatively unknown several decades ago when only limited attention was paid to the impact and responsibilities of businesses towards society. This chapter delves into the conceptual development of CSR by first providing an overview of the various definitions of CSR. Then, the chapter analyses how the academic debate on CSR has developed over the past decades and what societal developments have played a role in the development of CSR. The chapter finishes with an analysis of the current state of affairs regarding CSR and explains how this research – which focusses specifically on the link between CSR and the SDGs - contributes to the academic literature.

### 2.1. Defining CSR

Before delving into the conceptual development of CSR over the past decades, it is relevant to first have a clear understanding of how CSR is commonly defined. Therefore, the next section provides an overview of the definitions that have been developed by various stakeholders in the field.

The **European Commission** (EC) defines CSR as “the responsibility of enterprises for their impact on society” and therefore CSR is a company-led process (European Commission, 2019). Accordingly, “companies can become socially responsible by integrating social, environmental, ethical, consumer, and human rights concerns into their business strategy and operations, and follow the law” (European Commission, 2019). According to the EC, governments have a supportive role to play with regards to CSR by providing voluntary frameworks and, if necessary, adopting regulation.

**United Nations Global Compact** has a slightly more elaborate definition of CSR, consisting of 5 main features:

- Principled business: Aligning business operations with the ten principles (as elaborated on in the previous chapter) on human rights, labour, environment and anti-corruption
- Strengthening society: taking action and collaborating with others to advance global challenges
- Leadership commitment: effecting long-term change begins with a company’s leadership
- Reporting progress: transparency in business practice is crucial for sustainability

- Local action: viewing sustainability through a local lens

Source: UN Global Compact, (2014).

According to the **United Nations Industrial Development Organisation** (UNIDO), CSR can be defined as follows: “Corporate Social Responsibility is a management concept whereby companies integrate social and environmental concerns in their business operations and interactions with their stakeholders. CSR is generally understood as being the way through which a company achieves a balance of economic, environmental and social imperatives (“Triple-Bottom-Line Approach”), while at the same time addressing the expectations of shareholders and stakeholders” (UNIDO, 2019).

**CSR Netherlands** (in Dutch: *MVO Nederland*) adopted the EC definition of CSR and adds; “companies that engage in socially responsible business consider the social and economic impact of all their decisions while taking account of the interests of their stakeholders (interested parties). These stakeholders can include employees and clients, or parties such as local residents, suppliers, investors and even society at large” (*MVO Nederland*, 2019).

The **International Labour Organisation** (ILO) defines CSR as “a way in which enterprises give consideration to the impact of their operations on society and affirm their principles and values both in their own internal methods and processes and in their interaction with other actors. CSR is a voluntary, enterprise-driven initiative and refers to activities that are considered to exceed compliance with the law” (ILO, n.d.). Accordingly, CSR is “voluntary, an integral part of company management, systematic and not occasional, linked with sustainable development and not a substitute for the role of governments” (ILO, n.d.).

The **Dutch government** defines CSR as the process in which businesses “take account of how their business operations may impact on people, the environment and society. And they take measures such as energy saving, waste separation or hiring people with a disability” (Government of the Netherlands, n.d.). They add that “CSR activities are different with regards to every company. This is related to the sector, the size and culture of the company and the business strategy” (Business.gov., n.d.).

Based on the definitions of the above-mentioned organisations, it becomes clear that CSR encompasses a process in which businesses voluntarily take responsibility for their impact on society by incorporating “social, environmental, ethical, consumer and human rights” considerations into their business strategies and management structures (European Commission, 2019). It is clear that various definitions of the concept exist, and that they all contain certain similar elements, such as ‘the impact on society’, that it is ‘included in business strategies’, that it is ‘voluntary in nature’ and that it is

focused on sustainability and taking responsibility. Even though CSR is largely a voluntary field, as also elaborated on in the previous chapter, many national governments have public policies in place with regards to CSR as a way to stimulate companies to take responsibility for their impact on society. That is what this thesis is all about.

Even though CSR seems to be the most commonly used term in the literature, there is still uncertainty about which term is to be used to describe the above-mentioned process. For example, responsible business conduct, international responsible business conduct and corporate citizenship are some of the terms that are used in some literature to indicate similar content as CSR. These terms might therefore also be used in this thesis, however referring to the content of the term corporate social responsibility as outlined above. Moreover, CSR is sometimes also confused with charity (for example in India), and with sustainability more generally.

## 2.2. The Conceptual Development of CSR

There are plenty of examples of entrepreneurs that already practised CSR long before the concept was developed. These people were often referred to as ‘philanthropists’ – someone who engages in charitable activities (defined by Merriam Webster, 2019). For example, the Welsh textile manufacturer Robert Owen is known for his efforts to improve the well-being of his workers by improving working conditions and providing housing to his workers already in the 19<sup>th</sup> century. Also, Carnegie, Rockefeller, Duke and Ford are famous examples of early 20<sup>th</sup>-century American entrepreneurs who invested significantly in social welfare programmes to improve the living and working conditions of their workers (Keinert, 2008; Hennigfeld, Pohl, Tolhurst, 2006).

Especially in times of widespread social problems such as harsh working conditions, sickness and child labour, and prevailing ideas that the private sector should be solely profit-oriented, these examples of so-called ‘responsible business conduct’ by entrepreneurs were quite remarkable. According to Keinert, the efforts and practices of the so-called ‘famous philanthropists’ “stood in sharp contrast to other businesses of that time that were mainly following Ricardo’s doctrine, which declares workers just one of the factors of production costs, which can and must well be replaced whenever not profitable (enough)” (Keinert, 2008, 9). The engagement of businesses in social programmes - CSR activities as we would call it nowadays - during that time was widely criticized, as certain activities were viewed as interferences with the responsibilities of governments. Opponents argued that the line between public and private responsibilities was fading and feared “undue exercise of power by forces other than the lawful (and thus elected, for democracies) authorities in a legitimate manner” (Keinert, 2008, 9). They argued that the sole responsibility of businesses is to maximise profits and that

governments should take care of societal problems through public policies, not businesses. Decades later, when the academic debate on CSR had developed further, similar arguments were put forward by opponents of the CSR movement. This is elaborated on later in this chapter.

During and after the 1930s economic crisis and World War II, Western countries increasingly developed welfare states, public enterprises became privatised and companies became more involved with social issues such as health insurance and unemployment benefits (Keinert, 2008, 9). It was also during this time that CSR activities became wider accepted and in the US the first discussions on the role of business in society began. Only later on, when the debate and the practice of CSR was developed further, CSR became also known and practised in other parts of the world, mainly in Europe.

### 2.2.1. The 1950s – Initiation of the Academic Debate

Bowen's book 'Social Responsibilities of the Businessmen' (1953) is often considered to be the earliest work that deals with the topic of CSR and the author is therefore also referred to as "the true father of Corporate Social Responsibility" (Carroll, 1999, 270). The book deals with the question as to how far the responsibilities of businesses towards society reach and comes up with a definition for the social responsibility of the businessmen. According to Bowen, these responsibilities "refer to the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (Bowen, 1953, 6). Accordingly, he argues that "business should be conducted with concern for the effects of business operations upon the attainment of valued social goals" such as, among others, high standards of living, economic progress and stability, and personal security (Bowen, 1953, 8-9).

Bowen's ideas were supported by Drucker (1954) in the book 'The Practice of Management', in which the author argues that businesses have a certain ethical obligation to contribute to the public good and that businesses "have to consider whether the action is likely to promote the public good, to advance the basic beliefs of our society, to contribute to its stability, strength and harmony", which was largely in line with Bowen's arguments (Drucker, 1954, 388).

Where before the 1950s only several philanthropists engaged in charitable programs for the public cause and the discussion on the topic was very limited, the 1950s marked a period in which the first academic discussions on CSR developed. Academics started to discuss the role of companies in society and the way in which companies should contribute to society. The discussion, however, had not yet really started among companies and CSR was also only practised very limitedly during this time (Carroll, 2008). This, however, changed in the decades that followed.

### 2.2.2. The 1960s and 1970s – Broadening and Deepening the CSR Debate

During the 1960s the debate mainly dealt with what the social responsibility of businesses exactly encompassed (Carroll, 1999). Key contributors to the discussion and the conceptual development of CSR during that time were authors such as Frederick (1960), Davis (1960), McGuire (1963), Walton (1967) and Heald (1970), who argued that businesses have certain responsibilities towards society which go beyond their legal and economic obligations (Moura-Leite, Padgett, 2011). According to the reasoning of the authors of this period, “companies could and should be held responsible for their actions and decisions as they affect society and ought to live up to a higher set of standards than simple adherence to the law for the good of all” (Waddock, 2004, 15). Authors increasingly viewed the engagement with CSR no longer as philanthropism, but as a responsibility.

These views were amongst others contradicted by the well-known economist Friedman (1970) in his article ‘The Social Responsibility of Business is to Increase its Profits’. He argued that, in a capitalist system, the sole responsibility of businesses is to maximise profits and obey to the law, and that public policies should address and tackle social issues, and not businesses. This view was largely in line with the critiques that had been put forward earlier during the period of the ‘early philanthropists’ and had also been argued by Leavitt several years earlier. He argued that “corporate welfare makes good sense if it makes good economic sense – and not infrequently it does” (Levitt, 1958, 42).

During the 1970s, “a growing consensus on the understanding of CSR had emerged” and the debate on CSR started to focus more on the micro level – with issues as to how CSR could be implemented - rather than on the macro level – with issues as; what is CSR and to what extent do businesses have social responsibilities? (Hennigfeld, et al, 2006; Moura-Leite et al., 2011). Also, the connection between CSR and business performance, and the ways in which CSR could be implemented without “conflicting with the fundamental interests of businesses”, was being studied (Moura-Leite et al., 2011, 531). For example, Ackerman’s article ‘How companies respond to social demands’ focussed on how a company’s CSR activities can be ‘institutionalized’ into the structure of the organisation in order to effectively deal with the social issues that the company faces (Ackerman, 1973, 88).

#### *The Four-Part Model of Corporate Social Responsibility*

It was also during the 1970s when one of the most important authors in the debate on CSR, Carroll, came up with the ‘Four-Part Model of Corporate Social Responsibility’ (figure 2), which is still a well-known CSR models (Carroll, 1979, Hennigfeld et al., 2006). The model assumes that companies have four types of responsibilities; economic, legal, ethical and philanthropic responsibilities. According to

the author, businesses should embrace all four responsibilities together in order to fully act responsibly in accordance with CSR (Carroll, 1991, Hennigfeld et al., 2006).

### The Pyramid of Corporate Social Responsibility

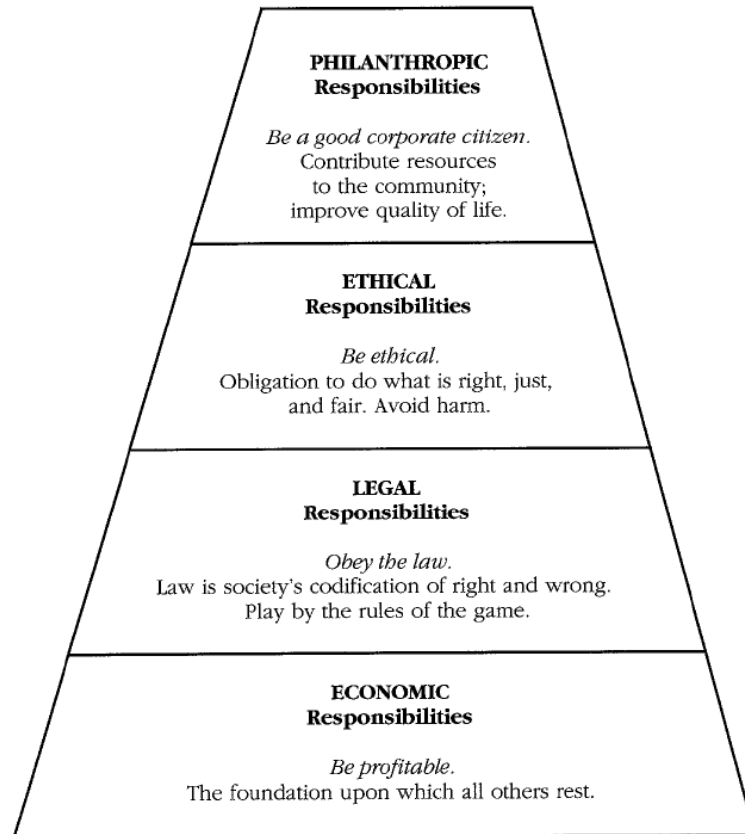


Figure 2: The Pyramid of Corporate Social Responsibility

Source: from Carroll (1991, 42)

The economic responsibilities refer to basic economic ideas that businesses should be entities that produce efficiently and aim for profit maximisation. The legal responsibilities refer to the idea that businesses are expected to adhere to existing rules (Carroll, 1991). The ethical responsibilities refer to “those activities and practices that are expected or prohibited by societal members even though they are not codified into law” and therefore go beyond compliance with the law as they include the expectations of society towards the business community (Carroll, 1991, 41). The philanthropic responsibilities refer to those actions through which businesses voluntarily contribute to the well-being of workers, communities and society in general (Carroll, 1991). Philanthropy literally means ‘the love of humanity’, and in the context of CSR, this could include activities such as donations from businesses to certain funds or the provision of certain facilities or resources (Carroll, 1991; Hennigfeld et al., 2006).



The model, however, is also criticised by multiple authors. Hennigfeld et al. (2006), for example, argue that the model does not “adequately address the problem of what should happen when two or more responsibilities are in conflict” (Hennigfeld et al., 2006, 8). They use the example of plant closures, in which a dilemma arises between maintaining efficiency – an economic responsibility - and securing jobs – an ethical responsibility. Carroll, however, argues that such statements are oversimplified and that “a CSR or stakeholder perspective would recognise that these tensions are organisational realities, but focus on the total pyramid as a unified whole and how the firm might engage in decisions, actions, and programs that simultaneously fulfil all its component parts” (Carroll, 1991, 42-43).

All in all, the 1960s-70s marked a period in which the academic debate on CSR developed significantly, with many authors contributing to the conceptual development of CSR. This development has gone hand in hand with increasing interest in CSR from the side of civil society. Several scandals were made public during this period, which triggered the attention of social and environmental activist groups and scholars, particularly on issues such as environmental safety, consumer rights and product safety (Waddock, 2004). In the US, this ultimately led to more regulation from the US government side, such as the Fair Packaging and Labelling Act (1960) and the Equal Pay Act (1963) (Moura-Leite et al., 2011; Lee, 2008).

### 2.2.3. The 1980s – Increasing Interest in CSR

During the 1980s, the interest of private sector actors in CSR issues increased and stakeholder demands became more important during this period (Moura-Leite et al., 2011). It was also during the 1980s that concepts that were closely related to CSR, such as corporate social responsiveness, corporate social performance, corporate citizenship, public policy, business ethics, and stakeholder theory/management were developed (Carroll, 1999, 284; Moura-Leite et al., 2011). According to Carroll, the key issues within CSR were formulated and developed further through new concepts, theories and models (Carroll, 1999, 284). Furthermore, an important academic researcher who contributed to the discussion on CSR in the 1980s was Jones (1980), who argued that CSR is not a static goal which companies should aim to reach, but rather that it is a constant process that keeps developing over time (Carroll, 1999; Moura-Leite et al., 2011). During the same period, Preston and Post (1981) argued that companies are not responsible for all public/social issues, but that they are required to positively contribute to those areas which their business activities relate to (Moura-Leite, et al., 2011). This argument ties in well with Jones’ voluntary element of CSR, as the voluntary nature of CSR allows companies to focus on those areas which their business activities relate to most.

Furthermore, Preston and Post (1981) came up with the 'interpenetrating systems model', in which business and society were not anymore seen as completely separate domains, but rather as interacting and interdependent domains which are mutually dependent on each other. Also, they came up with the term 'Corporate Social Responsiveness', which means that "companies take explicit and forward-looking action to deal with external constituencies (stakeholders) and social/public policy issues" and that companies, therefore, "cope more proactively rather than reactively with problems and issues their activities raises in spheres other than the economic sphere" (Waddock, 2004, 16). These arguments developed the debate on CSR further.

During the 1980s, academics such as Drucker (1984) and Cochran and Wood (1984) were among the first researchers to explore the connection between business performance and CSR involvement, and found that CSR involvement can indeed enhance business performance (Moura-Leite et al., 2011). Also, Freeman (1984) made an important contribution to the literature by proposing an extended version of the so-called 'stakeholder approach'. Where before, academics mainly focussed on the stakeholders that were directly linked to the business, Freeman argued for a broader understanding of involved stakeholders, as Jones puts forward in his definition. He argued that all people or groups of people that are in some way affected by the organisation should be taken into consideration in taking business decisions (Moura-Leite, et al., 2011). As a result, he came up with the idea of 'stakeholder management' "as an integrating force to address CSR, ethical/moral considerations, and values" (Moura-Leite et al., 2011, 533). These ideas, as well as the other arguments and models, were further developed as well as critiqued by various other authors during the 1980s.

In general, one could argue that the 1980s marked a period in which the interests of private sector parties became closer aligned with the public interest and that companies became more aware of their role in society and the responsibilities that were linked to that. During this period, companies became more involved with CSR activities and public issues, and companies started to develop business units that dealt specifically with external stakeholders and social and public issues (Waddock, 2004). Also, as a result of increased attention to business conduct as well as due to several scandals, companies became more aware of their reputation and increasingly started to develop codes of conduct and ethic codes during this period (Waddock, 2004; Brooks, 1989).

