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Center for Ecology and Ecophilosophy

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Implementation of Sustainable Development by Cities and Businesses in Poland. Evolution of the Approach

Wdrażanie zrównoważonego rozwoju przez biznes i jednostki samorządu terytorialnego w Polsce – ewolucja podejścia

Ewa Jastrzębska, Paulina Legutko-Kobus

Warsaw School of Economics, Poland

ORCID EJ <https://orcid.org/0000-0002-0029-6943>; PL-K <https://orcid.org/0000-0003-0380-8913> • ewa.jastrzebska@sgh.waw.pl

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Abstract: Adoption of the UN Sustainable Development Goals (SDGs) in 2015 put the theoretical concept of sustainable development (SD) into practice. The goals kindled a vivid interest among Poland-based companies, too, especially large enterprises, which took them to the next level, and embedded them in their corporate strategies. Truth be told, Polish local governments started to implement SD much earlier, namely through Local Agendas 21 after the Second Earth Summit in Rio de Janeiro in 1992. The year 2015 was a pivotal moment for the development of the SD concept. Yet, in the opinion of many experts, 2020 was a major test for SDGs as the COVID-19 pandemic was exerting an adverse impact on the progress in their achievement. The study attempts to assess the approach of SD pioneers in Poland, both cities and companies, to the implementation of the concept in the first year of the pandemic. The text provides a critical analysis of the literature on the subject, web research, and authors' empirical studies conducted among those cities and businesses in Poland that are considered the leading SD implementers. The conducted research demonstrated that most of these leaders (both cities and businesses) are acquainted with both SD and SDGs. In the period covered by analysis, there was a major growth in SD institutionalization. Both business and city representatives understand SD primarily in accordance with the definition framed in Agenda 2030. A stable majority of the surveyed cities and businesses believe that their approach to SD implementation has changed since the announcement of SDGs in 2015. The COVID-19 pandemic has not halted the implementation of SDGs, although in some cases, it has forced the surveyed implementers to revise their modus operandi.

Keywords: sustainable development, Sustainable Development Goals (SDGs), business, eco-cities, corporate social responsibility (CSR), pandemic

Streszczenie: Przyjęcie w 2015 r. Celów Zrównoważonego Rozwoju ONZ (SDGs) przełożyło teoretyczną koncepcję zrównoważonego rozwoju (SD) na działania bardziej praktyczne. Ogłoszone SDGs wzbudziły duże zainteresowanie firm, przede wszystkim dużych, także w Polsce, które zaczęły je implementować do swoich strategii. Polskie samorządy SD zaczęły wdrażać jednak wcześniej, po II Szczycie Ziemi w Rio de Janeiro w 1992 r. przez Lokalne Agendy 21. Tak jak kamieniem milowym dla rozwoju koncepcji SD było ogłoszenie SDGs w 2015 r., tak zdaniem wielu ekspertów 2020 r. stanowił swoisty test dla SDGs, ponieważ pandemia COVID-19 wpłynęła negatywnie na postępy w osiąganiu SDGs. W opracowaniu podjęto próbę oceny podejścia przedsiębiorstw i miast uznawanych za liderów SD w Polsce do wdrażania tej koncepcji w pierwszym roku trwania pandemii. Tekst powstał w oparciu o krytyczną analizę literatury przedmiotu, web research oraz autorskie badania empiryczne, przeprowadzone wśród przedsiębiorstw i miast w Polsce, uznawanych za liderów wdrażania SD. Przeprowadzone badania pozwoliły stwierdzić, że liderzy wdrażania SD w Polsce (zarówno reprezentujący

biznes jak i miasta) w zdecydowanej większości znają zarówno SD jak i SDGs. W analizowanym okresie widać także wyraźny wzrost instytucjonalizacji SD. Zarówno przedstawiciele biznesu jak i miast definiują SD przede wszystkim zgodnie z zapisami Agendy 2030. Większość przedsiębiorstw i miast uważa, że ogłoszenie SDGs wpłynęło na zmianę ich podejścia do wdrażania SD. Pandemia COVID-19 nie zahamowała wdrażania SDGs, choć w niektórych przypadkach wymusiła modyfikację działań.

