Organisational-level translation of the SDG framework: Evidence from Chilean companies

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Contents

Acknowledgements .... **vi**

Abstract .... **vii**

List of tables and figures .... **ix**

List of abbreviations .... **x**

Chapter 1 - Introduction **1**

1.1. Introduction 1
1.2. Research Background 2
1.2.1. The 2030 Agenda for Sustainable Development 2
1.2.2. Businesses and Sustainability from an Accounting Perspective 5
1.2.2.1. Accounting-Related Tools and Practices for Corporate Sustainability 6
1.3. Gaps in Current SDG-Related Literature 12
1.4. Research Aims and Research Questions 15
1.5. Expected Research Contributions 17
1.6. Research Significance 18
1.7. Structure of the Thesis 20

Chapter 2 - Accounting for Sustainable Development and the SDGs: A Literature Review **24**

2.1. Introduction 24
2.2. Accounting for Sustainable Development 24
2.2.1. Sustainable development 25
2.2.2. Corporate Sustainability and the Role of Accounting 26
2.3. An Agenda for Sustainable Development 35
2.3.1. Macro-level Implementation of the 2030 Agenda 37
2.3.2. Micro-organisational level implementation of the 2030 Agenda 41
2.3.3. Empirical Evidence of the Translation of the SDGs in Corporate Practices 47
2.4. The Role of Accounting for the SDGs 59
2.5. Summary and Conclusion 63

Chapter 3 - The Chilean Context **65**

3.1. Introduction 65
3.2. General Context 65
3.2.1. Geographical Characteristics 67
3.2.2. Political Administration 69
3.2.3. Sociocultural Characteristics 70
3.2.3.1. People 70
3.2.3.2. Language 71
3.2.3.3. Religion 71
3.2.3.4. Political orientation 71
3.2.4. Recent Historical Socioeconomic and Political Context 72
3.2.5. Economic Context 73
3.3. The Chilean Private Sector and its Relations with Other National Actors 75
3.3.1. The Chilean Private Sector 75
3.3.2. Relevant Chilean Regulations and Institutions 78
3.3.3. Civil Society and Local Actors 82
3.4. Sustainable Development in the Chilean Context 84

3.4.1. Characterisation of Sustainability Issues in Chile 84
3.4.1.1. Poverty 84
3.4.1.2. Inequality 85
3.4.1.3. Education 87
3.4.1.4. Decent work 87
3.4.1.5. Health 88
3.4.1.6. Climate Change 88
3.4.1.7. Water 89
3.4.1.8. Energy 90
3.4.1.9. Biodiversity 90
3.4.1.10. Air pollution 90
3.4.1.11. Pension funds 91
3.4.1.12. Historical demands of indigenous groups 91
3.4.2. Characterisation of Sustainability Issues within the Forestry-Industry 92
3.4.3. The SDGs at the National Level 93
3.4.4. The SDGs in the Chilean Private Sector 98
3.5. Summary and conclusion 101

Chapter 4 - Theoretical Framework: The Sociology of Translation 103
4.1. Introduction 103
4.2. Theoretical foundations 105
4.3. Definition of translation 108
4.4. Actors and their associations in translation processes 110
4.5. Translating interests 114
4.5.1. Moments of Translation 117
4.6. Inscriptions and Calculations 119
4.7. Understandings of Control and Power 123
4.8. Accounting and translation literature 126
4.9. Research Gaps 129
4.10. Summary and Conclusion 132

Chapter 5 - Research Design 134
5.1. Introduction 134
5.2. Philosophical Assumptions 134
5.3. Research Design and Methods 138
5.3.1. Reasons and Implications of Design Choices 139
5.3.2. Cross-Sectional Secondary Data Analysis 140
5.3.2.1. Data sources 141
5.3.2.2. Defining the data-set 142
5.3.2.3. Reports included in the analysis 143
5.3.2.4. Thematic Analysis of Corporate Reports 145
5.3.3. Single Case Study 149
5.3.3.1. Refining the candidates for conducting a single case study 150
5.3.3.2. Selecting the case and accessing the data 154
5.3.3.3. The case-study company 156
5.3.3.4. Case study primary data 157
5.3.3.4.1. Definition and recruitment of the research participants 159
5.3.3.4.2. Semi-structured Interviews 161
5.3.3.4.3. Focus groups 166
5.3.3.4.4. Observation and Meetings 167
5.3.3.5. Case study secondary data 171

5.3.3.6. Case study data analysis 174
5.4. Reflexivity 175
5.5. Summary and Conclusions 179

Chapter 6 - The SDGs in Chilean Corporate Reports 180
6.1. Introduction 180
6.2. Translating Corporate Interests to the SDGs: Enrolment and Counter-Enrolment 180
6.2.1. Problematising the SDGs to Achieve Corporate Interests 181
6.2.2. Enrolling Corporate Interests: The Role of Extra-Organisational Actors 185
6.3. Translating the SDGs Internally: Aligning Corporate Practices and the SDGs 189
6.3.1. Translation of the SDGs and Current Corporate Practices 191
6.3.2. Enrolling the SDGs in Other Corporate Processes 196
6.4. Mobilising the SDG Translations and Corporate Claims 198
6.4.1. Declaring corporate enrolment to the 2030 Agenda and its SDGs 198
6.4.1.1. Declaring a commitment to the 2030 Agenda 199
6.4.1.2. Declaring a commitment to specific SDGs 200
6.4.2. Inscribing the Links between Corporate Practices and the SDGs 203
6.5. Summary and Conclusions 213

Chapter 7 - Empirical illustration of SDG Translation Processes: An in-depth Case Study 215
7.1. Introduction 215
7.2. Translating Corporate Interests to the SDGs: Enrolment and Counter-Enrolment 216
7.2.1. Problematising the SDGs to Achieve Corporate Interests 216
7.2.2. Enrolling Corporate Interests: The Role of Extra-Organisational Actors 220
7.2.2.1. The limitations of local actors for translating corporate interests 226
7.3. Top-down Organisational Enrolment in the SDG Translation 230
7.3.1. Top Management as Internal Translators 230
7.3.2. Enrolling Other Organisational Areas and People in a Sustainability Culture 234
7.4. Translating the SDGs and the Corporate Sustainability Strategy 239
7.4.1. Enrolling the Sustainability Strategy 241
7.4.2. Temporal Stabilisation of the Strategy-SDG Network: Priority SDGs 244
7.4.3. Enrolling Other Networks 248
7.5. Mobilisation of the SDG Translations and Corporate Claims 252
7.5.1. Mobilising SDG-Related Claims through Inscriptions 252
7.5.2. SDG-related Corporate Claims Mobilised or Resisted by Others 258
7.6. Summary and Conclusions 264

Chapter 8 - Discussion 267
8.1. Introduction 267
8.2. Summary of Key Findings: A Translation Process of Multiple Translations 267
8.3. Translating Corporate Interests towards the SDGs 271
8.3.1. Corporate Problematisation of the SDGs 272
8.3.2. Interesting Companies in the SDGs and Sustainability: the Role of Extra-Organisational Actors 275
8.3.2.1. SDG Translators: the Role of the UNGC 276
8.3.2.2. SDG Mediators: The Role of Other Extra-Organisational Actors 279
8.4. Enrolling Internal Actors in the SDG Network 281
8.4.1. Enrolment of Human Organisational Actors: Translation from the Top 281
8.4.2. Enrolling Corporate Practices in the SDG Network 285

8.4.2.1. Alignment Building from Extant Networks 287
8.4.2.2. Prioritising the SDGs based on extant practices as calculation..........................291
8.4.3. Enrolling the SDGs in Other Corporate Processes: First-Lever Changes 297
8.5. Mobilisation of the SDGs and Other Corporate Claims....................................299
8.5.1. Impression Management in Spreading the SDGs...301
8.5.2. Mobilising further the SDG-Corporate Practices Network 305
8.6. Reflections on Contextual Social Configurations and the Role of Accounting ..308
8.6.1. Translations at the organisational level 308
8.6.2. Translations at the National Level..311
8.7. Summary and Conclusions 314

Chapter 9 - Conclusion 317
9.1. Introduction 317
9.2. Research Questions Revisited 317
9.2.1. RQ1: Why are the SDGs being translated into individual companies as represented in corporate reports and a single case study in the Chilean context?...................................318
9.2.2. RQ2: How are the SDGs being translated into individual companies as represented in corporate reports and a single case study in the Chilean context?...................................321
9.2.3. RQ3: What are the roles played by accounting in the translation of the SDG framework evidenced in corporate reports and a single company in the Chilean context?...325
9.2.4. General Conclusion for the Research Aim 327
9.3. Contributions, Implications and Recommendations of the Study 327
9.4. Limitations of the Study and Avenues for Future Research...............................332
9.5. Closing Summary 334

References 335

Appendix 1 - Ethics Documents 351

Appendix 2 – Interview Protocol..353

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Abstract

Multiple calls have been made for businesses to engage in the global 2030 Agenda for Sustainable Development and its 17 SDGs. Companies can be crucial actors in the achievement of the SDGs and have the challenge of translating these goals, designed to be implemented at the national level, at the organisational level. Empirical literature addressing the SDGs at this level remains scarce and underdeveloped, particularly in exploring corporate motivations and processes of engagement with the SDGs in depth. This literature has been primarily based on secondary data without clear contextualisation of the findings and research in Global South countries is especially low. Addressing these limitations, this research examines how and why the SDGs have been translated into the corporate organisational level. Framed in the field of accounting for sustainable development, this research also illustrates the role played by accounting in these processes, which has mostly been addressed conceptually in extant accounting literature.

Chile, a Latin American country, provides a context for studying this phenomenon. The country offers a rich context to explore the intricate interplay between business and sustainability, which is more nuanced in emerging countries. Some of the issues that remain relevant include income inequality, air pollution, biodiversity loss, and longstanding conflicts with indigenous communities. This study will provide insights into how companies consider (or not) these contextual sustainability-related needs at the national, industry, and local levels when translating the SDGs.

The research design encompassed two stages: 1) A cross-sectional analysis of corporate sustainability reports of Chilean companies from 2016 to 2018, making reference to the SDGs. 2) A single case study of a Chilean company in the forest and forest products sector. These materials have been analysed thematically and the results obtained have been interpreted by drawing from the sociology of translation literature in general, and Callon's (1986) moments of translation in particular. Overall, the results show that extra-organisational voluntary initiatives influence engagement with the SDGs, mainly supranational institutions, while the influence of the government and other societal actors has remained weak. Extant corporate practices, reporting frameworks and accounting systems have provided a starting point for companies to translate the SDG framework. These translations have not substantially challenged corporate practices or social configurations at the national level, although some early changes were observed in the case study. Gaining legitimacy and showing leadership in sustainability matters seem to be relevant motivations for corporate engagement with the SDGs,

while improving sustainability in practice seems to be a secondary aim. This work extends discussions within the field of accounting for sustainable development, and the emerging literature on the SDGs, while expanding the application of the sociology of translation. Several implications for policy and practice are proposed.

List of tables and figures

Figure 3-1: Chile climate zones 68
Figure 5-1: Explicit mention of the SDGs in corporate reports 144
Figure 5-2: Phases of thematic analysis (From Braun & Clarke, 2006) 146
Figure 6-1: Proportion of selected SDGs by year 201
Figure 6-2: Selection of SDGs in corporate report 202
Figure 6-3: SDGs linked with particular initiative along the report (extract of full section) 206
Figure 6-4: SDGs linked with initiatives in a separate section (extract of the full diagram .. 207
Figure 6-5: SDGs linked with strategic pillars 209
Figure 8-1: The SDG translation process in Chilean companies 269
Figure 8-2: Translation of Corporate Interests 276

Table 1-1: The Millennium Development Goals 3
Table 1-2: The Sustainable Development Goals 3
Table 3-1: Chile's comparative socioeconomic indicators 66
Table 5-1: Summary of reports included in the data-set 145
Table 5-2: Corporate engagement with the SDGs in Chilean corporate reports 2018 152
Table 5-3: Case Company’s General Sustainability Profile 156
Table 5-4: Summary of primary data for the single case study 158
Table 5-5: Case study primary data – Interviews and focus groups 163
Table 5-6: Case study primary data – Meetings and observations 168
Table 5-7: Summary of secondary data for the single case study 172
Table 7-1: Selected or priority SDGs in corporate annual reports (2015-2021) 245

List of abbreviations

ACCA	Association of Chartered Certified Accountants
ANT	Actor-Network Theory
CMF	Comisión para el Mercado Financiero (Financial Market Commission)
CSR	Corporate Social Responsibility
CEO	Chief Executive Officer
COP	Communication on Progress
CPC	Confederation for Production and Commerce
DJSI	Dow Jones Sustainability Index
ECLAC	Economic Commission for Latin America and the Caribbean
ERP	Enterprise Resource Planning
ESG	Environment, Social and Governance
FAO	Food and Agriculture Organization
FSC	Forest Stewardship Council
FTSE	Financial Times Stock Exchange
GHG	Greenhouse Gases
GNI	Gross National Income
GRI	Global Reporting Initiative
HLPF	High-Level Political Forum
ICSU	International Council for Science
IFAC	International Federation of Accountants
IIRC	International Integrated Reporting Council
ILO	International Labour Organization
ISO	International Organization for Standardization
KPI	Key Performance Indicator
MDG	Millennium Development Goal
MNC	Multinational Company
MSC	Marine Stewardship Council
NCG	Norma de Carácter General (General Standard)
NDC	Nationally Determined Contribution
NGO	Non-governmental Organisation
OECD	Organisation for Economic Co-operation and Development
OHSAS	Occupational Health and Safety Assessment Series
PM	Particulate Matter
PNUD/	Programa de las Naciones Unidas para el Desarrollo /
UNDP	United Nations Development Programme
QDAS	Qualitative Data Analysis Software
RSPO	Roundtable for Sustainable Palm Oil
SASB	Sustainability Accounting Standards Board
SBTi	Science-Based Targets initiative
SDG	Sustainable Development Goal
SDSN	Sustainable Development Solutions Network
SME	Small and Medium Enterprise
SOFOFA	Sociedad de Fomento Fabril (Industrial Development Association)
TCFD	Task Force on Climate-related Financial Disclosures
UN	United Nations
UNGC	United Nations Global Compact

UNWCED	United Nations World Commission on Environment and Development
VNR	Voluntary National Review
WBCSD	World Business Council for Sustainable Development
WWF	World Wildlife Fund

Chapter 1 - Introduction

1.1. Introduction

The UN’s 2030 Agenda and Sustainable Development Goals (SDGs) have translated worldwide sustainability challenges into measurable goals and targets to be achieved at the national level by 2030 (United Nations, or UN, 2015). The world as a whole has not shown significant progress on the SDGs in the last two consecutive years, as multiple overlapping global crises have diverted the attention of many government’s public policies to short-term issues (Sachs, Lafortune, Kroll, Fuller, & Woelm, 2022). With under seven years remaining, accelerating action towards achieving the SDGs becomes more crucial. This action should not only come from governments but from all societal actors, among which the private sector is considered critical (International Federation of Accountants (IFAC), 2016; UN, 2015).

Since the SDGs have been proposed at the global level and are designed to be implemented at the national level, translating them at the organisational level poses additional challenges for businesses (Redman, 2018; van der Waal & Thijssens, 2020). The term ‘translation’ is understood as all the processes by which individual companies adopt and implement the SDG framework, following the theoretical underpinnings of the sociology of translation (Callon, 1986; Callon & Latour, 1981a; Latour, 1987). While companies are increasingly referring to the SDGs in their corporate reports (KPMG International, 2022), questions remain about the motives held, and processes followed (Heras-Saizarbitoria, Urbieta, & Boiral, 2022; Redman, 2018; van der Waal & Thijssens, 2020). Literature is particularly limited when it comes to in-depth field-based studies (Gusmão Caiado, Leal Filho, Gonçalves Quelhas, de Mattos Nascimento, & Veigas Ávila, 2018), the Global South, and contextualising corporate engagement with the SDGs (Pizzi, Caputo, Corvino, & Venturelli, 2020).

Addressing these limitations, this research explores *how and why the SDGs have been translated at the corporate level in Chile*, a South American country. This overarching research aim is operationalised through a thematic analysis of corporate sustainability reports addressing the SDGs in the Chilean context, followed by an in-depth case study in the forestry sector. Following the calls of Bebbington and Unerman (2018, 2020) for accounting scholars to address the SDG framework, this study is located within the field of accounting for sustainable development.

This research field offers a frame for studying this phenomena as it has a vast trajectory examining an array of sustainable development concerns, especially conflicts between business-as-usual practices and broader stakeholders' needs, stressing accounting's role in advancing or constraining sustainability (e.g. Bebbington, 2001; Gray, 2010). This research will explore the role played by accounting in the processes of SDG translation in companies in Chile, thereby contributing to the field by extending these longstanding debates to a novel and unprecedented sustainability initiative in an underexplored context.

The remainder of this chapter is organised as follows. The next section (1.2) provides the research background, extending some of the ideas mentioned in this introduction. Limitations in the current literature addressing businesses' relation to the SDG framework are presented next, followed by the research aims and questions in Section 1.4. Section 1.5 presents the research contributions and implications. Following, Section 1.6 addresses the research significance. The last section, 1.7, presents the organisation of this thesis.

1.2. Research Background

1.2.1. The 2030 Agenda for Sustainable Development

"Transforming our world: The 2030 Agenda for Sustainable Development" is the current UN worldwide initiative for sustainable development, agreed upon by the UN state members in 2015

(UN, 2015). It proposes an action plan to be achieved by 2030, covering issues for people, the planet, prosperity, peace and partnerships (called the "*5 Ps*"). This Agenda is built upon the Millennium Development Goals (MDGs). The earlier UN initiative, aimed to be achieved by 2015, proposed the following eight international development goals:

Table 1-1: The Millennium Development Goals

N°	Goals
MDG 1	Eradicate extreme poverty and hunger.
MDG 2	Achieve universal primary education.
MDG 3	Promote gender equality and empower women.
MDG 4	Reduce child mortality.
MDG 5	Improve maternal health.
MDG 6	Combat HIV/AIDS, malaria and other diseases.
MDG 7	Ensure environmental sustainability.
MDG 8	Global partnership for development.

In contrast, the current UN Agenda comprises 17 Sustainable Development Goals (SDGs; see Table 1-2), which extend the issues of the MDGs with a more profound link between sustainability dimensions (Stafford-Smith et al., 2017). The SDGs are operationalised through 169 targets and monitored by 232 indicators designed to be implemented at the national level (Redman, 2018; UN, 2015). Means of implementation for the Agenda are included under SDG 17, while other targets across the rest of the SDGs also contain means of implementation.

Table 1-2: The Sustainable Development Goals

N°	Slogan	Description of the goal
SDG 1	No poverty	End poverty in all its forms everywhere.
SDG 2	Zero hunger	End hunger, achieve food security and improved nutrition and promote sustainable agriculture.
SDG 3	Good health and well-being	Ensure healthy lives and promote well-being for all at all ages.
SDG 4	Quality education	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.
SDG 5	Gender equality	Achieve gender equality and empower all women and girls.
SDG 6	Clean water and sanitation	Ensure availability and sustainable management of water and sanitation for all.

SDG 7	Affordable and clean energy	Ensure access to affordable, reliable, sustainable and modern energy for all.
SDG 8	Decent work and economic growth	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.
SDG 9	Industry, innovation and infrastructure	Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation.
SDG 10	Reduced inequalities	Reduce inequality within and among countries.
SDG 11	Sustainable cities and communities	Make cities and human settlements inclusive, safe, resilient and sustainable.
SDG 12	Responsible consumption and production	Ensure sustainable consumption and production patterns.
SDG 13	Climate action	Take urgent action to combat climate change and its impacts
SDG 14	Life below water	Conserve and sustainably use the oceans, seas and marine resources for sustainable development.
SDG 15	Life on land	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.
SDG 16	Peace, justice and strong institutions	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.
SDG 17	Partnerships for the goals	Strengthen the means of implementation and revitalise the global partnership for sustainable development.

Overall, the 2030 Agenda should be implemented in an integrated manner (UN, 2015; United Nations Development Group, 2017), considering interlinkages between goals and targets, which are not evident in the aforementioned means of implementation (Stafford-Smith et al., 2017). The implementation of this Agenda is also based on the principle that “no one will be left behind” (UN, 2015, p. 1), which implies the collection of disaggregated data to give visibility to more disadvantaged groups (McArthur & Rasmussen, 2017; SDSN, 2015).

The 2030 Agenda is also defined as universal (UN, 2015), which implies it applies to all countries regardless of their income levels (McArthur & Rasmussen, 2017). The Agenda involves follow-up and review processes, which:

> *"…will be voluntary and country-led, will take into account different national realities, capacities and levels of development and will respect policy space and priorities." (UN, 2015, p. 31)*

Although governments are accountable for the progress on the SDGs, the universality of the 2030 Agenda also means it expects to involve all stakeholders. It aims to bring together *"governments, civil society, the private sector, the United Nations system and other actors*" (UN, 2015, p. 28). Pingeot (2014) has criticised the idea of multi-stakeholder governance for the SDGs, arguing that it relies on the assumption that the interests of all the actors mentioned above are aligned and, thus, it neglects the existing conflicts between them.

This is particularly relevant when it comes to the private sector, declared critical due to its positive role in providing funding for the 2030 Agenda and innovation for achieving the SDGs (IFAC, 2016; UN, 2015). Unfortunately, the role of businesses in creating some of the challenges represented in the SDGs has not been given the same attention in SDG-related literature (Pingeot, 2014; Scheyvens, Banks, & Hughes, 2016). The following sub-section will briefly discuss the relationship between businesses and sustainability from the perspective of accounting for sustainable development.

1.2.2. Businesses and Sustainability from an Accounting Perspective

The relationship between business and sustainability is complex and could be analysed from various disciplines and traditions. In this thesis, this issue is framed within the field of accounting for sustainable development (e.g. Bebbington, 2001; Bebbington & Larrinaga, 2014; Gray, 2010), which presents an alternative to mainstream accounting. Mainstream accounting assumes that utility maximisation is a common purpose accounting should serve, privileging investors and creditors over other stakeholders (Chua, 1986). Therefore, accounting interests relate to safeguarding the sustainability of businesses rather than planetary sustainability (Gray, 2010).

From this perspective, it would be relevant to understand how sustainability challenges, such as the SDGs, impact companies in terms of risks and opportunities (e.g. Association of Chartered Certified Accountants (ACCA), 2017; Association of International Certified Professional Accountants, 2018).

Alternatively, accounting for sustainable development has deemed business-as-usual practices as unsustainable (Bebbington & Gray, 2001; Gray, 2010), exploring how these practices impact the needs of broader stakeholders, such as communities and the environment (e.g. Denedo, Thomson, & Yonekura, 2017; Lauwo, Otusanya, & Bakre, 2016; Sikka, 2011). From this perspective, research problems concern planetary sustainability rather than the sustainability of the business entity (Bebbington & Larrinaga, 2014). In practice, this research focus implies that accounting should play a role in promoting sustainable, SDG-compliant practice by questioning businesses' unsustainable behaviours, giving visibility to marginalised groups (Denedo et al., 2017; Lanka, Khadaroo, & Böhm, 2017; Sikka, 2011), and providing tools and solutions for the private sector to develop more sustainable practices (Burritt & Schaltegger, 2010). The following subsection will provide a brief overview of these accounting-related tools and practices and some of the issues of their implementation in practice.

1.2.2.1. *Accounting-Related Tools and Practices for Corporate Sustainability*

Accounting-related tools and initiatives, relevant to businesses' engagement in sustainability issues, include those developed to manage and control sustainability-related corporate impacts, assess companies' sustainability-related performance, and communicate this performance. It is worth noting that, in practice, these have not necessarily produced the outcomes for which they have been designed (e.g., Diouf & Boiral, 2017, who pointed out how sustainability reports do not necessarily reflect corporate sustainability performance). Furthermore, others have been designed

to safeguard the interests of financial-related stakeholders, which are not always consistent with the interests of those negatively impacted by sustainability challenges, such as communities and ecosystems (e.g. Global Reporting Initiative [GRI], 2022b about Environment, Social and Governance [ESG] ratings). The following paragraphs will develop these ideas.

When it comes to the management and control of sustainability issues within businesses, regulations, voluntary initiatives, and certifications can be discussed (Crutzen, Zvezdov, & Schaltegger, 2017; de Bakker, Rasche, & Ponte, 2019). These influence the development of sustainability management accounting methods at the organisational level (Schaltegger, Christ, Wenzig, & Burritt, 2022), which involve transforming raw data into useful information for decision-making (Liu et al., 2018).