#### 2.2.4. The 1990s Onwards – the Rise of CSR

Due to several fundamentally important developments, the concept of CSR expanded quickly from the 1990s onwards and gained ground in Europe. First of all, the processes of globalisation led to increasing pressure on existing structures in society. Public issues became increasingly international in nature,

partly due to the rise of multinational companies and global value chains. Regulating businesses became harder at the national level as businesses increasingly started to operate abroad. Due to this, CSR attracted increasing attention in terms of the academic debate. The Carroll model was revised, and the link between CSR, business outcomes and performance ('the business case for CSR') was explored more in-depth (Wood, 1991; Carroll, 1999; Moura-Leite et al., 2011). Also, the stakeholder theory within the CSR debate was developed further (Moura-Leite et al., 2011). CSR became a widely accepted concept that was no longer questioned, with discussions focussing on "the characteristics of the best-integrated CSR models (advancing different forms of value) capable to meet the plurality of existing demands" (Marques-Mendes, Santos, 2015, 363; Orlizsky, Siegel, Waldman, 2011; Kurucz Colbert, Wheeler, 2008; Maon, Lindgreen, Swaen, 2010).

Secondly, scientific research and broader media coverage made people more aware of CSR-related issues such as climate change, environmental degradation and social inequality and there was a growing sentiment that businesses indeed have an important role to play with regards to societal issues (Habisch, Jonker, Wegner, Schmidpeter, 2005). Pressure on companies to engage with CSR, act responsibly and be accountable for impact on society and the environment grew further and "the long-term success of companies and their capacity to generate value started to be perceived as influenced by the capacity they display for acting responsibly, respecting all stakeholders and the natural environment" (Marques-Mendes et al., 2015, 363; Pedrini, Ferri, 2011; Parmar et al., 2010; Philips, Freeman, Wicks, 2003; Maak, Pless, 2006; Wood, Logsdon, 2002; Hambrick, Chen, 2008). Also, digital innovations such as the internet contributed to this increasing pressure on companies as more information on the conduct of businesses became public and it was no longer possible for companies to operate outside of the attention of the media and the public (Moura-Leite et al., 2011).

Reputation became significantly more important for businesses. Especially multinational companies started to widely embrace CSR, integrate it into their business strategies and invest heavily in CSR reporting (Lee, 2008; Waddock, 2008). Also, companies started to "focus on managing their stakeholder responsibilities explicitly, in particular, their global supply chains, which came under intense criticism and scrutiny by NGOs and activists" (Waddock, 2008, 91). However, various business scandals in the early 2000s revealed that CSR reporting still did not lead to the envisioned result. Therefore "verification, certification, and monitoring organisations sprang up, with activists and peer companies exerting pressure, particularly on larger and more visible companies, to undergo these verification processes" which aimed at making companies more aware of their business conduct and verifying whether companies lived up to business conduct standards (Waddock, 2008, 91).

Due to this increased attention on the business conduct of companies globally, there was an urging need for frameworks that governed and structured CSR. On the international level, various organisations started to promote CSR. All kinds of frameworks, guidelines, organisations, multi-stakeholder initiatives and partnerships were developed as a result (UN, 2013). For example, the UN Global Compact established its 'Ten Guiding Principles' during this time, and the International Organisation for Standardisation (ISO) established a global corporate social responsibility standard, the so-called ISO 26000 standard. Also, the ILO and OECD standards, as elaborated on in the previous chapter, were updated during this period. These common frameworks and standards were developed as a way to increase transparency on the side of the businesses about their business conduct and hold them accountable for their activities and the impact of these businesses on society.

Also, the debate started to focus on the role that governments play with regards to CSR and specifically on the question whether CSR should remain a voluntary field or whether governments should impose laws and legislation to push CSR forward (Gatti, Vishwanath, Seele, Cottier, 2018; Dentchev, van Balen, Haezendonck, 2015). National governments, as well as the EU, started to recognise the importance of CSR and the role of governments in promoting responsible conduct among businesses. As a result, national governments started to develop CSR policies – from voluntary frameworks, incentives and guidelines to promote CSR among the business community to legislation on specific issues (for example Habisch et al., 2005; Lozano, Albareda, Ysa, Roscher, Marcuccio, 2008; Baghuis, 2018). By doing this, governments attempt to make companies more aware of their impact on society and stimulate them to take responsibility for this impact and take into account the public interest. For example, in 2014 the EU non-financial reporting directive was adopted, obliging large companies to report on their impact on society and the environment (European Commission, n.d.). Furthermore, according to a report on national CSR policies by the European Commission (2014), all EU member states, except Luxembourg, had a national action plan on CSR by the time the report was written, or was developing such an action plan. This clearly shows that almost all EU member states recognise the importance of CSR.

#### *CSR and the SDGs*

Along the same line, the UN and its member states increasingly started to recognise the need for a global approach towards issues that transcend national borders, from poverty to diseases such as HIV. Therefore, the framework of the MDGs - commonly defined as a voluntary, multi-stakeholder initiative - was launched and signed in 2000 and succeeded by the SDGs in 2015 (UN, 2013). The focus of the MDGs mainly laid on developing countries - the 'global south' – and poverty reduction and mainly called for action from national governments. This approach was changed when the SDGs were

developed. As also touched upon in the previous chapter, the UN recognised the importance of a wider range of issues in relation to sustainable development – for example issues related to climate change and energy – and therefore broadened the scope of the topics covered by the goals (Woodbridge, 2015). Also, the SDGs were, unlike the MDGs, no longer primarily targeted at national governments but also recognised the important role of businesses and other (civil society) actors in the process of sustainable development. The SDGs therefore also call for action from businesses, and consequently, companies have started to work on the SDGs and incorporate the SDGs into their business conduct and (CSR) strategies. The governments that support the SDGs consequently have the responsibility, together with civil society as well as with the private sector, to contribute to the realisation of the SDGs. Therefore, governments have (attempted to) integrate the SDGs into their public policies and align existing activities and efforts with the global goals. As a result, many countries around the world have published strategies and action plans to present their activities towards the realisation of the SDGs.

The discussion on CSR is increasingly linked to the SDGs nowadays, as the SDGs specifically target businesses, as the topics covered by both the SDGs and CSR largely match and as the SDGs are often viewed as a useful tool – or clear goals - which may help companies to prioritise their CSR activities. Researchers such as Schönherr, Findler and Martinuzzi (2017) and Scheyvens, Banks and Hughes (2016) have also discussed the relation between CSR and the SDGs, and earlier on, researchers such as Wuttke and Vilks (2014), Amponsah-Tawiah and Dartey-Baah (2012) and Barkemeyer (2009) have also discussed the connection between the MDGs and CSR in theoretical ways. Also, an organisation such as UN Global Compact, which aims to stimulate companies to align their CSR activities with the SDGs, is growing in scope and member companies of UN Global Compact – especially multinational companies – are increasingly mapping their efforts in terms of CSR to the various SDGs. Examples of companies which do this are provided in the previous chapter. This trend is also visible among governments, for example in the Netherlands, where in 2018 the Ministry of Foreign Affairs requested an exploratory advice regarding the link between CSR and the SDGs and how the two fields can be aligned better in terms of policy (MFA, 2018a). Even though the link between CSR and the SDGs is increasingly discussed and brought into practice, and governments are also working on improving the alignment of CSR policies with the SDGs, there is a lack of academic literature on this specific topic. By delving into the public policies on CSR of the Netherlands and Denmark, and specifically into the way in which the SDGs have been, or have not been, integrated into these public policies, this thesis aims to fill this gap in the academic literature and contribute to the understanding on how the SDGs can be aligned with CSR policies in practice.

### 3. Theoretical Framework

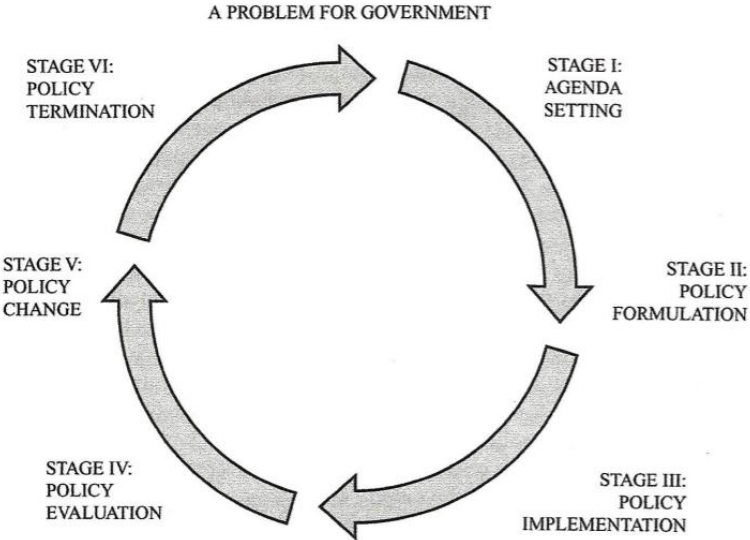
This chapter sets out the theoretical framework that is used as a lens to examine and analyse the data in this research. Firstly, this chapter delves into the field of public policy. The phenomenon 'public policy' is explored and elaborated on; what exactly is public policy and what does it encompass? Next, chapter focusses on one particular phase of the policy cycle, the implementation phase, and portrays how public policies are implemented. Then, the chapter focusses on the implementation theory, specifically on the Sabatier and Mazmanian 'Conceptual Framework of the Policy Implementation Process', which is the framework that this research is based on.

#### 3.1. Public Policy

The term public policy has been defined by many authors in the past. Public policy could be defined as "a set of interrelated decisions taken by a political actor or group of actors concerning the selection of goals and the means of achieving them within a specified situation where those decisions should, in principle, be within the power of those actors to achieve" (Jenkins, 1978, 15). Furthermore, Anderson defines public policy as "a purposive course of action followed by an actor or set of actors in dealing with a problem or matter of concern" (Anderson, 2010, n.p.). Lastly, Stewart, Hedge and Lester view public policy as a process of activities that governments undertake or decisions that governments make in order to come up with solutions to societal problems (Stewart et al., 2008).

Public policies refer to those policies that are adopted by governments. According to Birkland, public policy entails the decisions of governments to intervene or not to intervene in the status quo (Birkland, 2001). Public policies are often influenced by societal actors, such as NGOs and business organisations, which lobby and provide input, however "governments enjoy a special status in public policy-making due to their unique ability to make authoritative decisions on behalf of citizens; that is, decisions backed up by the potential for sanctions for transgressors in the event of non-compliance" (Howlett, Cashore, 2014, 17). Governments, therefore, have full authority over the policy-making process, however governments can decide to fund certain organisations, such as NGOs, to execute certain elements of a policy. Also, the process in which public policies are formed is not a static, universal process. Public policy development is highly context-dependent, as the formation of public policy in for example health care might be characterised by different stakeholders, mechanisms and traditions than the process of the formation of education policy (Anderson, 2010). This is also the case for

different countries, which have different patterns and contexts within which policies are formed. These factors make the policy-making process highly complex and diverse.



**FIGURE 1.1** The Policy Cycle.

Figure 3: The Policy Cycle  
Source: Stewart et al. (2008, 9)

Despite the fact that policy making is not a universal process that is applied and executed similarly everywhere, academics have developed ‘general theories’ on the stages that policy-making processes follow (Lasswell, 1956; Stewart et al, 2008; Anderson, 2010). The policy cycle is such a model (figure 3), which portrays the steps that policy making generally involves: agenda-setting, policy formulation, policy implementation, policy evaluation, policy change, policy termination (Stewart et al, 2008). This research focusses on the ways in which national governments of different countries – specifically the cases of the Netherlands and Denmark - include the SDGs in the implementation of CSR policies. Therefore, the next part of this chapter focusses on the third stage of the policy cycle; policy implementation.

### 3.2. Policy Implementation

Policy implementation is, according to the policy cycle, the phase between policy formulation and policy evaluation in which “various stakeholders, organisations, procedures, and techniques work together to put policies into effect with a view to attaining policy goals” (Khan, 2016, 4). It includes that a government intentionally does something, or stops doing something, aiming to reach certain pre-set objectives (O’Toole, 1999). According to O’Toole, some authors emphasise that in this phase actors and actions come together, in which actions of those actors are aimed at reaching certain outcomes, whereas others make a clear separation between the actions and the outcomes of these actions (O’Toole, 1999). The study of implementation deals with the “development of systematic knowledge regarding what emerges, or is induced, as actors deal with a policy problem” (O’Toole, 1999, 266). Several authors, amongst which Stewart et al., view the policy implementation stage as one of the most important stages as the effectiveness of policies at reaching objectives is determined by the way in which policies are implemented (Stewart et al., 2008; 10; Khan, 2016). Below, a more elaborate definition of implementation is provided by Sabatier and Mazmanian (1981).

*“Implementation is the carrying out of a basic policy decision, usually incorporated in a statute but which can also take the form of important executive orders or court decisions. Ideally, that decision identifies the problem(s) to be addressed, stipulates the objective(s) to be pursued, and, in a variety of ways, structures the implementation process.*

- Source: Sabatier, Mazmanian, 1981, 540

There are, however, no universal guidelines on how policies should be implemented as the theory on policy implementation is rather thin (Khan, Khandaker, 2016). In this specific field, there are no grand theories as there are in other fields of public administration because this topic has simply not been studied significantly yet. Another reason is, however, that policy implementation is “very much context-specific” field as it is highly dependent on “political, social, economic, organisational and attitudinal factors” that affect the way in which policies are implemented and the quality of implementation (Khan et al., 2016, 539, Meter, Horn, 1975, Stewart et al., 2008). Moreover, the way policies are implemented is also highly dependent on time, type of policy and location (Khan et al., 2016; Goggin, Bowman, Lester, O’Toole, 1990). Due to the complexity of the field of policy implementation theory, not many theories have been developed. Despite the fact that the literature on policy implementation is relatively limited, certain scholars have developed models and frameworks, which are discussed in the next part of this chapter.



### 3.3. Implementation Theory

The implementation theory identifies three important types of factors that are relevant in analysing policy implementation; institutional, political and substantive factors (Pressman, Wildavsky, 1984; Bardach, 1977; Hood, 1976; Gunn, 1978; Montjoy, O'Toole, 1979; Sabatier, Mazmanian, 1979). Firstly, the institutional factors relate to the way in which decisions are made regarding the specific policy during implementation, the way in which the implementation is coordinated, the importance given to the policy and the position that institutions involved take with regards to the implementation of the specific policy (Dimitrakopoulos, 2001). The political factors include both political support as well as the "support of the target group", and the presence of so-called 'fixers' who can exercise power at crucial moments during the implementation process (Dimitrakopoulos, 2001, 4). Lastly, the substantive factors address issues as to how clear the policy problem, the theory behind the policy problem, the mandate and the understanding of the problem are and what kind of expertise is needed in order for the problem to be effectively tackled by a policy (Dimitrakopoulos, 2001, 4).

Based on the theory of implementation, Sabatier and Mazmanian (1981) developed a policy implementation framework; the Conceptual Framework on the Implementation Process (figure 4 below). This model is elaborated on in this chapter, as the analysis of this research is based on this conceptual model. In their model, Sabatier and Mazmanian identify three overarching independent variables, which are 'the tractability of the problem' at stake, 'the ability of the statute to structure the implementation process', and 'non-statutory variables that affect implementation'. According to the authors, these factors explain implementation.

These variables influence the dependent variables; the five stages of the policy implementation process, which include 1) the policy outputs, 2) the compliance of target groups with those decisions, 3) the actual impacts of agency decisions, 4) the perceived impacts of those decisions, and 5) the political system's evaluation of a statute in terms of major revisions in its content. This research, however, focusses on the three independent variables (see below), as identified by Sabatier and Mazmanian, rather than on the stages within the implementation process; the dependent variables. This means that this research focusses on exploring the extent to which the independent variables influence the way in which the SDGs are integrated in CSR policies in the Netherlands and Denmark.

#### Sabatier & Mazmanian's Conceptual Framework of the Implementation Process

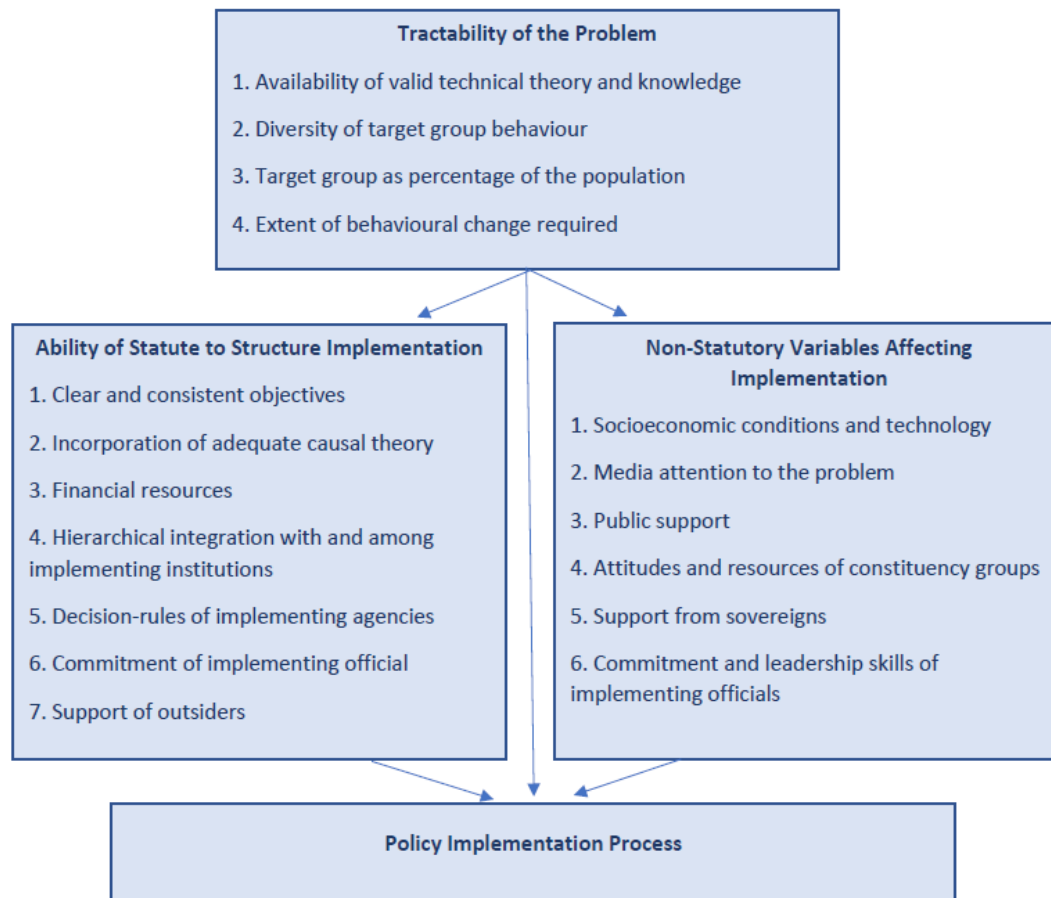


Figure 4: Sabatier and Mazmanian's (1981) Conceptual Framework of the Implementation Process

#### *Tractability of the problem*

In determining whether the implementation process of a certain policy is successful in reaching pre-determined goals, the first independent variable that Sabatier and Mazmanian identify is the degree to which the problems at hand are 'tractable' - which means manageable. According to Sabatier and Mazmanian, the ease through which societal issues can be solved differs significantly from issue to issue and therefore the effectiveness of implementation depends on the complexity of the issue at hand (Sabatier, Mazmanian, 1981). More specifically, they indicate four underlying factors: "the availability of valid technical theory and technology, diversity of target group behaviour, target group as a percentage of the population, and the extent of behavioural change required" (Sabatier, Mazmanian, 1981).