Słowa kluczowe: rozwój zrównoważony, Cele Zrównoważonego Rozwoju, biznes, ekomiasta, społeczna odpowiedzialność biznesu, pandemia

Introduction

The concept of sustainable development (SD) was conceived in response to the emerging global threats, primarily to the natural environment, which people started to become aware of in the 1960s (Du Pisani 2006, 89-91). The definition of SD and the instruments of its implementation have been debated for years not only by the academia (Hopwood et al. 2005; Lele 1991; Shi et al. 2020; Ruggerio 2021). The principles of the Stockholm Declaration, adopted in 1972 during the First Earth Summit (UN Conference on the Human Environment – UNCHE), demonstrate that SD was originally approached in the context of ecodevelopment (UN 1973), because environmental issues stood in the way of the traditional thinking about development, and the non-renewable nature of natural resources was its strongest impediment. The classic and most cited definition from the 1987 Gro Harlem Brundtland's report, *Our Common Future*, presented to the public at the UN Conference on Environment and Development (UNCED) in Rio de Janeiro in 1992, which reads that sustainable development is the development that “meets the needs of the present without compromising the ability of future generations to meet their own needs” (World Commission on Environment and Development 1987), was criticized for adopting an anthropocentric point of view, generic language, and indefiniteness, and the adopted assumption that incorporating social and environmental facets into economic development (in lieu of a major change in the development paradigm) would provide a solution

to the current global problems (Hopwood et al. 2005, 39-40; Fiut 2006, 36; Jordan 2008, 18). Over time, an approach to SD began to surface that its principles be integrated and disseminated in all aspect of socio-economic life and at all management levels (Bosselmann 2008, 176-178).

It was no earlier than in 2015 and the adoption of the Sustainable Development Goals (SDGs) by the United Nations when the former three-dimensional definition was put into practice. The prior global action plan for SD (Millennium Development Goals – MDGs) addressed primarily social issues and developing countries (Kumar et. al. 2016). SDGs are a global action plan until 2030 focusing on people, planet, prosperity, peace, and partnership (UN 2015, 2). The announced SDGs, along with 169 specific targets and indicators, kindled an avid interest of companies, especially large enterprises, which started to embed them into their strategies (development and functional ones) (KPMG 2017). They have become a crystal ball for business to “look into the future” (Pedersen 2018, 22), a signpost for business activities in the field of corporate social responsibility (CSR), since, in accordance with the ISO 26000 standard, the overarching goal of CSR is to leverage the company's contribution to SD (PKN 2012, 21). For local governments, including cities, SDGs have worked as a stimulus for local initiatives undertaken in cooperation with, and often owing to, the commitment of stakeholders (Bonsu et al. 2020).

The implementation of SD in local governments, including cities, took a slightly

different path than in businesses, as it started as early as after 1992 (after the UN conference in Rio de Janeiro). In Poland, the process overlapped with the political and socio-economic shift in the wake of the 1989 political transformation and the revival of local government (Kozłowski 1994). At the early stage, Polish cities would implement SD through the Local Agenda 21 programmes (based on Global Agenda 21 adopted during the Second Earth Summit in 1992) (Czachorowski 1997; Lafferty 1999) and would stress the need to combine the top-down and bottom-up approaches (Fraser et al. 2006). Later, they started to incorporate SD into their social and economic development strategies, and, in recent years, also into smart city transformations (the idea of smart sustainable cities) (Höjer and Wang 2014). The approach to SD in Polish cities was also determined by legislative changes: the inclusion of SD in the Constitution of the Republic of Poland (1997), Environmental Protection Law (2001), or the Act on Spatial Planning and Development (2003).