Regulations requiring businesses to manage sustainability-related issues have continued to develop over time, addressing social aspects, such as the UK Modern Slavery Act about human rights issues, and environmental issues, such as an EU policy for circular economy requiring the account of material flows (Schaltegger et al., 2022). Regulation aiming to protect people and the environment is more controversial in emerging countries, which must balance the need for sustainable business practices without compromising foreign investment (Lauwo et al., 2016). In these contexts, multinational companies (MNCs) tend to adopt alternative self-regulatory frameworks addressing these issues (Leonhartsberger, Thalmayr, & Miska, 2022).

These voluntary frameworks include principle-based initiatives and certifications. The former are broader than certifications, proposing a series of principles for companies to adopt that do not need to be verified by a third party (de Bakker et al., 2019). One example is the United Nations Global Compact (UNGC), which proposes ten principles addressing issues of anti-corruption, labour standards, the environment, and human rights. Some have argued that the adoption of these

initiatives does not necessarily result in meaningful transformations of corporate practices (de Bakker et al., 2019; Leonhartsberger et al., 2022; Maher, Monciardini, & Böhm, 2020), which might be explained because companies' motivations refer to reputational concerns (Leonhartsberger et al., 2022). For example, Maher et al. (2020) studied the implementation of particular UNGC principles in a mining project, which weakened rights mobilisation in the local community impacted by the project.

Certification initiatives were described by De Bakker et al. (2019) as emphasising compliance with pre-set rules, verified through audits of production facilities, resulting in recognition being given by certifying organisations to conforming producers. Some voluntary certifications regulate broader areas of human or environmental well-being that are standard in large multinational companies (Crutzen et al., 2017). These include those of the International Organization for Standardization (ISO), such as ISO 14001 on environmental management and the former Occupational Health and Safety Assessment Series (OHSAS) 18001. Other certifications aim to regulate industry-specific social and environmental impacts resulting from operational processes, which include multi-stakeholder initiatives such as the Roundtable for Sustainable Palm Oil (RSPO), Marine Stewardship Council (MSC), and the Forest Stewardship Council (FSC) (de Bakker et al., 2019). For example, the FSC, especially relevant to this research, aims to promote responsible forest management that serves the interests of the environment, communities and the economy (FSC, 2023). In this case, the certification system verifies that forest products and related ecosystem services are sustainably sourced throughout the value chain *"from forest to consumer*" (FSC, 2023).

Reviewing the literature on multi-stakeholder-based certifications, de Bakker et al. (2019) found that most studies revealed a selective or marginal positive outcome for the beneficiaries, and some

even argued there were no positive outcomes at all. These findings could be illustrated in the case of FSC certification, considered an example of inclusive governance but limited in achieving its ultimate goals (Moog, Spicer, & Böhm, 2015). One study conducted in Chile concluded that this certification had a limited but positive effect on companies, enacting certain transformations within the organisations and in their dealings with their local surroundings (Millaman & Hale, 2016). However, the study criticised that certified companies had failed to comply with the FSC principle related to Indigenous communities' rights (Millaman & Hale, 2016), illustrating the marginal progress of this initiative for more disadvantaged societal groups.

From the perspective of control, Crutzen et al. (2017) have argued that management control for sustainability aims to ensure the conformity of employees' decisions and behaviour with the sustainability-related interests and goals of the organisation. For this purpose, literature has referred to formal or administrative controls, such as internal governance structure, written procedures, policies, and informal controls, including values and beliefs (Crutzen et al., 2017; Gibassier & Alcouffe, 2018). Controls can also be directed to monitor individual performance; in the context of environmental management accounting, these could include environmental data collection and Key Performance Indicators (KPIs), life-cycle assessments, and balanced scorecards (Gibassier & Alcouffe, 2018).

Regarding accounting-related initiatives for assessing companies' ESG-related performance, international ratings and rankings gain relevance (GRI, 2022a; 2022b). These include, for example, the Dow Jones Sustainability Index (DJSI) by S&P Global and the MSCI ESG Rating. While it is argued that these initiatives can motivate improvement in corporate sustainability performance (Tauszig & Toppinen, 2017), broadly, they focus on how companies manage ESG-related risks that can be financially material rather than the impacts of corporate practices on a broader range

of stakeholders (GRI, 2022b). In practice, this means that companies ranked in top positions are not necessarily those with less negative sustainability-related impacts on people and ecosystems.

Ratings and rankings rely on corporate ESG-related disclosures (CDP, CDSB, GRI, Integrated Reporting, & SASB, 2020), for which businesses have at hand diverse reporting standards and frameworks or guiding principles (CDP et al., 2020; GRI, 2022a). In principle, both standards and frameworks aim to promote greater transparency regarding corporate performance on sustainability issues for diverse stakeholders to make informed decisions based on corporate disclosures (CDP et al., 2020).

Reporting standards contain *"specific, replicable and detailed requirements for "what" should be reported on each topic"* (CDP et al., 2020, p. 9). Within this group, the GRI and the Sustainability Accounting Standards Board (SASB), now included within the International Sustainability Standards Board (ISSB), are some of the most relevant to the current study. These present differences in what should be reported based on different notions of materiality (Beske, Haustein, & Lorson, 2020; CDP et al., 2020; Jørgensen, Mjøs, & Pedersen, 2022). The GRI Standards aim to respond to the public interest; thus, disclosure should focus on corporate impacts on the economy, environment or people. SASB focuses on disclosures that are material for enterprise value creation (CDP et al., 2020), privileging financial stakeholders (Jørgensen et al., 2022). These differences might create tension as corporate practices that improve social and environmental matters do not necessarily correlate with improvements in economic terms (Jørgensen et al., 2022).

Sustainability reporting frameworks are *"a set of principles and guidance for "how" a report is structured"* (CDP et al., 2020, p. 9). Compared to reporting standards, frameworks leave greater room for companies to decide how to disclose sustainability-related issues. Examples of reporting frameworks include the United Nations Global Compact (UNGC)'s principles, the Task Force on

Climate-related Financial Disclosures (TCFD) and the CDP (formerly Carbon Disclosure Project). The SDGs, part of the 2030 Agenda, have also been classified as a framework in this regard (GRI, 2022a).

Although the 2030 Agenda includes a target (SDG target 12.6) encouraging companies to adopt *"sustainable targets and to integrate sustainability information into their reporting cycle*" (UN, 2015, p. 22), it does not offer any specific guidance for corporate reporting on the SDGs. Other guidelines and frameworks have been developed for this purpose, offering alternatives to translate the SDG framework at the organisational level (e.g. Adams, 2017b; Global Reporting Initiative (GRI), United Nations Global Compact (UNGC), & The World Business Council for Sustainable Development (WBCSD), 2015a; Muff, Kapalka, & Dyllick, 2017; Redman, 2018).

Some of these guidelines position current corporate sustainability reporting standards and frameworks as a basis for SDG reporting (e.g. Adams, 2017b; GRI et al., 2015a). While extant reporting standards and frameworks offer a starting point for SDG-related disclosures, in practice, researchers and decision-makers have acknowledged that corporate sustainability reports do not necessarily reflect sustainability performance (Adams, 2004; Diouf & Boiral, 2017). Consistent with legitimacy purposes, disingenuous impression management practices in corporate disclosures of social and environmental information have been acknowledged, for example, bias towards disclosing positive information while concealing or omitting negative corporate impacts (Adams, 2004; Caron & Turcotte, 2009; Merkl-Davies & Koller, 2012).

As companies worldwide are increasingly reporting about the SDGs in these documents (KPMG International, 2022), questions arise about corporate motivations to engage with the SDG framework and the managing and reporting practices they are following (Heras-Saizarbitoria et al., 2022; Redman, 2018). While literature about the SDGs and businesses has emerged (see Chapter

2), the knowledge about these issues remains limited (Heras-Saizarbitoria et al., 2022; van der Waal & Thijssens, 2020). The following section will describe in more detail the limitations in current SDG-related literature that this study expects to address.

1.3. Gaps in Current SDG-Related Literature

Overall, empirical research addressing businesses' engagement with the SDGs is still underdeveloped (Heras-Saizarbitoria et al., 2022; van der Waal & Thijssens, 2020). Several questions remain about how the private sector is interpreting and implementing the SDGs (Redman, 2018). This is important considering the critical role of the private sector in advancing the 2030 Agenda (UN, 2015) and a great deal of room for discretion given to companies in how to translate the SDG framework due to its voluntary nature (Heras-Saizarbitoria et al., 2022).

In addition to contributing to increasing knowledge regarding such issues, this study expects to address other limitations in current SDG literature. First, studies have heavily relied on secondary data from corporate sources, while field-based studies remain scarce. Second, current literature presents a weak contextualisation of the SDGs concerning sustainability-related local needs and tends to overrepresent developed countries of the Global North, Asia, and the largest worldwide companies. Third, existing literature on the SDGs from an accounting perspective remains primarily conceptual. The remainder of this section will discuss these limitations further.

First of all, a relevant stream of research is studying corporate disclosures about the SDGs based solely on secondary data from corporate sources (e.g. GRI & Support the Goals, 2022; Heras-Saizarbitoria et al., 2022; Mhlanga, Gneiting, & Agarwal, 2018; Oberhauser, 2022; Rosati & Faria, 2019a, 2019b; Silva, 2021; van der Waal & Thijssens, 2020). While providing valuable insights, these studies face severe limitations in understanding corporate motives and processes of SDG implementation, for example, due to superficial corporate reporting about the SDGs (Heras-

Saizarbitoria et al., 2022; Mhlanga et al., 2018) and potential bias in this communication (Heras-Saizarbitoria et al., 2022).

The limitations referred to above could be addressed through in-depth, field-based research exploring the SDG framework's translation in companies, which remains an underutilised methodology (Gusmão Caiado et al., 2018). Two case studies published soon after the agreement of the 2030 Agenda, both based on small companies in developed countries, have provided interesting insights in this regard (Fleming, Wise, Hansen, & Sams, 2017; Vildåsen, 2018). For example, Fleming et al. (2017) explored the influence of organisational values in adopting the SDG framework, while Vildåsen (2018) reflected on the tensions emerging when translating the SDGs. However, in both cases, the researchers introduced the framework to the company, limiting the possibility of understanding corporate motivations to translate the SDGs. Further calls to employ this methodology have been made in this regard (Gusmão Caiado et al., 2018; Heras-Saizarbitoria et al., 2022).

Second, issues relating to context also limit our ability to develop a comprehensive understanding of corporate engagement with the SDG framework. Analysing the SDGs in particular countries is important since governments are responsible for developing public policies to achieve these global goals and reporting their progress to the UN (UN, 2015). Thus, governmental policies might impact the extent businesses engage in SDG-compliant practices. These policies will likely vary among countries since the 2030 Agenda emphasises that countries should consider contextual needs and resources (UN, 2015), resulting in diverse interpretations in practice according to domestic priorities (Horn & Grugel, 2018).

Some of the studies mentioned above have examined corporate SDG reporting at the global level; thus, these studies limit the possibility of interpreting the results in light of context-specific needs

(e.g. GRI & Support the Goals, 2022; Heras-Saizarbitoria et al., 2022; Oberhauser, 2022; van der Waal & Thijssens, 2020). With few exceptions, other studies that focused on a specific region or country have not thoroughly examined the relationship between the context and the corporate engagement on the SDGs (e.g. Curtó-Pagès, Ortega-Rivera, Castellón-Durán, & Jané-Llopis, 2021; Santos & Silva Bastos, 2021).

Considering that the 2030 Agenda has been proposed as universal (UN, 2015), the relationship between business and the SDGs is relevant to study in diverse contexts, including both developed and developing regions and countries. However, most research regarding the SDGs in business, management and accounting literature has focused on Europe and Australasia. Even analyses of corporate reports conducted at the global level tend to over-represent developed countries (e.g. GRI & Support the Goals, 2022; Oberhauser, 2022; Rosati & Faria, 2019a; van der Waal & Thijssens, 2020). In contrast, less attention has been given to the global south regions of Africa and South America (Pizzi et al., 2020). Global South countries face several challenges contained in the SDGs that countries in the Global North may not face either to the same extent or in the same way (Sachs et al., 2022). Furthermore, emerging countries also face more significant issues when dealing with unsustainable business practices, for example, because of more ambiguous or permissive legislation (Lauwo et al., 2016; Maher et al., 2020).

Some of the studies focused on the global level have selected their sample companies based on international rankings, such as the Fortune Global 500 (Oberhauser, 2022) or Forbes Global 2000 (van der Waal & Thijssens, 2020). This methodological decision resulted in a focus on the largest worldwide companies, which are primarily based in Europe and North America, amplifying the Euro-centric and North-centric bias. It is important to study the largest companies as their potential impacts could be seen on a global scale, for example, in their contribution to GHG emissions.

However, following the 2030 Agenda's principle of leaving nobody behind, companies' impact on local territories is also imperative to explore. This is particularly relevant in emerging economies, where local stakeholders' needs are wider and corporate engagement in local development is expected to be greater compared to other contexts (Leonhartsberger et al., 2022).

Finally, another limitation recognised as particularly relevant to this study is the scarcity of empirical research focused on the SDGs within the accounting field (Bebbington & Unerman, 2020). With accounting being an everyday corporate practice, it is crucial to understand how it contributes to or limits the potential for companies to advance on the SDGs, especially considering how accounting-related practices and tools have remained insufficient for a meaningful transformation of unsustainable corporate practices (see Section 1.2.2). Accounting has great potential to contribute to the implementation of the SDG framework and address limitations in current corporate communication on the SDGs (Bebbington & Unerman, 2018; Sobkowiak, Cuckston, & Thomson, 2020). However, most accounting research addressing the SDGs remains largely conceptual at this stage (Bebbington & Unerman, 2018, 2020), raising the need to explore the relationship between accounting and the SDGs in practice.

In summary, this section has referred to limitations in the current literature regarding the SDGs that this research expects to address. Given these limitations, the following section will introduce the research aim and questions.

1.4. Research Aims and Research Questions

This research explores *how and why the SDGs have been translated into the corporate organisational level in Chile*, an emerging South American country. Translation in this study refers to the implementation of the SDG framework by individual companies through processes of mobilisation of interests, negotiations, calculations, and transformations (Callon, 1986; Callon &

Latour, 1981; Latour, 1987). This definition is inspired by the sociology of translation literature (See Chapter 4). While this topic may be studied within different disciplines, the field of accounting for sustainable development will offer a frame for this research, following the calls of Bebbington and Unerman for accounting scholars to address the SDGs (2018, 2020). In this regard, this study will also explore the roles played by accounting in these translation processes.

Section 4.9 (See Chapter 4) provides an explanation of how the overarching aim stated above will be addressed employing the chose theoretical framework. First of all, considering the positive and negative impacts that companies can have on the attainment of the SDGs, understanding their motivations for engaging in this framework becomes crucial. These are expected to respond to the networks they form with diverse societal actors, whose capacity to influence is unbalanced in the context of an emerging economy (Qian et al., 2021). This lead to the following research question:

> RQ1: Why are the SDGs being translated into individual companies as represented in corporate reports and a single case study in the Chilean context?

The extent to which the SDGs have permeated to corporate practices and the underlying processes companies have followed to engage with the SDG framework remain particularly limited in SDG literature. These processes are also related to the previous point, calling for further attention to explore how other networks are playing a role in a given context and whose views are predominant.

> RQ2: How are the SDGs being translated into individual companies as represented in corporate reports and a single case study in the Chilean context?

Supporting RQ1 and RQ2, the role of accounting will be explored empirically by theorising accounting technologies and practices as non-human actors that mediate in translation processes. The following question was proposed:

> RQ3: What are the roles played by accounting in the translation of the SDG framework evidenced in corporate reports and a single company in the Chilean context?

1.5. Expected Research Contributions

Overall, this study expects to make empirical and conceptual contributions with implications for policy and practice. Firstly, this study will add to the as-yet-limited empirical research addressing the relationship between businesses and the SDGs (Heras-Saizarbitoria et al., 2022; van der Waal & Thijssens, 2020). It expects to extend the stream of literature based on corporate SDG reporting by offering an interpretation contextualised in a Global South country. It will also contribute to a more comprehensive understanding of the motives and internal processes of SDG translation by focusing on an individual company in the forest and forest-products sector in Chile.

This research also expects to contribute empirically to the field of accounting for sustainable development by providing contextualised evidence about the roles played by accounting when it comes to the SDGs, which has been primarily addressed in a conceptual way (Bebbington & Unerman, 2020). In so doing, this research extends longstanding discussions within the field about the roles of accounting, analysing them in a novel initiative for sustainable development of global scope.

Addressing the call of Bebbington and Unerman (2018), this research will also contribute to the field by theorising about the SDGs using a fairly new theoretical framework. While the framework of the sociology of translation has been employed in accounting studies (Justesen & Mouritsen, 2011), it remains underexplored when it comes to sustainability issues (Barter & Bebbington, 2012). Furthermore, as per the author's knowledge, this is the first study to address the SDGs from an accounting perspective, employing the sociology of translation framework. This study expects to contribute to this framework by providing a localised explanation of the actors (and their interrelations) playing a role in translating the SDGs from their global and national definitions onto the micro-organisational level.

Having stated the expected empirical and conceptual contributions of this study, the following section will propose the research significance and anticipate potential implications.

1.6. Research Significance

Understanding how the SDGs are being implemented is essential since they represent globally relevant sustainability challenges impacting people and the planet, and if they are meant to be addressed by 2030, accelerating their progress becomes imperative (Sachs et al., 2022). It is argued that the implementation of the SDG framework cannot be fully understood without examining the contribution of all societal actors. The action of the private sector on the SDGs is deemed critical not only for its capacity to mobilise resources but also for the negative impacts that unsustainable business practices have on most of these global challenges (Scheyvens et al., 2016). Therefore, it is fundamental to understand why and how companies are translating the SDG framework to corporate practices, knowledge of which remains limited in extant literature (Heras-Saizarbitoria et al., 2022).

Studying this phenomenon from the perspective of accounting for sustainable development is crucial for three main reasons related to this study's potential theoretical and practical contributions. First, accounting has great potential for contributing to the consecution of the SDGs by supporting their implementation at different levels (Bebbington & Unerman, 2018, 2020; Sobkowiak et al., 2020). The research findings may help enhance or develop accounting-related tools and methodologies supporting management, control and reporting practices oriented to the SDGs or similar sustainability initiatives. Second, extant debates in the field can offer significant insights into the study of the research questions. For example, by understanding accounting-related tools and practices as non-neutral (Hines, 1988; Miller, 1990), this research will explore how corporate SDG reporting reflects corporate intentions to translate the SDG framework into

practices or respond to more symbolic changes. Third, while extant accounting literature has explored SDG-related issues, the study of the translation of the SDG framework has remained scarce (Bebbington & Unerman, 2020). Studying the translation of the SDGs as a whole framework is essential, especially since the goals are interrelated and designed to be implemented in an integrated manner (UN, 2015).

By framing this research in a particular context, this study will provide a comprehensive picture of SDG translation at the organisational level, illustrating the influence of diverse actors and their relations. Knowing who the players are in the SDG landscape is relevant as the SDGs are expected to represent a shift in their approach to governance (Bebbington & Unerman, 2020). These findings can to assist corporate and non-corporate organisations, including policymakers, in their efforts to develop appropriate policies and programmes contributing to the SDGs. These findings could also serve corporate actors in improving their managing and reporting practices towards the SDGs for a more substantial contribution to them. Other societal actors may learn from this research how current corporate practices are contributing or constraining the progress on the 2030 Agenda and what is missing for the private sector to engage and translate the SDGs more comprehensively. Following these ideas, in line with the spirit of accounting for sustainable development, this research expects to benefit those most impacted by the challenges contained in the SDGs (Bebbington & Larrinaga, 2014).

The expected contributions referred to in the previous section are of particular significance to emerging economies from the Global South, represented in this study in the context of Chile (See Chapter 3). Chile was chosen as study context as it offers a rich landscape for investigating the intricate interplay between business and sustainability, more nuanced in emerging countries. The country has a neoliberal model, where services such as health and education are primarily private

(Flores, Sanhueza, Atria, & Mayer, 2020), and the private sector is relatively powerful compared to the state (Undurraga, 2015). Taking this into account, the role of the private sector may be even more critical to advance the SDGs in this country compared to other contexts; thus, the potential for this research to make a practical contribution is greater. Studying this phenomena in this context will also serve to explore the influence of some common issues in emerging economies on SDG translations, such as the tensions between industrialisation and sustainable development, weaknesses in regulatory frameworks, pressure from international stakeholders, and limited empowerment mechanisms of local stakeholders (Qian, Tilt, & Belal, 2021). Chile faces diverse socio-ecological issues as a result of policies and regulations that were primarily marketed oriented, such as income inequality, air pollution, biodiversity loss, and longstanding conflicts with indigenous communities. Studies in the country have shown that corporate implementation of internationally-driven voluntary initiatives for sustainability has not necessarily resulted in significant progress on these matters for the most vulnerable societal actors, such as local rural communities and Indigenous groups (Maher et al., 2020; Millaman & Hale, 2016), which raise concerns about the implementation of the SDG framework. This study expects to provide insights into how companies consider (or not) these contextual sustainability-related needs at the national, industry, and local levels when translating the SDGs.

Having addressed the research significance, the next and final section will outline the organisation of this research thesis.

1.7. Structure of the Thesis

This section will summarise the structure of the thesis, first listing, then overviewing, and then describing in more detail the content of each chapter. This thesis is organised into nine interrelated chapters, which are as follows:

Chapter 1: Introduction
Chapter 2: Accounting for Sustainable Development and the SDGs: A Literature Review
Chapter 3: The Chilean Context
Chapter 4: Theoretical Framework: The Sociology of Translation
Chapter 5: Research Design
Chapter 6: The SDGs in Chilean Corporate Reports
Chapter 7: Empirical Illustration of SDG Translation Processes: An In-depth Case Study
Chapter 8: Discussion
Chapter 9: Conclusions

Following this introductory chapter (Chapter 1), Chapters 2, 3, and 4 are conceptual and present the basis for conducting the research. Chapter 5 establishes the research design, followed by two empirical chapters presenting a cross-sectional analysis of corporate reports and a case study (Chapters 6 and 7, respectively). A discussion of these empirical findings is provided next (Chapter 8). The thesis ends with concluding remarks (Chapter 9). Each one of these chapters is described in the subsequent paragraphs.

Chapter 1 has introduced this research project, exploring the research background, limitations in current SDG-related research that this study addresses, the research aims and questions, and an overall justification for conducting this research in the Chilean context and the field of accounting for sustainable development.

Chapter 2 provides an overview of the literature relevant to situate this research both in the field of accounting for sustainable development and within the emerging SDG literature. This latter topic focuses on the literature addressing the SDG framework concerning businesses. In so doing, it expects to highlight the limitations in the current literature that this research will contribute to addressing.

Chapter 3 describes the context of Chile, with particular emphasis on the private sector, its relations with other societal actors (e.g. institutions and civil society), and issues of sustainable development

in the country, including the SDGs. This chapter aims to contextualise the studied phenomena in this country to enable subsequent interpretation of the study's findings.

Chapter 4 presents the theoretical underpinnings of this research based on the sociology of translation literature. This research will mainly draw an understanding of translation from the proponents of Actor-Network Theory (ANT) to explain the studied phenomena without intending to conduct a complete ANT analysis.

The research design employed to address the research aims, and questions are proposed in Chapter 5. The chapter outlines philosophical assumptions consistent with a qualitative perspective, the research design, and a detailed view of data collection and analysis methods. Overall, the research design, presented in detail in this chapter, comprises an analysis of corporate reports, followed by a single case study.

Chapter 6 presents the findings of the first stage of the research design: a cross-sectional analysis of corporate reports of companies in Chile spanning the years 2016 to 2018. The analysis aims to examine the SDG translation processes and their related discourses as represented in these reports. While the chapter provides valuable insights into the research questions, several issues remained unanswered, for which reason a single case study was conducted.

Chapter 7 describes the processes of translating the SDG framework into corporate management and reporting practices in a single company in Chile. This qualitative in-depth case study includes the corporate point of view, based on interviews with corporate representatives and other secondary data sources, and the perspective of some stakeholders influencing the SDG translation processes or being impacted by them.

The empirical findings provided in Chapters 6 and 7 are discussed in Chapter 8 and interpreted in light of the theoretical framework of the sociology of translation. The interpretation of findings is framed in the context of Chile and builds on the literature reviewed in Chapter 2.

Finally, Chapter 9 presents the conclusions of this study, illustrating how the research questions have been addressed, the contributions and implications of the study, and the limitations and avenues for future research.

Chapter 2 - Accounting for Sustainable Development and the SDGs: A Literature Review

2.1. Introduction

The main purpose of this chapter is to provide a literature review that positions this research project within the field of accounting for sustainable development as well as the emergent stream of literature about the 2030 Agenda and the SDG framework. In so doing, it will identify limitations in the current literature, which this research helps to address.