First of all, the effectiveness of implementation is, according to the authors, “contingent upon a number of technical prerequisites, including an ability to develop relatively inexpensive performance indicators and an understanding of the principal causal linkages affecting the problem” (Sabatier, Mazmanian, 1981, 21). In cases where no clear performance indicators are available, support for the policy might decline, which can lead implementation to be slowed down or even delayed. Secondly, they argue that the greater the diversity in target group behaviour, the more difficult it is to come up with common regulations that work effectively (Sabatier, Mazmanian, 1981). In other words, the more diversity in current behaviour that needs to be changed by the policy, the more complex it becomes to implement the policy in a universal way. Thirdly, they argue that “the smaller and more definable the target group whose behaviour needs to be changed, the more likely the mobilization of political support in favour of the program and thus the more probable the achievement of statutory objectives” (Sabatier, Mazmanian, 1981, 23-24). Lastly, Sabatier and Mazmanian argue that the bigger the change that is required in terms of behavioural change, the harder it will be to successfully implement the policy (Sabatier, Mazmanian, 1981).

#### *Ability of the statute to structure the implementation process*

Secondly, Sabatier and Mazmanian argue that the ability of the statute to structure the implementation process influences whether a policy will be successfully implemented and will be able to achieve its predetermined goals (Sabatier, Mazmanian, 1981, 25). Their argument regarding these variables is that “original policymakers can substantially affect the attainment of legal objectives by utilizing the levers at their disposal to coherently structure the implementation process”. More specifically, they talk about seven specific factors that influence the degree to which the statute can structure the implementation process, which include 1) clear and consistent objectives, 2) incorporation of adequate causal theory, 3) the allocation of financial resources, 4) hierarchical integration within and among implementing institutions, 5) decision-rules of implementing agencies, 6) recruitment of implementing agencies, and 7) formal access by outsiders.

Regarding the first factor, the authors argue that the clearer the objectives of the policy are, and the clearer the ranking of importance of these objectives is, the easier it is to implement the policy in an effective way (Sabatier, Mazmanian, 1981, 25). Secondly, effectiveness of policy implementation is dependent on the existence of “adequate causal theory, which requires that the principal causal linkages between governmental intervention and the attainment of the program objectives be understood, and that the officials responsible for implementing the program have the jurisdiction over a sufficient number of the critical linkages to actually attain the objectives” (Sabatier, Mazmanian,

1981, 26). The clearer it is how intervention X can lead to result Y, the more effective the policy implementation. Furthermore, regarding the third variable, the authors argue that the achievement of objectives is, up to a certain level, dependent on the degree of funding available; the more funding, the higher the changes are to achieve objectives (Sabatier, Mazmanian, 1981, 26).

Furthermore, with regards to the fourth factor, they argue that the implementation is dependent on the hierarchical integration of the organisations that are responsible for implementation; the more integration, the more effective and homogenous implementation will be (Sabatier, Mazmanian, 1981, 27). Regarding the fifth factor, the model states that the stricter the rules for decision-making by implementing agencies, the more effective implementing. Regarding factor six, the argument is that effective implementation is strongly dependent on the commitment of officials that are responsible for the policy implementation (Sabatier, Mazmanian, 1981, 28). Seventh, the model includes that policy implementation will be more effective if external parties support the objectives of the policy in a positive manner (Sabatier, Mazmanian, 1981).

#### *Non-statutory variables*

Lastly, Sabatier and Mazmanian argue that non-statutory variables also significantly impact the implementation process and the achievement of objectives. Accordingly, with regards to policy implementation, there is “the need for any program which seeks to change behaviour to receive constant or period infusions of political support” and there is “the effect of changes in socioeconomic and technological conditions on the support for those objectives among the general public, interest groups, and sovereigns” (Sabatier, Mazmanian, 1981, 30). To specify these variables further, the authors have identified several factors, which include 1) socioeconomic conditions and technology, 2) media attention to the problem, 3) public support, 4) attitudes and resources of constituency groups, 5) support from sovereigns, and 6) the commitment and leadership skills of implementing officials.

First, they argue that “variations over time and among governmental jurisdictions in social, economic, and technological conditions affect the attainability of statutory objectives” (Sabatier, Mazmanian, 1981, 30). Furthermore, they argue that media attention to and public support for the issue at hand have an impact on how effective policies can be implemented. If there is wide public support for a certain policy, and this is widely covered by the media, there is more likely to be pressure on the implementing agencies to effectively implement the policy. Moreover, “changes in the resources and attitudes of constituency groups toward the statutory objectives and the policy outputs” have an impact on the implementation process (Sabatier, Mazmanian, 1981, 32). Regarding the fifth factor, the authors point out that “sovereigns of implementing institutions provide support for statutory

objectives through the amount and direction of oversight, the provision of financial resources, and the extent of new and conflicting legal mandates” which also influences whether the policy can be implemented effectively, or not (Sabatier, Mazmanian, 1981, 33). Lastly, the authors point out that “the direction and ranking of those objectives in officials’ priorities, and the officials’ skill in realising those priorities” impact policy implementation (Sabatier, Mazmanian, 1981, 34).

The Sabatier and Mazmanian framework is a classical implementation model that is in this thesis applied to the integration of an international voluntary initiative – specifically the SDGs – into the public policies on CSR of the Netherlands and Denmark. The Sabatier and Mazmanian framework might not fit perfectly with this specific topic as it is originally meant for implementation of policies adopted on a national level. For this specific topic, however, a common theoretical framework has not yet been developed, and through research the Sabatier and Mazmanian framework seemed to be largely applicable to this specific topic. The next chapter explains more in depth how this theoretical framework is exactly applied to the integration of the SDGs into public policies on CSR in the Netherlands and Denmark.

## 4. Research Design and Methods

This chapter aims to clarify the research design and the methods chosen for this thesis and justify why specific decisions are made regarding the research design and methods. Also, this chapter aims to explain why this research design and these methods are considered to fit with the specific research topic.

### 4.1. Research Design: Qualitative Case Study Research Design

In terms of research designs, there are two dominant types of research designs: the qualitative research design and the quantitative research design. Qualitative research “tends to be concerned with words rather than numbers” in which “the stress is on the understanding of the social world through an examination of the interpretation of that world by its participants” (Bryman, 2012, 380). This type of research design focusses on ‘soft data’, words and small amounts of units studied, which is commonly referred to as a small N-study in which a rather small amount of cases/units is being studied intensively (Lawrence Neuman, 2011, 165-166; Blatter, Haverland, 2012). Quantitative research, on the other hand, is more concerned with ‘hard data’, numbers, and studying large populations or a large number of cases. This is often referred to as a large N-study, as a large number of cases/units are being studied in this type of research design (Blatter et al., 2012).

This thesis concerns a qualitative, comparative case study design, in which a few cases are studied in-depth, delving into the complex nature of the cases (Lawrence Neuman, 2011, 177; Bryman, 2012). Case studies often study societal issues, which are “messy natural settings in which many different factors and events play a role”, in contrast to quantitative research designs which “analyse precise measures of a huge number of cases” (Lawrence Neuman, 2011, 177). In a comparative case study design, cases, which can for example be nations, are studied and compared and differences and similarities are being examined (Lawrence Neuman, 2011). The logic behind the comparative case study design, in which two or more cases are compared to each other, is that certain phenomena can be understood and explained better if they are compared through several cases (Bryman, 2012).

This type of research design is considered suitable for the topic at hand for several reasons, which can be explained using Yin’s (1994) reasoning. According to Yin (1994), there are three conditions which determine which type of research design (experiments, surveys, archival analysis, histories or case studies) is deemed suitable for the topic at hand. These conditions include 1) “the type of research question posed, 2) the extent of control an investigator has over actual behavioural events, and 3) the

degree of focus on contemporary as opposed to historical events” (Yin, 1994, 4). Accordingly, Yin argues that case studies are most suitable for the “how and why” type of research questions which have a strong explanatory character (Yin, 1994, 6). Furthermore, case studies do not require control over behavioural events and focus on current events, according to Yin (1994). These characteristics of the case study research design arguably strongly correspond with the topic of this thesis.

First of all, the research question of this thesis focuses on finding out how international voluntary initiatives – in this case the SDGs - are integrated into national policy contexts – in this case CSR policies. It aims to discover how this is done in different national policy contexts and what factors influence the way in which this is done. In this case, this is done through qualitative research in order to get a deep understanding of a small amount of cases, the Netherlands and Denmark, instead of a broad overview of a large amount of cases, which is often the case with quantitative studies. Secondly, as this thesis focusses on national CSR policy contexts, it is impossible to control variables under study. It is deemed impossible and totally unrealistic to manipulate the way in which different countries integrate the SDGs into their national CSR policies. This is because it concerns a societal issue in which many processes happen simultaneously and in which many different factors and stakeholders simultaneously influence the process. Lastly, this thesis focuses on the way in which the SDGs are currently being integrated into national policy contexts, rather than in the past. It therefore deals with a contemporary phenomenon, rather than a historical phenomenon. Especially as the SDGs are only launched in 2015, a historical analysis would be impossible. For these reasons, this thesis does correspond with Yin’s reasoning regarding the suitability and appropriability of the case study research design.

Furthermore, given the scope and the time available for this thesis, and given the limited amount of data available on this specific topic, it would be impossible to conduct a large N, quantitative study on this topic.

## 4.2. Types of Case Study Designs

Blatter and Haverland (2012) have identified three distinct types of case study designs: the congruence analysis case study design, the co-variational case study design and the causal-process tracing case study design. The congruence analysis is a strongly theory-driven approach which aims “to provide empirical evidence for the explanatory relevance or relative strength of one theoretical approach in comparison to other theoretical approaches” (Blatter et al., 2012, 144). Co-variational analysis, on the other hand, “presents empirical evidence of the existence of co-variation between an independent variable X and a dependent variable Y to infer causality” (Blatter et al., 2012, 33). Lastly, causal-process

tracing is concerned with “tracing the process that leads from a causal factor to an outcome”, and therefore is concerned with the outcome of a process rather than the factors underlying a process (Blatter et al., 2012, 79).

The aim of this thesis is to explore the ways in which different countries have integrated the SDGs into their CSR policy, and identify the factors that have influenced this process of integration, based on the theoretical framework. It therefore corresponds with the co-variational approach, which is followed in this thesis. Using the theoretical framework, multiple factors that arguably influence the way policies are implemented, are tested in order to find out to what extent these factors influence the way in which the SDGs are integrated into public policies.

#### 4.2.1. Case Selection: the Netherlands and Denmark

According to Blatter and Haverland (2012), case selection is a crucial element within the co-variational approach. Accordingly, cases should never be selected for research randomly as that “may result in the cases not varying in the independent variable of interest” (Blatter et al., 2012, 41; King, Keohane and Verba, 1994). Therefore, cases should be selected deliberately “that vary as much as possible with regards to your independent variables of interest” and that are “as similar as possible with regards to the variables you seek to control” (Blatter, Haverland, 2012, 42). This method is also referred to as the ‘comparative method’ (Lijphart, 1975, 164). Accordingly, “causal inferences can be drawn on the basis of observed co-variation between the factor of interest – the independent variable – and the effects – the dependent variables” when cases are selected based on these two conditions (Blatter et al., 2012, 42).

For this thesis, the Netherlands and Denmark are selected as case studies. These specific cases are deliberately chosen, following the reasoning of Blatter and Haverland (2012). The dependent variable is the integration of the SDGs into public policies on CSR. The independent variables are the factors that explain the integration of the SDGs into public policies on CSR. The independent variables are expected to vary between the two selected case studies, as both countries are expected to have differing context/country-specific factors that influence the integration of the SDGs.

For this thesis, there were several reasons why the Netherlands and Denmark were selected. First of all, the Netherlands was chosen because I was based there during the research. This made it easier to find and use data, as there was no language barrier, and this made it easier to for example approach people for interviews. Also, between April and July 2019, I interned at the Dutch network of the United Nations Global Compact, which made it easier to access information and data on the case of the Netherlands and which also allowed me to get a deeper understanding of the specific case of the



Netherlands, which was useful for the thesis. Furthermore, the case of the Netherlands also seemed highly interesting as the Dutch government is known for having a rather typical type of policy in place with regards to CSR; the sector covenant. The Netherlands is rather original with this approach as other countries have not developed such covenants, and therefore it seemed interesting to delve further into this.

Denmark was deliberately chosen because this country is often considered to be one of the frontrunners on topics related to sustainability, social policy and CSR. Denmark has a long tradition of awareness on sustainability issues, has already been working on sustainable development and 'green growth' for decades and has a very progressive government with regards to issues related to CSR. Also, the Danish Global Compact Network is viewed to be among the most active local networks of UN Global Compact by the Dutch UN Global Compact Network with a big percentage of Danish companies being members of this Danish network. Also, Denmark was chosen as my internship supervisor could easily help me with finding contacts in Denmark. Furthermore, the Danish government translates a lot of its webpages and reports to English, which made it easier to find information and data that was understandable to me.

In terms of control variables, the Netherlands and Denmark are both members of the European Union, and therefore EU legislation applies to both cases. By choosing two EU member states, there is no different EU legislation that applies to the cases, and therefore this variable can be controlled. Also, both countries are known to have active CSR policies and both are signatories of the SDGs. Furthermore, the Netherlands and Denmark are both highly developed, north-western and democratic European countries with similarly developed (public) institutions and economies. Due to this, it is possible to control for big income differences, differences in the type of political system, the degree of political freedom and for (big) differences in the geographical location of the countries. By controlling these variables, the two cases seem suitable for comparative case study research.

### 4.3. Operationalisation

In terms of operationalisation, the 'Conceptual Framework of the Implementation Process' by Sabatier and Mazmanian (1981) is used as guidance for the formulation of questions on the independent variables – the factors that explain the integration of the SDGs into public policies on CSR. These questions are used as guidance for the semi-structured interviews and the analysis of documents. Furthermore, various other questions have been formulated that relate to the dependent variable, which in this case is the integration of the SDGs into public policies on CSR.

An overview of this is provided in figure 5 (dependent variable) and figure 6 (independent variables). Figure 6 provides an explanation on what the factors, according to the theoretical model, exactly encompass and how this is linked to the specific case at hand and translated into questions that are used to guide the interviews and the document analysis.

The questions for the interviews are therefore to a large extent based on the theoretical framework, however, they are adjusted to the specific topic at hand. The questions are formulated in clear, not too theoretical ways to ensure that the interviewees understand the questions and that the questions correspond with the reality that the interviewees face. Also, some factors of the theoretical framework are rather irrelevant or impossible to find an answer to in the case of the specific topic of this thesis, and these factors are therefore not included in this thesis. This is explained further in figure 6 below.