The global and multidimensional nature of SDGs implies that they can only be pursued through multilateral cooperation of various stakeholders, as highlighted in the last Goal 17 on partnership, especially target 17.17. (Berrone et al. 2019, 2). The special role of partnership with business has been acknowledged (Scheyvens et al. 2016; Kumi et al. 2020), which is further emphasized by the fact of involving business in the process of working towards SDGs and making it a beneficiary of SDGs (Pedersen 2018, 22; van Zanten and van Tulder 2021). On the one hand, business organizations are the cause of many negative phenomena (Sullivan et al. 2018, 237), and on the other, they are in a position to alleviate them due to their progressive role in the modern world (Mhlanga et al. 2018; UN Global Compact 2019; Global Opportunity Explorer 2022) regardless of whether we speak of transnational corporations with incomes exceeding the GDP of many smaller countries and supply chains spanning the entire

globe (UNICEF 2011; Pedersen 2018, 22; Elf et al. 2021), or MSMEs, which actually account for the vast majority of all businesses (99.8% in Poland in 2018 (PARP 2020, 5)).

The urban dimension is especially highlighted in Goal 11 Sustainable Cities and Communities (although some other goals also touch upon the issues of urban development). In principle, cities (or local government units, to be more precise) are accountable for providing their inhabitants with the highest possible quality of life in a healthy and liveable environment, while offering ways to achieve their development aspirations (the eco-cities trend) (Bibri 2020). All cities in Poland (944 on 1 January 2020 according to the data of the Central Statistical Office) have the same statutory obligations and are equally responsible for the implementation of SD. Urban areas in Poland cover ca. 7% of the country's territory, yet they have ca. 60% of its population, which, for sure, makes them confront SD challenges on the daily basis (social and spatial conflicts). But cities also accumulate all social and intellectual capital, and they lead the way in the practical incorporation of SD into their local development policies (Satterthwaite 2017).

If the announcement of SDGs in 2015 was a turning point for the development of the SD concept, 2020, according to many experts, was when SDGs had been put to a major test. In 2020 (when the research for this study was carried out) the relatively short duration of the COVID-19 pandemic did not yet permit comprehensive impact assessments, some discernible trends could already be identified. Although some experts thought positive, the prevailing opinions and scenarios showed that the pandemic generally had an adverse impact on SD (Bonsu et al. 2020; Sachs et al. 2020, 4-5; UNDESA 2020; UNIDO 2020; UNSDG 2020, 12; UNDP 2020a, 3-4).

In view of the above, this study attempts to evaluate the approach of cities and enterprises regarded as SD leaders in Poland to the implementation of this concept in

the first year of the COVID-19 pandemic (2020). The text is based on a critical analysis of the literature on the subject and web research (review focused on key literature and periodic surveys conducted by key institutions on this field), also authors' empirical research carried out among enterprises and cities in Poland that are considered outstanding SD implementers. Both cities (the public sector has been the main addressee of the SD action plans from the beginning) and business (co-creator and addressee of the current SD action plan) were included in the study, as they are the main stakeholders of the SDGs and without their cooperation it is not possible to achieve SD.

The following research questions (RQ) are framed in the article:

- RQ 1. How do cities and businesses incorporate SD in their actions and strategies in the light of the analysis of the literature on the subject and existing research?
- RQ 2. How and how consistently do SD implementation leaders in Poland (cities and businesses) understand SD?
- RQ 3. Did the announcement of SDGs trigger changes to the implementation of SD in cities and businesses in Poland and to what extent?
- RQ 4. Has the Covid-19 pandemic curtailed the implementation of SDGs in cities and businesses in Poland?

1. Research Context

Global environmental threats, social problems, and subsequent economic crises (including the 2007+ crisis) have made not only businesses or stakeholders (Perrott 2015, 41) but also researchers confine their attention to SD in enterprises (Alsayegh et al. 2020). The literature review done by Chiara Mio and her team (101 articles published between 2015 and 2020) showed that when exploring the interface between business and SD researchers focused primarily on strategic issues linked to the implementation of SDGs or the role of the enterprise and the industry in the implementation of SD (Mio et al.