The chapter is organised as follows: Section 2.2 situates the SDG topic within the broader debates in the field of accounting for sustainable development. Section 2.3 provides more details about the 2030 Agenda and an overview of the literature about the SDGs, both at the macro level and the micro-organisational level, where the contributions of this research project lie. Section 2.4 refers to the expected role of accounting regarding the SDGs. A summary and conclusion of the chapter are provided in the last section.

2.2. Accounting for Sustainable Development

Accounting for sustainable development has emerged as a distinct field of research within accounting literature (Bebbington & Larrinaga, 2014). The field developed jointly with Corporate Social Responsibility (CSR) and evolved from social and environmental accounting, being linked to corporate practices regarding management and reporting on social and environmental issues (Deegan, 2002; Mathews, 1997).

Scholars in the area have defined how accounting for sustainable development should be and how it should differ from other accounting fields (Bebbington, 2001; Bebbington & Larrinaga, 2014; Gray, 2010). More specifically, Bebbington and Larrinaga (2014), propose two main dimensions

to delimit this research field, regarding "how issues of concern emerge" and "who counts" (p. 400-401). First, research in the field should arise from genuine concerns about sustainable development rather than the sustainability of profit-oriented entities. Second, research should focus on those negatively affected by those issues (e.g. the environment or communities). Considering these dimensions are linked to sustainable development, the following subsection will address this concept.

2.2.1. Sustainable development

Research in the field has drawn on the widely-known concept of sustainable development as provided in the Brundtland Report (Bebbington & Gray, 2001), which defines it as "*development which meets the needs of the present without compromising the ability of future generations to meet their own needs*" (UNWCED, 1987). This definition thus encompasses the idea of transgenerational human needs as the primary aim, considering the limitations in meeting those needs.

Although highly cited, this definition has been criticised for being vague (Bebbington & Gray, 2001), and therefore, difficult to operationalise (Banerjee, 2003; Bebbington & Unerman, 2018). The equally relevant dimensions of eco-efficiency, regarding how environmental resources are used, and eco-justice, regarding benefit distribution (Bebbington, 2001; Bebbington & Gray, 2001; Gray, 2010), have been employed to better specify the concept of sustainable development and differentiate between strong and weak approaches to sustainability (Gray, 2010; Hopwood, Mellor, & O'Brien, 2005). Nevertheless, scholars have emphasised the integrated nature of sustainability, where distinctions between social and environmental dimensions are not always possible (Banerjee, 2003; Bebbington & Gray, 2001).

A related point of critique regards whose sustainable development is addressed by this concept (Banerjee, 2003; Gray, 2010). For example, Banerjee (2003) argued that defining sustainable development at a global level can conceal structural inequalities between the so called developed countries and the rest of the world. Furthermore, research has questioned the operationalisation of sustainable development at the micro-organisational level, because it tends to concern the sustainability of organisations rather than planetary sustainability (Banerjee, 2003; Gray, 2010).

From this perspective, research in the field of accounting for sustainable development has extensively examined the relationship between businesses and sustainability, stressing the incompatibility between business-as-usual practices and sustainable development (Bebbington, 2001; Bebbington & Larrinaga, 2014; Gray, 2010). In doing so, research has also addressed the role of accounting regarding corporate sustainability. A review of these discussions will be presented in the following subsection.

2.2.2. Corporate Sustainability and the Role of Accounting

Research in the fields of social and environmental accounting and accounting for sustainable development has discussed, among other topics, motives for corporate engagement in sustainability-related practices (Deegan, 2002), the implementation of these practices, and the role of accounting (Mathews, 1997; Rinaldi, 2019). The remainder of this subsection will address these topics.

Explaining why companies engage in sustainability-related practices, especially the voluntary disclosure of social and environmental information, has been a topic of interest in the field (Deegan, 2002; Mathews, 1997). Legitimacy theory (Dowling & Pfeffer, 1975b; Lindblom, 1994) and stakeholder theory (Freeman, 1984) have been widely employed for this purpose (Deegan, 2002; Gray, Owen, & Adams, 2010). From the perspective of legitimacy theory, organisations are

conferred a license to operate by society when their actions are perceived to be coherent with societal values (Deegan, 2002). Thus, companies would adopt and communicate sustainability-related initiatives as a strategy to gain and maintain their legitimacy or respond to legitimacy threats (Dowling & Pfeffer, 1975b; Lindblom, 1994). As this legitimacy is based on perceptions, there is a focus in corporate communication, which is not necessarily supported by corporate actions (Deegan, 2002). The managerial branch of stakeholder theory proposes a similar explanation: corporate engagement with sustainability-related practices is explained by an attempt to manage salient stakeholders (Beske et al., 2020; Gray et al., 2010). Alternatively, a normative branch of stakeholder theory rest on the idea of responsibility and accountability towards all stakeholders (Gray et al., 2010).

Another related theory employed in the field is neo-institutional theory (Gray et al., 2010). It has been used to explain the homogenisation of corporate practices, including sustainability-related and reporting practices, through an institutionalisation process (Czarniawska & Joerges, 1996; DiMaggio & Powell, 1983). This process is the result a combination of isomorphic mechanisms arising from diverse pressures, such as regulations, cultural expectations, shared values, which lead certain practices to become stable (DiMaggio & Powell, 1983; Gray et al., 2010). Based on a different theoretical framework, discourse theory, Spence (2007) highlighted that there is a common hegemonic discourse within the private sector that have privileged a ‘business case’ for sustainability as opposed to socio-environmental motivations.

Overall, the application of these theories suggests companies engage in practices oriented towards sustainability in response to their context (Gray et al., 2010). For example, in the context of emerging countries, Leonhartsberger et al. (2022) have discussed two main drivers for MNCs to adopt sustainability-related practices: institutional pressure, including regulations, and maintaining

their license to operate at the local level by responding to their local stakeholders' needs. When it comes to reporting, some scholars in the field have also concluded the search for legitimacy rather than accountability explain corporate sustainability-related disclosures (Deegan, 2002; Sikka, 2011; Spence, 2007). For example, Spence (2007) found the primary reason for such corporate disclosures was an attempt to manage investors in terms of perceived risk and reputation, while Tregidga, Milne, & Kearins (2014) suggested that companies that commit to initiatives of sustainable development cannot simply abandon them without impacts on their reputation.

The corporate motivations discussed above have implications for the role of accounting in enacting sustainable businesses practices. Accounting is deemed a non-neutral practice that can shape reality (Burchell, Clubb, Hopwood, Hughes, & Nahapiet, 1980; Hopwood, 2009; Miller, 1990), and therefore, it is expected to be 'employed' in alignment to these corporate interests. If corporate interests are motivated by a search for legitimacy over accountability, the role of accounting becomes a more controversial topic.

Considering these ideas, the approach accounting should take in supporting sustainability concerning businesses is a contested area within the field (Bebbington & Gray, 2001). A group of scholars, informed by a critical approach, has emphasised the need for accounting to move away from traditional practices (Bebbington & Gray, 2001; Bebbington & Larrinaga, 2014; Bebbington & Unerman, 2018). From this perspective, accounting has a role in questioning unsustainable business behaviour and giving visibility to marginalised groups (Denedo et al., 2017; Lanka et al., 2017; Sikka, 2011). An alternative avenue is a pragmatic or managerial approach, which necessitates engagement with the private sector (Burritt & Schaltegger, 2010). This perspective proposes that the role of accounting includes offering businesses practical solutions and tools for them to make decisions aligned to sustainable development (Burritt & Schaltegger, 2010).

Between these two approaches, some have argued that a shift in current practices is necessary, although pragmatic solutions are needed in the meantime (Atkins & Maroun, 2018; Burritt & Schaltegger, 2010). This research stands in this middle-ground perspective.

Informed by these points of view, research in the field has debated about positive and negative effects that accounting-related tools and practices have on planetary sustainability. Conceptual and empirical studies have argued accounting is playing or can play an enabler role in this regard (e.g. Bebbington & Unerman, 2018), while have also criticised that accounting-related practices can serve interests of maintaining business-as-usual practices, consequently limiting the progress towards sustainable development (Bebbington & Gray, 2001; Gray, 2010). This is a complex debate because the role of accounting is not dichotomous as this research will show. Instead, accounting tools and practices can enable and at the same time constrain sustainability, as examined in the following paragraphs, which expand the overview presented in Chapter 1.

From the perspective of management accounting, it has been argued that accounting systems play a role in shaping organisational reality, by rendering certain things visible and therefore presenting them as more important than others (Burchell et al., 1980; Whittle & Mueller, 2010). For example, Russell and Thomson (2009) analysed sustainable development indicators to measure a governmental strategy. They found that aspects relevant for a sustainability development strategy were excluded and obscured, such as public transport and land. At the same time, there was a bias towards measuring issues related to *'ecological modernity'*, encouraging solutions based on cost efficiency and market deregulation. These findings demonstrate that not only does accounting not neutrally represent reality (Burchell et al., 1980; Miller, 1990) but it can also be used to *"articulate and promote particular interested positions and values"* (Burchell et al., 1980, p. 17).

Indeed, more studies have argued accounting-related tools and practices to manage social and environmental issues have tended to maintain business-as-usual interests. For example, Hopwood (2009) claimed that accounting-related decisions in the context of carbon markets seemed to have privileged corporate financial interests and short-term economics over environmental concerns. Likewise, Bebbington and Gray (2001) illustrated this issue in their attempt to implement an alternative account for sustainability in an organisation, which after some negotiations resulted in an "*account for unsustainability*" (p. 579) of business-as-usual activities.

Literature has also addressed the role of accounting in enacting sustainability in organisations from the perspective of control. For example, Norris and O'Dwyer (2004) showed incongruences between informal and formal controls for social issues in a case study. While informal controls (e.g. values) encouraged social-oriented decision-making, formal controls, including accounting management systems, were oriented to economic and financial objectives.

Turning to corporate reporting, discussions in the field have concerned the consideration of social and environmental information in mainstream accounting reports (e.g. Palea, 2018), alternative frameworks and standards for corporate reporting on sustainability-related issues (e.g. Diouf & Boiral, 2017), and counter-narratives and accounts (e.g. Denedo et al., 2017; Lanka et al., 2017). These have also been analysed in light with the aforementioned motives for organisations to engage in voluntary sustainability-oriented practices, as the following paragraphs will discuss.

First, while companies were voluntarily disclosing social, and following, environmental-related information at least since the 70s, mainstream financial reporting did not deal with these issues in many years (Mathews, 1997). According to Palea (2018), current accounting financial frameworks have also failed to support objectives of sustainable development. Nevertheless, mainstream accounting has been a basis for accounting scholars to develop models aimed at measuring, valuing,

and reporting on corporate-related social and environmental issues, either using traditional financial measures or developing different ones (Mathews, 1997). The former has been criticised, for example, by Bebbington and Gray (2001), who manifested against the idea of reducing nature to traditional accounting categories of assets and liabilities. An example of the later is provided by Lamberton (2005), who proposed a model to measure corporate performance towards sustainability drawing on the principles of financial accounting.

Alternative reporting frameworks and standards (see Chapter 1) have been developed to articulate corporate narratives on sustainability issues (Gray, 2010). Active framework and standard-setting institutions include the ISSB, GRI, the International Integrated Reporting Council (IIRC), SASB, the Climate Disclosure Standards Board (CDSB) and CDP. These declared intentions of working together towards more comprehensive corporate reporting (CDP et al., 2020), concreted through the creation of the ISSB, which did not include the GRI (IFRS Foundation, 2023). While these standards and frameworks have been considered as "*an step forward*" for companies and information users (Diouf & Boiral, 2017, p. 657), their capability to advance on sustainability has been questioned within the field because of their design and they implementation in practice.

Regarding their design, Gray (2010) has argued that these do not relate businesses with planetary sustainability, which is outside the scope of a single organisation. Scholars have called to extend entity boundaries beyond the organisational level in order to address this issue (Bebbington & Unerman, 2018). Beyond that critique, the different approaches of materiality between these frameworks (or 'double materiality', see Chapter 1) have also been subject of discussion (e.g. Jørgensen et al., 2022), as they propose different roles for accounting. The frameworks now part of the ISSB, which privilege financial stakeholders, are closer to the perspective of mainstream accounting, where accounting serve a single purpose of utility maximisation (Chua, 1986).

Alternatively, the GRI's definition of materiality implies a broader role for accounting, attending plural societal needs, and therefore, closer to the aspiration of sustainable development. In practice, however, materiality assessments under GRI standards are not exempt from critique; for example, Beske et al. (2020) have acknowledged weak stakeholder engagement in the process.

Regarding the implementation of sustainability-related standards and frameworks, the aforementioned corporate motivation of gaining and maintaining legitimacy has been evidenced in corporate reporting practices. Literature has employed the concept of impression management to explain businesses' reactions to legitimacy threats, but also to describe a permanent strategic intention in corporate narratives of creating a good impression (Diouf & Boiral, 2017; Merkl-Davies & Koller, 2012). For example, Merkl-Davies & Koller (2012) critically analised a chairman statement in an annual report of a defence firm, evidencing the use of grammatical devices to create a positive impression of the financial situation of the company and legitimise unsustainable practices.

One widely discussed impression management strategy in corporate sustainability reports is a communication bias towards companies' positive contributions to social and environmental matters without giving the same attention to negative impacts (Adams, 2004; Caron & Turcotte, 2009; Diouf & Boiral, 2017; Merkl-Davies & Koller, 2012). Diouf and Boiral (2017) have suggested deliberate impression management strategies can also explain other reporting practices negatively impacting on the quality of sustainability reports under GRI Standards. These practices include selecting and adapting GRI indicators, providing limited or vague information about measurement methodologies which limits the comparability of quantitative data, and disclosing irrelevant qualitative information that reduce clarity but reaffirm the image of a sustainable organisation.

Other studies have supported this later point, showing how companies present themselves as capable of dealing with sustainability issues (Spence, 2007; Tregidga et al., 2014), claiming to be '*sustainability leaders'* or *'good organisations'* (Spence & Rinaldi, 2014; Tregidga et al., 2014). Spence (2007) has suggested this discourse is framed in a business case for sustainability supported by international organisations such as the World Business Council for Sustainable Development (WBCSD). In this matter, Tregidga et al. (2014) indicated that corporate disclosures highlighting memberships in legitimate associations and initiatives in corporate sustainability, including the WBCSD and the GRI, are employed by companies to build their image as leaders in sustainability.

Considering that corporate narratives have not successfully accounted for businesses' social and environmental performance and impacts in practice, counter-narratives and accounts have been encouraged as a way to give visibility to unsustainable practices (Denedo et al., 2017; Lanka et al., 2017; Sikka, 2011). Diouf and Boiral (2017) noticed that socially responsible investment practitioners rely on external sources for gathering data regarding companies' controversies and negative performance, as they were aware of the lack of corporate disclosures in those matters. Nevertheless, research has warned that the emancipatory influence of accounting is expected to be limited if power relations remain the same (Cuckston, 2017; Denedo et al., 2017; Hopwood, 2009; Lanka et al., 2017) or if narrow concepts of accountability are imposed by mainstreaming accounting (Li & McKernan, 2016).

Regardless the aforementioned limitations of accounting in enacting more sustainable practices, some have suggested that the mere process of reporting about sustainability-related issues can have a positive effect. For example, the process of producing an integrated report is reportedly valuable for increasing awareness of broader sustainability issues within firms (Adams, 2017a; Busco, Giovannoni, Granà, & Izzo, 2018). Furthermore, Busco et al. (2018) showed that, in this process,

aspirational individual intentions emerged in trying to make sustainability meaningful, demonstrating that internal actors play a role in how corporate practices are implemented.

The demand for social and environmental information can also enact some positive change in companies. Investors can motivate companies to improve their sustainability performance through their investment criteria, which determine the inclusion or exclusion of companies from investment portfolios (Amer, 2018) or stock market sustainability indexes based on ESG variables, such as the DJSI (Tauszig & Toppinen, 2017). Similarly, Schaltegger et al. (2022) have indicated that standardised requirements in reporting frameworks influence management accounting at the micro-level. For example, they mention CDP requirements can determine the nature of collection, aggregation and reporting of data regarding GHG.

Research in the field has evolved from these broad topics towards discussing the role of accounting in sustainability issue-centred studies. Subfields have emerged, such as accounting for human rights (e.g. Li & McKernan, 2016; Sikka, 2011), biodiversity accounting (e.g. Atkins & Maroun, 2018; Cuckston, 2017), and accounting for climate change (e.g. Milne & Grubnic, 2011). These developments are aligned with recent initiatives of sustainable development, such as the 2030 Agenda and its 17 SDGs (see Table 1-1 in Chapter 1).

While not explicitly informed by the SDG framework, previous research in accounting for sustainable development can be easily related to these global goals. For example, accounting for biodiversity may be linked to SDG 14 (life below water) and SDG 15 (life on land); accounting for climate change with SDG 13 (climate action); and accounting for human rights with SDGs 1 (no poverty), 8 (decent work and economic growth), and SDG 10 (reduced inequalities). More general discussions within the field can also provide useful insights to explain and explore the corporate engagement with the SDG framework. However, the characteristics of the 2030 Agenda

and its global relevance calls for accounting scholars to address it as an emerging research topic on its own (Bebbington & Unerman, 2018, 2020).

This section has provided an overview of the field of accounting for sustainable development and introduced the 2030 Agenda as an emerging research topic. The following section will describe this Agenda in more detail and the emerging stream of literature addressing it.

2.3. An Agenda for Sustainable Development

The 2030 Agenda for sustainable development was agreed upon in 2015 by UN state members, defining global aspirations around the *'5Ps'*: People, Planet, Prosperity, Peace, and Partnerships (UN, 2015). Addressing these *'5Ps',* the 2030 Agenda proposes 17 SDGs and 169 targets to be achieved by 2030[1]. These include ending poverty, protecting the planet and pursuing justice and equality for all (GRI et al., 2015a). These SDGs were built upon the MDGs (see Chapter 1), extending them with a deeper linking among social, economic, and environmental dimensions (IFAC, 2016; Stafford-Smith et al., 2017).

Planning and monitoring progress on the Agenda is ultimately the responsibility of governments (UN, 2015), who have to deal with issues such as directing policies, programmes, and investments, which require assessment and costing of the SDGs (SDSN, 2015). The 2030 Agenda declaration proposed means of implementation as targets under each SDG and particularly in SDG 17, which are finance; technology; capacity building; trade; policy and institutional coherence; multi-stakeholder partnership; and data monitoring and accountability (UN, 2015).

National progress and commitments on the SDGs should be accounted for through Voluntary National Reviews (VNRs), which are presented at the global level to the UN High-Level Political

[1] A full list of the SDGs, SDG targets and indicators can be found at https://sdgs.un.org/goals

Forum (HLPF) (UN, 2015). VNRs have been criticised as weak national accountability mechanisms (Bexell & Jonsson, 2017; Donald & Way, 2016), neglecting power relations among nations and concealing the underlying causes of global issues (Bexell & Jonsson, 2017).

The Agenda has also been defined as universal and integrated, aiming not to leave anyone behind (UN, 2015). The characteristic of universality means that it applies to all countries (UN, 2015) and at all income levels (McArthur & Rasmussen, 2017). This has been signalled as one of the characteristics that differentiates this Agenda from the MDGs. While the MDGs focused on raising the living standards of the least developed countries supported by the developed nations, the SDGs encouraged both to take action on the Agenda (IFAC, 2016; Le Blanc, 2015; Sachs, 2012). The Agenda emphasised that it is voluntary though, taking into account the "*different national realities, capacities and levels of development and respecting national policies and priorities*" (UN, 2015, p. 3).

The universality of the Agenda also means that even though it is government-led, all actors are encouraged to take action on the SDGs (UN, 2015). Indeed, some have emphasised that the SDGs are a common language or framework for sustainable development across different levels and actors (Bebbington, Russell, & Thomson, 2017; Bebbington & Unerman, 2018; Boiral, Heras-Saizarbitoria, Brotherton, & Brotherton, 2019; GRI et al., 2015b; Redman, 2018). Amongst these actors, the 2030 Agenda makes an explicit call to businesses to support the pursuit of the SDGs (Adams, 2017b; GRI et al., 2015a; IFAC, 2016; Scheyvens et al., 2016).

Considering this multi-level application of the 2030 Agenda, literature addressing the SDGs has been classified at the macro level (including the national, regional, and global levels) and micro-organisational level. The macro level is considered contextual to situate this research, and it is relevant to provide a holistic understanding of the SDG framework and its implementation.

Literature at the micro-organisational level, where the research questions are focused, will be reviewed next. Overall, literature addressing the SDGs consists of academic research and reports issued by academics, policymakers, and practitioners. It shows great variation among areas and topics due to the multidisciplinary nature of these grand challenges.

The following section will present literature relevant to situate this research, addressing the 2030 Agenda and its SDGs at the macro level.

2.3.1. Macro-level Implementation of the 2030 Agenda

Early literature about the SDG framework at the macro level concentrated on examining means of implementation and assessment of the SDGs, including those mentioned in the 2030 Agenda. This literature included reports developed for guiding countries in the implementation and tracking of the SDGs (e.g. International Council for Science (ICSU), 2017; OECD, 2016; SDSN, 2015; UN Development Group, 2017) and academic articles focused on concerns and suggestions on the same matters (Allen, Metternicht, & Wiedmann, 2018; Griggs et al., 2014; Le Blanc, 2015; Sachs, 2012; Stafford-Smith et al., 2017).

Reviewing both bodies of literature, Allen et al. (2018) showed that some topics, such as the assessment of costs, how to direct investments, and funding the goals, had not received much attention and constituted a gap concerning specific countries. On the other hand, the most common initial steps suggested at the country-level implementation were: multi-stakeholder consultation; prioritisation of targets and indicators; assessment of interlinkages, trade-offs and synergies; policy evaluation and design; and establishing monitoring and reviewing mechanisms (Allen et al., 2018). Some of these topics will be further developed in the following paragraphs.

It is suggested for nations to identify priorities for implementing the SDGs and targets according to their context, although this does not imply a partial selection of the goals: the 2030 Agenda is meant to be implemented in an integrated manner (SDSN, 2015; UN Development Group, 2017). This is particularly important considering the interlinkages among goals and targets, which have been examined through diverse methodologies in scientific-based articles (Griggs et al., 2014; ICSU, 2017; Jayaraman, Colapinto, La Torre, & Malik, 2015; Le Blanc, 2015; Singh et al., 2018; Stafford-Smith et al., 2017). These studies have revealed interlinkages among targets from different SDGs, ranging from synergetic to opposite relations (ICSU, 2017). Furthermore, a lack of assessment of trade-offs and synergies among goals and targets could result in undesired outcomes and a waste of resources when it comes to policy development (Griggs et al., 2014; Stafford-Smith et al., 2017).

Regarding policy evaluation and design for the SDGs, other relevant dimensions to develop coherent policies include horizontal coherence (among sectors) (ICSU, 2017; Jayaraman et al., 2015; Le Blanc, 2015; OECD, 2016; Stafford-Smith et al., 2017), vertical coherence (i.e. actions of different levels of governance from local to international), and consistency with other international agendas (ICSU, 2017; OECD, 2016; Stafford-Smith et al., 2017). These dimensions emphasise the critical role of building solid multi-stakeholder partnerships (Stafford-Smith et al., 2017; UN, 2015) and the need to explore the translation of the SDG framework to other levels and actors.

When it comes to monitoring, critical aspects for the SDGs to succeed include accurate and timely data (Sachs, 2012) and quantifiable targets (Griggs et al., 2014; Sachs, 2012). Indicators are highly recommended to measure progress (SDSN, 2015; UN Development Group, 2017). The indicators proposed by the 2030 Agenda are deemed insufficient for assessing a country's progress; therefore,

additional national indicators need to be developed considering contextual factors (SDSN, 2015; UN Development Group, 2017). In addition, following the principle of *"no one left behind*" (United Nations, 2015, p. 1), the data should be disaggregated as a means of making marginalised groups visible (McArthur & Rasmussen, 2017; SDSN, 2015).

The employment of other tools and methodologies will undoubtedly be required considering the complexity of implementing and monitoring the SDGs at the national level and their long-term nature. Some of the suggested means include benchmarking earlier national performance and the performance of similar countries (UN Development Group, 2017) and, for assessing trends in the long-term, scenario modelling (C. Allen, Metternicht, & Wiedmann, 2016, 2017; SDSN, 2015) and multi-criteria modelling, which has been previously employed for management accounting and other disciplines (Jayaraman et al., 2015).

Countries have already taken steps in implementing policies towards achieving the SDGs and account for their progress by presenting their VNRs at the HLPF. Some reports, as well as research papers, have addressed the progress made by different countries and regions in implementing the 2030 Agenda (e.g. Allen et al., 2018; Galli, Đurović, Hanscom, & Knežević, 2018; Horn & Grugel, 2018; Jayaraman et al., 2015; McArthur & Rasmussen, 2017; Nicolai, Bhatkal, Hoy, & Aedy, 2016; Pineda-Escobar, 2018; Rocha & Alexandre Weiss, 2019; Sachs et al., 2022; Weitz, Persson, Nilsson, & Tenggren, 2015).