#### 4.3.1. Operationalisation Table – Dependent Variable – Interview Questions

Dependent variable	Topics	Interview Questions
1. The integration of the SDGs into public policies on CSR	With regards to the dependent variable, the integration of the SDGs into public policies on CSR, a question is formulated for both the interviews and the document analysis.	<ul style="list-style-type: none"> <li>- Are the SDGs integrated in public policies on CSR?</li> <li>- If yes, how?</li> <li>- How is CSR organised?</li> </ul>

Figure 5: Operationalisation Table – dependent variable

#### 4.3.2. Operationalisation Table - Independent Variables – Interview Questions

Independent variables (Based on the Conceptual Framework of the Implementation Process by Mazmanian and Sabatier)	Linking theoretical factors to interview and research questions	Interview and Research Questions
Overarching topic 1 'Tractability of the problem'		
1. Availability of valid technical theory and knowledge	According to the theoretical model, the effectiveness of policy implementation is dependent on whether clear performance indicators and clear causal linkages are available. For this case, that relates to whether it is clear why the integration of the SDGs into public policies on CSR is useful, and whether it is clear how performance on this can be measured.	<ul style="list-style-type: none"> <li>- Are the SDGs viewed to be clear?</li> <li>- Is it clear how the SDGs can contribute to a better CSR policy?</li> <li>- Is it clear how performance/development can be measured on CSR and the SDGs?</li> </ul>

2. Diversity of target group behaviour	According to the theoretical model, the greater the diversity in target group behaviour, the harder it is to effectively apply a common policy. In the case of this topic, the target group of CSR policy is businesses. This therefore relates to the degree to which businesses are already familiar with and working on the SDGs within their CSR efforts, and whether all companies do this to the same degree or whether there are big differences between companies (for example between large companies and SMEs).	<ul style="list-style-type: none"> <li>- Are companies involved in the process of the integration of the SDGs into public policies on CSR?</li> <li>- If yes, what kind of companies?</li> <li>- Is there awareness among businesses about CSR and the SDGs and do businesses work on this?</li> </ul>
3. Target group as percentage of the population	According to the theoretical model, the smaller the target group, the more likely it is that the policy will receive political support, and the easier it is to effectively implement the policy. In the case of this topic, the target of percentage of the population is not relevant as it does not necessarily concern a certain group of people (for example women, or children), but businesses. Businesses cannot be calculated as a percentage of the population. Therefore, this factor is not discussed further.	<ul style="list-style-type: none"> <li>- Not applicable</li> </ul>
4. Extent of behavioural change required	According to the theoretical model, the greater the change in behaviour that is required by the policy, the harder it is to effectively implement the policy. In this thesis, this translates into the degree to which businesses already work on CSR and integrate the SDGs into their CSR efforts.	<ul style="list-style-type: none"> <li>- How big is the change in behaviour that is necessary from businesses?</li> </ul>
<b>Overarching topic 2 'Ability of statute to structure implementation'</b>		
1. Clear and consistent objectives	According to the theoretical model, the clearer and the more consistent the objectives of a certain policy are, the easier it is to effectively implement. In this thesis, this relates to whether it is clear why it is important to integrate the SDGs into CSR policies.	<ul style="list-style-type: none"> <li>- Is it clear why it is important to integrate the SDGs into CSR policy?</li> </ul>
2. Incorporation of adequate causal theory	According to the theoretical model, the clearer it is how intervention Y can lead to policy goal X, the easier implementation will be. In this thesis, this relates to whether it is clear how the integration of the SDGs can improve CSR policy.	<ul style="list-style-type: none"> <li>- Is it clear how the SDGs can contribute to a better CSR policy?</li> </ul>

3. Financial resources	According to the theoretical model, the attainment of policy objectives is up to a certain level dependent on the degree of funding. The more funding available, the easier and more effective implementation will be. For this case, this factor has been translated into the question of where to money comes from and whether there are sufficient funds for CSR policy and the integration of the SDGs into these policies. This factor, however, is not very relevant to this topic as there is no specific budget for the integration of the SDGs into CSR policy, there is not even a separate budget for CSR policy. Furthermore, CSR and the SDGs are topics that are part of a lot of other policy areas, and therefore it is nearly impossible to map the financial resources available for this specific field.	- N.a.
4. Hierarchical integration with and among implementing institutions	According to the theoretical model, implementation is dependent on the hierarchical integration of implementing organisations. The more hierarchical integration between those organisations, the more effective and homogenous implementation will be. This has translated into questions regarding the way in which CSR policy is organised.	<ul style="list-style-type: none"> <li>- How is public policy on CSR organized?</li> <li>- Who is responsible for CSR policy?</li> <li>- Who decides?</li> <li>- How is CSR policy coordinated?</li> <li>- Is this a clear process?</li> </ul>
5. Decision-rules of implementing agencies	According to the theoretical model, the stricter the rules for decision-making by implementing agencies, the more effective implementing. This has translated into questions regarding the way in which CSR policy is organised.	<ul style="list-style-type: none"> <li>- How is public policy on CSR organized?</li> <li>- Who is responsible for CSR policy?</li> <li>- Who decides?</li> <li>- How is CSR policy coordinated?</li> <li>- Is this a clear process?</li> </ul>
6. Commitment of implementing official	According to the theoretical model, implementation of policies is more effective in case responsible officials are committed to the policy and the attainment of its objectives. For this thesis, this relates to the role that public officials play with regards to CSR policy, and the degree to which they are aware of the importance of the integration of the SDGs into CSR policy and are committed to this.	<ul style="list-style-type: none"> <li>- What role do public officials who are concerned with CSR policy play?</li> <li>- To what extent are they involved, and do they support the integration of the SDGs into CSR policy?</li> </ul>
7. Support of outsiders	According to the theoretical model, implementation of a policy is expectedly more effective if external parties positively support the policy. In this thesis,	- To what extent are external parties (academia, NGOs, etc.) involved?

	this relates to whether external parties are involved with the integration of the SDGs into CSR policy and whether they support this or not.	- To what extent do they support the integration of the SDGs into public policies on CSR?
<b>Overarching topic 3 'Non-statutory variables affecting implementation'</b>		
1. Socioeconomic conditions and technology	According to the theoretical model, the implementation of a policy is dependent on changes in social, economic, political and technological conditions that relate to the goals of the policy. For this case, this has been translated to the type of trends that are visible in society with regards to CSR and the SDGs.	- What trends do you see in society around CSR and the SDGs?
2. Media attention to the problem	According to the theoretical model, media attention has an impact on the effectiveness of policy implementation. If there is a lot of media attention for the policy, or topics related to the policy, there is expectedly more pressure for effective implementation of the policy. For this case, this factor relates to the degree and the way in which the media pays attention to (topics related to) CSR and the SDGs.	- How does the media view it? What do they focus on? - Do they report only on negative things (scandals), or also on positive things? - How does this affect policy?
3. Public support	According to the theoretical model, public support for the objectives of the policy has an impact on the effectiveness of policy implementation. If there is a lot of public support for the policy, there is expectedly more pressure for effective implementation of the policy. For this case, this relates to the degree of awareness of (topics related to) CSR and the SDGs and the degree to which this plays an important role in the public debate.	- Are people aware of CSR and the SDGs? - Does it play a role in the public debate? - How does this influence how CSR and the SDGs are viewed and dealt with?
4. Attitudes and resources of constituency groups	According to the theoretical model, changes in attitudes and available resources of constituency groups in relation to the policy and its objectives has an impact on the implementation of the policy. For this research topic, the constituency group could be the bureaucracy in general. However, for CSR and the SDGs it is hard, if not impossible, to determine changes in available resources as there is not a fixed budget for CSR and the SDGs, but rather the two are integrated in a lot of other policy fields. Also, due to the scope of interviews for this research, it is rather difficult to determine the	- Not applicable

	change in attitudes from the bureaucracy towards CSR and the SDGs. This factor is therefore excluded from this research.	
5. Support from sovereigns	According to the theoretical model, the support of sovereigns of implementing organisations impacts the effectiveness of policy implementation. In this case, that relates to whether specific ministers or civil servants significantly support the integration of the SDGs into CSR policies.	<ul style="list-style-type: none"> <li>- Are specific ministers/civil servants involved in/or very much committed to the integration of the SDGs into CSR policies, or to the SDGs and CSR more generally?</li> </ul>
6. Commitment and leadership skills of implementing officials	According to the theoretical model, the commitment of implementing officials, the degree to which it is prioritised and the skills to attain policy objectives also influences the effectiveness of implementation. In this case, this relates to the role of civil servants and the way in which they prioritise and are committed to the integration of the SDGs into CSR policies.	<ul style="list-style-type: none"> <li>- What role do civil servants play in the integration of the SDGs into CSR policy?</li> <li>- Do they show leadership and commitment to the topic?</li> </ul>

Figure 6: Operationalisation Table – independent variables

## 4.4. Data Collection

In this thesis, data collected and analysed through triangulation, which refers to “the use of more than one method or source of data in the study of a social phenomenon so that findings may be cross-checked” (Bryman, 2012, 717). This paper conducts semi-structured interviews and supplements this data with data gathered through document analysis. An in-house internship at the Dutch network of the United Nations Global Compact (UNGC) provides the opportunity to arrange interviews with professionals in the field of CSR policies and the SDGs.

### 4.4.1. Semi-Structured Interviews

The semi-structured interview method is a rather flexible method in which a semi-structured discussion is held. Questions and topics to be covered are formulated in relative detail prior to the interview, however, there is significant flexibility in terms of how to answer questions and how to structure the interview (Bryman, 2012). For example, the interviewer might ask additional questions if certain topics turn out to be especially relevant or interesting. This method seems to be a suitable type of data collection for the topic at hand as semi-structured interviews offer the possibility to explore a phenomenon further than would be possible with document analysis only. Interviews allow for a deeper understanding of a phenomenon – compared to document analysis only - and allow for learning about phenomena and processes that are not recorded in (official) documents.

For the case of the Netherlands, four interviews were conducted; one with a researcher at [Change in Context](#), one with a senior policy officer working at the [Dutch Ministry of Foreign Affairs \(MFA\)](#), one with a senior manager of [CSR Netherlands](#) (in Dutch: ‘MVO Nederland’) and one with a senior advisor and a senior manager working at the [Netherlands Enterprise Agency](#) (in Dutch: ‘Rijksdienst voor Ondernemend Nederland’, RVO). For the case of Denmark, two interviews were conducted; one with a network manager from the [Danish UN Global Compact Network](#), and one with a CSR manager of the [Confederation of Danish Industry](#) (DI). The transcripts of these interviews are available upon request.

The questions for the interviews are developed based on the theoretical framework (figure 5 and 6). The interviews are conducted in person or through Skype. They are conducted in Dutch in the cases of Dutch interviewees and in English in the case of non-Dutch speaking interviewees. The Dutch interviewees could possibly be interviewed in English. This might however negatively influence the quality of the interview as people tend to talk easier and more openly in their mother-tongue. Therefore, I choose to interview Dutch professionals in Dutch rather than in English. During the analysis, the data is translated back to English. I am aware of the risks that this brings, however I do the translations to the best of my ability in order to minimize the risk of errors and bias.



Also, for this thesis, measures are taken to guarantee the privacy of the interviews and to secure data that is collected. Therefore, prior to the interview, the interviewees are asked whether the interviews may be recorded and whether their names and the names of their organisations may be used in this thesis. Consequently, all interviews are recorded and transcribed (transcripts available upon request). Transcriptions of the interviews are only shared with the first and second thesis supervisor upon request, in order to guarantee the privacy of the interviewees. Interviews take approximately 45 minutes.

The total amount of interviews conducted for this thesis is rather small (four interviews with five professionals for the case of the Netherlands, two interviews with two professionals for the case of Denmark) due to the limitations of this thesis in terms of time and resources. Within the given timeframe, it is not possible to arrange more interviews as for example travelling to Denmark is not possible. The number of interviews conducted for this thesis is approximately the maximum possible within the scope of this thesis.

#### 4.4.2. Document Analysis

Due to the rather small number of interviews conducted in this thesis, the semi-structured interview method is complemented with document analysis. Official documents from governments, international organisations and recognised newspapers – as far as available - are used. These documents are selected based on reliability and on suitability and relevance to the topic at hand. Also, interviewees might point to specific relevant documents, which are consequently used in this thesis. This type of data analysis is suitable for this thesis as documents are widely available and freely accessible, which is crucial given the limitations of this thesis.

#### 4.5. Internal Validity

Internal validity concerns “the question whether a finding that incorporates a causal relationship between two or more variables is sound” (Bryman, 2012, 711). Internal validity is therefore about whether the research has been designed in such a way that it is certain that the cause of a certain phenomenon, that is identified, is in reality indeed the cause of a phenomenon, and that there is no other cause that influences the phenomenon (Lawrence Neuman, 2011, 217). According to Blatter and Haverland (2012), “the validity of causal inference [...] is largely based on the properties of the cases selected” (Blatter et al., 2012, 41). As elaborated on earlier in this chapter, according to Blatter and Haverland (2012), internal validity of causal inference in co-variational studies is ensured if cases are selected deliberately and following the two conditions they mentioned, which is done in this thesis.

#### 4.6. External Validity

External validity is a concept that deals with generalizability, and specifically with whether “we can generalize a result that we found in a specific setting with a particular small group beyond that situation or externally to a wider range of settings and many different people” (Lawrence Neuman, 2011, 217). It concerns the extent to which the results of the research can be generalized to similar cases, or not (Bryman, 2012). According to Blatter and Haverland (2012), the results of co-variational studies – such as the results of this study - can only be generalized to cases “that display the same scores on all the control and independent variables as the cases that have been studied” (Blatter et al., 2012, 69). For this research, I am aware that the conclusions will be highly context-dependent, and that therefore generalization of the results to similar cases is a challenge.

#### 4.7. Reliability

Research reliability refers to “demonstrating that the operations of a study such as the data collection procedures can be repeated with the same results” (Yin, 1994, 33). The aim of reliability is to minimize the chances of bias and mistakes. According to Yin, the best way to ensure research reliability is to document all the steps that are taken during the research (Yin, 1994). According to Blatter and Haverland (2012), case study research, such as co-variational research, is ‘highly context-sensitive’ and therefore less reliable as results say something about the specific case under research, however, does not necessarily say something about other cases (Blatter et al., 2012, 67-68). They indicate that “the researcher should, therefore, be as transparent as possible about his/her indicators and the rationale for scoring the variables in a certain case” (Blatter et al., 2012, 67). This thesis uses the indicators, as identified by Sabatier and Mazmanian’s conceptual framework, as the basis for data analysis in this thesis. How this is exactly operationalised, is explained in figure 6 of the previous section.

## 5. Empirical Analysis

The present chapter delves into the two case study countries - the Netherlands and Denmark - and uses data that is collected through interviews and document analysis, to analyse how the governments of the Netherlands and Denmark have integrated the SDGs into their public policies on CSR and what factors, according to the Sabatier and Mazmanian model, promote/impede this integration.

The chapter first analyses the dependent variable - the integration of the SDGs into public policies on CSR - by analysing the current situation regarding CSR policy and the organisation hereof and the way in which the SDGs are integrated into public policies on CSR. This is done first for the case of the Netherlands, then for the case of Denmark. Next, the chapter analyses the independent variables – the factors that promote or impede integration in both cases, based on the Sabatier and Mazmanian framework.

### 5.1. The Dependent Variable

#### 5.1.1. The Dutch CSR Policy

In 2013, the Dutch government presented its new agenda for aid, trade and investment called “A World to Gain” (*‘Wat de wereld verdient’*). In this agenda, the Dutch government highlights the importance of CSR by stating that “CSR is a prerequisite for sustainable, inclusive growth” on a global scale, which is the ultimate ambition of the agenda (MFA, 2013, 45). The agenda emphasises the OECD Guidelines as well as the UN Guiding Principles as important frameworks for CSR that are promoted by the Dutch government. Accordingly, the government states that it expects companies “to act in accordance with the due diligence principle by taking measures to prevent abuses in the supply chain in relation to working conditions, child labour, the environment, corruption and human rights” (MFA, 2013, 46). This indicates that, as both the OECD Guidelines and the UN Guiding Principles are adopted by the Dutch government in 2011, the Dutch government is committed to actively promote CSR among Dutch businesses and hold these businesses responsible for their corporate behaviour, both inside and outside the Netherlands.

In accordance with the Aid, Trade and Investment Agenda, the ‘official’ Dutch CSR policy was presented two months later by the Dutch Ministry of Foreign Affairs (MFA) through a policy document called “Corporate Social Responsibility Pays Off” (*‘MVO loont’*) (MFA, 2013a). In this policy document, the government specifically sets out the importance of CSR, the role that it plays, and the steps that it undertakes to advance CSR. In the policy document, the government makes an explicit distinction between CSR and International CSR (ICSR), in which both approaches aim at influencing the behaviour

of Dutch companies and holding these companies accountable for their business conduct (Baghuis, 2018). However, the distinction between CSR and ICSR is that ‘normal’ CSR relates to the business conduct of Dutch companies within the national context, whereas ICSR relates to the business conduct of Dutch companies within the international context. ICSR especially addresses the so-called ‘governance gap’ which relates to the situation in which emerging, less developed or fragile countries have lacking legislation or enforcement mechanisms on for example social and environmental standards, due to which companies operating in such countries hardly have standards which they should adhere to (MFA, 2013a, 5). This can lead to for example human rights and environmental scandals, as companies do not have to comply with strict regulation in such countries. Moreover, where national governments, such as the Dutch government, do have the power to influence the business conduct of Dutch businesses within the national context, or within the European context, due to strict(er) regulation, enforcement and inspection mechanisms, this is very difficult in countries with lacking legislation or enforcement mechanisms (MFA, 2013a). This thesis does not make a specific distinction between CSR and ICSR policy and looks at CSR policy in general (CSR and ICSR), as the Netherlands is the only country that makes this specific distinction in policy. Delving into the specific distinction would therefore now allow for comparison between the two cases.

In order to address the issue of the governance gap, the Dutch government focuses on improving and strengthening international agreements, for example through multinational fora as the EU, OECD, WTO, UN and ILO. The CSR policy document sets out various tasks that the Dutch government assumes regarding CSR policy, including:

- The provision of clear frameworks for and information on CSR
- The promotion of a “level playing field for Dutch businesses”
- Creating awareness among other governments
- “Promoting transparency and dialogue”
- Leading by example, for instance through the incorporation of CSR in public procurement procedures

Source: MFA, 2013a, 6; Baghuis, 2018

An important feature of the Dutch CSR policy is the so-called ‘sector covenant’. In the aftermath of the Rana Plaza disaster – as elaborated on in chapter one - the Dutch government decided to identify sectors with significant risks in terms of “human, labour and environmental right violations” by conducting a CSR Risk Analysis (IOB, 2018, 8; for report see KPMG, 2014). Based on the identified risk sectors, the MFA started to promote the formation of a range of sector agreements, also referred to as ‘sector-covenants’ or ‘International Responsible Business Conduct Agreements’, for specific high-

risk sectors to address key risks regarding CSR-related topics in these sectors (IOB, 2018; Baghuis, 2018).

Currently, there are ten sector-covenants, which include garments and textile, banking, gold, sustainable forestry, vegetable proteins, natural stone, food products, insurance, pension funds and floriculture (SER, n.d.). The sector-covenant for agriculture is currently in development (SER, n.d.). The agreements are developed in a multi-stakeholder way, in which a wide range of societal actors, such as business- and labour organisations, NGOs, academia and the government are involved. Even though the agreements are voluntary in nature, they include certain “mechanisms to ensure that participating actors keep their promises” regarding responsible business conduct in their specific sectors (IOB, 2018, 8-9). For example, companies that have signed the garments and textile covenant have to provide a list of their production locations with which they have worked over the past year, which is made public. This is an important step for these companies towards increasing transparency with regards to their value chain as this way companies can easier be linked to production sites, which increases the pressure to improve the working conditions on those production sites.