2020). For in order for SDGs to have a real meaning and impact, they must become part of the organization and its strategy. Simply put, the goals of the organization must be dovetailed with SDGs, and SDGs must also be integrated with (business) strategies as well as disclosing information about how their implementation progresses (García-Sánchez et al. 2020, 2019). Enterprises share their SDGs results in non-financial reports, most often on sustainable development or CSR (Morhardt 2009; Mori et al. 2014; Rosati and Faria 2019a). They are the elementary tool of communication with stakeholders, partially driven by the adopted strategy (46). The fact that companies work towards SD is explained by the theory of stakeholders and legitimacy (Manes-Rossi et al. 2018, 1162; Rosati and Faria 2019b, 588; Alsayegh et al. 2020).

When reviewing the evolution of companies' approach to SD before and after 2015, the results of a 2013 research conducted by Accenture and Global Compact among over 1,000 CEOs of the largest multinationals are worth considering. 38% of them responded that business was not taking sufficient action to tackle challenges related to SD (29% had no opinion), and 93% expressed a belief that SD would prospectively be an important factor in their company's success (Accenture & UN Global Compact 2013, 18, 21, 25, 26).

Research of 2014 done by KPMG and FOB among 101 large and medium-sized enterprises in Poland revealed that 96% of respondents subscribed to the opinion that it was companies' duty to respond to social and environmental challenges, the latter being the most urgent (50% of responses). 46% of companies (including 67% of large enterprises) declared the undertaking of CSR activities (KPMG & FOB 2014, 20, 21). In the 2015 Menedżerowie CSR FOB survey, 81% of 133 surveyed leaders reported that CSR in Poland had influenced the way of doing business (FOB 2015, 9).

Already after the announcement of SDGs in 2017, SDGs targets were set, measured, and regularly reported by over two-thirds

of Fortune 500 companies (Schönherr et al. 2017, 34). According to the UN Global Compact report (2019, 9, 13) discussing the results of a survey conducted among 1,584 signatories of this initiative from 107 countries, 85% of the surveyed CEOs personally acknowledged SDGs as a priority in their companies, while 81% of companies reported their SDGs activities (compared to against 75% in 2017). According to a PwC study from 2019 based on the analysis of over 1000 company reports and statements, 72% of them mentioned SDGs, 25% embedded them in their business strategies, but only 14% addressed individual SDGs (PwC 2019, 7). Globally, research on SD priorities among businesses has also been carried out by BSR and GlobeScan (State of Sustainable Business Survey) since 2009 as part of the BSR member network. The results of the 11th annual survey in 2019 showed that out of 125 BSR members more than half of the companies said that sustainability was among the top five priorities for their CEOs with a quarter reporting that it was among the top three priorities. Companies indicated that their sustainability efforts would be prioritized around climate change in 2020 too (BSR & GlobeScan 2019, 8, 11).

Another survey held by Sustainability and GlobeScan (2019, 4, 9, 10, 20) (SustainAbility Leaders Survey) among over 800 experts representing business, government, NGOs, and the academia across 78 countries to evaluate the progress that institutions had made since the 1992 Earth Summit revealed that integrating sustainability values and making sustainability part of the core business model were the key characteristics recognized by expert respondents as defining corporate leadership. The private sector, institutional investors, and national governments were pointed out to be making the poorest contribution to sustainable development globally, and expert perceptions of the contribution to sustainable development by the private sector and multi-sectoral partnerships had fallen compared to 2018.