It has been generally found that to achieve the goals by 2030, further improvements are needed at national and regional levels (McArthur & Rasmussen, 2017; Sachs et al., 2022). Sachs et al. (2022) have argued that the COVID pandemic particularly impacted the performance of SDG 1 (no poverty) and 8 (decent work and economic growth) in low and middle-income countries. At the same time, climate change action remains too slow in more prosperous economies (Sachs et al.,

2022). Gaps between the actions taken at the national level and literature-based recommendations have also been found, for instance, in assessing interlinkages among targets and the employment of more integrated approaches for monitoring the goals (Allen et al., 2018). A call for strengthening national statistical systems has also been made (Galli et al., 2018; UN Development Group, 2017).

The 2030 Agenda has proven valuable and applicable at the national level regardless of countries' income levels (Rocha & Alexandre Weiss, 2019; Weitz et al., 2015). However, nations might be implementing the Agenda differently as there is room for interpretation. One reason for this is that the Agenda emphasises the autonomy of countries (Horn & Grugel, 2018; UN, 2015) and encourages the development of indicators relevant to the national level (SDSN, 2015; UN Development Group, 2017). Furthermore, characteristics of the SDG targets, such as ambiguous wording, application at different scales, or multidimensional nature, leave space for interpretation (Weitz et al., 2015). Horn and Grugel (2018) exemplified these issues in the case of Ecuador, a Latin American upper middle-income country, revealing a 'selective' implementation of the Agenda, with a focus on those SDGs that matched the domestic agenda for development to the partial or complete exclusion of other goals. Contextual factors were also highlighted to explain divergent policies between national and local authorities in SDG implementation.

To conclude, the national context is not trivial in SDG implementation. This research was conducted in the context of Chile (see Chapter 3), a Latin American country. According to a report issued in 2019 (Cods, 2020), the most significant sustainability challenges in the Latin American and Caribbean region are related to industry, innovation and infrastructure (SDG 9); inequality (SDG 10); and peace, justice and strong institutions (SDG 16). Following this report, challenges in SDG 9 were explained mainly by low expenditure in research and development and its consequences, while challenges in SDG 16 related to high rates of homicide and insecurity levels

(Cods, 2020). The most recent SDG Index and Dashboards Report (Sachs et al., 2022) showed that the challenges for the region have increased after the COVID pandemic. In addition to the challenges associated with SDGs 10 and 16, the region presented a deficient performance in the SDGs related to health (SDG 3), decent work and economic growth (SDG 8), life below water (SDG 14) and life on land (SDG 15) (Sachs et al., 2022). Chile and Uruguay had the best SDG performance of the region in these indexes (Cods, 2020; Sachs et al., 2022). However, Chile faces particular sustainability challenges, which will be described in Chapter 3.

Although the 2030 Agenda is government-led, all societal actors have been called to contribute to the SDGs actively (UN, 2015). This implies a translation of the features of the SDG framework described in this section from the national to the micro-organisational level. The following section will review the literature addressing the SDGs at this latter level, focusing on the private sector.

2.3.2. Micro-organisational level implementation of the 2030 Agenda

Amongst the actors called to contribute to the 2030 Agenda, the role of the private sector has been problematised as critical (Association of International Certified Professional Accountants, 2018; IFAC, 2016), particularly as a source of investment and innovation (ACCA, 2017; UN, 2015). Scheyvens et al. (2016) have criticised most early reports linking businesses and the SDGs have highlighted the positive role of businesses while ignoring negative impacts of corporate practices.

The same private sector problematised its role in the 2030 Agenda, participating in its consultation phase through diverse international organisations (Pingeot, 2014; Scheyvens et al., 2016). According to Pingeot (2014), common perspectives presented by international business organisations in this process included: a focus on growth and technology provided by businesses as the solution to sustainable development issues, corporate sustainability as key to sustainable development, governments' role in creating enabling environments for business to act, and multi-

stakeholder governance including businesses. These ideas positioned the role of businesses as positively contributing to sustainable development, similar to what accounting scholars have found in individual corporate narratives (e.g. Tregidga et al. 2014).

Reports and academic research have also built a ‘business case’ for the 2030 Agenda, problematising why businesses should engage with the SDGs, referring to business opportunities and risks. On the one hand, businesses that engage with the SDGs have an opportunity to improve their relations with stakeholders (ACCA, 2017; Association of International Certified Professional Accountants, 2018; GRI et al.,2015a; PwC, 2016). This might rest on the idea of the SDG framework as a common language for sustainability (Bebbington et al., 2017; Bebbington & Unerman, 2018; Boiral et al., 2019; GRI et al., 2015b; Redman, 2018). In addition, in response to the large amount of investment required for implementing the SDGs, markets around sustainable and inclusive business models are expected to grow, representing business opportunities (ACCA, 2017; Association of International Certified Professional Accountants, 2018; GRI et al., 2015a).

On the other hand, the disadvantages and risks of non-engagement with the SDGs have also been stressed. These include reputational risks (Association of International Certified Professional Accountants, 2018; GRI et al., 2015a; PwC, 2016) but also impacts on the sustainability of the business posed by the challenges contained in the SDGs, such as climate change (ACCA, 2017). Companies would also be at risk of not being prepared to face future regulations and taxes, which are expected from governments due to their commitment to the 2030 Agenda (Association of International Certified Professional Accountants, 2018; GRI et al., 2015a; Unerman, Bebbington, & O’dwyer, 2018).

In order to engage businesses with the 2030 Agenda, the role of the UNGC has been recognised as ‘vital’ (United Nations General Assembly, 2018, p. 4). Through the strategic creation of the

UNGC that *"meshed contemporary policy debates with emerging business-society trends"* (Kell, 2012, p. 34), the UN has spread its values into businesses gaining support on its development agendas (Kell, 2012; Pingeot, 2016). As referred in Chapter 1, the UNGC is a voluntary principle-based initiative, which propose ten principles organised in four main areas: anti-corruption, labour standards, the environment, and human rights (UNGC, 2023b). This initiative is also a supranational institution, which are characterised by an influence that spans national borders, coexistence with national institutions, selective effects on companies, the influence of corporate members on their evolution, amongst others (Hartmann, Lindner, Müllner, & Puck, 2022).

Compliance with the principles is monitored annually through a mandatory Communication on Progress report (COP report). Companies that fail to submit the COP report within a deadline are categorised as 'non-communicating' and are exposed in the UNGC website, which can leads to delisting (UNGC, 2023a). In this report, signatory companies must declare their commitment to the UNGC and indicate how they are addressing the principles in the main areas (Amer, 2018). Companies presenting an 'advanced' report had to additionally disclose how they addressed the SDGs. The COP report was updated to a universal report, aiming to standardise the information that companies present about the UNGC principles and the SDGs (UNGC, 2023a).

Amber (2018) suggested that the COP report act as an accountability mechanism through the role played by investors, who penalise companies classified as 'non-communicating', which exhibited negative abnormal financial returns. However, Bull and Miklian (2019) have claimed that the UNGC does not have accountability mechanisms to assess compliance with the 10 principles, particularly to enforce a change in corporate practices. They argued that "*firms needn't alter any operational activities to participate, as long as they can speak about their CSR activities within the discourse of the SDGs"* (Bull & Miklian, 2019, p. 458). This critique is consistent with the

general discussions in the field of accounting for sustainable development, raising questions about whether SDG disclosures are reflected in actual corporate practices.

The UNGC has collaborated with other organisations to engage the private sector in the 2030 Agenda, such as the GRI and the WBCSD (United Nations General Assembly, 2018). For example, as part of a partnership agreement, the GRI committed to spreading the UNGC principles and supporting SDG reporting, whereas the UNGC recommends the GRI as a reporting framework (GRI, 2017; UNGC, 2010). The UNGC and the WBCSD were involved in the SDG consultation (Pingeot, 2014) and have jointly or individually issued reports about business and sustainable development, including the SDGs, becoming a relevant voice for corporate sustainability (Pingeot, 2014; Tregidga et al., 2014).

In order to engage the business sector further in an agenda designed to be implemented at the national level, the characteristics of the 2030 Agenda, the SDGs and their indicators should be translated into the organisational sphere (Redman, 2018; van der Waal & Thijssens, 2020). Reports and academic research have developed guidelines and tools proposing a translation of the SDGs at the organisational level (Adams, 2017b; GRI & UNGC, 2017; GRI et al., 2015a). One of the earliest tools, the SDG Compass (GRI et al., 2015a), was developed jointly by the organisations referred to above, the GRI, UNGC and the WBCSD. It proposes a five-step approach for business implementation: (1) understanding the goals, (2) defining priorities, (3) setting goals, (4) integrating, and (5) reporting (GRI et al., 2015a). A few years later, framed within the IIRC, Adams (2017b) proposed a guideline following similar steps supporting business engagement with the SDGs. These guidelines have linked the SDGs with some leading corporate sustainability reporting standards and frameworks.

Academic articles have also proposed frameworks supporting this translation of the SDGs at the organisational level (e.g. Muff et al., 2017; Redman, 2018). For instance, based on the five-step approach suggested above, the Gap Frame is an outside-in approach built on the idea of planetary boundaries, allowing the translation of country priorities to sustainability decisions at the business level (Muff et al., 2017). From a different perspective, Redman (2018) proposed a three-level progressive framework to operationalise the SDGs at the business level, starting from realigning current corporate activities in SDG terms towards long-term sustainability innovations. Both examples emphasised the relevance of the national context for business decisions regarding the SDGs (Muff et al., 2017; Redman, 2018).

In contrast to the integrated manner in which the SDG framework should be implemented at the national level (UN, 2015), available literature at the business organisational level has suggested that organisations prioritise the SDGs based on the assessment of their negative impacts and risks, and the opportunity to grow or gain an advantage of making positive impacts (Adams, 2017b; GRI et al., 2015a; PwC, 2016; Redman, 2018). In the IIRC's proposal, Adams (2017b) added that the SDGs should be prioritised based on material issues that can influence value creation, which give priority to financial stakeholders (Beske et al., 2020). In this process of SDG prioritisation, literature has also emphasised the relevance of the context, for example, in assessing where corporate activities can be more impactful (GRI et al., 2015a; Redman, 2018). Finally, the engagement of stakeholders is also suggested to be part of this process (Adams, 2017b; GRI et al., 2015a).

Despite this suggestion of prioritising the SDGs, van Zanten and van Tulder (2021) have pointed out the need for adopting a nexus approach, following the calls made at the national level to take SDG goals and targets' interactions into account. They assessed the interactions between 67

economic activities and 59 SDG targets, resulting in some activities that can *"provide few benefits, yet cause significant adverse impacts*" (van Zanten & van Tulder, 2021, p. 2396) on the SDGs. Frameworks and tools proposed for implementing the SDGs in businesses, including the SDG Compass (GRI et al., 2015a) and the IIRC's (Adams, 2017b) proposed framework, have barely mentioned the interconnectedness of the Agenda, without detailing how companies should address this issue.

Literature on business and the SDGs have referred to the integration of priority SDGs into the corporate strategy as a desired level of engagement (Adams, 2017b; GRI et al., 2015a; Programa de las Naciones Unidas para el Desarrollo (PNUD), Vincular, & Acción Empresas, 2019; Schaltegger, Etxeberria, & Ortas, 2017). For example, Adams (2017b) indicated that companies should work on defining strategies to support their material SDGs, which involve *"resource allocation plans and specific, quantified short, medium and long-term targets"* (Adams, 2017b, p. 27). Similarly, the SDG Compass has proposed the definition of *"specific, measurable and time-bound sustainability goals"* (GRI et al., 2015a, p. 16) associated with strategic priorities aligned with the SDGs. It added that these goals should be anchored within the business, and sustainability is expected to be embedded across organisational areas.

In coherence to the previous point, businesses are expected to measure their progress regarding the SDGs (Adams, 2017b; Bebbington & Unerman, 2020; GRI et al., 2015a; Redman, 2018). Redman (2018) has argued that there is a measurement challenge for organisations because the SDGs are designed and accounted for at the national level. The alignment between measurement systems at these levels is complex as they present differences, for example, in their aims, type of indicators, and target group for the data (Hoekstra et al., 2014).

Some frameworks have built links between existing business indicators and the SDGs, contributing to their operationalisation at the organisational level. For example, the SDG Compass guideline is accompanied by an "*Inventory of Business Indicators*", which lists existing business indicators against each SDG target (GRI et al., 2015b). These were gathered from different sources, including the GRI Standards, CDP, ILO Decent Work Indicators, and the World Bank World Development Indicators. Similar indicators were provided in a joint document of the GRI and the UNGC (2017). Reporting standards have done likewise; both the GRI and SASB published reports presenting their ESG-related metrics linked with SDG targets (GRI, 2021; SASB, 2020).

Considering that the capability of current standards and reporting frameworks of measuring sustainability has been questioned (Gray, 2010), new frameworks are expected to be developed to assess corporate performance on the SDGs (Bebbington & Unerman, 2018). An example developed specifically for the SDGs is the SDG Action Manager, proposed by B Lab and the UNGC. It is a management and measurement tool oriented mainly to internal purposes, which expects to support businesses by offering them *"concrete actions [...] to improve their impact, a performance framework to track their progress and internally benchmark against others, and supplemental resources."* (B Lab & UNGC, 2020, p. 6).

While a series of expectations of how businesses should translate the SDG framework have been set, it is crucial to understand how this process has been carried out in practice. The following section will review the literature providing empirical evidence regarding this process.

2.3.3. Empirical Evidence of the Translation of the SDGs in Corporate Practices

In line with the research questions proposed in Chapter 1, this section provides an overview of the empirical literature focused on why and how businesses have translated the SDGs. While businesses are increasingly expressing their commitment to the SDGs (Mhlanga et al., 2018),

empirical literature about this business engagement is in its' infancy and needs developing (Heras-Saizarbitoria et al., 2022).

Most current literature has studied corporate reporting about the SDGs basing the analysis on secondary data. Heras-Saizarbitoria et al. (2022) classified this literature into two types: studies that focus on determinants of SDG reporting, which represents a proxy of corporate engagement to the SDGs, and those that examine further this business engagement, describing characteristics of SDG reporting and inferring corproate motivations and processes. This literature and its findings are described in the following pragraphs.

The first group, exploring determinants of SDG reporting, has drawn mainly from a quantitative paradigm, testing the influence of internal and external factors on corporate reporting about the SDGs (García-Sánchez, Aibar-Guzmán, Aibar-Guzmán, & Somohano-Rodríguez, 2021; García-Sánchez, Rodríguez-Ariza, Aibar-Guzmán, & Aibar-Guzmán, 2020; Rosati & Faria, 2019a, 2019b; van der Waal & Thijssens, 2020). While this study does not assume a quantitative position (see Chapter 5), this stream of the literature has proposed insights about what motivates companies to engage with the SDG framework, which are useful in highliting potential actors and relevant contextual aspects to be explored.

For example, addressing internal organisational factors influencing SDG reporting, García-Sánchez et al. (2021) found that CEOs with training in CSR, larger boards of directors, and boards of directors with a CSR committee had a positive effect on driving SDG-related reporting. Moreover, Rosati and Faria's (2019b) results showed that companies with younger board of directors and those with a higher share of female directors were more likely than others to include the SDGs in their reports. These studies have also explored the influence of extra-organisational forces in corporate reporting about the SDGs, including companies' stakeholders and institutional

contexts. For example, García-Sánchez et al. (2020) concluded that certain types of investors were more influential in predicting more substantial reporting about the SDGs, particularly foreign investors, pension funds and others, such as insurance companies and investment funds.

These studies also revealed that previous corporate commitments to sustainability initiatives can predict SDG reporting. Corporate membership in the UNGC has been particularly highlighted (Rosati & Faria, 2019b; van der Waal & Thijssens, 2020), while other commitments include reporting under GRI Standards and the IIRC framework (van der Waal & Thijssens, 2020), the Carbon Disclosure Project (Rosati & Faria, 2019b), and the inclusion on sustainability ratings (van der Waal & Thijssens, 2020).

This group of studies has also suggested the influence of contextual factors on SDG reporting. The study of García-Sánchez et al. (2021) concluded that there is greater integration of the SDGs in corporate reports in companies operating in countries with more developed legal systems and stronger coercive institutional pressures. Analysing the institutional factors determining SDG reporting, Rosati and Faria (2019a) contrasted some of these findings, indicating that companies reporting about the SDGs were more likely to be located in countries with weaker environmental protection, lower levels of market coordination, and more individualistic and short-term orientated, along with countries with higher vulnerability to climate change issues. As Chapter 3 will show, Chile presents some of these characteristics, and therefore, it is a suitable context to explore more in depth whether they have influenced the corporate translation of the SDGs.

Based on the aforementioned classification proposed by Heras-Saizarbitoria et al. (2022), another group of studies has analysed corporate reports focusing on exploring further the business engagement with the SDG framework. Conducting content analysis, thematic analysis or using similar methods, these studies have inferred some motivations for companies to engage with the

SDGs and studied in detail the characteristics of SDG reporting (e.g. Curtó-Pagès et al., 2021; Diaz-Sarachaga, 2021; GRI & Support the Goals, 2022; Heras-Saizarbitoria et al., 2022; Mhlanga et al., 2018; Oberhauser, 2022; Pineda-Escobar, 2018; PNUD et al., 2019; Silva, 2021).

This stream of studies has been limited in providing explanations of the corporate engagement to the SDGs, which are restricted to what has been expressed in corporate reports or can been inferred from them. For example, they showed that the positive role companies can play regarding the SDGs and sustainability has been expressed as a motivation for SDG engagement in corproate reports (Heras-Saizarbitoria et al., 2022; van der Waal & Thijssens, 2020). These corporate narratives are consistent with the positioning of the private sector regarding the 2030 Agenda acknowledged in Section 2.3.2. Another motivation inferred from the reports is the potential benefits of corporate engagement with the SDGs. For example, van der Waal and Thijssens (2020) showed that some companies mentioned the business opportunities the SDGs could provide.

The corporate reports analysed by some studies in this group have supported that the UNGC and sustainability reporting standards and frameworks (i.e. GRI and IIRC) are influential in SDG reporting (Curtó-Pagès et al., 2021; Heras-Saizarbitoria et al., 2022; van der Waal & Thijssens, 2020). Furthermore, Heras-Saizarbitoria et al. (2022) added that some companies gathered from the GRI Database declared to have employed the tools developed by these organisations (referred to in the previous section): mainly the SDG Compass, while a tiny minority mentioned the SDG Action Manager. They interpreted the usage of these tools as a "*more developed commitment to the SDGs*" (Heras-Saizarbitoria et al., 2022, p. 9)

More than referring to corporate motivations or influential factors, this group of studies has exposed the characteristics of SDG reporting, providing interesting insights into the processes undertaken by companies to translate the SDGs into management and reporting practices. Overall,

these studies have acknowledged the progress made in corporate reporting about the SDGs, although they have also suggested a low level of understanding, analysis, and engagement with the 2030 Agenda (e.g. Heras-Saizarbitoria et al., 2022; Mhlanga et al., 2018). This evaluation is based on a series of gaps between what is expected from the corporate translation of the SDGs (see Section 2.3.2) and what is actually evidenced in corporate reports (Mhlanga et al., 2018). These gaps include: the over reliance on extant practices rather than the development of new ones, limited integration of the SDGs into corporate strategies, and other limitations impacting the quality of SDG reporting, such as a lack of quantitative information.

Overall, research in this stream of literature has found that companies are reporting to contribute to the SDG framework mainly by linking their existing corporate practices to individual SDGs (Heras-Saizarbitoria et al., 2022; Oberhauser, 2022; Silva, 2021). While some companies have failed to acknowledge how their current practices are relevant to the SDGs (Mhlanga et al., 2018), companies establishing this connection show an attempt to engage with the SDG framework. Oberhauser (2022) exemplified this issue analysing the reports of the 50 largest companies listed in the Fortune Global 500, of which 24 reported specific activities contributing to the SDG framework. Employing a two-dimension criteria, he distinguished between internal- or external-oriented activities, based on whether the activity occurred within organisational boundaries, and *reactive* or *proactive* activities, based on the "*intention to purposefully contribute to development*" (Oberhauser, 2022, p. 102). For example, internal activities included those concerning employees, while external ones could be directed to suppliers or communities. Examples of reactive activities were the creation of employment or regulatory compliance. In contrast, proactive activities included those related to employee development, the working conditions of suppliers, and philanthropic projects at the community level. Silva (2021) provided a different classification in

her analysis of FTSE 100 reports, indicating that MNCs linked the SDGs with past or future activities, either as part of the core business or treating sustainability as an add-on.

While relating the SDGs with extant corporate practices is a starting point, substantial changes in business-as-usual practices are needed for the SDGs to succeed (PwC, 2018; Silva, 2021). However, companies reporting about the SDGs have not provided strong evidence of changes in corporate practices (Mhlanga et al., 2018; PwC, 2018; Silva, 2021). Silva (2021) argued that while some companies acknowledged the need to transform business models to address the SDGs, no company presented actual evidence of any such substantial changes. Instead, reports evidenced some ‘first levers’, such as recruitment of SDG-dedicated personnel, as well as modification of products, services and approaches to management and measurement (Silva, 2021). She observed that linking the SDGs to core business activities has a higher potential for initiating change in business-as-usual practices, demonstrating the longer-term value of this approach.

Relatedly, this literature has shown that companies are making connections between the SDGs and their previously defined strategies, although supporting the previous point, there is little evidence of redefinition of these strategies based on the global goals (Mhlanga et al., 2018). Furthermore, the connections of the SDGs with strategic elements remain in most cases superficial and limited (Heras-Saizarbitoria et al., 2022; Mhlanga et al., 2018; Pineda-Escobar, 2018; PwC, 2018). For example, Mhlanga et al. (2018) revealed that a relevant proportion of the companies included in their analysis merely linked individual SDG icons with strategic priorities without providing specific information of how these were related. Heras-Saizarbitoria et al. (2022) presented similar results for GRI reporters addressing the SDG framework. They also found that a small minority of companies disclosed a relation between SDGs and material issues, which might also be indicative of a link with strategic priorities.

Further limitations in SDG reporting resonate with issues affecting the quality of sustainability reports in general (Diouf & Boiral, 2017). The lack of reporting of indicators and quantitative measures is signalled as one of the main weaknesses (e.g. Heras-Saizarbitoria et al., 2022; Silva, 2021). While some companies have linked the SDGs with GRI indicators (Heras-Saizarbitoria et al., 2022; van der Waal & Thijssens, 2020), Heras-Saizarbitoria et al. (2022) found that only 2% of over a thousand reports in the analysis reported KPIs that were related to the SDGs. A PwC's report added that this limitation is not heterogeneous among the SDGs, suggesting that the demand of information from reporting standards and raters and rankers positively influence the reporting of quantitative data on some SDGs (PwC, 2018). Other limitations included the lack of disclosures at the level of SDG targets (GRI & Support the Goals, 2022; Silva, 2021) and the omission of negative impacts on the SDGs (Diaz-Sarachaga, 2021; GRI & Support the Goals, 2022).

A different issue that is increasingly addressed in this SDG-business literature is the prioritisation of goals, understood as a selection of material SDGs explicitly declared by companies, but also the SDGs they address the most through the corporate practices disclosed in the reports (Diaz-Sarachaga, 2021; Oberhauser, 2022). Amongst the goals commonly prioritised by firms, as shown in various studies, are SDG 8, 13, 12 and 9 (see Table 1-1 in Chapter 1), while the less commonly prioritised are SDG 2 and 14 (Curtó-Pagès et al., 2021; Diaz-Sarachaga, 2021; GRI & Support the Goals, 2022; Oberhauser, 2022; PNUD et al., 2019; PwC, 2018; Silva, 2021). This selection reveals that companies are prioritising those SDGs apparently more related to businesses, while struggling to translate to the organisational level other SDGs impacted by businesses but more indirectly related (Mhlanga et al., 2018).

While this literature has widely reported which SDGs companies are prioritising in different contexts, less has been said about the underlying reasons and processes. This is mainly explained

because corporate reports only provide superficial information about SDG prioritisation (Heras-Saizarbitoria et al., 2022; Mhlanga et al., 2018), which illustrate the limitations of research based solely on secondary data. Considering these limitations, these studies have suggested a lack of in-depth analysis in the prioritisation process (Heras-Saizarbitoria et al., 2022; Mhlanga et al., 2018; Pineda-Escobar, 2018; PwC, 2018), where the SDG selection is based on extant practices (Oberhauser, 2022; PwC, 2018). Some have interpreted this as cherry-picking the goals for which they already have related initiatives and metrics (PwC, 2018; Silvia, 2021), while Silva (2021) has also opened the possibility of a decision based on materiality and impacts, calling for further research on the matter. Mhlanga et al. (2018) also criticised the paucity of evidence indicating whether this prioritisation has been based on due diligence processes, or has included stakeholders' perspectives and government priorities.