Furthermore, the Dutch government provides information on CSR-related issues for both multinational companies as well as smaller companies and SMEs. The Dutch government does so in order to make companies more aware of CSR and to provide them with various tools which can help them identify risks and opportunities within their organisation and value chain. The Dutch government cooperates with a wide range of organisations, such as ‘CSR Netherlands’ (*MVO Nederland*) and the Netherlands Enterprise Agency (*Rijksdienst voor Ondernemend Nederland*), which provide support to companies on how to engage with CSR. Also, through the website ‘[Ondernemersplein](#)’, the government provides companies with information regarding rules, regulations, frameworks and tools on CSR which companies can use to advance their work with CSR-related issues (Business.gov, 2019).

Moreover, the Dutch government promotes companies to be transparent about their CSR efforts and stimulates stakeholder dialogue on CSR. For example, the Dutch government supported the European Commissions’ proposal for the Non-Financial Reporting Directive. The directive was adopted in 2014 and requires large, public-interest companies not only to report on their financial impact on society on a yearly basis but also on their environmental and social impact (European Commission, n.d.). This directive was transposed into Dutch law in 2016 and entered into force in 2017. Besides many other transparency initiatives that the Dutch government supports, the Dutch government undertakes the yearly Transparency Benchmark, which is a ‘naming and shaming’ mechanism to stimulate companies to work on CSR. Through the Benchmark, the Ministry of Economic Affairs examines the CSR reports of 500 large companies, and the company that scores the best receives a price (*Rijksoverheid*, n.d.;

Baghuis, 2018). Also, the government offers a range of subsidies and other kinds of arrangements for companies that are actively engaging with (topics related to) CSR, as an incentive for companies to engage with CSR (Netherlands Enterprise Agency, n.d.). For example, there are subsidies available for companies that invest in sustainable energy production (*MVO Nederland*, 2017).

Also, the Dutch government actively promotes monitoring and compliance with the OECD guidelines. For example, the government has developed a Corporate Governance Code regarding business conduct, which companies have to comply with (Monitoring Commission Corporate Governance Code, 2017; Baghuis, 2018). If a company does not comply with the code, it has to elaborate in its annual reports why it has not complied with the code. Furthermore, companies that receive public loans, grants or any type of subsidy from the government are evaluated on their business conduct and checked whether they meet the OECD standards regarding responsible business conduct. Furthermore, the government has a National Contact Point for the OECD Guidelines (NCP) (MFA, n.d.; Baghuis, 2018). When companies do not comply with the OECD guidelines, stakeholders can report this to the NCP, which can provide help to the company in complying with the OECD guidelines. Also, the NCP can publicly make statements to pressure companies to improve their business conduct in the case that companies are not making an effort to improve their business conduct.

Lastly, a new law has been adopted recently, on 14 May 2019, regarding child labour in value chains (*Wet zorgplicht kinderarbeid*) (*Eerste Kamer der Staten Generaal*, 2019; *MVO Platform*, 2019). The law holds that Dutch companies have a duty to care to prevent the delivery of goods and services that have been established with the help of child labour. It obliges companies to declare that it is taking the necessary steps to prevent child labour in value chains. If companies do not sufficiently comply with obligations, or there are certain complaints about them, fines can be imposed and CEOs of companies can be prosecuted in the case of several fines or serious cases (*Eerste Kamer der Staten Generaal*, 2019).

### 5.1.2. The Organisation of Dutch CSR Policy

In the Netherlands, CSR policy is a shared responsibility between the Minister of Economic Affairs, who is responsible for CSR policy in the national context, and the Minister of Foreign Trade and Development Cooperation (BHOS), who is responsible for the international policy on CSR, thus ICSR (MFA, 2013a, 5; Baghuis, 2018). Also, the SER plays an important role in advising the ministries about CSR policies. Moreover, other ministries, as well as local governments, are involved in specific CSR-related topics.

Regarding the SDGs, there is a national SDG coordinator, who is formally working at the Ministry of Foreign Affairs and who is responsible for the implementation of the SDGs. Every ministry has a so-called 'focal point', the spokesperson for SDG-related issues at the specific ministry, and these focal points form, together with the national SDG coordinator, a commission in which they coordinate efforts regarding the SDGs, so also on the CSR-related SDGs (von Meijenfeldt, 2016; interviewee C and E).

Moreover, many external parties are involved in the development of CSR policy in the Netherlands, which is in line with the Dutch tradition of establishing collaborative, joint solutions for policy issues (Baghuis, 2018). Policies in the general sense are in the Netherlands often developed through multi-stakeholder agreements in which all kinds of organisations, such as NGOs, business organisations, knowledge institutions, trade unions and other civil organisations, are involved and consulted. In the field of CSR, these processes often take place through the SER, which conducts multi-stakeholder meetings on specific topics. Such multi-stakeholder meetings are for example organised for the various sector covenants and for the advice request regarding CSR and the SDGs. For such meetings, representatives of various societal organisations are invited to voice their opinions and provide input (SER, n.d.).

### 5.1.3. The Integration of the SDGs into CSR Policy in the Netherlands

In the case of the Netherlands, the official Dutch CSR policy document ('CSR Pays Off') dates back to 2013. As the SDGs were launched in 2015, the SDGs are not referred to in this policy document as they were not launched yet by the time the official policy document was established. This indicates that, as interviewee A also concluded, the SDGs are not formally integrated into the Dutch CSR policy, based on the 'CSR pays off' document, as there has not been an update of the official CSR policy document since 2013. However, Dutch companies have to comply with the EU Non-Financial Reporting Directive and are therefore since 2017 obliged to report on SDG-related matters, as discussed earlier in this chapter, however not specifically on the SDGs.

Despite the fact that the SDGs are not officially integrated into the CSR policies of the Netherlands, steps are taken to integrate the SDGs more into CSR policies. For example, the policy document by Minister Kaag on International Trade and Development Cooperation (also referred to as BHOS), called "Investing in Global Prospects" (*Investeren in Perspectief*), clearly connects CSR to the SDGs. This updated version of the 'A World to Gain' agenda portrays global trends in the field of trade and development cooperation, and opportunities and challenges that these trends and developments form for the Netherlands.

Accordingly, the document refers to the SDGs as “the international guiding principles for the new BHOS policy” (MFA, 2018, 9). The SDGs serve as a universal framework to work towards preventing conflict and instability - the main aim of the policy. Furthermore, the document points out that the Dutch government promotes the alignment of its activities – including CSR - as well as the indicators for these activities with the SDGs (MFA, 2018, 9). Also, the document emphasises the role of private sector actors in the field of sustainable economic development and clearly links CSR and the SDGs together (MFA, 2018a, 1). This indicates that the overall BHOS policy, which CSR is part of, is, since the presentation of the new BHOS document under Minister Kaag, aligned with the SDGs. The official policy on CSR, however, has not been updated (yet) according to this new BHOS strategy.

In response to the updated BHOS policy, the current BHOS Minister requested an ‘exploratory advice’ to the SER – which is a governmental advisory body - in September 2018 regarding the relationship between the SDGs, CSR, sustainable value chains and public-private partnerships (MFA, 2018a). As the BHOS policy clearly connects the SDGs and CSR, but as this connection is rather complex the Minister asks the SER how to shape and develop the policy on CSR further, in alignment with the SDGs (MFA, 2018a, 3). More specifically, the Minister asks for advice on specific issues, such as:

- How do the UNGPs and the OECD guidelines relate and contribute to the SDGs?
- What role do different stakeholders (businesses, government, trade unions, civil society) play in this?
- What are the priorities regarding the SDGs and ICSR?
- How can ICSR policy contribute to synergy between trade policy and development cooperation policy?
- What is the role of other Ministries and local governments?

Source: MFA, 2018a, 3-4

The SER is currently working on the advice and is debating the topic with a wide variety of organisations, from business organisations to NGOs to academia. This advice is expected in the autumn of 2019.

As interviewee A, C, E and F indicated, the request for advice on the connection between CSR and the SDGs clearly indicates that the Dutch Ministry of Foreign Affairs recognises the important connection between CSR policy and the SDGs, however, that there is uncertainty on what kind of shape this connection should take. They considered the advice request to be a sign that the Dutch MFA wants to align its CSR and its SDG efforts further than it currently does. This request for advice can, therefore, be clearly considered a step towards integration of the SDGs into the Dutch policy on CSR.



#### 5.1.4. The Danish CSR Policy

The latest CSR strategy of the Danish government, “Responsible Growth Action Plan for Corporate Social Responsibility 2012-2015”, was published in 2012 (the Danish Government, 2012). No updated version of the action plan has been published since then. The action plan describes the initiatives of the Danish government regarding CSR and identifies four focus areas:

- “Strengthening the respect for international principles”
- “Increasing responsible growth through partnerships”
- “Increasing transparency”
- “Using the public sector to promote a good framework for responsible growth”

Source: the Danish Government, 2012, 4

Furthermore, it underlines that Danish businesses are global frontrunners regarding CSR and that the Danish government aims to maintain this position by focussing significantly on CSR. Also, it highlights that the government has deeply integrated CSR into its growth strategy and that with this agenda, the Danish government aims to strengthen responsibility in the private sector as well as among consumers (the Danish Government, 2012, 4). Furthermore, in the action plan, the Danish government emphasises the combination of finding solutions to social and environmental issues while also creating and maintaining economic growth.

In terms of the first focus area, the Danish government underlines the importance of “international recognised guidelines for CSR”, and indicates the UN Global Compact, the UN Guiding Principles, the OECD Guidelines as well as the ISO 26000 guidance standards as important frameworks that they encourage Danish companies to comply with (the Danish Government, 2012, 6). In this field, the Danish government established a “Mediation and Grievance Mechanism”, which investigates potential breaches of international CSR guidelines and frameworks by Danish companies, for example in the field of human rights violations (the Danish Government, 2012, 7).

The Danish Government provides information and guidance for companies regarding CSR. Furthermore, it promotes the Global Compact, organises conferences and meetings on CSR-related topics, and was involved with the establishment of a Nordic strategy on CSR (see Nordic Council of Ministers, 2012). The objective of this Nordic strategy was to coordinate efforts on CSR-related issues and establish and strengthen partnerships among Nordic countries, which are all considered to be relatively advanced in terms of CSR engagement.

In the field of responsible growth through partnerships, the Danish government sets out a wide range of activities that it undertakes to promote CSR among Danish companies. These activities include the

organisation of informative sessions for SMEs, the establishment of specific online tools, supporting initiatives in specific sectors, and promoting CSR within the public business services. Furthermore, the Danish government aims to promote CSR in developing countries by supporting cooperation between companies from Denmark and companies from developing countries, and by supporting specific initiatives that work on this issue. Also, the Danish government is active in setting up specific funds and measures to promote the development of so-called “new green business models” (the Danish Government, 2012, 9).

In terms of increased transparency, a main instrument of the Danish policy on CSR is the Financial Statements Act (section 99A), which was emphasised several times by both interviewee D and G. This act went into force in 2009, in response to the first Danish Action Plan on CSR that was published in 2008 (Danish Government, 2008). Since 2009, the Financial Statements Act obliges large companies in Denmark to report on CSR through a so-called “comply-or-explain mode”, which means that these companies either have to comply with reporting requirements or have to clarify why they don’t comply with these reporting requirements (PwC, 2018, 15). The act has been amended several times, now specifically obliging companies to report on their impact on human rights and the climate.

Inspired by the Danish act, the European Commission proposed the Non-Financial Reporting Directive, which was adopted in 2014 (Baghuis, 2018). Similar as for the Danish act, this directive obliges large companies to “disclose relevant and useful information on their policies, principal risks and results obtained in terms of environmental matters, social and employee aspects, respect for human rights, anti-corruption and bribery issues, and diversity on boards of directors” (Baghuis, 2018, 25). This directive was supported by the Danish government. The Danish Financial Statements Act is rather unique on a global level. Furthermore, the Danish government supports additional reporting initiatives on specific sectors. Also, the Danish government promotes sustainable consumption through supporting certain eco-labels, providing information for consumers, and providing subsidies for Danish companies that work on specific CSR-related topics.

Also, the Danish government aims to provide good framework conditions for responsible growth, for example through public procurement. The government sets up guidelines and clauses on CSR-related topics, promotes the establishment of partnerships and other projects to promote responsibility within the field of public procurement and developed a “strategy for intelligent public procurement” (the Danish Government, 2012, 13). Moreover, it promotes the development of guidelines for public organisations so that those organisations are compliant with international guidelines with regards to environmental, social and economic impact (the Danish Government, 2012). Also, it promotes government conferences to be fully sustainable, and promotes access to the job market for

disadvantaged people (the Danish Government, 2012, 14). Furthermore, the Danish Government developed an ambitious Energy Agreement, through which it contributes to the CO2 reduction goals, as set by the SDGs, in which at least 55% of the Danish energy needs are fulfilled by renewable energy by 2030. This government agreement is specifically focussed at businesses and therefore also contributes to minimising the impact of businesses on society – which is CSR.

#### 5.1.5. The Organisation of Danish CSR Policy

In terms of the organisation of CSR policy in Denmark, the Danish Business Authority is mainly responsible for CSR policy. This is an agency that falls under the Ministry of Industry, Business and Financial Affairs, that also holds the secretariat of the council on responsible business conduct and SDGs. Furthermore, this agency provides all kinds of tools and information for business on how they can engage with CSR.

Furthermore, there is a parliamentary working group consisting of various political parties, which is mainly occupied with promoting political development across the Danish parliament with regards to the SDGs (Interviewee G). This working group is responsible for the integration of the SDGs in Danish legislation and increased awareness about the SDGs in the parliament. Also, there is a 2030 Network in the Danish Parliament, which also aims to create more awareness about the SDGs, and which conducts studies with regards to progress on the SDGs. Furthermore, there is the Council for Responsible Business Conduct and the SDGs, which is a multi-stakeholder forum where all kinds of stakeholders – including business organisations, employers, big Danish companies – have a seat and where issues with regards to responsible business conduct (CSR) and the SDGs are discussed (Interviewee G).

#### 5.1.6. The Integration of SDGs into CSR Policy in Denmark

In the case of Denmark, the CSR strategy/policy dates back to 2012. The SDGs were only launched by 2015, and therefore the SDGs are not integrated into the official Danish strategy or policy on CSR as they were not developed yet (Interviewee D and G). Also, this means that within the Financial Statements Act - which interviewee D and G considered as the main Danish policy instrument regarding CSR - Danish companies are not obliged to report on their efforts regarding the specific SDGs. They are, however, obliged to report on issues such as human rights and the climate, which relate to the SDGs directly.

The Danish government has published two action plans in response to the establishment of the SDGs in 2015, in which it sets out how the Danish Government aims to contribute to the SDGs and how it

sets its priorities. Specifically in chapter six of the 'Danish Strategy for Development Cooperation and Humanitarian Action, The World 2030', the Danish government sets out how it promotes inclusive and sustainable growth worldwide, and the role that the Danish government, as well as Danish companies, play in this (Ministry of Foreign Affairs of Denmark, 2016). Even though CSR and CSR policy are not explicitly referred to and linked in this strategy, the Danish government does refer to promoting sustainable and responsible business standards among Danish companies, which relates directly to the practice CSR. This strategy, therefore, implicitly connects CSR to the SDGs.

Despite the fact that the Danish CSR strategy 'officially' does not refer to the SDGs, there is, according to both interviewee D and G, a movement towards the integration of the SDGs into CSR. For example, companies that are a member of Global Compact have to report on their efforts regarding CSR and link their efforts to the SDGs, and the Danish government promotes companies to be a member of the Danish Global Compact Network. Also, for example, interviewee D mentioned that the Danish Business Authority cooperates with the Danish Statistical Services on a project that aims to find indicators for the specific SDGs, which companies could then use as a benchmarking tool to measure their CSR efforts against the SDGs. Therefore, Interviewee D mentioned that there is definitely a willingness from both the government as well as from companies themselves to integrate the SDGs more into their CSR strategies and their reporting on CSR and that the government also takes steps towards the integration of the SDGs into their CSR efforts.

Interviewee G also mentioned various SDG-related frameworks and forums that the Danish government has developed, such as a specific parliamentary working group on the SDGs, and the so-called '2030 network' in the Danish Parliament, which are discussed earlier. Those frameworks, however, are not specifically concerned with the integration of the SDGs into CSR policies. The 'Council for Responsible Business Conduct and the SDGs' however deals specifically with CSR and the SDGs. As elaborated on earlier, this council is a multi-stakeholder forum where topics related to the CSR and the SDGs are discussed and which aims for further alignment between CSR policy and the SDGs. The existence of this council in Denmark suggests that the Danish government is aware of the connection between CSR policy and the SDGs and aims to align the two fields further, even though this is not officially covered by the official Danish CSR strategy.

The results for the dependent variable for both the Netherlands and Denmark are presented below in table 7. In this table, scores between + (positive), +/- (positive in some areas, negative in some other areas) and – (negative) are given.

	The Netherlands	Denmark
The integration of the SDGs into CSR policies	-	-

Figure 7: Results Table – Dependent Variable

## 5.2. The Independent Variables

This section delves into the independent variables that, according to the Sabatier and Mazmanian model, promote or impede implementation – in this case the integration – of the SDGs into CSR policy. The table below provides an overview of how both case countries – the Netherlands and Denmark – score with regards to the various factors. This is elaborated on further in the next section.