According to the 2020 Menedżerowie CSR survey conducted among 54 leaders and CSR and SD experts in Poland, mainly from large enterprises, 87% of them were of the opinion (including 44% saying “definitely yes”) that CSR in Poland had influenced the way of doing business, and 78% found that the integration of CSR with companies’ operations had become a fact. At the same time, 48% of the surveyed managers found that due to the COVID-19 pandemic the role of CSR/SD had become more instrumental (“definitely” said 17%), and 46% admitted that the role had not changed; only 6% expressed an opinion that it had decreased (FOB 2020, 7, 10, 21).

Research on SD implementation and significance in cities (local governments) can roughly be divided into several categories covering:

- inclusion of SD in local programming documents;
- definition and understanding of SD by city governance;
- monitoring the implementation of the SD process.

The first and second types of research in Polish local governments have been done since the 1990s (Giordano 2005; Legutko-Kobus 2007; Siekierska-Rosiak 2016). The outcomes indicate that local governments allude to SD in all programming documents, at least in terms of declarations made, and that the understanding of the concept is consistent with Brundtland’s report. In the first period of the analysis (before 2015), local governments regarded the integration of economic, environmental, and social themes in their development strategies and the involvement of the local community in SD implementation as indicators of the practical implementation of this concept.

The third stream of research is related to the professional and institutionalized implementation of SD in local governments, its reference to the concept or smart city and measurement of its implementation effects using, e.g., the ISO 37120 standard

(McCarney 2015). Cities' SD is measured with indicators covering 17 main thematic groups (categories) corresponding to various aspects (and goals) of SD and quality of life. Polish cities that have implemented the certification system are Gdynia, Gdańsk, Kielce, Lublin, and Warsaw (all except Gdańsk are platinum-certified, i.e., possess the highest level of certification).

The European Committee of the Regions (CoR) in cooperation with OECD have undertaken a thorough study on the implementation of SDGs in cities and regions' activities. Nine Polish respondents (only 2% of the total number of respondents) took part in the on-line survey completed between 13 December 2018 and 1 March 2019. When defining SD areas that were implemented, all respondents (not only from Poland) most often pointed to:

- environment, green infrastructure, sustainable management of forests (43%);
- renewable energy (excluding incineration, and using waste-to-energy process as a last resort for residuals which cannot be recycled) and local energy (39%);
- clean/soft mobility, air pollution (37%) (Survey Results 2019).

A practical approach to SD, translating into specific activities and the achievement of SDGs, is also reflected in the research effort concerning SD, e.g., in the analysis provided in a number of papers on "sustainable development" published from 2000 to 2019 in the Web of Science. They demonstrate an apparently growing interest in the practical aspects of SD implementation (Shi et al. 2020).

The research done in Poland usually offers a diagnosis of the current state of affairs and covers only businesses or only local governments. That is why the authors have decided to study not only the evolution of the perception of SD over time but also the public and private sectors in a comparative view.

2. Methods

The study on the approach to the implementation of SD by businesses and local

government leaders in Poland and its evolution over time was carried out between 20 and 30 October 2020 via the webankieta system (www.webankieta.pl). The anonymous questionnaire contained no more than 12 closed questions.

It was submitted to organizations ranked as SD leaders in Poland. They were selected using an expert method based on the evaluation of rankings and competitions for companies and local governments. The authors assumed the following to be SD leaders in Poland:

- 30 enterprises that, in the period 2013-2020, had participated in at least seven editions of the most reputable Polish Ranking of Responsible Companies (2022);
- 34 cities which in the period 2013-2020 had been the winners of individual editions of the EcoMiasto (2022).

The questionnaire was completed by persons responsible for CSR/SD management in their company and by individuals in charge for SD-oriented strategies and activities in cities. A total of 48% of organizations, SD leaders, participated in the study, including 10 large enterprises (over 250 employees) and 21 cities (including 13 with over 100,000 inhabitants).