Furthermore, SDG prioritisation is expected to be influenced by the industrial sector (Avrampou, Skouloudis, Iliopoulos, & Khan, 2019; PwC, 2018). Avrampou et al. (2019) interpreted that the quality of SDG reporting by banks was consistent with existing industry concerns, with more comprehensive disclosures on human capital rather than environmental-related issues. Similarly, others have pointed out that certain industries have obvious links with some SDGs, such as the energy sector and SDG 7 regarding affordable and clean energy (Mhlanga et al., 2018; Silva, 2021), food companies and SDG 2 about zero hunger and pharmaceutical companies and SDG 3 concerning health and well-being (Mhlanga et al., 2018). This presents a potential opportunity for companies in the same industry to coordinate efforts supporting specific SDGs, although Silva (2021) noted that beyond the energy sector, other industries have not shown a clear trend in developing industry-level initiatives.

While research based on secondary data for studying business engagement with the SDGs is gaining momentum, SDG research based on primary data remains scarce and insufficient in addressing the research questions of this study. What little exists includes studies based on surveys (Accenture & United Nations Global Compact (UNGC), 2016; Borin de Oliveira Claro & Ramajo Esteves, 2021; Nishitani, Bich Hue Nguyen, Quy Trinh, Wu, & Kokubu, 2021; PNUD et al., 2019) and others based on interviews and case studies (Fleming et al., 2017; Tauszig & Toppinen, 2017; Vildåsen, 2018).

This stream of literature has further supported the idea that companies are mobilised in translating the SDGs due to the business opportunities these might represent. An early survey of CEOs worldwide found that a significant proportion perceived the SDGs as an opportunity to rethink approaches for value creation (87%) and would be helpful in giving sustainability efforts some structure (70%) (Accenture & UNGC, 2016). Even in single-case studies in small and medium-sized enterprises (SMEs), these findings are echoed, with company owners being motivated to engage with the SDGs for reasons like enhancing the competitiveness of economic performance compared to rival companies, gaining license to operate, preparedness for future regulation, and public perceptions within the industry (Fleming et al., 2017; Vildåsen, 2018).

In addition to illuminating firms' motives when reporting on SDG engagement, primary data-based studies have offered more insights into how individuals within organisations influence the SDGs' translation, whether they be employees, senior leadership, business owners or the researchers the organisation was cooperating with. For example, a survey-based study in Brazil supported internal leadership as an influential factor for companies to integrate the SDGs into their strategy (Borin de Oliveira Claro & Ramajo Esteves, 2021). Conducting a case study, Busco et al. (2018) noticed the role of leaders in sustainability areas in pursuing sustainability initiatives and creating links to

the SDGs, although their study was not focused on the SDG framework and therefore, they did not developed this idea further. The case studies of Vildåsen (2018) and Fleming et al. (2017) in SMEs revealed the willingness of corporate actors, mainly the company's owner and sustainability-oriented workers, respectively, to understand and apply the SDG framework to their businesses. In both cases, the researchers introduced the SDGs to the companies, which limited the exploration of other influential factors leading companies to approach the SDG framework. The case study of Fleming et al. (2017) also shed some light on the role played by employees, indicating that the high level of internal adherence to the SDGs was motivated mainly by the values supported by the employees and the organisation.

These studies have also offered valuable insights into the prioritisation process, which remains enigmatic in research based on secondary data. For example, the case study of Vildåsen (2018) uncovered the challenges this process might involve for an SME, revealing conflicts between the business strategy and stakeholders' expectations. While the company's owners acknowledged business impacts on most SDGs, SDG selection was strategically practical to operationalise the goals better and address specific issues impacting the industrial context. At the same time, by selecting particular SDGs, they perceived a risk of not fully addressing their stakeholders' expectations and, thus, a threat to their legitimacy. The interview-based study of Tauszig and Toppinen (2017) shed more light on SDG prioritisation in a specific context and industry (i.e. Brazilian companies in the forest industry), illustrating how they emphasised their positive contribution to SDG 13 through carbon capture.

The low number of studies addressing businesses' implementation of the SDGs based on primary data is a limitation in the extant literature, especially considering the advantages of using primary data in providing an in-depth understanding of underlying motives and processes of the studied

phenomenon. Indeed, calls to conduct research about the implementation of the SDGs based on primary data have been made (Gusmão Caiado et al., 2018; Heras-Saizarbitoria et al., 2022). For example, Gusmão Caiado et al. (2018) reviewed the literature on the SDGs, suggesting to conduct:

> *"…further applied research through real world case studies, surveys with large samples with diverse groups […] or cross-sectional in-depth qualitative interviews with leaders, decision makers and policymakers to better understand how different cultures, geographical areas could achieve the resourceful targets of the SDGs synergistically" (p. 107)*

Two further limitations of extant literature regard the contextualisation of the findings. Firstly, despite the relevance deemed of contextual factors in corporate engagement to the SDGs (e.g. Muff et al., 2017; Redman, 2018; Rosati & Faria, 2019a), the reviewed empirical literature has been weak in framing the research findings in particular national contexts. For instance, when reviewing business, management and accounting literature addressing the SDGs, Pizzi et al. (2020) found that studies have not addressed in-depth the relationship between government initiatives and business implementation of the SDGs.

What little is known about SDG implementation in contexts hints at a weak relationship between the government and businesses regarding the SDGs. For example, García-Sánchez et al. (2020) did not find evidence of any governmental impact on SDG corporate reporting. Di Vaio and Varriale (2020) explain this by suggesting that while companies might be waiting for governmental guidance, many governments lack resources and do not prioritise the relationship with business regarding the SDGs. One exception is the study of Nishitani et al. (2021), who referred more extensively to the initiatives proposed by the Vietnamese government when discussing their findings. They concluded that governmental policies regarding the SDGs were influential for corporate engagement to the SDGs, as voluntary initiatives were insufficient for this purpose. The

clear orientation of governmental initiatives in this case does not translate to the context analysed in this study (see Chapter 3).

Secondly, most studies in the extant literature addressed corporate engagement with the SDGs in the context of developed countries. The literature review of Pizzi et al. (2020) found that most research concentrates on Australasia and Europe and identified Africa and South America as noteworthy fields for further research. Literature addressing corporate reporting on the SDGs on a global scale have also tended to over-represent companies in the Global North (e.g. GRI & Support the Goals, 2022; Rosati & Faria, 2019a; van der Waal & Thijssens, 2020). This study will contribute by focusing on an underexplored context, a South American country (see Chapter 3).

In contrast to these country-related findings, focusing on particular industries also helps to contextualise the results of corporate engagement with the SDGs (e.g. Avrampou et al., 2019; Di Vaio & Varriale, 2020; Tauszig & Toppinen, 2017). As discussed in this section, industry-specific concerns can influence, for example, the way the SDGs are prioritised (Tauszig & Toppinen, 2017; Vildåsen, 2018). The second stage of this study will focus on a specific industry, exploring a case study in the forest and forest products sector. Furthermore, while many studies have focused on the largest companies worldwide (e.g. Mhlanga et al., 2018; Oberhauser, 2022; van der Waal & Thijssens, 2020), this study will analyse a large company in the context of a smaller economy, which offers an opportunity to address interactions with local actors (Leonhartsberger et al., 2022), contributing to a more nuanced contextualization of the SDG translation.

In summary, this sub-section has reviewed relevant literature offering empirical evidence about business engagement with the SDGs, mainly through SDG reporting practices. Overall, this literature has shown internal and external forces influencing corporate engagement and the characteristics of corporate reporting on the SDGs. At the same time, fewer studies have addressed

in-depth the processes by which the SDGs have been integrated into practice. Another limitation regards how current literature has dealt with the research context, ignoring contextual needs and over representing developed countries. Based on the discussions in Sections 2.2 and 2.3, the following section will position the potential role of accounting regarding the translation of the SDGs in business organisations.

2.4. The Role of Accounting for the SDGs

Reports of professional accounting bodies have been one of the earliest to discuss the accounting profession's role regarding the 2030 Agenda (ACCA, 2017; Association of International Certified Professional Accountants, 2018; IFAC, 2016). Presenting similar insights, these reports have stressed the skills and expertise of accountants as critical for the SDGs, mainly when it comes to assess business risks and opportunities (ACCA, 2017; Association of International Certified Professional Accountants, 2018; IFAC, 2016). In this regard, these reports have emphasised the role of accounting in supporting the sustainability of businesses from a more financial-oriented perspective, which is not necessarily in agreement with other stakeholders' needs (GRI, 2022b).

A different perspective is proposed from the perspective of the field of accounting for sustainable development (See Section 2.2), orientated to planetary sustainability and the needs of broader societal actors (Bebbington & Larrinaga, 2014; Gray, 2010). Consistent with the aims of this research field, the SDGs have been commonly suggested as a framework that offer new research objectives or problems for the discipline to solve (Bebbington et al., 2017; Bebbington & Unerman, 2018; Schaltegger et al., 2017).

In a seminal article setting a research agenda for accounting regarding the SDG framework, Bebbington and Unerman (2018) have argued that accounting academics not only *can* but *should* play a role towards the achievement of the SDGs. They proposed three areas in which accounting

may contribute: accounting technologies that support the implementation of the SDGs and can steer action, re-discovering topics of relevance in light of the SDG framework, and re-examining conceptual commitments. This later point includes the need of bringing new theoretical analyses to the field that consider system dynamics, enabling researchers to explore impacts on spatial and temporal scales.

Following the research agenda proposed by Bebbington and Unerman (2018), accounting can play a role in advancing the implementation of the SDGs through accounting-related technologies, including those discussed in Chapter 1 and Section 2.2.2 in this chapter, supporting the management, control, assessment and communication of corporate sustainability-oriented practices. This is especially relevant considering the limited information disclosed by companies concerning how their corporate practices are positively or negatively impacting the progress on diverse SDGs (e.g. Heras-Saizarbitoria et al., 2022; Silva, 2021). The lack of quantitative disclosures constitutes a gap from an accounting perspective, where reports fail in supporting evidence-based decision-making (Bebbington & Unerman, 2020). Van der Waal and Thijssens (2020) have reinforced this idea, arguing that the low level of corporate disclosures on SDG engagement undermines the usefulness of sustainability reports for their users when it comes to making SDG-related decisions.

Metrics of current reporting standards for accounting on sustainability matters are allegedly aligned with the SDG framework (GRI & UNGC, 2018; GRI, 2021; SASB, 2020), offering a starting point for companies to develop accounts about the SDGs. For example, a GRI report, which is constantly updated, has exposed a direct link between SDG targets, indicators for businesses and the indicators of the GRI Standards (GRI, 2021). Moreover, the work of Avrampou

et al. (2019) revealed that the only company that related GRI indicators to the SDGs showed better disclosure scores on the global goals than its counterparts.

However, Diaz-Sarachaga (2021) has noted that the level of coverage of SDG targets in GRI Standards, based on the SDG Compass Inventory of Business Indicators (GRI et al., 2015b), is limited for most of the SDGs. He also argued that there is a poor connection between the SDGs and DJSI-related assessments, based on a comparative analysis between SDG targets and the criteria for inclusion on the DJSI, which investors employ as benchmarks to build their sustainability-oriented portfolios. Furthermore, SASB has stated that despite aligning with the SDGs, they do not intend to assess progress on them:

> *"SASB metrics associated with these topics do not (and are not intended to) measure progress against the SDG or its specific targets, they can serve as useful indicators of how a company is managing activities that may contribute to (or detract from) their achievement" (SASB, 2020, p. 9)*

Based on these observations, while current reporting frameworks can offer a starting point, they may not be designed nor sufficient to account for progress on the SDGs (Bebbington & Unerman, 2018). New accounting-related tools, such as the SDG Action Manager, designed to account for progress and impact on the SDGs (B Lab & UNGC, 2020), constitute a more suitable alternative. Nevertheless, some have argued that these new developments should extend the boundaries of a single organisation, for example, by incorporating the notion of planetary boundaries (Bebbington & Unerman, 2018; Gibassier & Alcouffe, 2018; Schaltegger et al., 2022).

For example, Schaltegger et al. (2022), proposed a framework that intends to account for planetary sustainability *and* the SDGs. They argued that "backcasting" (as opposed to forecasting) calculations are an alternative to developing specific corporate goals aligned to planetary boundaries, such as the Science Based Target Initiative (SBTi) related to climate change. Based

on the planetary goals of limiting global warming to a maximum of 1.5 Degrees Celsius, companies can establish aligned targets for emissions. In this example, companies can measure current indicators, such as CO_2 emissions, which can then be managed and reported against these science-based targets.

In this regard, the accounting discipline can support sustainability efforts by integrating different levels of accounts to make visible broader societal goals (Bebbington & Unerman, 2018; Schaltegger et al., 2017). Relatedly, calls to align measurement systems at different levels have been made regarding the SDGs (Hoekstra et al., 2014). The framework proposed by Schaltegger et al. (2022) positions sustainability management accounting systems as a way to address these macro-level issues. Such systems should include companies' exposure to planetary boundaries and the SDGs. At the same time, the outputs should address how the company's activities remain within planetary boundaries and contribute to the SDGs.

Another calculative process that has received attention is materiality assessment. Jørgensen, Mjøs and Pedersen (2022) have argued that "*materiality assessments can help in the tradeoffs between potentially vastly different activities along each of the E, S and G dimensions*" (Jørgensen et al., 2022, p. 342). These could have implications for the SDGs, such as increasing corporate awareness and supporting the assessment of interlinkages among SDG targets, mentioned as one of the current weaknesses in corporate SDG engagement. Betti, Consolandi and Eccles (2018) have also claimed that good metrics for material issues can be used as proxies for SDG impact, thus, supporting corporate communication in this regard.

Research has also referred to other potential areas in which accounting can play a role. Palea (2018) referred to financial reporting regulation as a powerful tool for directing policies and capital allocation, which could be utilised in relation to the SDGs. Thus, the accounting field may

contribute by developing a regulatory reporting system that serves the 2030 Agenda. Others have argued that accounting has a potential role in advancing corporate reporting practices by including issues emerging from the SDGs in reporting frameworks (Atkins & Maroun, 2018; Unerman et al., 2018), which in turn, can be a precedent for regulation on that matter. Unerman et al. (2018) indicated that the SDG framework might extend the concept of externalities and corporate impacts, making them relevant for reporting and ultimately being inspiration for regulations. An example in this vein is Atkins and Maroun's (2018) proposed framework for corporate reporting on emancipatory extinction accounting, an evolution of biodiversity accounting, which incorporate related issues included in the SDGs.

While the accounting literature has proposed multiple ways in which accounting can play a role in achieving the 2030 Agenda, empirical research studying these remains low (Bebbington & Unerman, 2020). This research expects to contribute in this regard by exploring the roles that accounting has played in translating the SDGs into companies.

2.5. Summary and Conclusion

This chapter has offered a review of the literature in the field of accounting for sustainable development, positioning the 2030 Agenda and its SDGs as an emerging area of research. Literature on the 2030 Agenda at the macro-national level has reviewed its primary means of implementation, including the need for disaggregated data and assessing the interrelations of the SDGs. It has also highlighted the relevance of contextual sustainable development issues. At the micro-organisational level, literature has proposed alternatives for businesses to integrate the SDG framework, which constitute an attempt to translate the 2030 Agenda from the national to the organisational level.

Empirical literature at this level has increasingly studied corporate reporting practices on the SDGs, mainly based on the largest companies worldwide, and has shed some light on the motivations and characteristics of the corporate engagement with the SDG framework. Less research has addressed the SDGs in developing economies of the Global South. Furthermore, in-depth studies explaining the motivations and processes by which companies address the SDGs are scarce and context-dependent. In conclusion, severe limitations remain in understanding how companies are interpreting and implementing an Agenda designed for the national level. It is argued that the field of accounting for sustainable development offers a rich environment to study these research problems. Research in this field has conceptually proposed a series of roles that accounting can play, and further empirical research is needed to test these roles in practice. This research expects to address these limitations by studying the translation of the SDGs in companies framed in a Latin American country, Chile, and a more in-depth analysis through a single case study in the forest sector. This context will be presented in the next chapter.

Chapter 3 - The Chilean Context

3.1. Introduction

This chapter aims to provide an overview of Chile, where this research is focused, to contextualise the translation of the SDG framework onto the organisational level. As well as this the contextual elements and discussion presented in this chapter will provide a basis for interpreting the empirical findings of this research. The political, socio-cultural and economic contexts are relevant in studying CSR practices, especially in developing countries (Tilt, 2016), an argument can also be extended to sustainability-related practices. In addition to this, since the 2030 Agenda is directed to be implemented at the national level (UN, 2015), the relevance of national contexts has been emphasised in organisational-level decisions about the SDGs (Muff et al., 2017; Redman, 2018). Understanding the context and dynamics among diverse players is also crucial to interpreting these findings in light of the theoretical framework presented in Chapter 4.

The following section, 3.2, will address the general characteristics of the country, including its geographical and sociocultural characteristics, political administration, historical socioeconomic developments, and economic context. Section 3.3 will describe the Chilean private sector and its interactions with other societal actors. Section 3.4 will provide an overview of the country regarding sustainable development and the translation of the SDGs at the national and corporate organisational levels. A summary and concluding remarks will be provided at the end of the chapter.

3.2. General Context

Chile is a country located in the region of Latin America and the Caribbean, specifically in the extreme south of South America. Table 3-1 shows key indicators for the country compared with

other Latin American and Caribbean countries, OECD countries, high-income countries, and middle-income countries providing an overview of its socioeconomic situation.

Table 3-1: Chile's comparative socioeconomic indicators

Data series (a)	Chile	Latin America and Caribbean	OECD members	High income (b)	Middle income (c)
PEOPLE					
Population growth (annual %)	0.99	0.68	0.18	-0.02	0.84
Population density (people per sq. km of land area) (d)	25.96	32.46	38.59	35.21	74.92
Life expectancy at birth, total (years) (d)	79.38	73.04	79.01	80.21	71.71
Fertility rate, total (births per woman) (d)	1.54	1.88	1.59	1.53	2.17
Mortality rate, under-5 (per 1,000 live births)	6.60	15.90	6.50	4.90	34.85
Primary completion rate, total (% of relevant age group) (d)	101.48	99.35	99.33	98.80	93.06
School enrolment, secondary (% gross) (d)	103.64	97.17	105.45	105.80	78.34
Unemployment, total (% of total labour force) (modelled ILO estimate)	9.35	9.24	6.19	5.61	6.41
Vulnerable employment, total (% of total employment) (modelled ILO estimate) (e)	23.03	33.47	12.73	9.10	48.73
ENVIRONMENT					
Annual freshwater withdrawals, total (% of internal resources) (e)	9.62	3.03	8.33	9.06	9.94
CO2 emissions (metric tons per capita) (e)	4.80	2.56	8.52	9.81	3.74
Terrestrial and marine protected areas (% of total territorial area) (d)	37.81	22.86	20.30	19.79	12.55
Urban population growth (annual %)	1.10	0.98	0.45	0.21	1.89
ECONOMY and MARKETS					
GNI per capita, Atlas method (current US$)	14,780.00	8,067.69	42,359.98	48,120.40	5,815.37
GDP growth (annual %)	11.67	6.55	5.39	5.24	6.96
Inflation, GDP deflator (annual %)	7.56	3.88	2.86	2.84	5.29
Agriculture, forestry, and fishing, value added (% of GDP)	3.28	6.88	1.42	1.29	8.86
Industry (including construction), value added (% of GDP)	31.75	29.89	22.28	22.88	34.52
Exports of goods and services (% of GDP)	31.89	27.63	28.16	31.56	24.59
High-technology exports (% of manufactured exports)	12.44	13.02	16.76	19.37	21.86
Imports of goods and services (% of GDP)	32.54	28.18	28.18	30.63	23.42

Source: The World Bank Group (2023), World Development Indicators[2]
Notes: (a) All figures are from 2021 unless otherwise indicated; (b) Gross National Income (GNI) per capita in 2021 more than $13,205; (c) GNI per capita in 2021 between $1,086 and $13,205; (d) figures from 2020; (e) Figures from 2019.

[2] All indicators were accessed through https://data.worldbank.org. The data sources vary for each indicator.

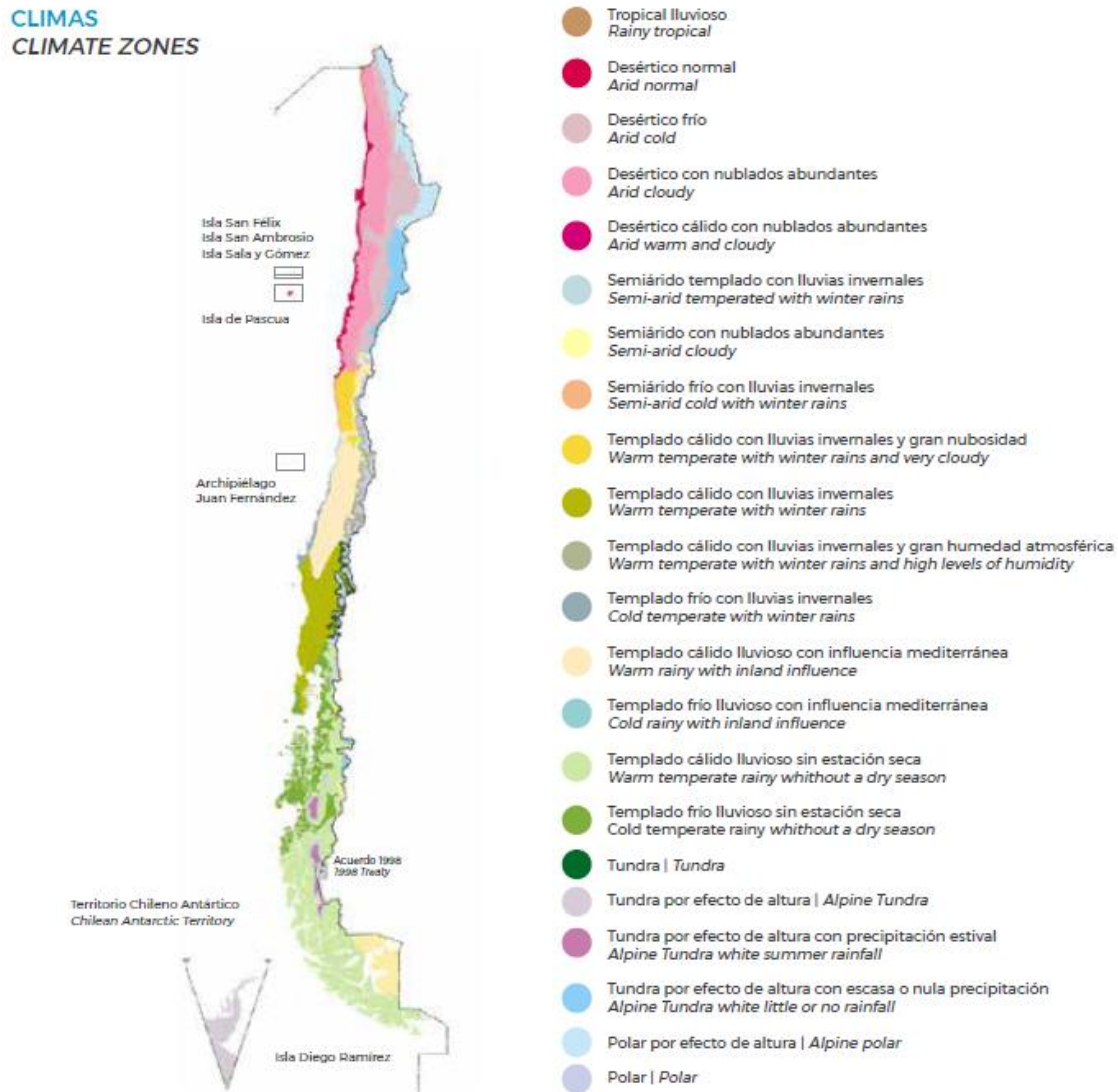
Chile is classified as a high-income country according to the World Bank's criteria. It was also the first South American country that joined the Organisation for Economic Co-operation and Development (OECD) and the second Latin American country after Mexico. Indeed, Table 3-1 shows how the country stands out from its continental counterparts and middle-income economies in specific figures, such as life expectancy at birth and Gross National Income (GNI) per capita.