	The Netherlands	Denmark
<b>Overarching topic 1: Tractability of the problem</b>		
1. Availability of valid technical theory and knowledge	-	+/-
2. Diversity of target group behaviour	+	+
4. Extent of behavioural change required	+	+
<b>Overarching topic 2: Ability of statute to structure implementation</b>		
1. Clear and consistent objectives	-	+/-
2. Incorporation of adequate causal theory	-	+/-
3. Hierarchical integration with and among implementing institutions	-	+
4. Decision-rules of implementing agencies	-	+
5. Commitment of implementing officials	-	+
6. Support of outsiders	+	+
<b>Overarching topic 3: Non-statutory variables affecting implementation</b>		
1. Socioeconomic conditions and technology	+	+
2. Media attention to the problem	+	+
3. Public support	+	+

5. Support from sovereigns	+	+
6. Commitment and leadership skills of implementing officials	+/-	Unknown

Figure 8: Results Table – Independent variables

5.2.1. Overarching topic 1: Tractability of the Problem

With regards to the first factor, it is clear that in both country cases there is sufficient information and knowledge on the separate fields of CSR and the SDGs. However, the interviewees suggested that the connection between CSR and the SDGs is not considered to be very clear in the case of the Netherlands. For the Netherlands, all interviewees pointed towards the request for advice to the SER, as elaborated on earlier in this chapter, as a clear signal that the Dutch government is aware of both the SDGs and CSR and aims to integrate the two further, however that it is unclear how exactly this should be done. Interviewee C pointed out that the government considers the SDGs as goals and CSR policy as the means to achieve those goals. The request for advice is meant to clarify on how the SDGs relate to the current CSR policies and frameworks such as the OECD guidelines and the UN Guiding Principles, and how the SDGs can be integrated further into the existing policy on CSR.

In Denmark, the answers of the interviewees were slightly less unanimous. Interviewee E pointed out that there is a lot happening with regards to CSR and the SDGs, and that for example companies are increasingly linking their CSR efforts to the SDGs, however that the connection could be clearer. Interviewee G, however, pointed to the Council for Responsible Business Conduct and the SDGs, and argued that the existence of this council suggested that for the Danish government there is sufficient information and knowledge on how the SDGs can be integrated into CSR policies.

In terms of performance measurement, it is clear that in both the Netherlands and Denmark, performance regarding both CSR and the SDGs is measured regularly. In the Netherlands, there are various measurements done regularly with regards to how companies are advancing in terms of CSR, such as the transparency benchmark. Also, large companies have to comply with the EU non-financial reporting initiative, in which they have to disclose information about their CSR efforts. In the case of Denmark, companies have to disclose information about their CSR efforts through the Financial Statements Act. Also, the statistical services of both countries measure performance on the SDGs on a yearly basis, however in both countries there seem to be issues with regards to the availability of relevant and adequate data for measuring improvements on the SDGs and the underlying targets (Interviewee A, G).

With regards to the second and third indicator, it seems that, even though awareness of CSR and the SDGs has increased rapidly in both country cases, there is significant diversity in behaviour of

businesses regarding CSR and the SDGs and the required change in behaviour is also significant. In both the Netherlands and Denmark, awareness about CSR and the SDGs and about related topics such as sustainability and environmental impact seems to have increased massively roughly over the last decade, however, as all interviewees pointed out, there are leading companies in the field of CSR and the SDGs, but that there are also many companies that are not aware of and/or not working with CSR and the SDGs yet. Also, there is still a lot of room for improvement for both country cases.

For the case of the Netherlands, the 2015 CSR Monitor – which examines trends with regards to CSR in the Netherlands – found that 84% of the respondent companies of the study at least recognised the term CSR, and 51% considered CSR to be strategically important (*MVO Nederland*, 2017a). Also, there are plenty of examples which support this trend. For example, the Dutch Confederation of Businesses (*VNO-NCW*) has embraced CSR (*VNO-NCW*, n.d.), CSR Netherlands has approximately 2500 member companies that embrace CSR, eight Dutch multinational companies have established the Dutch Sustainable Growth Coalition (*DSGC*, *DSGC*, n.d.), of which CSR is the core business. Also, Unilever – which is a partly Dutch company - presented its Sustainable Living Plan (*Unilever*, 2019), which is completely focussed on sustainable development, and DSM – also a Dutch company - ranks in the top of the Dow Jones Sustainability World Index (*DSM*, 2018). Besides these examples, there are many more companies, organisations and initiatives at hand regarding CSR in the Netherlands.

The latest Dutch SDG progress report, which was published in May 2019, also confirms that Dutch companies are increasingly aware of CSR and the SDGs, that they increasingly embrace CSR frameworks and integrate these into their business strategies and daily activities. The report, however, also underlines that there is still a long way to go. For example, according to the report, more cooperation between the different stakeholders is necessary, many companies still have to make the switch from awareness to making impact, solutions to issues have to be scaled up faster, and existing tools and information for reporting have to be made more accessible, specifically for SMEs (*Rijksoverheid*, 2019, 16-17). Despite this increase in awareness and various examples of leading companies, there seems to be significant variation between businesses. Interviewees A and B both argued that businesses often label their activities with the various SDGs, however that this does not necessarily always lead to the expected change in behaviour. Also, as indicated by interviewee B and F, there is a lot of talking about CSR and the SDGs, however there is still insufficient change in behaviour in line with CSR and the SDGs.

In Denmark, interviewees D and G suggested that Danish companies do already work a lot on topics related to CSR and the SDGs and that a lot of improvement has been made over the last decades. Interviewee D mentioned a report by the Confederation of Danish Industry (*DI*), which found that the

majority of Danish companies is working on contributing to CSR and the SDGs, even though some companies might not even be aware of the CSR and SDG frameworks and terms. Another report, however, by another Danish business organisation found that only very few SMEs are working with the SDGs. This therefore indicates, at least in the case of Denmark, a clear distinction between bigger, multinational companies and SMEs, with regards to the SDGs. This therefore suggests that there is significant variation in behaviour of companies and also there is still a lot of room for improvement.

### 5.2.2. Overarching topic 2: Ability of Statute to Structure Implementation

The first two factors of overarching topic 2, where questions have been asked as to how clear the connection between CSR policy and the SDGs is, have already been dealt with in the first factor of overarching topic 1.

Regarding the fourth and fifth factor, it seemed that in the case of the Netherlands, there is a significant lack of coordination between the different governmental organisations that are involved with CSR policy and the SDGs, as was indicated by interviewees A, E and F. As explained earlier on in this chapter, there are two ministries involved with CSR. In the case of the SDGs, all ministries are involved, and this is coordinated through a system with so-called focal-points at every ministry. According to interviewee A, E and F, the coordination and alignment of policy is largely dependent on individual initiatives and personal connections between people from different divisions that deal with CSR and the SDGs rather than on established procedures. Also, interviewee A pointed out that this also has to do with the fact that many people, especially within the Ministry of Foreign Affairs, change jobs every 3-4 years. With regards to Denmark, interviewees D and G did not point to such a lack of coordination. This could possibly be explained by the fact that in Denmark, only one governmental organisation – the Danish Business Authority – is responsible for CSR, whereas in the Netherlands, there are more governmental organisations involved. This, however, is hard to conclude as in the case of Denmark, no interviews with Danish public officials were conducted.

Regarding factor six, it seems that within the Dutch government, CSR and the SDGs seem to be separate fields. According to the Interviewee A, public officials working on CSR are very much focussed on the OECD guidelines and on the UNGPs, rather than on the SDGs, as the official Dutch CSR policy is based on those frameworks rather than on the SDGs. According to interviewee E and F, CSR and SDG divisions are still very much separate and therefore there is not much awareness of the integration of the SDGs into CSR policy yet. However, they mentioned that this might change when the SER would present its advice regarding the integration of the SDGs into CSR policies. For the case of Denmark, both interviewee D and G suggested that public officials responsible for CSR and the SDGs are aware of this and support the integration of the SDGs into CSR policy, however their answers did not seem very



convincing and they did not elaborate on this any further. This might also be due to the fact that both of the interviewees are no public officials, so they might not know much about it.

With regards to the seventh indicator, it is clear that in both country cases, external parties have extensive access to the formation and development of CSR policy and the integration of the SDGs into those CSR policies as these processes are in both countries regulated by highly 'democratic' mechanisms. In the Netherlands, businesses, as well as a wide range of other stakeholders, are involved extensively in the development of CSR policies. This fits well within the general trend in the Netherlands, in which "collaboration and consultation are key mechanisms to create and implement plans and policies of any kind [...] and find pragmatic joint solutions" (Baghuis, 2018, 28). An example of this collaborative approach in the field of CSR policy is the covenant approach, in which companies from specific sectors establish agreements to tackle key issues within the sector, in cooperation with the government, NGOs and trade unions (Baghuis, 2018, 33). In the process of the request for advice, a similar mechanism is executed by the SER, which has organised various meetings with a wide range of stakeholders to yield input for the advice regarding the link between CSR and the SDGs. In general, it seems that most stakeholders support the integration of the SDGs into CSR policies, however that NGOs might aim for (strict) regulation, whereas the Confederation of Dutch Businesses argues that legislation with regards to CSR should at any time be avoided (VNO-NCW, n.d.).

In Denmark, this process works largely similar to in the Netherlands as interviewee D and G pointed out that companies are involved in the process of CSR policy in Denmark. For example, in the Council of Responsible Business Conduct and the SDGs, big Danish companies have a seat, however, for example, the Confederation of Danish Industry (DI) also has a seat, which also represents SMEs. Also, other stakeholders, such as NGOs, are involved in this Council. Furthermore, a wide range of stakeholders are invited to hearings on CSR policy and are asked to provide input. Interestingly, in the Danish case it seems that certain businesses are trying to be leaders with regards with CSR and the SDGs and are therefore asking the government to do more with regards to CSR and the SDGs. Both interviewee D and G pointed out that the leaders of a group of big Danish companies published an article in which they encouraged the Danish government to do more with regards to CSR and the SDGs. This therefore suggests that Danish stakeholders, at least those big businesses, definitely promote the integration of the SDGs into CSR policies and in general policies that reach further than current policies do.

### 5.2.3. Overarching topic 3: Non-Statutory Variables

With regards to the first factor, the trends regarding CSR and the SDGs that are visible in the Netherlands and Denmark seem to be largely similar. In all interviews that were conducted, on both

cases of the Netherlands and Denmark, it became clear that CSR and SDG-related topics, mainly those topics related to climate change and sustainability, received increasing interest over roughly the last 20 years. The effects of climate change have become increasingly visible and research on topics related to sustainability, but also on topics such as human rights violation and working conditions, have increased the awareness of people on these issues. Furthermore, governments, as well as international organisations, NGOs, businesses as well as many other organisations, are increasingly concerned with sustainability, which has also stimulated the public debate.

In the Netherlands, this trend was also found in the CSR Trend Report 2017 (MVO Nederland, 2017a). Also, this trend is, for example, visible through the public support for the green party, *GroenLinks*, which has been growing steadily over the last years, especially among younger generations. The fact that younger generations are concerned with climate change in the Netherlands also became clear when this spring, thousands of high school students joined demonstrations in which they called upon Dutch politicians to radically enhance action to fight climate change (EuroNews, 2019). Furthermore, as a response to the Paris Climate agreement of 2015, the Dutch government has established a National Climate Agreement, in order to contribute to and achieve the climate goals that were set in Paris. Five so-called 'climate tables' were set up in which the government, businesses and societal organisations together make agreements on the reduction of CO<sub>2</sub> emissions in the Netherlands (*Klimaatakkoord*, n.d.). This also suggests that both in politics as well as in society, sustainability and climate change increasingly play an important role.

Moreover, people are increasingly becoming aware of healthy and sustainable nutrition and therefore the percentage of vegetarians has been increasing over the last decades (*Voedingscentrum*, n.d.). Also, more and more people tend to reduce their meat intake due to increased awareness on the consequences of meat production on animal welfare and/or climate change (*Voedingscentrum*, n.d.). Furthermore, topics such as climate change, CO<sub>2</sub> emissions due to flying and the refugee crisis are topics that regularly pass the public debate.

For the case of Denmark, interviewee D highlighted that (a lot of) Danish people are eating much more plant-based food these days than they used to because of their awareness of the impact of eating meat on, for example, climate change – which is similar as in the Netherlands. Furthermore, this interviewee mentioned climate change as the number one topic in the June elections in Denmark, which is obviously a reflection of the public debate. Also, this interviewee pointed out that large Danish companies such as Danish Crown and Maersk are increasingly focused on reducing their CO<sub>2</sub> emissions, which is also a CSR- and SDG-related issue. Also, both interviewee D and G pointed to the younger generations in Denmark, which are – just like in the Netherlands - marching on the street

about climate change, and which expect future employers to be engaged with society. Furthermore, interviewee G pointed out that the companies are nowadays also much more pressured by a range of parties – amongst which consumers, producers and public organisations – to become more and more sustainable and responsible. Accordingly, this interviewee said that CSR is increasingly moving beyond compliance, as society-wide, it is expected that companies adhere to higher standards.

With regards to the second factor, for both cases it became clear that the wider media also increasingly reports on CSR- and SDG-related topics, however, that the terms CSR and SDGs are often not used. The way these topics are portrayed, however, is highly dependent on the type of media; whether more left- or right-wing oriented for example. Interviewee D and G specifically mentioned that ‘green growth’ is specifically a topic that is widely covered by the Danish media. Accordingly, there is the understanding that Denmark is only a small country, and in order to continue growing economically, the Danish are increasingly focussing on innovative, green solutions, which are accordingly picked up by the media.

Regarding the third factor, the sections above and also the interviews suggest that, as awareness of issues related to CSR and the SDGs, and especially those issues related to environmental and climate issues, has increased significantly in both countries, there also seems to be broader public support for more governmental action with regards to those issues. However, more specifically the integration of the SDGs into CSR policies still seems to a topic that is largely only dealt with by people working closely with those topics as awareness of this issue does not seem to be so broad by the general public in both countries (interviewee A, E, G).

Regarding factor five, in the Netherlands, Minister Kaag was a few times mentioned as an individual who is really promoting CSR and the SDGs, even though this might be considered natural within her position. In Denmark, I received different answers. Whereas interviewee G pointed out that some people, for example, certain politicians, focus on specific topics which relate to CSR and the SDGs, however, that there are no outstanding people who really focus on CSR or the SDGs specifically. Interviewee D, however, mentioned the finance minister as someone who really focusses on the SDGs, even though this interviewee also pointed out that this minister has received critiques for not doing enough to promote the SDGs.

The last factor seemed to be rather complicated to find an answer to as it significantly relates back to the sixth factor of overarching topic two. In the case of the Netherlands, public officials seem to be aware of CSR and the SDGs and seem to take leadership on this and promote it, however, as elaborated on earlier, the divisions working on CSR and those working on the SDGs still seem to be separated significantly. This might, however, change with the SER advice request and the implementation hereof,

as this might bring the fields closer together and might provide clarity for the public officials working on CSR and the SDGs how they can align their efforts further. For the case of Denmark, this was also rather complicated to find an answer to as no interviews with public officials were conducted for this thesis.

## 6. Conclusions, Limitations & Suggestions

The main objective of this thesis is to find out whether the governments of the Netherlands and Denmark have integrated the United Nations Sustainable Development Goals in their public policies on Corporate Social Responsibility and what factors contribute explain this process, by applying the Sabatier and Mazmanian Conceptual Framework on the Implementation Process to these specific cases. The present chapter discusses the findings for both the case of the Netherlands and Denmark, the limitations of this thesis and the implications of the results for future research.

### 6.1. Conclusions

- Both countries actively promote both CSR and the SDGs, however both countries have outdated CSR policies, and therefore the SDGs are not integrated into the official policies on CSR. Also, both countries have strategies on the SDGs and broader strategies on topics such as international trade and development cooperation. The connection between the efforts of both CSR and the SDGs is made in some cases, however not structurally.
- The governments of both countries do seem to recognise the connection between CSR policy and the SDGs, and in both countries, there seem to be movements towards integrating the SDGs more into policies and activities regarding CSR. In the Netherlands, the request for advice to the SER, and the BHOS strategy document strongly suggest this. In Denmark, the 'Council for Responsible Business Conduct and the SDGs' suggests this. However, there still seems to be a disconnect, in which CSR and the SDGs are not structurally connected to each other (yet).
- In analysing the various factors of the Sabatier and Mazmanian Conceptual Framework, there seem to be several factors that contribute to this disconnect. First of all, the connection between CSR policy and the SDG does not seem to be very clear. In the case of the Netherlands, the advice request clearly shows this. Also, in the case of Denmark, one of the two interviewees pointed out that this connection could be clearer. Furthermore, the diversity in behaviour of businesses with regards to CSR and the SDGs and the change in behaviour that is necessary seem to be significant in both cases.
- In terms of the organisation of CSR policy, in both countries, it seems to be clear which organisation(s) is/are responsible for CSR. However, in the case of the Netherlands, it seems that structural coordination between the different ministries and agencies responsible for CSR and the SDGs is lacking, whereas in Denmark this does not seem to be the case.

- In terms of societal developments, it is clear that topics related to CSR and the SDGs, mainly related to climate change and the environment, play a significant role in both the public debate and the media in both countries. Also, it seems that the wider public has become significantly more aware of issues related to CSR and the SDGs in both cases. However, specifically CSR and the SDGs and the integration of the SDGs into CSR policy largely seem to be topics that are not well-known by the broader public.
- In terms of expectations, the request for advice regarding the connection between CSR and the SDGs in the Netherlands is a promising signal as due to this advice, the Dutch CSR policy might become much more aligned with the SDGs than it currently is and the official Dutch CSR policy might also be updated accordingly. In the case of Denmark, the government seems to be aware of the connection between the SDGs and CSR policy, and therefore an updated version of the CSR policy might integrate the SDGs into this. There is, however, no signal (yet) that the Danish government will do so. Therefore, it is expected that the Dutch government will be earlier with integrating the SDGs fully into their public policies on CSR.