3. Results and Discussion

The research indicates that seven companies out of all corporate respondents were familiar with the concept of SD before 2015 (announcement of SDGs) and three learned about it later. It was similar for cities. A solid majority (15) declared that they had been aware of the concept of SD before 2015; one city learned about it after 2015; four chose the answer "don't know;" and one city responded that they had not heard of this concept (which may come as a surprise, given the criteria of selection of the research sample, and may indicate the lack of real implementation of the SD concept in the city's structure). This city ended its contribution to the survey at his point, therefore only

the results from 20 cities are provided in the further part of the analysis.

The vast majority of companies (seven) interprets SD in accordance with the definition adopted in Agenda 2030, i.e., as “eradicating poverty in all its forms and dimensions, combating inequality within and among countries, preserving the planet, creating sustained, inclusive and sustainable economic growth and fostering social inclusion” (UN 2015). One company responded that “sustainable development is the development that meets the needs of the present without compromising the ability of future generations to meet their own needs”; another one explained that SD was “a socio-economic development respecting the natural environment”.

As regards cities, seven declared the understanding of SD in line with Agenda 2030 (just like companies), and the same number pointed to the classic definition of SD, i.e., “sustainable development is the development that meets the needs of the present without compromising the ability of future generations to meet their own needs.” Three cities chose the answer: “a socio-economic development respecting the natural environment,” two stressed the connection of SD with the process of regeneration and creation of friendly public spaces, and one pointed to a relationship with the implementation of social innovations.

The surveyed companies declared high familiarity with SDGs, six admitted that

they could explain what matters SDGs address, and four said that they could enumerate them all. A similar trend was observed among the surveyed cities: 13 declared that they were familiar with SDGs and could tell what issues they concern; three said that they could enumerate all SDGs; another three admitted having heard about SDGs but did not know what they referred to, and one city said that they had never heard about SDGs.

Most of the surveyed companies considered that the announcement of SDGs in 2015 had changed the approach to SD in their organizations: half of them (five) introduced/integrated SDGs into their operations, and two more started to work more efficiently towards SD. Three companies admitted that the announcement of SDGs had not altered their approach: two justified it with the fact that they had already pursued some initiatives for SD. Half of the surveyed cities (10) declared that the announcement of SDGs had changed their approach to SD, and they had undertaken more SD initiatives. Two cities highlighted that they had integrated SDGs into their activities and another two had revised their approach to SD. Only one city said that the announcement of SDGs had not affected their approach to SD. Five cities chose the answer “hard to say” (Fig. 1).

Contrary to a commonly held belief, the COVID-19 pandemic has not affected the implementation of SD by the surveyed organizations. Quite the contrary, out of 10

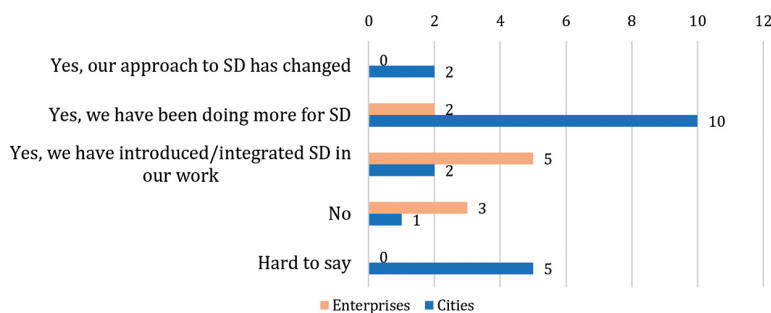


Figure 1. Did the announcement of the Sustainable Development Goals change the approach to sustainable development in your organization? Source: prepared based on own research.

companies, five reported that they were continuing the implementation of previously adopted SD strategies/policies; two declared that they had started to undertake more SD-oriented activities. Only three companies said they gave abandoned some SD-related projects; one indicated that it had not been able to continue complex projects on-line.

Also, a substantial majority of cities (eight) declared that they had continued the implementation of previously devised SD strategies/policies. Four cities admitted that their SD priorities had changed, and three confirmed that they had been compelled to abandon some SD projects scheduled for this year. One city said that it had started reduced its SD-related activities, and another one declared that it had started to embark on more such projects. Three cities chose the answer “hard to say” (Fig. 2).