At the same time, Table 3-1 illustrates that Chile remains an emerging economy or developing country. For example, it presents environmental-related figures between middle-income and high-income economies, such as CO_2 emissions, which follow the trend of economic growth (OECD/ECLAC, 2016). Furthermore, the same GNI per capita indicator (14,8 MUS$) exemplifies the country's distance from other OECD members and high-income countries (42 and 48 MUS$ respectively). The same is true for figures related to employment, showing that the proportion of unemployment and vulnerable employment remain high in comparison to more developed economies.

3.2.1. Geographical Characteristics

Chile is located in the extreme south of the American continent, and its capital is the city of Santiago. It shares borders to the north and north-east with Peru and Bolivia, respectively, and with Argentina to the east. It has been defined as a tri-continental country, with a continental area in South America, an insular area part of the Oceanic continent, and claimed sovereignty over a part of the Antarctic continent (CORFO, 2022). The country comprises a land area of 756,069 km^2 of more than 4,200 km long and 177 km wide on average, which has been described as a long and thin piece of land.

Figure 3-1: Chile climate zones



Source: ODEPA (2019), *Chilean Agriculture Overview*

Chile's geography explains the considerable variety of climates in the country, shown in Figure 3-1. Its coastline extends over 6.400 km, mainly along the west side of the continental land facing toward the Pacific Ocean. Inland, two mountain ranges are present, the Coastal Range and the Andes, leaving a zone in between called 'intermediate-depression'. Defined by these, Chile's climates include arid desert areas, warm temperate areas and cold rainy zones as well as tundra and Alpine polar areas.

These diverse geographical conditions have influenced other contextual factors, such as the main economic activities and in turn, some related sustainability issues (see Section 3.4.1 in this Chapter), which are not heterogeneous across the country. For example, the intermediate depression offers one of the most suitable conditions for the development of urban areas and relevant productive activities, such as agriculture, livestock and forest industries, as well as manufacturing activities. As a result, some areas face a concentration of industries, creating pollution issues impacting communities (e.g. south central regions). Other areas concentrate zones dedicated to biodiversity conservation (e.g. southern regions).

3.2.2. Political Administration

The Chilean state system is composed of executive, legislative, and judicial powers, as well as a constitutional court. The country is characterised by a presidential system, which gives power predominantly to the executive branch in contrast to parliamentary governments (Delamaza, 2010; Olavarria-Gambi, 2016; Siavelis, 2016). The administration of the State, directed by the president, is organised in diverse ministries covering relevant sectors for the country's administration, which include the Ministries of Finance; Economy, Development and Tourism; Health; Education; Labour and Social Security; and Environment.

For the government and internal administration of the State, the country is divided into 16 regions, and these into 56 *provincias* (provinces) (CORFO, 2022). The central government designates representatives for each region and province, and Ministerial Regional Secretariats represent the relevant ministries at the regional level. For local administration purposes, the smallest administrative division in each province are *comunas* (communes). Each commune has a municipality which is a autonomous entity where the power of the local administration resides, this is led by a mayor elected by popular vote.

3.2.3. Sociocultural Characteristics

Some sociocultural characteristics will be briefly described in this section, providing a more holistic overview of the general Chilean context. Other characteristics also closely linked to sustainable development issues will be addressed in Section 3.4.

3.2.3.1. *People*

The estimated population of Chile in 2021 was 19,116,209 (World Bank data, 2023), while the latest national census in 2017 accounted for 17,574,003 people. In terms of sustainability-related impacts, the most disadvantaged groups in Chile are women, the youngest, rural population, indigenous groups, and migrants and refugees (Gobierno de Chile & Naciones Unidas Chile, 2023). According to the referred census, 51.1% of the population are women (Instituto Nacional de Estadísticas, 2018). It also confirmed trends of an ageing population and internal migration to urban areas, while the migrant population from other countries has rapidly increased during the last years. The census showed that 12.8% of the inhabitants considered themselves as part of an indigenous group, of which 80% identified as Mapuche (Instituto Nacional de Estadísticas, 2018).

In coherence with the aforementioned Chile's geographical diversity influencing economic activities, the census illustrated that demographics vary considerably across the country's regions (Instituto Nacional de Estadísticas, 2018). The rural population remains relevant in most of the central-south regions of the country, representing between 20 and 30% of regional inhabitants. Similarly, northern and southern regions are the ones accounting for the largest proportion of people self-identified with an indigenous group. The Metropolitan region hosts the largest number of international migrants, while other regions present a higher proportion of migrant population over the total local inhabitants.

3.2.3.2. *Language*

Spanish is considered the official national language being employed in laws, public documents and education, and its usage is widespread throughout the whole territory. It is also used when doing business and in corporate reporting. English is also used however by some large companies and MNCs on their webpages and corporate reports. Indigenous languages are also recognised by law, for their use and conservation in areas with a high density of indigenous people.

3.2.3.3. *Religion*

Chile is a secular country, and religious freedom is guaranteed in its constitution. However historically, the Catholic Church has been influential in social, educational and cultural dimensions in the country (Delamaza, 2010). Most people in Chile have identified themselves as Roman Catholics, followed by Evangelists, and other various other faiths. Indigenous peoples have also claimed State recognition of their world-views (Consejo Nacional para la implementación de la Agenda 2030 para el Desarrollo Sostenible, 2017, p. 51).

3.2.3.4. *Political orientation*

Three political ideologies have been historically relevant in the country: a right-wing orientation with conservative ideas and supporting the free marketisation, left-wing parties associated with socialism and communism advocating for a more radical intervention of the State, and a centrist perspective in between the two (Rodríguez Fisse & Thomas, 2014). After a change in the electoral model, the political spectrum is broader nowadays, ranging from the Communist Party in the extreme left and the Republican Party in the extreme right, with various other parties in between. In addition, the country has experienced a decline in citizen self-identification with political parties since the 90s (Siavelis, 2016).

3.2.4. Recent Historical Socioeconomic and Political Context

Chile was born as a republic in 1818, after gaining its independence from Spain. In the second half of the 19th century, ideas of economic liberalism that remain until today emerged in the country. After this, the Chilean economy expanded and became highly dependent on the exports of natural resources, particularly mineral products.

Chile's recent history is marked by a 17-year dictatorship after a military coup in 1973, which abruptly ended structural reforms of centre-left and socialist governments. The dictatorial regime severely constrained social movements, committing severe human rights violations and censoring those against the regime (Guajardo Soto, 2019). In this context, the current neo-liberalist[3] model established its basis, brought by a group of young Chilean economists trained in the University of Chicago, the 'Chicago Boys' (Rodríguez Fisse & Thomas, 2014; Undurraga, 2015). In light of these ideas, the dictatorship regime implemented a series of reforms including the re-privatisation of industries, the privatisation of health services and the first steps towards the privatisation of education (Guajardo Soto, 2019; Rodríguez Fisse & Thomas, 2014). These ideas were also embodied in the 1980's Constitution, setting the basis for most of the Chilean current regulations (addressed in more detail in Section 3.3.2) and influencing some of the social and environmental issues the country faces today (See Section 3.4.1).

Post-dictatorship governments assumed a greater role in public social expenditure and made progress on social rights (Delamaza, 2010). These governmental measures effectively reduced poverty rates and strengthened the environmental institutional structure (Gobierno de Chile &

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[3] Following Undurraga (2015) neoliberalism can be understood in four dimensions: 1) "As economic theory", characterised by free markets and minimum state intervention. 2) "As restructuring ethos", in the sense of expanding economic logic and market-based principles to other areas. 3) "As a depoliticising technique of governmentality" by enhancing the agency of the individual over politicised collectives. 4) "As a means of restoring class power" of business elites and international institutions.

Naciones Unidas Chile, 2023). However, these did not have the same impact on reducing income inequality, which remains a relevant issue, and consequently, so do other market-based inequalities (Somma, Bargsted, Disi Pavlic, & Medel, 2021). These governments pursued both small and substantial reforms to the 1980's Constitution, although these have not threatened its basic aspects or the neoliberal socioeconomic system as a whole (Delamaza, 2010; Flores et al., 2020; Rodríguez Fisse & Thomas, 2014; Siavelis, 2016; Undurraga, 2015).

Political grievances at the neoliberal model are one of the most "*convincing explanations*" for the series of massive protests that took place in October 2019 across the whole country (Somma et al., 2021, p. 2), which are popularly known as the *estallido social* ('social outburst'). These years of political instability have been also characterised by a general mistrust in institutions (Gobierno de Chile & Naciones Unidas Chile, 2023; Somma et al., 2021). Although the protests emerged after a fare increase in the transport system, people's demands were much more structural, including better salaries and pensions, and other diverse claims around equity. This crisis resulted in a political agreement to start a process of changing the Chilean constitution, which was ratified in a popular referendum in 2021. After a rejection of a first proposal for a new constitution, the process has not yet concluded (Gobierno de Chile & Naciones Unidas Chile, 2023).

3.2.5. Economic Context

In terms of economic activity, mining represents the single activity that contributes the most to the country's GDP (Banco Central Chile, 2023). In terms of economic sectors, the service sector contributed with over half of the 2022 country's GDP, followed by the industrial sector which includes mining and other manufactured goods, such as those from the forestry industry and processed food products. The activities of agriculture, forestry and fishing contributed with less than 4%.

While these figures represent the whole country, economic activities vary considerably across the territory (Banco Central Chile, 2023). In practice, this means certain activities represent a high proportion of local GDPs, considerably influencing the development in those regions. The service sector contributes most to Santiago as well as other regions with larger urban areas. Manufacture constitutes a relevant activity in several regions, especially in the central south, where there is a concentration of forestry-related activities. Mining represents the main economic activity in the arid regions of northern Chile, while agriculture is particularly relevant in the central zones of the country that present a Mediterranean climate. Finally, fishing is one of the main activities in southern regions.

Regarding international commercial activities, Chile has an open economy and has been characterised as one of the most active Latin American countries in pursuing international trade agreements over recent decades (O'Ryan, De Miguel, Miller, & Pereira, 2011; Rodríguez Fisse & Thomas, 2014). Chile's exports are mainly based on natural resources. A report of Chilean international commerce (Subsecretaría de Relaciones Economómicas Internacionales (SUBREI), 2021) showed that mining products are by far the main export of the Chilean economy, representing more than 60% of the total 2021 product exports, with copper accounting for more than 90% of exported mining products. This fact makes the Chilean economy highly dependent on international copper prices (OECD, 2021). Other relevant export-oriented sectors are agriculture and fishing, especially fruits, while products highlighted within industrial exports include salmon, wine, and wood products (SUBREI, 2021).

Having described some of the main general characteristics of the Chilean context, the following section will provide more details about the private sector and its relations with other relevant actors in the country.

3.3. The Chilean Private Sector and its Relations with Other National Actors

The private sector is a relevant actor in Chilean society as, in coherence with the prevailing neoliberal model, several social-related services are totally or partially provided by private organisations, including education, health, pensions and housing (Flores et al., 2020). In addition, as an emerging economy, the role of the private sector regarding sustainability issues might be more controversial due to the challenge of balancing private investments with the protection of social rights and the environment (Lauwo et al., 2016). The next sub-section (3.3.1) will characterise in more detail the Chilean private sector, which is the focus of analysis of this research. In the context of developing economies, institutions and regulations as well as local stakeholders can be powerful determinants of companies' behaviour (Leonhartsberger et al., 2022). Thus, the subsequent subsections 3.3.2 and 3.3.3 will address the interactions between the private sector and these groups, who might play a role in the way companies are translating the SDGs, both at the national and the organisational levels.

3.3.1. The Chilean Private Sector

The private sector in Chile is composed primarily of micro, small and medium-sized companies, while the number of large businesses is smaller, representing only 1.2% of the total in 2020 (CORFO, 2022). Nevertheless, this latter group accounted for most of the total sales and contributed with nearly half of the total salaried jobs of the country in the same year (CORFO, 2022). Large businesses operating in the country include companies originated in Chile and MNCs (Lefort, 2010). The largest Chilean business groups are dedicated mainly to the exploitation of natural resources (mining, forestry, fishery) and the retail industry (Delamaza, 2010; Lefort, 2010). In the financial sector, Chilean conglomerates compete with MNCs, while in the utilities sector, the latter group has taken the lead (Lefort, 2010). Chilean large companies are characterised by

highly concentrated ownership (Delamaza, 2010; Lefort, 2010) and a pyramid structure organisation where the parent company is commonly a listed company (Lefort, 2010).

The private sector has organised itself into several business associations (*asociaciones gremiales)* which are grouped into larger sectoral organisations representing relevant activities such as mining, manufacturing activities, agriculture, and banks. The oldest one, created in 1838, is the National Agricultural Association, having among its member associations of producers of fruits, wine, wood products, and livestock-related products. Another relevant association is the Industrial Development Association (SOFOFA), created in 1883 to promote the Chilean manufacturing industry. Currently, it represents the main economic sectors through direct company members – including some of the largest Chilean listed companies – and other business associations. At the same time, these larger sectoral business associations are grouped under the Confederation for Production and Commerce (CPC) (Undurraga, 2015).

Large businesses gained influence during the dictatorship period, when large conglomerates in the country formed due to the privatisations waves (Guajardo Soto, 2019) and some of the aforementioned business associations built their power (Rodríguez Fisse & Thomas, 2014). Rodríguez Fisse and Thomas (2014) and Undurraga (2015) have argued business associations have played a relevant role in political advocacy. These associations represent the interests of the diverse productive sectors or the private sector as a whole in negotiations with private and public institutions, authorities, and local and international communities. The close links of the private sector with political parties and the government have also been highlighted and revealed, for example, through their influence on legislative agendas, policies and reforms emanating from the executive power, and representation at state enterprises and ministries (Rodríguez Fisse & Thomas, 2014; Siavelis, 2016; Undurraga, 2015). Some have criticised that the involvement of the private

sector, along with right-wing politicians, has limited deeper socio-environmental reforms, by lobbying against environmental regulations (Madariaga, 2019; Tecklin, Bauer, & Prieto, 2011).

In contrast, the private sector has engaged in CSR and sustainability-related initiatives. Companies participate in sustainability-oriented business associations, the Chilean branch of the UNGC and Acción Empresas, the Chilean partner of the WBCSD, the most prominent amongst large companies (PNUD et al., 2019). Traditional sectoral business organisations and associations have also increasingly included sustainability as part of their aims and activities in numerous ways, one of these is by creating sustainability committees (Consejo Nacional para la implementación de la Agenda 2030 para el Desarrollo Sostenible, 2017).

Bull and Miklian (2019) have noticed that an impressive number of companies sign on as partners to voluntary sustainability-oriented business initiatives in the Global South compared to the Global North. Leonhartsberger et al., (2022) came to the conclusion that institutional voids, in the context of developing economies, often result in MNCs adopting self-regulatory initiatives in CSR matters. In this context, these kinds of international organisations can be *"a source of supranational regulation[4]"* (Leonhartsberger et al., 2022, p.40) calling for more accountability. Hartmann et al. (2022) added that institutional voids can be filled by supranational institutions if they supplement rather than conflict national institutions. Taking a different perspective, Maher et al. (2020) have warned against these initiatives as an alternative to regulation. Studying a contested mining project in Chile, they argued that the application of the UNGC principles was employed to bypass regulations, weakening the power of communities and resulting in greater corporate control as compared to formal regulation.

[4] The authors made reference to how supranational institutions such as the UNGC can exert pressure on MNCs. For a more detailed discussion on supranational institutions and their influence on MNCs see Hartmann et al. (2022).

Beckman, Colwell and Cunningham (2009) highlighted the role of these sustainability-oriented business associations as a driver for the emergence of CSR in the country. Their study also acknowledged the influence of international MNCs, whose CSR practices were mimicked by national companies for the four following related reasons: being competitive in front of MNCs; keeping or gaining access to international markets; being part of a group implementing advanced management practices; and because it was the *"right thing to do"* (Beckman et al., 2009, p. 197). In contrast, their study also revealed the lack of pressure from the government and civil society groups in the emergence of CSR in the country. Later studies have shown similar drivers in further developments of CSR and sustainability-oriented practices. For example, Tricallotis (2016) described how national-owned forest companies decided to be certified under FSC standards mainly driven by the pressures of international markets, while did not react to earlier demands of non-governmental organisations (NGOs) and other civil society groups. Although the influence of civil society groups has been more active during recent years (as shown in Section 3.3.3), it seems to remain limited.

3.3.2. Relevant Chilean Regulations and Institutions

Chile's institutional environment has been characterised as strong (OECD, 2021), although regulatory and institutional frameworks need to be further strengthened in order to achieve the SDGs (Gobierno de Chile & Naciones Unidas Chile, 2023). The country's regulatory framework places the Constitution at the highest level, with which the rest of the national laws must comply. This highlight the relevance of the ongoing process of constitutional review, which, concerning the private sector, brings uncertainty that could impact investment decisions (OECD, 2021). Other pieces of legislation particularly relevant to the development of economic activities include the

Commercial Code, the Tributary Code, the Labour Code, the Health Code, the Civil Code, and the National Environmental Framework Law.

Diverse statutory sources address social and environmental issues, requiring companies to manage and report them. For example, concerning workers and labour-related issues, the constitution, the Labour Code, and other laws and decrees establish the minimum conditions for decent work, including daily and weekly work hours, the requirement of a formal contract, payment of social security, and a minimum wage. The country has also ratified several conventions from the International Labour Organisation (ILO), including freedom of association, equal remuneration, and measures against discrimination, forced labour, and child labour. When it comes to environmental issues, the law 19.300 *Ley de Bases Generales del Medio Ambiente* or National Environmental Framework Law establishes the core regulatory framework (Tecklin et al., 2011). The country has in place environmental standards (regulating, for example, atmospheric emissions including air, noise, and light pollution). To enforce these standards, projects and economic activities that could potentially cause environmental impacts are subjected to an environmental evaluation prior to the execution of the project, which is then monitored.

Although regulations and institutions aiming to ensure social rights and environmental protection have improved over time, several issues remain. For example, Pérez Ahumada (2021) referred to one of the latest reforms to labour regulations, which introduced changes to improve collective bargaining, although remnants of the laws created during dictatorship times remained. For instance, employers are not forced to recognise unions' agreements beyond the firm level and multiple bargaining groups are allowed in each company, which dilutes workers' negotiation power (Durán-Palma & López, 2009; Pérez Ahumada, 2021). Maher et al., (2020) have also warned against legal

ambiguity in the country, suggesting that companies have taken advantage of private agreements that bypass the state, resulting in weakened rights mobilisation.

Regarding environmental-related issues, literature has noticed that the environmental institutionality has strengthened over time, although remaining issues include weak regulatory enforcement and fragmented management approaches (Bergamini, Irarrázabal, Monckeberg, & Pérez, 2017; OECD/ECLAC, 2016). For example, Bergamini et al., (2017) argued that the enforcement is inadequate because of issues such as limited staff, diluted responsibility due to a sectoral management approach and the opposing functions of supervising institutions, and restricted involvement of local institutions. In this later point, regional and local authorities are limited in their autonomy, competencies, and financial resources (Gobierno de Chile & Naciones Unidas Chile, 2023). In addition, the system of environmental impact evaluation has been questioned for being based on political rather than technical reasons, where ministers or Ministerial Regional Secretariats, representing the executive power, participate in committees with resolving powers[5].

Regulation for sustainability-related corporate reporting remains voluntary for most companies, while publicly traded companies, regulated and supervised by the Financial Market Commission (CMF), have some requirements in this regard. For this reason, sustainability-related corporate reporting remains a practice of large companies in Chile, characterised by the usage of GRI Standards and low rates of external verification (Sustrategy & Acción Empresas, 2022). Following a 2015 regulation that required these companies to disclose their corporate governance practices, the new general standard (NCG) N°461, enacted in 2021, requires companies to disclose more

[5] See for example the case of the mining project 'Dominga', which was recently rejected by the committee of ministers https://www.reuters.com/article/chile-mining-dominga-idUSKBN2TX1CA

comprehensive information about ESG matters and employ the SASB standards for reporting industry-relevant indicators (CMF, 2021). This regulation aims to provide more information for investors but does not set any goals, thresholds, or obligations to improve the disclosed ratios. The new regulation made a reference to the SDGs stating that

> *"The strategic commitments adopted in compliance with the United Nations Sustainable Development Goals (SDG) or other equivalents must be indicated. In line with such commitments, it must be indicated whether the entity has policies related to the generation of a positive impact on different goals of social interest…" (CMF, 2021, p.57 – own translation)*

From the quotation is inferred that the regulation does not require companies to engage with the SDGs but only to inform if any voluntary commitment has been made in this regard. In addition, this section of the regulation requires companies to indicate corporate policies positively contributing to broader societal goals, but does not refer to negative impacts related to the SDGs.

Other institutions and regulations pertain to certain economic sectors or activities. In case of the forest and forest products industry, the Forest National Corporation *(Corporación Nacional Forestal* or *CONAF*), depending on the Ministry of Agriculture, is the government-related organisation overseeing the forest resources, but also the responsible of managing biodiversity-protected areas (Tricallotis, 2016). These multiple functions exemplify the issue of opposing functions described by Bergamini et al., (2017). Large and small companies in the industry have grouped in a business association, the National Wood Corporation (*Corporación Chilena de la Madera* or *Corma*), which represents the sector's vision in front of other institutions (Corporación Chilena de la Madera (CORMA), 2023). This association has declared to be committed to sustainable development, aiming to promote an economic activity that operates respecting the environment and with good social-related practices.

3.3.3. Civil Society and Local Actors

Civil society groups, and particularly local actors, can be influential for companies to engage in sustainability-related practices (Leonhartsberger et al., 2022). Chilean civil society nowadays is diverse (Delamaza, 2010; PNUD, 2015; Rodríguez Fisse & Thomas, 2014). It includes micro-local organisations oriented to implement state policies; charity and welfare organisations receiving business donations or created by companies as a part of their social responsibility; diverse NGOs and advocacy groups; think tanks usually associated with political parties; and diverse social movements created to face particular issues of common interest (Delamaza, 2010). At the local level, one of the most relevant and popular ways of civil society organisation is the *juntas de vecinos* (neighbourhood councils), a form of neighbourhood's association that have legal status (Delamaza, 2010; Letelier, Tapia, & Boyco, 2018).

Civil society's participatory mechanisms in legislation and public policies, which might in turn affect the private sector, have remained limited (Delamaza, 2010; Olavarria-Gambi, 2016; Siavelis, 2016). This reflects a common issues in emerging economies (Qian et al., 2021) Recently, the development of long-term national policies, such as the Forest Policy and "*Energía 2050*" (2050 Energy) reflected some improvements, including the participation of a broad range of stakeholders (Madariaga, 2019). However, at the local level, participatory mechanisms are almost non-existent and limited to superficial consultation only (Delamaza, 2010). Agostini, Silva and Nasirov (2017) showed that public consultations as part of the environmental impact evaluation system have been barely considered in the approval of business projects and effective participation of civil society has been limited by the lack of education and specific knowledge on the matters, amongst other factors.

In response to these contextual issues, some civil society groups have found different ways for expressing their interests and gaining influence. A United Nations Development Programme's report (PNUD, 2015) highlighted the role of massive social mobilisations, for example, the student movement in 2006, which influenced educational reform towards free higher education. Other renowned cases of civil society mobilisation are the opposition to large business projects, especially in extractive industries (Agostini et al., 2017; Maher et al., 2020), one such example is the case of the mining project Pascua-Lama[6] (Maher et al., 2020).

Associations of civil society groups outside the ones established in legal frameworks have also proved to be useful in influencing negotiations and initiatives. Labour unions, for example, have been proven capable of overcoming the limitations of laws inherited from the dictatorship period through an effective organisation beyond the firm level, with them being able to achieve important negotiations (Durán-Palma & López, 2009). The links with political coalitions have also served the purpose of negotiating agreements with the government (Siavelis, 2016). At the local level, neighbourhood councils have also been able to overcome their legal limitations by engaging in collective dialogues and agreements with their local authorities and proposing their agendas in working groups with other local actors (Letelier et al., 2018).

Having provided an overview of societal actors in the country that could influence SDG translation in companies, the following section will contextualise sustainable development in Chile.

[6] Pascua-Lama is an open-pit mining project of the multinational Barrick Gold located in the border between Chile and Argentina. It was blamed for its negative impacts on water sources and glaciers and the company was accused for presenting distorted information in the project evaluation.

3.4. Sustainable Development in the Chilean Context

Chile is one of the better-positioned Latin American countries when it comes to issues concerning sustainable development (Sachs et al., 2022). These issues have improved in coherence to the country's development and economic growth (OECD, 2021), although challenges remain in several dimensions (Gobierno de Chile & Naciones Unidas Chile, 2023; OECD, 2021; Sachs et al., 2022). Sub-section 3.4.1 will briefly describe some of the main sustainability issues in the Chilean context, predominantly those contained in the SDGs. Following, sub-sections 3.4.2 and 3.4.3 will address more specifically the SDG framework at the national level and within the private sector, respectively.