## 6.2. Limitations

Even though the results of this thesis are interesting and valuable, this research also has limitations that need to be considered. Firstly, a key limitation in this research is that the SDGs are relatively new and research on the SDGs is relatively limited. Especially, the connection between the SDGs and CSR policies is hardly studied before and, as this thesis finds, governments are also still struggling with finding ways to integrate the SDGs into their policies on CSR. On the one hand, this is exactly the reason why this study is highly interesting and relevant, as it addresses a new topic and thereby a clear gap in the literature. It contributes to the body of knowledge and literature on the connection between the SDGs and CSR policies and can inspire policy change. On the other hand, however, there is a lack of established knowledge, theory and evidence on this specific topic which makes it more complicated to do research.

Furthermore, in terms of data collection, the number of interviews conducted (six), can be considered a limitation of this research. Given the restrictions in terms of time, resources and access to people in the field who have sufficient knowledge and expertise in this specific field, it was impossible to conduct more interviews. It was not always possible to reach people who work in the field and have them willing and able to have an interview on this specific topic within a specific time frame. The implication of this is that the data used and analysed in this research is potentially limited, as more interviews could have given more valuable insights.

Furthermore, it is important to note that interviews are always based on personal views, opinions, experiences and knowledge and therefore there is always a risk of bias with this type of data collection method. As a way to tackle this issue, interviews are, for as far as possible, conducted with people working in different organisations – both governmental and non-governmental organisations – in an attempt to overcome this bias. Such bias can, however, never be fully overcome. Furthermore, it was a challenge to find experts who were knowledgeable enough on both CSR policies and the SDGs, as many people were knowledgeable on either CSR or the SDGs, and not on both.

Due to the above-mentioned limitations of this research, the results of this research include a certain degree of uncertainty and speculation. Therefore, one might argue that definitive statements cannot be made based on the results of this thesis and that the results cannot be generalised to other countries. Additional research is needed first.

### 6.3. Suggestions for Future Research

The present research is highly exploratory in nature as it discovers a topic that is rather new and that has hardly, if not never, been studied before, despite the fact that governments and other organisations are increasingly concerned with it. For this reason, I would argue that there remains a lot to discover and research in this field of study. For example, the present research could be elaborated further by including more case study countries, for example EU-wide, which would allow for greater comparison and possibly generalisation. Also, the scope of the conducted interviews could be widened, which might provide additional in-depth insights.

Moreover, as CSR is a topic that is essentially focused on the conduct of businesses, it might be relevant and interesting to conduct research into how businesses deal with the SDGs and what kind of issues companies face in working with the SDGs. This might, be useful for governments in improving their policies and frameworks on CSR and making these more useful for businesses, with the ultimate objective obviously being to make businesses more aware of their business conduct.

## 7. References

- Ackerman, R.W., (1973). How companies respond to social demands. *Harvard Business Review*.
- Amponsah-Tawiah, K., Dartey-Baahm, K., (2012). CSR-OHS. *Journal of Global Responsibility*, 3(2), pp. 224-234. Retrieved from:  
<https://www.emerald.com/insight/content/doi/10.1108/20412561211260520/full/html>
- Anderson, J. E., (2010). *Public policy making: An introduction (7th ed.)*. Boston MA: Wadsworth.  
Retrieved from:  
<https://books.google.nl/books?hl=en&lr=&id=zugbCgAAQBAJ&oi=fnd&pg=PP1&dq=Public+policy+making:+An+introduction+anderson+2010&ots=o2pf3g1UBB&sig=jCcgySDhl61FyAD6iDs9Ej uDuFE#v=onepage&q&f=false>
- Baghuis, M., (2018). *Government Policy to Stimulate International Responsible Business Conduct*. Change in Context. Retrieved from: <https://www.business-humanrights.org/sites/default/files/government-policy-to-stimulate-international-responsible-business-conduct.pdf>
- Bardach, E., (1977). *The implementation Game: What Happens After a Bill Becomes a Law*. MIT Press.
- Barkemeyer, R., (2009). Beyond compliance – below expectations? CSR in the context of international development. *Business Ethics* 18(3), 273-289. Retrieved from:  
<https://onlinelibrary.wiley.com/doi/full/10.1111/j.1467-8608.2009.01563.x>
- Birkland, T.A., (2001). *An Introduction to the Policy Process: Theories, Concepts, and Models of Public Policy Making*. M.E. Sharpe.
- Blatter, J., Haverland, M., (2012). *Designing Case Studies Explanatory Approaches in Small-N Research, Chapter 2*. Basingstoke: Palgrave Macmillan.
- Bowen, H. R. (1953)., *Social responsibilities of the businessman*. NewYork: Harper&Row.
- Brooks, L. J., (1989). Corporate Codes of Ethics. *Journal of Business Ethics*, 8, 117-129. Retrieved from: <https://link.springer.com/content/pdf/10.1007%2FBF00382576.pdf>
- Bryman, A., (2012). *Social Research Methods, 4<sup>th</sup> ed.* New York, Oxford University Press.
- Business and Human Rights Resource Center, (n.d.). UN "Protect, Respect and Remedy" Framework and Guiding Principles. Retrieved from: <https://www.business-humanrights.org/en/un-secretary-generals-special-representative-on-business-human-rights/un-protect-respect-and-remedy-framework-and-guiding-principles>
- Business.gov.nl, (n.d.). *Corporate Social Responsibility (CSR)*. Retrieved from:  
<https://business.gov.nl/regulation/corporate-social-responsibility/>
- Business.gov, (2019). *Doing Business in the Netherlands*. Retrieved from: <https://business.gov.nl/>
- Carroll, A. B., (1979)., A Three-Dimensional Conceptual Model of Corporate Performance. *The Academy of Management Review*, 4(4), 497-505. Retrieved from:  
<https://www.jstor.org/stable/257850>
- Carroll, A. B., (1991)., The Pyramid of Corporate Social Responsibility: Towards the Moral Management of Organizational Stakeholders. *Business Horizons*, 34(4), 39-48.  
[https://doi.org/10.1016/0007-6813\(91\)90005-G](https://doi.org/10.1016/0007-6813(91)90005-G)
- Carroll, A. B., (1999)., Corporate Social Responsibility: Evolution of a Definitional Construct. *Business & Society*, 38(3), 268-295. <https://doi.org/10.1177/000765039903800303>



- Carroll, A. B., (2008). *The History of Corporate Social Responsibility: Concepts and Practices*. In A. Crane, A. McWilliams, D. Matten, J. Moon & D. Siegel (Eds.), *Oxford Handbook of Corporate Social Responsibility* Oxford: Oxford University Press.
- Carroll, A. B., Shabana, K. M., (2010). The Business Case for Corporate Social Responsibility: A Review of Concepts, Research and Practice. *International Journal of Management Reviews* 12(1). Retrieved from: [https://www.researchgate.net/publication/228118692\\_The\\_Business\\_Case\\_for\\_Corporate\\_Social\\_Responsibility\\_A\\_Review\\_of\\_Concepts\\_Research\\_and\\_Practice](https://www.researchgate.net/publication/228118692_The_Business_Case_for_Corporate_Social_Responsibility_A_Review_of_Concepts_Research_and_Practice)
- CBS, (2018). *Duurzame Ontwikkelingsdoelen: de Stand voor Nederland*. Retrieved from: <https://www.cbs.nl/nl-nl/publicatie/2018/10/duurzame-ontwikkelingsdoelen-de-stand-voor-nederland>
- Cochran, P., & Wood, R. (1984). Corporate Social Responsibility and Financial Performance. *The Academy of Management Journal*, 27(1), 42-56. Retrieved from <http://www.jstor.org/stable/255956>
- Danish Business Authority, (n.d.). Implementation in Denmark of EU Directive 2014/95/EU on the disclosure of non-financial information. Retrieved from: <http://csrgov.dk/file/557863/implementation-of-eu-directive.pdf>
- Davis, K., (1960)., Can business afford to ignore social responsibilities? *California Management Review*, 2, 70-76. Retrieved from: <https://journals.sagepub.com/doi/10.2307/41166246>
- Dentchev, N. A., van Balen, M., Haezendonck, E., (2014). On voluntarism and the role of governments in CSR: towards a contingency approach. *Business Ethics: A European Review*, 24(4). Retrieved from: <https://onlinelibrary.wiley.com/doi/epdf/10.1111/beer.12088>
- Dimitrakopoulos, D. G., (2001). The Transposition of EU Law: 'Post-Decisional Politics' and Institutional Autonomy. *European Law Journal*, 7(4), 442-458. Retrieved from: <https://pdfs.semanticscholar.org/75aa/04083951f49c0e88dc5f6f3989501613c4ec.pdf>
- Drauth, C. M., (2010). Closing Global Governance Gaps Through Corporate Social Responsibility? *Hertie School of Governance, Working Papers, No. 54*. Retrieved from: <http://edoc.vifapol.de/opus/volltexte/2013/4268/pdf/54.pdf>
- Drucker, P. F., (1954). *The practice of management*. New York: Harper & Row.
- DSM, (2018, September 13). *DSM tops Dow Jones Sustainability World Index*. Retrieved from: <https://www.dsm.com/corporate/media/informationcenter-news/2018/09/30-18-dsm-tops-dow-jones-sustainability-world-index.html>
- DSGC, (n.d.). *Dutch Sustainable Growth Coalition*. Retrieved from: <https://www.dsgc.nl/en>
- Dye, T. R., (1972). *Understanding Public Policy*. Prentice-Hall.
- Eerste Kamer der Staten Generaal, (2019). *Initiatiefvoorstel-Kuiken Wet zorgplicht kinderarbeid*. Retrieved from: [https://www.eerstekamer.nl/wetsvoorstel/34506\\_initiatiefvoorstel\\_kuiken](https://www.eerstekamer.nl/wetsvoorstel/34506_initiatiefvoorstel_kuiken)
- Euronews, (2019, February 7). *'This is the climate generation': Thousands of students join Netherlands protest*. Retrieved from: <https://www.euronews.com/2019/02/07/this-is-the-climate-generation-thousands-of-students-join-netherlands-protest>
- European Commission, (n.d.). *Non-financial reporting*. Retrieved from: [https://ec.europa.eu/info/business-economy-euro/company-reporting-and-auditing/company-reporting/non-financial-reporting\\_en](https://ec.europa.eu/info/business-economy-euro/company-reporting-and-auditing/company-reporting/non-financial-reporting_en)
- European Commission, (2011). *GREEN PAPER: Promoting a European Framework for Corporate Social Responsibility*. Retrieved from: <http://ec.europa.eu/transparency/regdoc/rep/1/2001/EN/1-2001-366-EN-1-0.Pdf>

- European Commission, (2014). *Corporate Social Responsibility: National Public Policies in the European Union*. Retrieved from: <https://ec.europa.eu/digital-single-market/en/news/corporate-social-responsibility-national-public-policies-european-union-compendium-2014>
- European Commission, (2019). *Corporate Social Responsibility and Responsible Business Conduct*. Retrieved from: [https://ec.europa.eu/growth/industry/corporate-social-responsibility\\_en](https://ec.europa.eu/growth/industry/corporate-social-responsibility_en)
- Frederick, W. C., (1960). The growing concern over business responsibility. *California Management Review*, 2, 54-61. Retrieved from: <https://journals.sagepub.com/doi/10.2307/41165405>
- Freeman, R. E., (1984). *Strategic management: A stakeholder approach*. Boston: Pitman.
- Friedman, M., (1970, September 13). *The Social Responsibility of Business is to Increase its Profits*. The New York Times Magazine. Retrieved from: <http://umich.edu/~thecore/doc/Friedman.pdf>
- Gatti, L., Vishwanath, B., Seele, P., Cottier, B., (2018). Are We Moving Beyond Voluntary CSR? Exploring Theoretical and Managerial Implications of Mandatory CSR Resulting from the New Indian Companies Act. *Journal of Business Ethics*. Retrieved from: <https://link.springer.com/content/pdf/10.1007/s10551-018-3783-8.pdf>
- Gilblom, K. (2018, 28 September). *Shell Tries to Come Clean on Its Dirty Past in Nigeria*. Bloomberg Businessweek. Retrieved from: <https://www.bloomberg.com/news/articles/2018-09-28/shell-tries-to-come-clean-on-its-dirty-past-in-nigeria>
- Goggin, M. L., Bowman, A. Lester, J., & O'Toole, L., (1990). *Implementation theory and practice: Toward a third generation*. New York: Harper Collins.
- Government of the Netherlands, (.n.d.). *Corporate Social Responsibility (CSR)*. Retrieved from: <https://www.government.nl/topics/corporate-social-responsibility-csr>
- Gunn, L., (1978). Why is implementation so difficult? *Management Services in Government*, 33(4), 169-176. Retrieved from: <https://exeter.rl.talis.com/items/19CC61CF-EA11-10F1-A5C6-58E308FFCBA3.html>
- Habisch, A., Jonker, J., Wegner, M., Schmidpeter, R. (2005). *Corporate Social Responsibility Across Europe*. Springer, Berlin.
- Hambrick, D., Chen, M., (2008). New academic fields as admittance-seeking social movements: the case of strategic management. *Academy of Management Review*, 33(1), pp. 32-54. Retrieved from: <https://journals.aom.org/doi/10.5465/amr.2008.27745027>
- Heald, M., (1970). *The social responsibilities of business: Company and community, 1900-1960*. Cleveland, OH: Case Western Reserve University Press.
- Hennigfeld, J., Pohl, M., Tolhurst, N., (2006). *The ICCA Handbook on Corporate Social Responsibility*. Chichester: John Wiley & Sons Ltd.
- Hood, C., (1976). *The Limits of Administration*. John Wiley & Sons.
- Howlett, M., Cashore, B., (2014). *Conceptualising Public Policy, chapter 2 in 'Comparative Policy studies: conceptual and methodological challenges'*. New York, Palgrave Macmillan. Retrieved from: <https://books.google.nl/books?hl=en&lr=&id=HuCvAwAAQBAJ&oi=fnd&pg=PP1&dq=comparative+policy+studies+conceptual+and+methodological+challenges&ots=3c8EfCyjvy&sig=WeEuzCoZ6XdR53kDOCyvj9DcMo#v=onepage&q&f=true>
- ILO, (n.d.). *The ILO and Corporate Social Responsibility (CSR)*. ILO Helpdesk, No. 1. Retrieved from: [https://www.ilo.org/wcmsp5/groups/public/---ed\\_emp/---emp\\_ent/---multi/documents/publication/wcms\\_116336.pdf](https://www.ilo.org/wcmsp5/groups/public/---ed_emp/---emp_ent/---multi/documents/publication/wcms_116336.pdf)

- ILO, (n.d.). *The Rana Plaza Accident and its aftermath*. Retrieved from: [https://www.ilo.org/global/topics/geip/WCMS\\_614394/lang--en/index.htm](https://www.ilo.org/global/topics/geip/WCMS_614394/lang--en/index.htm)
- ILO, (2019). *Tripartite Declaration of Principles concerning Multinational Enterprises and Social Policy (MNE Declaration) - 5th Edition (2017)*. Retrieved from: <https://www.ilo.org/empent/areas/mne-declaration/lang--en/index.htm>
- Investopedia, (2018, February 13). How do externalities affect equilibrium and create market failure? Retrieved from: <https://www.investopedia.com/ask/answers/051515/how-do-externalities-affect-equilibrium-and-create-market-failure.asp>
- IOB: Policy and Operations Evaluation Department of the Dutch Ministry of Foreign Affairs, (2018). *Evaluation of the Dutch ICSR policy: Terms of reference*. Retrieved from: <https://english.iob-evaluatie.nl/publications/terms-of-references-current/2018/01/02/evaluation-of-the-dutch-iscr-policy>
- Jenkins, W. I., (1978). *Policy Analysis: A Political and Organizational Perspective*. New York: St. Martin's Press.
- Jones, T. M., (1980, Spring). Corporate social responsibility revisited, redefined. *California Management Review*, 59-67. Retrieved from: <https://journals.sagepub.com/doi/10.2307/41164877>
- Keinert, C., (2008). *Corporate Social Responsibility as an International Strategy*. Heidelberg: Physica-Verlag, Springer.
- Khan, A.R., Khandaker, S., (2016). A Critical Insight into Policy Implementation and Implementation Performance. *Public policy and administration* 15(4), p. 538–548. Retrieved from: [https://www.mruni.eu/upload/iblock/c13/02\\_VPA\\_2016-15-4\\_KHAN-Khandaker.pdf](https://www.mruni.eu/upload/iblock/c13/02_VPA_2016-15-4_KHAN-Khandaker.pdf)
- Khan, A. R., (2016). Policy Implementation: Some Aspects and Issues. *Journal of Community Positive Practices*, XVI(3), 3-12. Retrieved from: <file:///C:/Users/gebruiker/Downloads/Paper2016PolicyIssuesImpl.pdf>
- King, G., Keohane, R.O., Verba, S., (1994). *Designing Social Inquiry: Scientific Inference in Qualitative Research*. Princeton University Press.
- Klimaataakkoord, (n.d.). *Sectortafels*. Retrieved from: <https://www.klimaataakkoord.nl/klimaataakkoord/sectortafels>
- KPMG, (2014). *CSR Sector Risk Assessment Considerations for dialogue*. Retrieved from: <https://www.imvoconvenanten.nl/~media/files/imvo/mvo-sector-risk-assessment.ashx>
- Kurucz, E., Colbert, B., Wheeler, D., (2008). The business case for corporate social responsibility, in Crane, A., McWilliams, A., Matten, D., Moon, J. and Siegel, D. (Eds). *The Oxford Handbook of Corporate Social Responsibility*. Oxford University Press, Oxford.
- Lasswell, H. D., (1956). *The Decision Process: Seven Categories of Functional Analysis*. University of Maryland Press.
- Lawrence Neuman, W., (2011). *Social Research Methods: Qualitative and Quantitative Approaches*. Boston, Pearson. 7<sup>th</sup> ed.
- Lee, M. P., (2008), A review of the theories of corporate social responsibility: Its evolutionary path and the road ahead. *International Journal of Management Reviews*, 10, 53-73. Retrieved from: <https://onlinelibrary.wiley.com/doi/full/10.1111/j.1468-2370.2007.00226.x>
- Le Blanc, D., (2015). Towards integration at last? The Sustainable Development Goals as a network of targets. *Sustainable Development*, 23(3), pp. 176–187.
- Levitt, T., (1958) The Dangers of Social Responsibility. *Harvard Business Review*, 36, 41-50.