Before 2015, the SD priorities followed in the surveyed companies were primarily decent work (nine indications), good health, education and waste (eight each), while after 2015 it was primarily responsible consumption (nine) and partnerships/cooperation for SD (eight). The COVID-19 pandemic, while not affecting the level of significance of responsible consumption and partnerships

for SD (four responses each), has refocused the SD business priorities on decent work.

In the case of cities, the key SD priorities before 2015 were: quality of life, good health, education, economic development, stable infrastructure (19 indications each), social inequalities and decent work (17 indications each) and waste (16 indications). After 2015, the priorities of SD initiatives changed: climate came to the fore (14 indications), followed by partnerships/cooperation for SD (13 indications) and innovation and sustainable cities (12 indications each). In 2020, along with the outbreak of the pandemic, the key SD priorities have been related to: quality of life, health, education, sustainable energy, decent work, innovation, stable infrastructure, economic development, and sustainable cities (five indications each). The collected data clearly shows that the current SD priorities are strongly intertwined with the mounting socio-economic crisis and refer to earlier (before 2015) priorities and lessons learned from SD implementation and also address those SDGs most influenced by companies (e.g., decent work) and cities (e.g., quality of life) (Table 1).

In the studied period, an increase in SD institutionalization is all too apparent. After 2015, the number of companies that introduced some SD requirements into their

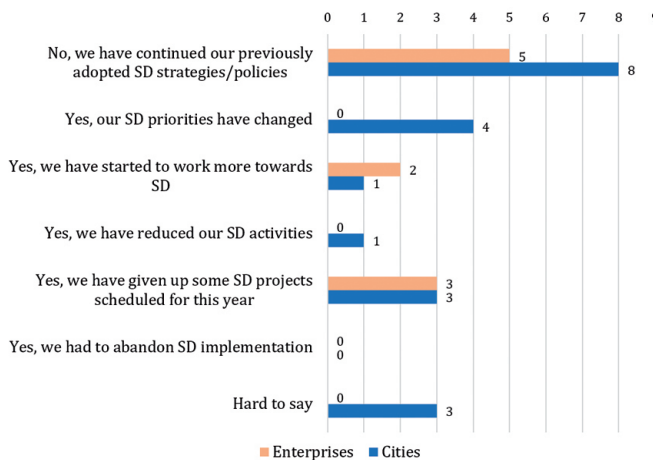


Figure 2. Has the outbreak of the COVID-19 pandemic influenced the approach to sustainable development in your organization? Source: prepared based on own research.

Table 1. What sustainable development priorities have been/were established in your organization?

SD priorities	Before 2015		After 2015		In 2020 during the COVID-19 pandemic	
	Businesses (10)	Cities (20)	Businesses (10)	Cities (20)	Businesses (10)	Cities (20)
Poverty	2	13	1	7	1	4
Hunger	0	11	0	6	0	4
Quality of life	7	19	4	8	3	5
Good health	8	19	5	8	3	5
Education	8	19	4	8	3	5
Gender equality	5	11	7	11	3	4
Sustainable water and wastewater management	7	15	5	11	2	4
Sustainable energy	4	15	7	11	3	5
Decent work	9	17	6	8	4	5
Economic development	7	19	5	8	3	5
Innovation	6	14	6	12	3	5
Stable infrastructure	4	19	3	8	2	5
Inequalities, including social ones	4	17	5	9	3	4
Sustainable cities	2	14	6	12	3	5
Responsible production	7	8	5	8	3	4
Responsible consumption	5	11	9	11	4	1
Climate	5	12	7	14	3	4
Biodiversity	2	12	5	10	2	4
Waste	8	16	6	9	3	3
Responsible institutions	3	15	2	10	1	4
Partnerships/cooperation for SD	7	14	8	13	4	4

Source: prepared based on own research

business strategies increased (from four that declared having such provisions before 2015 to six); the same is true of those which adopted SD/CSR strategies/policies (from six that declared having such documents before 2015 to seven) and also adopted thematic/sectoral strategies/policies (from three to five, respectively). During the pandemic, only few companies have decided to take steps similar to those mentioned above what may be due to behavioural effects in conditions of uncertainty (Sharma et al. 2020).