3.4.1. Characterisation of Sustainability Issues in Chile

This sub-section describes issues concerning sustainable development in Chile, providing an overview of their status, characteristics, and remaining challenges. Overall, sustainability challenges are not homogenous in the country, both in terms of demographical groups and geographical areas (Gobierno de Chile & Naciones Unidas Chile, 2023). The potential impact of businesses on these sustainability issues is stressed in the Chilean context, where the neoliberal model is reflected in that basic services are provided by both the state and private institutions, and a free-market orientation with little state intervention.

3.4.1.1. *Poverty*

The average income poverty rate has consistently declined in Chile during the post-dictatorship period (OECD, 2021), although this trend was interrupted after the pandemic (Ministerio de Desarrollo Social y Familia (MDSF), 2021). Considering national measures, in 2017, 8.6% of the Chilean population was below the poverty line, while this figure was 10.8% in 2020, rising by 2.2%

for the first time in years (Gobierno de Chile & Naciones Unidas Chile, 2023; MDSF, 2021)[7]. Even when the progress has been notable, over half of the Chilean households were still considered economically vulnerable in 2017, these presented low productivity levels and unstable income sources which put them at risk of falling below the poverty line (OECD, 2021). Chile also measures multidimensional poverty based on 5 dimensions: education; health; work and social security; housing and surroundings; and networks and social cohesion (MDSF & PNUD, 2021). Based on this measurement system, 20.7% of the population was classified as living in poverty in 2017 (MDSF, 2021).

Disaggregated data from one of the latest national socioeconomic surveys (MDSF, 2017) revealed that women, children, indigenous populations, and migrant population showed higher poverty rates than the average national rate and in comparison to other demographical groups. The same is true for rural areas, where 13.8% of people lived in poverty in 2020, compared with 10.4% in urban areas (MDSF, 2021). In terms of geographical locations, some central-south regions of the country presented the highest poverty rates in 2017 and 2020 (MDSF, 2017, 2021). In contrast, extreme southern regions have historically showed the lowest poverty rates, followed by mining-oriented northern regions and the Metropolitan region, where the country's capital is located (MDSF, 2017, 2021). However, northern regions showed relevant increments in poverty rates from 2017 to 2020 (MDSF, 2021).

3.4.1.2. *Inequality*

While poverty reduction is considered a great achievement in the country over the last decades, this progress has not been reflected in income inequality levels (Delamaza, 2010; OECD, 2021;

[7] Based on the National Socioeconomic Characterisation Survey (CASEN) 2020. Conducted during the pandemic, this survey presents methodological differences in comparison with previous surveys.

Siavelis, 2016). Chile is ranked as the fourth most unequal OECD country according to the GINI coefficient using 2020 data, performing slightly better than its Latin American peers Colombia, and Costa Rica. This type of inequality in Chile is characterised by a high concentration in the top-income segment of the population (MDSF, 2021). According to the World Bank Database (2023), the top 10% shared over a third of the total income in 2020, while Flores et al. (2020) proposed this group shared nearly half of the total fiscal income in 2017. Other data sources have shown even more income concentration, for example, the World Inequality Database, which for 2021 indicated that the top 10% and the top 1% income shared 58.9% and 26.5% respectively (Chancel, Piketty, Saez, & Zucman, 2021). The pandemic aggravated the situation; for example, survey data showed that the 10/10 index, based on the autonomous per capita household income, surged from 39,1 in 2017 to 461,6 in 2020 (MDSF, 2021).

Another dimension of inequality included in the SDGs is gender-based inequalities (UN, 2015). Chancel et al. (2021) have argued that labour income shared by women has significantly increased in the country between 1991 and 2021, reaching 39% in this later year. Some issues that remain problematic include the lack of recognition and inequality in domestic care, and women's participation and leadership opportunities (Consejo Nacional para la Implementación de la Agenda 2030 de Desarrollo Sostenible, 2017a). In the private sector, the number of women appointed to the board of directors has increased notably in the last years for companies listed in the main financial index in Chile (i.e. IPSA), however, the proportion remains under the average for OECD members[8]. Listed companies are required to submit annual information disaggregated by gender,

[8] https://www.latercera.com/pulso/noticia/mujeres-aumentan-presencia-en-directorios-del-ipsa-suben-del-14-al-184-en-un-ano/XVFEUTU5FBHAZMLUUCE3ARUB6Y/

including the number of women occupying top positions, although the regulation does not recommend or set any target.

3.4.1.3. *Education*

Chile's educational system is mixed, having public and private educational institutions. Chile has made great progress in incrementing children's enrolment rate in education (OECD, 2021). The country also built the path towards free education at the university level offering more opportunities for access. However, inequalities remain high in terms of access to good quality education, which is strongly linked with the socio-economic level of the family (Gobierno de Chile & Naciones Unidas Chile, 2023; OECD, 2021). This correlation is evident, for example, in educational levels (MDSF, 2021) and Chilean students' minimum educational skills in language and maths, which are also deficient in average in the country (Gobierno de Chile & Naciones Unidas Chile, 2023).

3.4.1.4. *Decent work*

As previously described, Chilean regulation contains diverse requirements for decent work practices, although collective bargaining weaknesses persist (Durán-Palma & López, 2009; Pérez Ahumada, 2021). The proportion of people in informal jobs also remains relevant, rounding a third of the total workforce (Gobierno de Chile & Naciones Unidas Chile, 2023; OECD, 2021), although despite this it is still one of the lowest rates in Latin America (OECD, 2021). Productivity has also been mentioned as a work-related challenge for Chile (Consejo Nacional para la Implementación de la Agenda 2030 de Desarrollo Sostenible, 2017b). According to an OECD report (2021), the country has a small number of large and productive companies contrasting a large quantity of low-productive companies ranging from micro to medium size.

3.4.1.5. *Health*

The coverage of essential health services in Chile is deemed satisfactory to achieve the health-related SDG (Sachs et al., 2022). However, access to health services and social security are not equal for the whole population (Gobierno de Chile & Naciones Unidas Chile, 2023; MDSF & PNUD, 2021). Chile has two parallel social security systems, a public-administered one and another administered by private insurers, which are correlated to the income level. Access to social security is more deficient in the lowest deciles, a situation aggravated during the COVID-19 pandemic, which might be explained due to higher unemployment rates (MDSF & PNUD, 2021).

In terms of health-related indicators, Chile stands out in Latin America for its low rates of maternal and infant mortality (Pino et al., 2015). Significant challenges remain in terms of the prevalence of obesity and high rates of traffic-related deaths, while other challenges include HIV infections, smoking, and pollution-related deaths (Sachs et. Al., 2022). Pino et al. (2015) have also referred to environmental-related health issues caused by water and air pollution, which have resulted, for example, in higher hospital admissions and excesses of some types of cancer.

3.4.1.6. *Climate Change*

Chile is considered to be highly vulnerable to climate change impacts, both geographically and socially (OECD/ECLAC, 2016). Indeed, it is already experiencing some of the effects of climate change, including higher temperatures, more frequent heat waves, floods, droughts, forest fires, reduction in water availability, and biodiversity loss, among others (Consejo Nacional para la Implementación de la Agenda 2030 de Desarrollo Sostenible, 2019). The country has consistently increased its GHG emissions over the years in line with its economic growth, a trend that is expected to remain (OECD/ECLAC, 2016). However, these levels are lower than most OECD

countries and the share of the country regarding global CO_2 emissions is nearly 0.25%. These facts highlight the need for mitigation and especially adaptation measures.

In this line, Chile recently updated its Nationally Determined Contribution (NDC) plan in 2020 (Gobierno de Chile, 2020). It terms of mitigation, the document ratified the country's commitment to achieving carbon neutrality by 2050, setting targets for afforestation and recognising the holistic nature of climate change. Regarding mitigation, the focus was set on the management of water issues and climate-change related disasters. In light of these commitments new laws have been enacted, such as the Climate Change Framework Law in 2022.

3.4.1.7. *Water*

Chile has high availability of potable water, and adequate sanitation services and water treatment, with figures close to 100% in urban areas (Consejo Nacional para la implementación de la Agenda 2030 para el Desarrollo Sostenible, 2017). The main challenges for the immediate future include water availability and quality, which are non-homogeneous across the country (Bergamini et al., 2017; OECD/ECLAC, 2016; Pino et al., 2015). The northern regions present lower water availability and quality; for example, certain areas had high water arsenic levels which impacted the population's health (Pino et al., 2015). Additional stress on water systems and availability is expected due to climate change-related impacts (Bergamini et al., 2017; Pino et al., 2015).

It has been argued that the states' power remains relatively weak in relation to water regulation (Pino et al., 2015). The water code inherited from the dictatorship privatised water rights, separating them from land ownership, allowing water concessions to be granted in perpetuity and also eliminated criteria for the prioritisation of water use. A recently enacted law has proposed some changes to this system, eliminating new unlimited water rights and restricting the use of water rights under certain circumstances.

3.4.1.8. *Energy*

The governmental efforts to change the energy matrix in the country have been highlighted. Over the last decade, renewable sources in energy generation have grown rapidly (OECD/ECLAC, 2016) and it is expected that non-conventional renewable sources will represent 40% of energy generation in Chile by 2030 (Sistema de las Naciones Unidas en Chile, 2018).

3.4.1.9. *Biodiversity*

Threats to biodiversity have been signalled as one of the main environmental problems in Chile, mainly due to the expansion of productive lands, habitat modification, climate change, exotic species, overexploitation and pollution (Bergamini et al., 2017; OECD/ECLAC, 2016). Biodiversity administration and protection are currently fragmented by sectors (e.g. forestry, fishing), and institutions in charge have opposing functions, promoting also the economic development of the sector through resource exploitation (Bergamini et al., 2017). A reform to the regulatory environmental framework considered the creation of a service dedicated exclusively to biodiversity administration and protection. The discussion of the legislative bill has been postponed for several years being hampered by diverse actors pursuing varied interests, including economic-related authorities and businesses, NGOs and communities (OECD/ECLAC, 2016).

3.4.1.10. *Air pollution*

Air pollution is also a relevant challenge in the Chilean context (Bergamini et al., 2017; OECD/ECLAC, 2016; Pino et al., 2015). According to Pino et al. (2015), the main sources of air pollution are: mobile sources, fossil-fuel power plants, and the use of wood for heating purposes. Particulate matter (PM) standards are exceeded regularly in some territories, especially in Santiago, where geographical conditions exacerbate the issue, and in southern regions, mainly due to firewood burning (OECD/ECLAC, 2016; Pino et al., 2015). In other areas, the concentration of

industries is one of the main problems[9], generating large concentration levels of NO_x and SO_x emissions (OECD/ECLAC, 2016).

3.4.1.11. *Pension funds*

Although highly associated with other sustainability-related issues mentioned above, pension funds have been one of the main topics of concern and debate in Chile during the last few years. The current system for most of the population is an *"individual capitalisation scheme complemented by a distributive tier"* (Lorca, 2021, p. 906) managed by private entities created with this purpose. These entities have consistently been the most relevant institutional investors in Chilean markets and are essential for the banking system (Bril-Mascarenhas & Maillet, 2019).

A reform in 2018 guaranteed a minimum pension under certain conditions, irrespective of the individual contribution to pension funds (Consejo Nacional para la implementación de la Agenda 2030 para el Desarrollo Sostenible, 2017b). Nevertheless, pensions at the end of the working life are still insufficient for most of the population, which is reflected in civil society's demands for modifying the system (Somma et al., 2021). Additional stress was put on the system during the pandemic when early releases of pension funds were approved by the parliament in response to the urgency of the population in accessing funds. These releases are expected to reduce pension benefits, therefore, increasing inequality in retirement and government expenditure (Lorca, 2021).

3.4.1.12. *Historical demands of indigenous groups*

Another major social conflict in Chile is the called "*Mapuche conflict*", a long-term conflict between the Mapuche indigenous group and the State, that no governmental administration has been able to solve. Mapuche communities are located in the central southern regions of the country,

[9] See for example the case of Quintero-Puchuncaví Bay, where diverse symptoms have been presented by the population, including children, resulting in schools' closures.

mainly in La Araucanía region. The main reason for the conflict is the Mapuche claims on their ancestral lands and their wish to restore them. These lands, which are now owned mostly by forestry companies, have been converted into vast areas of tree plantations (Millaman & Hale, 2016). Although some of these lands were legally sold in the past, indigenous people have stressed that during the dictatorship period, they had no choice but to sell their lands at extremely low prices. The conflict has escalated in violence in the last years, evidenced in the militarisation of areas populated by Mapuche communities resulting in shootings and fatalities involving the police, as well as also arson attacks on vehicles, machinery and property perpetrated by more radical Mapuche groups.

3.4.2. Characterisation of Sustainability Issues within the Forestry-Industry

Chapter 7 will present a single case study of a company in the sector of forest and forest products, therefore, it became relevant to address some sustainability issues specific to the industry. The forest industry in Chile is concentrated in the central-south regions of the country, which present higher poverty rates and greater proportion of Mapuche population than other regions. The Mapuche conflict presented above is one of the most critical and intricate issues associated with the Chilean forest industry (Millaman & Hale, 2016). In addition, some studies have found a correlation between poverty rates and the concentration of forest plantations (e.g. Cerda, Gallardo-Cobos, & Sánchez-Zamora, 2020).

When it comes to the environmental dimension, the forest sector has discursively emphasised positive contributions, such as the forests' capacity for carbon capture and the use of renewable sources of energy (Cuevas & Grosser, 2022). Some have contrasted these ideas, for example, arguing that forest plantations do not have the same carbon capture capacity compared to native forests (Heilmayr, Echeverría, & Lambin, 2020). Similarly, the industry can have negative impacts

on soils, water and biodiversity due to the use of chemicals, practices such as large clear-cuts, and monocultures of exotic species at large scale (Reyes & Nelson, 2014). Partially related, the industry is questioned for its indirect impacts of forest fires, an increasing climate-change-related hazard.

Having reviewed the current state of the main sustainability issues within the country, the following sub-sections will describe how the SDG framework has been addressed at the national and organisational levels.

3.4.3. The SDGs at the National Level

When it comes to address the country's sustainability performance in SDG terms, the Sustainable Development Report (Sachs et al., 2022) positioned Chile n°28 in the global ranking and first within Latin America based on an SDG Index Score that represents a "*percentage of optimal performance*" (p. 56). According to this report, Chile presents major and significant challenges in the SDGs related to zero hunger; industry, innovation and infrastructure; reduced inequalities; climate action; and life on land (Sachs et al., 2022). Moreover, the current trends are insufficient for achieving these goals as well as most others. The exceptions are the SDGs related to poverty, clean water and sanitation, affordable and clean energy, sustainable cities and communities, and partnerships for the goals, which showed trends at the rate needed to meet the goals. On the contrary, SDGs addressing inequalities and life on land (SDGs 10 and 15 respectively) are moving in the wrong direction.

Chile has presented a diagnostic report in 2017 (Consejo Nacional para la implementación de la Agenda 2030 de Desarrollo Sostenible, 2017a), and two VNRs in 2017 and 2019 at the UN HLPF for monitoring the progress on the 2030 Agenda (Consejo Nacional para la Implementación de la Agenda 2030 de Desarrollo Sostenible, 2017b, 2019). These documents did not state any clear

SDG priorities for the country nor a clear action plan. Although some SDGs have been prioritised in each of the VNRs, these were the ones prioritised by the UN HLPF for that particular year and do not necessarily refer to the country priorities. The reports did refer to the main challenges for the country and how the programmes of each governmental administration, and their policies, are contributing to the specific SDGs addressed each year. Chile will be presenting a new VNR in 2023 (Gobierno de Chile & Naciones Unidas Chile, 2023).

The diagnostic report and the first VNR identified four main challenges for sustainable development: 1) Reaching an economic and social development that is sustainable and inclusive; 2) reducing poverty and inequalities; 3) facing climate change; and 4) strengthening institutions for democracy (Consejo Nacional para la Implementación de la Agenda 2030 de Desarrollo Sostenible, 2017a, 2017b). Although some challenges are clearly related to specific SDGs, such as the second with SDGs 1 and 10 about poverty and inequalities, the first one has been related to almost every SDG in the report.

National agreements proposed in the last VNR of 2019 gave more relevance to social-oriented SDGs, while environmental-related goals received considerably less attention (Consejo Nacional para la Implementación de la Agenda 2030 de Desarrollo Sostenible, 2019). In this second VNR, a governmental initiative called *Compromiso País* (literal translation: Country Commitment) was highlighted. Through this initiative, the main vulnerable groups in the country, related to multidimensional poverty were mapped, resulting in 16 groups, including: people living without basic sanitation services, adults that have not completed 12 years of education, and the indigenous population amongst the lower poverty rates. Multidisciplinary round table discussions were established to address each one of these groups. At the same time, these were related to one or more SDGs in the 2019 VNR (Consejo Nacional para la Implementación de la Agenda 2030 de

Desarrollo Sostenible, 2019, p. 45). In particular, SDG 1 (no poverty) was the one most addressed, followed by SDGs 5 and 10 (gender equality and inequalities, respectively). Other SDGs included were those related to good health, quality education, sustainable cities and communities, and peace and strong institutions (3, 4, 11, and 16, respectively) and to a lesser extent those related to zero hunger, water and sanitisation, work and economic growth, and industry, innovation, and infrastructure (2, 6, 8, and 9, respectively).

The Regional Observatory on Planning for Development, an initiative of the UN Economic Commission for Latin America and the Caribbean (ECLAC), matched the previous government's administration plan for 2018-2022 with the SDGs[10]. From this analysis, the SDG that accounted for the largest quantity of proposed initiatives in this governmental plan was SDG 16 (peace and strong institutions), with 47 related government goals. Following, accounting for between 10 and 20 of the governmental proposed goals, were SDG 9 (industry, innovation and infrastructure), 11 (sustainable cities and communities), 8 (decent work and economic growth), 10 (reducing inequalities), 3 (good health), 4 (quality education), and 5 (gender equality). In other words, these might be considered the priority SDGs at the beginning of the previous governmental administration.

Although environmental-related SDGs have not been highlighted in the programme of the past governmental administration, during the last years, the country has developed diverse national plans, policies and strategies addressing environmental issues. These include the national strategy for biodiversity 2017-2030, a national long-term energy policy "*Energía 2050*", and a long-term strategy for climate change.

[10] Available at https://observatorioplanificacion.cepal.org/es/planes/programa-de-gobierno-de-chile-2018-2022

The governance structure for the SDGs in Chile was created in August 2016 and was slightly modified by a different governmental administration. The National Council for the Implementation of the 2030 Agenda for Sustainable Development (*Consejo Nacional para la Implementación de la Agenda 2030 para el Desarrollo Sostenible)* was the institution created for managing the implementation of the Agenda, which is composed by the Ministry of Foreign Affairs; the Ministry of Economic Affairs, Business Development and Tourism; the Ministry of Social Development; and the Ministry of the Environment. It was established so that this Council would work on the implementation of the 2030 Agenda along with a governmental network and organised working groups from different sectors (private, public, civil, academia) (Consejo Nacional para la Implementación de la Agenda 2030 de Desarrollo Sostenible, 2017a).

This council will also have the technical support of the National Institute of Statistics (Instituto Nacional de Estadisticas), in charge of developing and supporting the reporting of indicators. The last VNR showed the data sources include sectoral national organisations and international organisations, such as the Food and Agriculture Organisation (FAO) (Consejo Nacional para la Implementación de la Agenda 2030 de Desarrollo Sostenible, 2019). It also revealed a lack of reliable data for certain SDGs, particularly critical for SDG 10 – reduced inequalities and 15 – life on land (Consejo Nacional para la Implementación de la Agenda 2030 de Desarrollo Sostenible, 2019). A report for Latin America supports that Chile does not have enough information to produce more than 50% of the indicators proposed in the Agenda (Cods, 2020).

After some contextual factors impacting the country, mainly the 2019 social outburst and the COVID-19 pandemic, it seems that the 2030 Agenda was no longer a governmental priority. The official governmental webpage created for the Agenda – http://www.chileagenda2030.gob.cl/ – reflected this issue as between mid-2019 and 2021 there were no updates in news and activities

after the presentation of the last VNR of the country. The meeting minutes of the Council uploaded to the website also supported this lack of activity during the second part of 2019 and 2020. In 2021, the activity was resumed and a strategy for the implementation of the 2030 Agenda was issued right before the change in the governmental administration in 2022 (Gobierno de Chile, 2022).

This national strategy was defined around two pillars: 1) sustainable growth and climate change action and 2) people at the centre of development (Gobierno de Chile, 2022). The first one refers to growth that ensures long-term stability, based on environmental protection, climate action, sustainable investment and entrepreneurship focused on people's well-being. The second one involves that people are at the centre of every public policy, focused on opportunities for vulnerable populations and medium-income groups. The report proposing the strategy also defined priority indicators for the country in line with this strategy, one per each SDG, except SDG 10 and 16, which had two priority indicators each.

The current governmental administration started a consultation process to develop a new strategy for the implementation of the 2030 Agenda, which was finally presented in 2023 (Gobierno de Chile, 2023). Based on the results of the consultation phase, this new strategy proposes a series of country goals for each one of the '5Ps' contained in the 2030 Agenda (see Chapter 1), followed by specific actions and broad targets that are not expressed in quantitative terms. Another collaborative document between the Chilean government and the UN System in the country (Gobierno de Chile & Naciones Unidas Chile, 2023) relates more explicitly the programme of the current governmental administration with individual SDGs and proposes four strategic priorities: 1) Substantive equality in the access and use of economic, social, cultural, and environmental rights; 2) Strengthened institutions for democracy and security for a new social contract; 3) Sustainable, inclusive and resilient model for development to face the climate crisis, biodiversity

loss, and pollution; and 4) Gender equality (Gobierno de Chile & Naciones Unidas Chile, 2023, p. 31).

3.4.4. The SDGs in the Chilean Private Sector

The engagement of the Chilean private sector with the 2030 Agenda seems to be following the historical development of corporate social and environmental practices in the country (Beckman et al., 2009). The government is perceived as lacking priorities and weak in supporting initiatives emerging from the private sector (PNUD et al., 2019), despite this, sustainability-oriented business organisations have played an active role in promoting the UN Agenda. This role is particularly expected from UNGC Chile, mandated to promote the SDGs at the country level as a local branch of the UNGC. Acción Empresas, the WBCDS's Global Network partner in Chile, has also developed SDG-related initiatives (Acción Empresas, 2020).

Both organisations work via corporate memberships and have in place diverse thematic working groups covering various, relevant SDG-related issues. In the case of UNGC Chile, there are groups conformed for eight SDGs called *Empresas Líderes ODS* (SDG Leading Companies) whose purpose according to the organisation's website is *"to promote joint actions that impact specific goals of the SDGs"*. Each of these groups is composed of participant companies with one company leading, and a support organisation among which there are government ministries and secretariats, consulting firms, and UN organisations. Interested companies participate in these thematic groups, sharing experiences and developing joint initiatives to advance specific issues in sustainable development.

UNGC Chile and Acción Empresas have worked together to develop the initiative "*Sumando Valor"*, also supported by two of the aforementioned influential Chilean business associations CPC and SOFOFA (Empresas Sumando Valor, 2020). This initiative is a web platform that aims to give

visibility to the contribution of the private sector to the Agenda 2030 by showing business cases addressing specific SDG-related issues. These cases are gathered from sustainability reports, and selected based on a criteria that includes practices going beyond legal compliance and sufficiently detailed in corporate reports (Empresas Sumando Valor, 2020; PNUD et al., 2019). Afterwards, UNGC Chile launched a similar initiative on its own called Conecta, where companies are directly requested to send their cases (Pacto Global Chile, 2020).

Under the coordination of UNGC Chile, these and other business organisations have also contributed to governmental reports related to the 2030 Agenda. For example, the 2019 VNR presented by the government included business cases, similar to those part of Sumando Valor and Conecta, contributing to each one of the SDGs prioritised that year (Consejo Nacional para la Implementación de la Agenda 2030 de Desarrollo Sostenible, 2019). In addition, business associations participated in the development of the national strategy, including the sustainability-oriented organisations Accion Empresas and ProHumana, but also the sectoral associations CPC, SOFOFA, the Chilean Chamber of Construction (CChC), and others related to the sectors of energy generation (Generadoras de Chile), mining (Consejo Minero), and wood products (CORMA).

The private sector has gradually engaged with the SDGs as some reports have shown (Pacto Global Chile, 2021a, 2021b; PNUD et al., 2019; Sustrategy & Acción Empresas, 2022). In 2017, 57% of the Chilean companies that issued a sustainability report mentioned the SDGs (PNUD et al., 2019). This proportion has increased consistently in the later years, reaching 79% in 2020 (Sustrategy & Acción Empresas, 2022). Some of the companies have declared to include the SDGs in their strategy and have related initiatives to individual SDGs (PNUD et al., 2019; Sustrategy & Acción Empresas, 2022).