- Lijphart, A., (1975). II. The Comparable-Cases Strategy in Comparative Research. *Comparative Political Studies*, 8(2).
- Lozano, J.M., Albareda, L., Ysa, T., Roscher, H., Marcuccio, M., (2008). *Governments and Corporate Social Responsibility: Public Policies beyond Regulation and Voluntary Compliance*. Palgrave Macmillan.
- Maak, T., Pless, N., (2006). Responsible leadership in a stakeholder society: a relational perspective. *Journal of Business Ethics*, 66(1), pp. 99-115. Retrieved from: <https://link.springer.com/article/10.1007/s10551-006-9047-z>
- Maon, F., Lindgreen, A., Swaen, V. (2010). Organizational stages and cultural phases: a critical review and a consolidative model of corporate social responsibility development. *International Journal of Management Review*, 12(1), pp. 20-38. Retrieved from: <https://onlinelibrary.wiley.com/doi/full/10.1111/j.1468-2370.2009.00278.x>
- Marques-Mendes, A., Santos, M.J., (2016). Strategic CSR: an integrative model for analysis. *Social Responsibility Journal*, 12(2), pp.363-381. <https://doi.org/10.1108/SRJ-04-2015-0055>
- McGuire, J. W., (1963). *Business and society*. New York: McGraw-Hill.
- Merriam Webster Online, (2019). Philanthropy [Def. 1]. In Merriam-Webster. Retrieved 10 April, 2019, from <https://www.merriam-webster.com/dictionary/enlightened%20self-interest>
- Meter, D. S. V., Horn, C. E. V., (1975). The policy implementation process: A conceptual framework, *Administration and Society*, 6, 445-488. Retrieved from: <https://journals.sagepub.com/doi/abs/10.1177/009539977500600404>
- MFA: Dutch Ministry of Foreign Affairs, (n.d.). *National Contact Point OECD Guidelines*. Retrieved from: <https://www.oecdguidelines.nl/>
- MFA: Dutch Ministry of Foreign Affairs, (2013). *A world to gain: A new Agenda for Aid, Trade and Investment*. Retrieved from: <https://www.government.nl/documents/letters/2013/04/05/global-dividends-a-new-agenda-for-aid-trade-and-investment>
- MFA: Dutch Ministry of Foreign Affairs, (2013a). *CSR Pays Off*. Retrieved from: <https://www.government.nl/documents/policy-notes/2013/06/28/csr-pays-off>
- MFA: Dutch Ministry of Foreign Affairs, (2018). *Investing in Global Prospects: for the World, for the Netherlands*. Retrieved from: <https://www.government.nl/documents/policy-notes/2018/05/18/investing-in-global-prospects>
- MFA: Dutch Ministry of Foreign Affairs, (2018a). *Adviesaanvraag SER Ontwikkeling door Duurzaam Ondernemen, rol SDGs en IMVO*. Retrieved from: <https://www.ser.nl/-/media/ser/downloads/adviesaanvragen/adviesaanvraag-ontwikkeling-door-duurzaam-ondernemen.pdf>
- Ministry of Foreign Affairs of Denmark, (2016). Danish Strategy for Development Cooperation and Humanitarian Action, The World 2030. Retrieved from: <http://um.dk/en/danida-en/strategies%20and%20priorities/the-un-sustainable-development-goals/>
- Monitoring Commission Corporate Governance Code, (2017). *Corporate Governance Code*. Retrieved from: <https://www.mccg.nl/english>
- Montjoy, R., O'Toole, L., (1979). Toward A Theory of Policy Implementation: An Organisational Perspective. *Public Administration Review*, 39(5), 465-476. Retrieved from: [https://www.jstor.org/stable/pdf/3109921.pdf?casa\\_token=DpcvaHf6NeOAAAAA:uv1p-xnJmetKkCHdJxuOrs0HfffCev8rtZ37kVLccUhxZaPmkJouGdAUhnPNYObJWNUVxIXaQmhJ4-5oMy9Sgtz6yIViKLNyuCZckmVsGXE\\_VMupMTKd](https://www.jstor.org/stable/pdf/3109921.pdf?casa_token=DpcvaHf6NeOAAAAA:uv1p-xnJmetKkCHdJxuOrs0HfffCev8rtZ37kVLccUhxZaPmkJouGdAUhnPNYObJWNUVxIXaQmhJ4-5oMy9Sgtz6yIViKLNyuCZckmVsGXE_VMupMTKd)

- Moura-Leite, R. C., Padgett, R. C., (2011). Historical background of corporate social responsibility. *Social Responsibility Journal*, 7(4), 528-539. Retrieved from: <https://www.emeraldinsight.com/doi/abs/10.1108/17471111111117511?mobileUi=0&journalCode=srj>
- MVO Nederland, (2017). *Overheidsbeleid voor MVO: Financiering en Regelingen*. Retrieved from: <https://mvonederland.nl/overheidsbeleid-voor-mvo/financiering-en-regelingen>
- MVO Nederland, (2017a). *MVO Trend Rapport 2017: Kantelpunten binnen Handbereik*. Retrieved from: <https://mvonederland.nl/trendrapport-2017>
- MVO Nederland, (2019). *Definition & Background*. Retrieved from: <https://mvonederland.nl/dossier/definition-background>
- MVO Platform, (2019, May 14). *The Netherlands takes an historic step by adopting child labour due diligence law*. Retrieved from: <https://www.mvoplatform.nl/en/the-netherlands-takes-a-historic-step-by-adopting-child-labour-due-diligence-law/>
- Netherlands Enterprise Agency, (n.d.). *Subsidies and Programmes*. Retrieved from: <https://english.rvo.nl/subsidies-programmes>
- Nordic Council of Ministers, (2012). *Nordic Strategy for Corporate Social Responsibility*. Retrieved from: <http://norden.diva-portal.org/smash/get/diva2:701351/FULLTEXT01.pdf>
- NOS, (2019, February 12). *Shell voor de rechter voor betrokkenheid dood Nigerianen*. Retrieved from: <https://nos.nl/artikel/2271590-shell-voor-de-rechter-voor-betrokkenheid-dood-nigerianen.html>
- OECD, (2001). *Public Policy and Voluntary Initiatives: What Roles Have Governments Played?* OECD Working Papers on International Investment, 2001/04, OECD Publishing. Retrieved from: [https://www.oecd.org/daf/inv/investment-policy/WP-2001\\_4.pdf](https://www.oecd.org/daf/inv/investment-policy/WP-2001_4.pdf)
- OECD, (2018). *OECD Guidelines for Multinational Enterprises*. Retrieved from: <https://mneguidelines.oecd.org/guidelines/>
- Orlitzky, M., Siegel, D., Waldman, D., (2011). Strategic corporate social responsibility and environmental sustainability. *Business & Society*, 50(1), pp. 6-27. Retrieved from: <https://journals.sagepub.com/doi/abs/10.1177/0007650310394323>
- Pal, L.A., (2014). *Beyond Policy Analysis: Public Issue Management in Turbulent Times*, 5th Ed. Nelson Higher Education. Retrieved from: <http://www.atlas101.ca/pm/concepts/sabatier-muzmanians-framework-of-the-implementation-process/>
- Parmar, B., Freeman, R., Harrison, J., Wicks, A., Purnell, L., Colle, S., (2010). Stakeholder theory: the state of the art. *The Academy of Management Annals*, 4(1), pp. 403-445. Retrieved from: <https://www.tandfonline.com/doi/abs/10.1080/19416520.2010.495581>
- Pedrini, M., Ferri, L., (2011). Implementing corporate social responsibility: an exploratory study of strategy integration and CSR officers' duty. *Economia Aziendale Online*, 2(2), pp. 175-187. Retrieved from: <http://riviste.paviauniversitypress.it/index.php/ea/article/view/924>
- Philips, R., Freeman, E., Wicks, A., (2003). What stakeholder theory is not. *Business Ethics Quarterly*, Vol. 13(4), pp. 479-502. Retrieved from: <https://www.cambridge.org/core/journals/business-ethics-quarterly/article/what-stakeholder-theory-is-not/B306B2B021778D9AA20E2512CE8A7225>
- Pressman, J., Wildavsky, A., (1984). *Implementation: how great expectations in Washington are Dashed in Oakland*, 3rd ed. University of California press, xxiv.
- Preston, L.A., Post, J.E., (1981). Private Management and Public Policy. *California Management Review*, 23(3), 56-62. Retrieved from: <https://journals.sagepub.com/doi/10.2307/41172602>

- PwC, (2018). Strategies for Responsible Business Conduct. Retrieved from: <https://www.rijksoverheid.nl/documenten/rapporten/2019/02/22/strategies-for-responsible-business-conduct>
- Rijksoverheid, (n.d.). *Rijksoverheid stimuleert maatschappelijk verantwoord ondernemen*. Retrieved from: <https://www.rijksoverheid.nl/onderwerpen/duurzame-economie/maatschappelijk-verantwoord-ondernemen>
- Rijksoverheid, (2017). *Eerste Nederlands SDG Rapportage: Nederland Ontwikkelt Duurzaam*. Retrieved from: <https://www.sdgnerland.nl/wp-content/uploads/2017/03/Nederlandse-SDG-Rapportage-2017.pdf>
- Rijksoverheid, (2018). *Tweede Nederlands SDG Rapportage: Nederland Ontwikkelt Duurzaam*. Retrieved from: [https://www.sdgnerland.nl/wp-content/uploads/2018/06/WEB\\_112465\\_SDG\\_rapportage-5.pdf](https://www.sdgnerland.nl/wp-content/uploads/2018/06/WEB_112465_SDG_rapportage-5.pdf)
- Rijksoverheid, (2019). *Derde Nederlands SDG Rapportage: Nederland Ontwikkelt Duurzaam*. Retrieved from: <https://www.sdgnerland.nl/wp-content/uploads/2019/05/20190515-Derde-SDG-Rapportage-Nederland-Ontwikkelt-Duurzaam-2.pdf>
- Sabatier, P. A., Mazmanian, D. A., (1979). The Conditions of Effective Implementation: A Guide to Accomplishing Policy Objectives. *Policy Analysis* 5(4), 481-594.
- Sabatier, P.A., Mazmanian, D.A., (1981). The Implementation of Public Policy: A Framework of Analysis. *Policy Studies Journal*, 8(4), 538-560. Retrieved from: [https://scholar.google.com/citations?user=ub7g7KAAAAAJ&hl=en#d=gs\\_md\\_cita-d&u=%2Fcitations%3Fview\\_op%3Dview\\_citation%26hl%3Den%26user%3Dub7g7KAAAAAJ%26citation\\_for\\_view%3Dub7g7KAAAAAJ%3ATyk-4Ss8FVUC%26tzom%3D-120](https://scholar.google.com/citations?user=ub7g7KAAAAAJ&hl=en#d=gs_md_cita-d&u=%2Fcitations%3Fview_op%3Dview_citation%26hl%3Den%26user%3Dub7g7KAAAAAJ%26citation_for_view%3Dub7g7KAAAAAJ%3ATyk-4Ss8FVUC%26tzom%3D-120)
- Scheyvens, R., Banks, G., Hughes, E., (2016). The private sector and the SDGs: the need to move beyond “business as usual”. *Sustainable Development*, 24(6), pp. 371– 382. Retrieved from: <https://onlinelibrary.wiley.com/doi/pdf/10.1002/sd.1623>
- SER, (n.d.). *IRBC Agreements*. Retrieved from: [https://www.imvoconvenanten.nl/agreements?sc\\_lang=en](https://www.imvoconvenanten.nl/agreements?sc_lang=en)
- Steurer, R., Martinuzzi, A., Margula, S., (2011). Public Policies on CSR in Europe: Themes, Instruments, and Regional Differences. *Corporate Social Responsibility and Environmental Management*, 19, pp. 206–227.
- Stewart, J. J., Hedge, D. M., Lester, J. P., (2008). *Public policy: An evolutionary approach*. Boston: Thomson Wordsworth.
- Schönherr, N., Findler, F., Martinuzzi, A., (2017). Exploring the Interface of CSR and the Sustainable Development Goals. *Transnational Corporations*, 24(3), 33-47. Retrieved from: [https://www.researchgate.net/profile/Norma\\_Schoenherr/publication/323241769\\_Exploring\\_the\\_interface\\_of\\_CSR\\_and\\_the\\_Sustainable\\_Development\\_Goals/links/5b24e2c80f7e9b0e374b7fbe/Exploring-the-interface-of-CSR-and-the-Sustainable-Development-Goals.pdf](https://www.researchgate.net/profile/Norma_Schoenherr/publication/323241769_Exploring_the_interface_of_CSR_and_the_Sustainable_Development_Goals/links/5b24e2c80f7e9b0e374b7fbe/Exploring-the-interface-of-CSR-and-the-Sustainable-Development-Goals.pdf)
- The Danish Government, (2008). *Action plan for corporate social responsibility 2008-2012*. Retrieved from: [http://csrgov.dk/danish\\_action\\_plan\\_2008](http://csrgov.dk/danish_action_plan_2008)
- The Danish Government, (2012). *Responsible Growth Action Plan for Corporate Social Responsibility 2012-2015*. Retrieved from: [http://csrgov.dk/danish\\_action\\_plan\\_2012](http://csrgov.dk/danish_action_plan_2012)
- The Guardian, (2018, January 16). *BP's Deepwater Horizon bill tops \$65bn*. Retrieved from: <https://www.theguardian.com/business/2018/jan/16/bps-deepwater-horizon-bill-tops-65bn>

- UN, (2013). *Special Report of the SD in Action Newsletter*. Issue 1. Retrieved from: <https://sustainabledevelopment.un.org/content/documents/930Report%20on%20Voluntary%20Commitments%20and%20Partnerships.pdf>
- Unesco, (2019). *UNESCO and Sustainable Development Goals*. Retrieved from: <https://en.unesco.org/sdgs>
- UN Global Compact, (2014). *Guide to Corporate Responsibility: Shaping a Sustainable Future*. UN, New York. Retrieved from: [https://www.unglobalcompact.org/docs/publications/UN\\_Global\\_Compact\\_Guide\\_to\\_Corporate\\_Sustainability.pdf](https://www.unglobalcompact.org/docs/publications/UN_Global_Compact_Guide_to_Corporate_Sustainability.pdf)
- UN Global Compact, (2019). *United Nations Global Compact*. Retrieved from: <https://www.unglobalcompact.org/>
- UNIDO, (2019). *What is CSR?* Retrieved from: <https://www.unido.org/our-focus/advancing-economic-competitiveness/competitive-trade-capacities-and-corporate-responsibility/corporate-social-responsibility-market-integration/what-csr>
- Unilever, (n.d.). *UN Sustainable Development Goals*. Retrieved from: <https://www.unilever.com/sustainable-living/our-strategy/un-sustainable-development-goals/>
- Unilever, (2019). *The Unilever Sustainable Living Plan*. Retrieved from: <https://www.unilever.co.uk/sustainable-living/the-unilever-sustainable-living-plan/>
- VNO-NCW, (n.d.). *Maatschappelijk Verantwoord Ondernemen*. Retrieved from: <https://www.vno-ncw.nl/standpunten/maatschappelijk-verantwoord-ondernemen>
- Voedingscentrum, (n.d.). *Meer dan de helft van de Nederlanders is 'flexitariër'*. Retrieved from: <https://www.voedingscentrum.nl/nl/pers/persmappen/persmap-eetpatronen-verschillende-sociale-milieus-duurzaamheid-en-voedselverspilling/meer-dan-de-helft-van-de-nederlanders-is-flexitariër.aspx>
- Von Meijenfeldt, H., (2016). *Rijksspoorboekje*. Retrieved from: <https://www.sdgnederland.nl/hugo-von-meijenfeldt/rijksspoorboekje/>
- Waddock, S., (2004). Parallel Universes: Companies, Academics, and the Progress of Corporate Citizenship. *Business and Society Review*, 109(1), 5-42. Retrieved from: <https://onlinelibrary.wiley.com/doi/full/10.1111/j.0045-3609.2004.00002.x>
- Walton, C. C., (1967). *Corporate social responsibilities*. Belmont, CA: Wadsworth.
- Wood, D. J., (1991). Corporate social performance revisited. *Academy of Management Review*, 16, 691-718. Retrieved from: <https://journals.aom.org/doi/10.5465/AMR.1991.4279616>
- Wood, D., Logsdon, J., (2002). Business citizenship: from domestic to global level of analysis. *Business Ethics Quarterly*, 12(2), pp. 155-188. Retrieved from: <https://philpapers.org/rec/LOGBCF>
- Woodbridge, M., (2015). From MDGs to SDGs: What are the Sustainable Development Goals? ICLEI Briefing Sheet, no. 01. Retrieved from: <https://www.localizingthesdgs.org/library/251/From-MDGs-to-SDGs-What-are-the-Sustainable-Development-Goals.pdf>
- Wuttke, M., Vilks, A., (2014) Poverty alleviation through CSR in the Indian construction industry. *Journal of Management Development*, 33(2), pp. 119-130. Retrieved from: <https://www.emerald.com/insight/content/doi/10.1108/JMD-11-2013-0150/full/html>
- Yin, R. K., (1994). *Case study research: design and methods*. Sage Publications, 2<sup>nd</sup> ed. Retrieved from: <http://www.madeira-edu.pt/LinkClick.aspx?fileticket=Fgm4GJWVTRs%3D&tabid=3004>