In cities SD institutionalization is also well-established. Before 2015, 13 of them declared the incorporation of SD into their development strategies. After 2015, 10 declared so, although in this case it should be noted that cities adopt their strategies for a period of five to 10 years, and in 2015 most of them

already had strategies in place launched in 2013 with an outlook to 2020. Therefore, only few of them were able to identify initiatives related to SD strategies during the pandemic. The other set of schemes related to SD indicated by the surveyed cities concerns dialogue with stakeholders (10 indications and an increase to 12 after 2015), adoption of strategies/thematic/sectoral policies (nine indications before 2015 and an increase to 13 in the following period).

All the surveyed businesses perceive pro-SD initiatives as a response to global threats (10 answers out of 10 surveyed companies in total). In their activity for SD, cities are also mainly driven by the need to address global threats (18 out of 20), but at the same time, they point to the local context: 17 cities emphasize the expectations of citizens/stakeholders as their key driver.

The question about predictions as to how the SD priorities in the organization will evolve over the next two years closes the survey. The surveyed companies most often pointed to good health, responsible consumption, and climate (nine indications each, eight of which considering these priorities particularly important). As key priorities, the studied cities clearly opted for (as “very important”): good health (14 indications), sustainable water and wastewater management, sustainable energy, economic development, decent work, and quality of life (13 indications each).

Conclusions

The conducted critical analysis of the literature on the subject, the review of the research carried out to date, and the authors’ own study lead to the following conclusions.

The vast majority of leaders of SD implementation in Poland (both businesses and cities) are familiar with both SD and SDGs. In the studied period, there is also a marked increase in the institutionalization of SD. Enterprises highlight the relationship between SD and CSR, and cities incorporate SD into their socio-economic strategies. It is worth stressing that cities started implementing the SD concept before enterprises, i.e., after 1992 (RQ1).

Both the surveyed representatives of business and cities define SD primarily in line with Agenda 2030 (seven out of 10 enterprises and seven out of 20 cities), while cities also clearly rely upon the definition from Brundtland’s report (seven out of 20 cities). Not only do the cities and businesses follow a convergent definition of SD, but they are also inspired by a similar and most frequently selected motive, which is “response to global threats” (10 out of 10 companies and 18 out of 20 cities) (RQ2).

The announcement of SDGs was one of the turning points for SD. Most companies (seven out of 10) and cities (14 out of 20) subscribe to the opinion that the announcement of SDGs has changed their approach to SD implementation. This is evident when

looking at SD priorities. Before 2015 enterprises prioritized: decent work, good health, education, and waste management, while after 2015, the most common were: responsible consumption and partnerships/cooperation for SD. Before 2015 the key SD priorities in cities were: quality of life, good health, education, economic development, stable infrastructure, and after 2015, their focus shifted towards climate and partnerships/cooperation for SD. Before 2015, the Polish SD leaders jointly favoured good health in order to move towards partnerships/cooperation for SD after 2015. There are some discernible differences here compared to a study conducted among other EU cities and regions where the reported priorities were: environment, green infrastructure, and sustainable management of forests (RQ3).

The COVID-19 pandemic has not halted the implementation of SDGs, although, in some cases, it has forced the implementers to revise their initiatives. The cities and businesses have also slightly amended their SD priorities. In the case of enterprises, these are: responsible consumption, partnerships for SD, and decent work. In contrast, the cities point to quality of life, health, education, sustainable energy, decent work, innovation, stable infrastructure, economic development, and sustainable cities. A priority shared by all the surveyed SD leaders during the pandemic is decent work (RQ4).

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