In line with what has been found globally, the most common SDGs that Chilean companies have committed to in their reports are SDG 8, SDG 13, and SDG 12, while the goals related to zero hunger, water and sanitation, and life on water received the lowest attention (PNUD et al., 2019). From a different perspective, corporate initiatives disclosed in the reports regardless of their explicit link to the SDGs related mainly to decent work and economic growth, the quality of education, and sustainable cities and communities (Sustrategy & Acción Empresas, 2022). In general terms, these business priorities are not totally aligned with the SDGs needing more attention at the national level. The areas that need this national attention include inequality and environmental-related issues, threats to biodiversity, air pollution, and water pollution, as well as water availability. In this regard, there is a risk that business engagement with the 2030 Agenda is limited to the traditional role of providing jobs and contributing to economic growth rather than a comprehensive view of sustainable development (PNUD et al., 2019).

Beyond corporate reporting, some studies relying on surveys and interviews have revealed further characteristics of the engagement of large companies in Chile, specifically regarding the SDGs (Pacto Global Chile, 2021a, 2021b; PNUD et al., 2019). Based on a survey of CEOs, their main incentives to address the SDGs are strengthening relations with stakeholders and contributing to the country's development. However the main barrier that they put forward was the lack of knowledge inside the companies as well as the private sector in general (PNUD et al., 2019).

When it comes to SDG 13, the UNGC Chile's working group for SDG 13 issued a report based on the practices of the participant companies (Pacto Global Chile, 2021a). This report identified the main deficiencies were related to the lack of: incorporation of the SDGs into corporate strategies, the inclusion of environmental goals into compensation schemes, commitments to science-based

targets, and the collaboration with several societal actors different from the private sector and policymakers (Pacto Global Chile, 2021a).

3.5. Summary and conclusion

This chapter has reviewed the main characteristics of the Chilean context, relevant to situate this research and discusses the empirical results. Overall, Chile is characterised as a high-income but also emerging country, basing its economy on the exportation of natural resources and related products. The private sector influences several societal aspects, in coherence to the country's neo-liberal system, which is firmly entrenched in its regulatory system. While regulations are improving in social and environmental protection, they still remain limited and insufficient to address sustainability issues. Local actors and civil society groups are limited in their capacity to address these issues.

Among the main issues of sustainable development in the country are deficient nutrition, water scarcity, water pollution, low productivity, income inequality, vulnerability to climate change, air pollution, and threats to biodiversity, while a major challenge for the forest industry concerns conflicts with Indigenous groups. The government has set a governance structure for the 2030 Agenda, although the definition of SDG-related country priorities has been unclear and slow. The private sector is also engaging in the SDG framework, and sustainability-oriented business organisations seem to be playing an active role, which will be further explored in this research.

In conclusion, Chile provides an interesting context for studying the implementation of the SDGs in business organisations. As a high-income country and open-market economy, while at the same time being an emerging country, the discussions could offer diverse insights for other countries at different stages of development. The influential role of the private sector, limitations in its regulatory systems and lack of priorities for SDGs at the national level are all characteristics

impacting the translation of the SDGs, as they are discussed in Chapter 8. The following chapter will introduce the theoretical underpinnings of this research.

Chapter 4 - Theoretical Framework: The Sociology of Translation

4.1. Introduction

This chapter develops the theoretical arguments employed to analyse and explain the questions addressed in this research, particularly how and why the SDGs are being translated at the organisational level, including the role of accounting in this process. I argue that the spread of the SDGs to the organisational level away from their global definition and national implementation can be understood by employing the framework of the sociology of translation. Based mainly on the work of Latour, Callon, and Law (Callon, 1986; Callon & Latour, 1981b; Callon & Law, 1982; Latour, 1986a, 1987) around Actor-Network Theory (ANT), the notion of translation can offer valuable insights into the proposed research questions. This notion has also influenced further developments of the neo-institutional theory, particularly Scandinavian neo-institutionalism (Czarniawska & Sevón, 1996, 2005).

This research does not intend to conduct a full ANT analysis; instead, following Llewelyn (2003), concepts from the sociology of translation literature and their relational dynamics will be employed to theorise about the phenomenon under examination. It is theorised that the spreading of the SDGs to the Chilean corporate organisational level has been possible because of the active role of diverse actors who are simultaneously trying to pursue their own interests and create associations with others. These actors comprise people, organisations, and objects, which include but are not limited to corporate sustainability reports and their related elements. In particular, Callon's (1986) moments of translation will provide an overarching framework to explain the process of translation of the SDGs. The concept of *inscription* (Latour, 1986b, 1987) will be also particularly useful in explaining how the SDGs are represented in corporate reports.

Several theories have been previously employed and further developed within the field of accounting for sustainable development, informing how and why organisations decide to engage in sustainability-related initiatives (see Chapter 2). These theories include legitimacy theory (Dowling & Pfeffer, 1975a; Lindblom, 1994), stakeholder theory (Freeman, 1984), and neo-institutional theory (DiMaggio & Powell, 1983). While the insights that these theories have brought to the field as well as the ones they can bring to this phenomenon are acknowledged, it is argued that the translation framework is better positioned to address the proposed research questions of this thesis. In particular, I argue this is the case because this framework: is focused on processes rather than outcomes, allows giving prominence to the role of accounting, and is suitable for the nature of the SDGs.

First, the focus of the sociology of translation on processes rather than outcomes provides a basis for understanding change (Czarniawska & Sevón, 1996), supporting RQ2. This is coherent with the phenomenon studied in this research: a novel sustainability framework entering the organisational space, which is not settled, but a developing process. The sociology of translation can also inform RQ1. Instead of searching for causal patterns, this framework emphasises the description of 'network dynamics' amongst actors, which in turn provides explanations (Callon & Law, 1982). In this regard, the distinctions between descriptions of translation processes and explanations are blurred (Briers & Chua, 2001).

Second, I argue that the translation framework has a number of strengths in analysing the role of accounting related to RQ3. As it will be further explored in this chapter, accounting practices such as calculations and their outcomes, and reports, can be given a prominent role in the analysis. This is because these can be considered as actors in translation processes (Justesen & Mouritsen, 2011) along with other human and organisational actors. In this regard, this research also responds to the

call of Bebbington and Unerman (2018), who have argued that further relevance could be given to accounting technologies to foster action and outcomes when studying the SDGs.

Third, this framework is also suitable considering the nature of the SDGs, which are grand challenges relevant at different spatial scales (i.e., global, national, local, and organisational). Bebbington and Unerman (2018) have suggested that frameworks engaging science, technology and multi-scale approaches are well-positioned to study these global goals. Consistent with their proposal, the translation framework has been employed to understand the spread of ideas through time and space, including across countries, and from general ideas to organisational implementation (e.g. Briers & Chua, 2001).

The following section, 4.2, will outline the theoretical foundations of the sociology of translation literature and its different streams. Secondly, Section 4.3 will define the concept of translation. The sections following this, however, will dig deeper into the translation process, referring to the role of actors, their interests and how they are mobilised, the concept of inscription and its role in translation, and the understanding of control and power. Section 4.8 will cover previous literature on translation within the accounting field, positioning this research by describing the previous translation literature. Section 4.9 addresses the research gaps, and a summary and implications of the chapter are provided in the last section, 4.10.

4.2. Theoretical foundations

The sociology of translation literature (Callon, 1986; Czarniawska & Sevón, 1996, 2005; Latour, 1986a, 1987, 2005) will provide the theoretical underpinnings of this research. In this context, the concept of translation does not refer to linguistic meaning. Instead, it refers to a process of negotiation in relation to meanings, claims, and interests (Waeraas & Nielsen, 2016) taking place when ideas and claims are spread in time and/or space (Czarniawska & Sevón, 2005; Latour, 1986a,

2005; Waeraas & Nielsen, 2016). This framework has been employed in order to explain the flow of diverse ideas in time and space, these include global or generally accepted ideas in local and organisational settings (Cooper & Ezzamel, 2013; Doorewaard & Van Bijsterveld, 2001; Erlingsdóttir & Lindberg, 2005; Wright & Nyberg, 2017). In this research, this framework will be employed to theorise about the adoption of the global SDGs by individual business organisations.

This notion of translation finds its origins within Actor-Network Theory (ANT) from the work of Bruno Latour (1986a, 1987, 2005), Michael Callon (1986), and Jhon Law (1992). Latour (1986a) has introduced the concept of translation as contrasted to the idea of diffusion. While the diffusion model assumes that there is an initial force creating the movement of ideas and claims, followed by inertia or resistance, the translation model indicates that the spread of anything *"is in the hands of people*" (Latour, 1986a, p. 267). Therefore, there is no initial force causing the movement; instead, each actor provides the energy needed for the process to occur, transforming what is being spread according to their own interests. In this regard, translation involves negotiations with actors to channel their interests in particular directions to spread an idea (Callon, 1986; Callon & Law, 1982; Latour, 1987).

ANT has referred to the sociology of science and technology (Latour, 1987, 2005), studying hybrid networks, composed of human and non-human actors, that are ascribed agency (Callon, 1986; Latour, 1987, 2005; Law, 1992). This assumption has the methodological implication of treating humans and non-humans symmetrically when following a translation process, such as in the illustrative article of Callon (1986) studying scallops, fishermen, and scientists as actors. Furthermore, ANT is considered a relationist theory, which means that agents are not a person or a thing but the interactions amongst them (Geels, 2010). It relies on a 'flat ontology', without making a distinction between what is inside and outside the social (Latour, 1987, 2005; Modell,

Vinnari, & Lukka, 2017) and disregarding the analytical usefulness of hierarchical structures (Geels, 2010; Modell et al., 2017). More than a theory, one of ANT's main proponents consider it as a method, where it is suggested to follow the actors and their associations (Latour, 2005).

Following Waeraas and Nielsen (2016), beyond ANT, the idea of translation has also informed Scandinavian neo-institutional theory[11] (e.g. Czarniawska & Sevón, 1996, 2005; Frandsen & Johansen, 2011) and in a lesser extent knowledge-based theory. These three streams of translation relate to the same phenomenon of complex negotiation processes in the adoption and dissemination of ideas (Waeraas & Nielsen, 2016). The understanding of translation of the streams of ANT and Scandinavian institutionalism share a constructivist perspective (Waeraas & Nielsen, 2016) and have been combined in other accounting-based research (Modell et al., 2017).

Studies drawing from both streams of translation can offer interesting angles to look at the translation of the SDGs at the organisational level, the phenomenon which is to be analysed within this study. However, Model et al. (2017) have warned against the combination of ANT and Scandinavian neo-institutional theories arguing that there are important tensions in their philosophical assumptions. Unlike ANT and its flat ontology, Scandinavian neo-institutionalism has its roots in the depth ontology[12] of institutional approaches, understanding human agency embedded in institutions. Considering these tensions, the theoretical underpinnings of this research will draw mainly on the ideas and terminology of the sociology of translation proposed by ANT scholars.

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[11] Based on the ideas of translation expressed in ANT, Scandinavian neo-institutionalism has introduced this concept to explain organisational change through the travel and adoption of management ideas, which can result in a process of institutionalisation (Czarniawska & Joerges, 1996). This movement is thought to be driven by imitation and fashion, involving processes of identity and meaning construction (Sahlin & Wedlin, 2008).

[12] A depth ontology refers to an understanding of the world that "consists of hierarchically layered structures that become more or less objectified over time" (Modell, Vinnari & Lukka, 2017, p.67)

Having established the theoretical foundations of translation, the following sections will expand on the ideas of this framework drawing mainly from the propositions of ANT scholars Bruno Latour and Michael Callon. The next section will define the concept of translation and its interpretation in this research.

4.3. Definition of translation

As stated before, in the context of spreading ideas, claims, and objects, the notion of translation is presented as opposed to that of diffusion (Czarniawska & Sevón, 2005; Latour, 1986a, 1987). While the latter assumes an initial force causing the movement of what is being spread and its transportation without alteration, the sociology of translation proposes that the movement is possible because of the actions of everyone along its path, who play a role in deciding to support, maintain or change it (Latour, 1986a, 1987). As Latour (1986a) describes it, actors may act by "*letting the token drop, or modifying it, or deflecting it, or betraying it, or adding to it, or appropriating it"* (p. 267). In other words, an idea or claim is not powerful *per se*, but its power and ability to spread and become long-lasting reside in the actions of others (Latour, 1986a, 1987). This also implies that actors do not passively adopt new ideas, but actively and constantly transform them according to their own interests (Doorewaard & Van Bijsterveld, 2001; Frandsen & Johansen, 2011; Latour, 1986a).

Based on the idea that actors would follow their own interests, translation also refers to the processes by which an actor attempt to channel others' interests in a particular direction (Callon, 1986; Callon & Law, 1982; Latour, 1987). Callon and Latour (1981) have also defined translation as follows:

> *"By translation we understand all the negotiations, intrigues, calculations, acts of persuasion and violence, thanks to which an actor or force takes, or causes to be conferred on itself, authority to speak or act on behalf of another actor or force. 'Our*

> *interests are the same', 'do what I want', 'you cannot succeed without going through me'. Whenever an actor speaks of 'us', s/he is translating other actors into a single will. (p. 278)"*

Ejiogu & Ejiogu (2018) argue that because of these, sometimes strategic, acts of persuasion, translation from ANT's perspective has a political meaning. This definition is also geometric because it implies displacement, a movement of interests from one place to another (Ejiogu & Ejiogu, 2018; Latour, 1987). People and other actors are offered new interpretations of their interests, and these are eventually channelled in a different direction (Latour, 1987).

As a result of these movement of interests, translation processes have a possibility of making entities equivalent, "*the possibility that one thing (for example, an actor) may stand for another (for instance a network)*" (Law, 1992, p. 386). Through these translations, ideas and actors are equated with one another (Callon & Law, 1982), and new links and arrangements among actors that did not exist before are created (Latour, 1987, 1999; Robson & Bottausci, 2018). In this regard, the spreading and transformation of an idea across time and space are possible through chains of relations among actors, or in ANT terms actor-networks (Justesen & Mouritsen, 2011). Ideas are spread and become stronger while they are tied together with more actors, human and non-human, through the creation of these new links and arrangements. Translation can be then defined as well as:

> "a *relation* that does not transport causality but induces two *mediators* [13] into coexisting" (Latour, 2005, p. 108 emphasis added).

Taking into account these definitions, translation in this study refers to the process of implementation of the SDG framework at the micro-organisational level through processes of

[13] Latour (2005) have referred to mediators as those actor-networks that are active translators, who transform effects instead of just transporting them without transformation.

mobilisation of interests, negotiations, calculations, and transformations proposed and mediated by diverse actors.

Having defined the notion of translation and introduced some other related concepts, the following sections will address these ideas more in-depth, relating them to the translation of the SDGs into organisations.

4.4. Actors and their associations in translation processes

Following the aforementioned definitions of translation, spreading the SDG framework through time and space would involve interested actors and the relations that they form (i.e., networks). According to ANT's understanding of translation, actors can be human and non-human, although their agency is a relational effect of hybrid networks between the two (S. Allen, Brigham, & Marshall, 2018; Latour, 2005). Sharing the perspective of other authors employing this framework (S. Allen et al., 2018; Jensen, Sandström, & Helin, 2009), this research takes a stand where only human actors have intentions. However, human actors' intentions are not enough for a movement to occur; every actor, whether human or non-human, plays a role in the movement of ideas, claims, facts, and practices through time and space (Latour, 1986a, 1987).

Another way of classifying actors within ANT is to distinguish between *translators* and *mediators*. Translation studies have referred to those actors interested in the translation to occur as *translators*, following their route through the process (Cassell & Lee, 2017). It should be noted that the notion of *translator* follows a particular point of view or has been employed to signal the lead actors, although diverse actors composing a network are trying to pursue their own interests simultaneously (Bracci, Biondi, & Kastberg, 2023; Callon & Law, 1982; Star & Griesemer, 1989). Other actors relevant in a translation process are those acting as *mediators*, actively translating, not as mere *intermediaries* who do not have transformative effects (Latour, 2005).

Translation studies have also used different categories for actors, for instance, concerning boundaries and scale. Concerning boundaries, for example, Briers and Chua (2001) relied on the notions of *extra-organisational* and *organisational* factors to differentiate between "*local actors bound by place and context and more cosmopolitan actors who traverse space easily*" (p. 240). Regarding scale, Latour and Callon (1981) referred to the formation of *macro-actors* as *micro-actors* who have associated to act "*like a single man*" (p. 299). Organisations can be thought as macro actors, composed by several micro-actors.

In line of ANT's flat ontology, ANT theorists have manifested against the use of predefined categories or scales for actors when analysing a translation process (Callon & Latour, 1981; Latour, 2005); instead, the analysis should reveal those relations (Latour, 2005). While this research attempts to follow these relations, distinctions concerning boundaries (inside and outside the organisation) and scale (global, national, local, organisational) will be helpful in illustrating the actors involved in the process of translation of the global SDGs into individual companies in Chile.

Based on these aforementioned classifications for actors, actors interested for the SDGs to be translated into organisations will be theorised as *translators*. At the international level, the UN and its related organisations, such as the UNGC, trying to direct corporate engagement with the SDGs in a certain manner, are such an example. In a specific national context, governmental institutions are also theorised as *translators*, mainly because governments are responsible for planning and monitoring the progress of the 2030 Agenda (UN, 2015) as well as directing policies and regulations towards the SDGs (SDSN, 2015). Translation studies in general have referred to the role of other extra-organisational actors acting as *translators*, especially consultants, in bringing management ideas to companies and supporting their implementation (Briers & Chua, 2001; Czarniawska & Joerges, 1996; S. Q. Qu & Cooper, 2011; Sahlin-Andersson, 1996). The roles

played by extra-organisational actors in the SDG translation will be addressed in the empirical chapters 6 and 7.

Within individual business organisations, translation studies have found that managers can be key *translators* in translation processes (Briers & Chua, 2001; Erlingsdóttir & Lindberg, 2005). For example, in Briers and Chua's (2001) study, a general manager was one of the main internal *translators* in implementing a new cost system in a company, gathering diverse allies, external (e.g. consulting firm) and internal (e.g. accounting team, hardware and software) to the organisation. Research has also recognised the role played by other employees and work teams as *mediators* in translation processes within companies (Briers & Chua, 2001; Doorewaard & Van Bijsterveld, 2001). When it comes to the SDGs, Fleming et al. (2017) opened the possibility for employees to be *mediators*, showing how they supported the translation of the SDGs in the company within a case study. The role played by internal actors in the SDG translation process is further illustrated in Chapter 7.

Non-human mediators can take numerous forms and some studies have further categorised them. Citing Callon (1992), Gherardi and Nicolini (2000, p. 335) referred to three types of mediating actors apart from human beings:

> *"- artifacts, which include all the non-human entities that facilitate performance of a task;*
> *- Texts and inscriptions, which include everything that is written or recorded, as well as the channel through which they circulate;*
> *- Money in its manifold forms"*

These mediators are specific and localised for each translation process (Allen et al., 2018). For example, studying translation processes of safety knowledge, Gherardi and Nicolini (2000) grouped mediators into a number of categories including: safety-related technological artifacts or work equipment, safety discourses, and texts including regulations. Drawing from these categories,

Allen et al. (2018) identified several mediators in the process of enacting sustainability in a brownfield development project: *measurement devices*, including accounting processes, systems and a carbon calculator; *sustainability discourses* including visions about sustainability; *texts*, considering policies, standards, certifications and contractual terms; and *technological artifacts or work equipment,* such as waste collection spaces (Allen et al., 2018, p. 35).

Furthermore, translation processes do not occur in a vacuum but are instead a result of previous hybrid associations of these actor-networks (Allen et al., 2018; Doorewaard & Van Bijsterveld, 2001; Latour, 1987). Some associations relevant to the translation of the SDGs at the organisational level have already been built at the international level (see Chapter 2) and the national level (see Chapter 3). For example, at the international level, associations have been created between the SDGs and corporate sustainability reporting (Adams, 2017; GRI et al., 2015), elements of the reporting process, such as the notion of materiality (GRI & UNGC, 2018), and other business-related elements, such as the sustainability strategy and the value chain (Adams, 2017; GRI et al., 2015; IFAC, 2016; PNUD et al., 2019; PwC, 2018). At the national level, the local branches of the UNGC and WBCSD have also built translations for the SDGs in Chile, for example, connecting initiatives from the private sector contributing to the SDGs to the last national VNR (Consejo Nacional para la Implementación de la Agenda 2030 de Desarrollo Sostenible, 2019). This research will also address how these associations have made the spread of the SDGs at the organisational level possible or have mediated this translation.

Furthermore, previous associations are not trivial when new ideas are brought into an organisational context. Following Doorewaard & Van Bijsterveld (2001), the process of translation is closer to the metaphor of *osmosis* where a new idea "*must fight its way through a 'semipermeable organisational membrane', consisting of existing power networks, organisational*

culture and subcultures" (p. 61). In practice, this means that translation processes usually result in a mix of old and new practices (Doorewaard & Van Bijsterveld, 2001).

4.5. Translating interests

Following the definition of translation (see section 4.3), it can be conceptualised as a displacement of interests. According to Latour, interests are "*what lies in between actors and their goal*s" (Latour, 1987, p. 108, emphasis in original). Interests can also be articulated as choices between different courses of action (Callon & Law, 1982); actors would select whatever can help them to reach their goals, among many other alternatives. Furthermore, interests are not understood as a cause but are the consequence of previous enrolment processes and associations among actors (Callon & Law, 1982; Latour, 1987).

To enrol others on mobilising an idea or a claim, interested translators impute, map and interpret others' interests (Callon & Law, 1982; Latour, 1987). Translating interests refers to processes by which actors are made to believe that a particular claim is in accordance with their interests or is an alternative to achieving their goals (Callon, 1986; Callon & Law, 1982; Jeppesen, 2010; Latour, 1987). Those interested in spreading the SDG framework at the corporate level, or *translators*, would have to negotiate and interest companies to translate the SDGs, directing their interests to be coherent with this framework (Callon, 1986).

Latour (1987, pp. 108-121) has referred to various ways in which an actor may enrol others in spreading a claim or idea by translating or displacing their interests. For example, an actor, in trying to pursue their own interests, might follow others' coherent interests. On the contrary, this interested actor might make others reinterpret their own interests in order to be followed. More robust than this previous translation, *translators* might aim to become indispensable for others to pursue their interests (Latour, 1987). Callon (1986) has referred to this process as building an

obligatory passage point. Once this is achieved, the *translators* should not have to negotiate interests any more since other actors would contribute to spreading the claim or idea in time and space for them (Latour, 1987).

Latour (1987) exemplifies the displacement of interests with the case of some managers of a company whose interest is to build more efficient cars. The company's research group in charge of the task proposed a first translation: electric cars using fuel cells are equivalent to more efficient cars. In order to understand fuel cells, they have to study electrodes, and in turn, they should study one pore in one electrode. After these subsequent translations, the research group idea is narrowed to study a 'one-pore-model', which will fulfil the interest in building efficient cars. The displacement of interests is possible because of a chain of translations, where one idea or entity is equated to another (e.g. efficient cars = study fuel cells = study electrodes = study one pore).

In the case of the SDGs, interested actors have built similar relations. For example, the statement on the 2030 Agenda that the private sector is expected to contribute to the SDGs (see Chapter 2) has been translated in organisational-oriented reports as 'the SDGs should be part of the company's sustainability strategy' (Adams, 2017b; GRI et al., 2015a; IFAC, 2016; PNUD et al., 2019; PwC, 2018). These two ideas have been made equivalent (Callon & Law, 1982); businesses' contribution to the SDGs equals incorporating the SDGs into their sustainability strategy.

The translation of interests refers to a network formation process, where actors or associations of actors "*form heterogeneous networks of aligned interests*" (Doorewaard & Van Bijsterveld, 2001, p. 61). Therefore, enrolments and translations of interests do not just occur from a *translator* to another actor, but different actors are simultaneously seeking to maintain and create new associations (Star & Griesemer, 1989). A change of viewpoint could alter the direction of the translation to which Callon and Law (1982) have referred as counter-enrolment. An actor being

enrolled is, at the same time, trying to pursue their interests and enrolling others (Callon & Law, 1982). In this research, individual business organisations are not passively enrolled by other interested actors in integrating the SDGs, they are also actively maintaining their previous associations or creating new ones by enrolling actors to pursue their own interests. This idea of enrolment and counter-enrolment will be helpful to understand how corporate interests have been mobilised around the SDGs.

In looking for coherence among these multiple translations, the notion of *boundary objects* that inhabit and intersect social worlds has been employed (Briers & Chua, 2001; Star & Griesemer, 1989). Star and Griesemer have referred to them as:

> *"…objects which are both plastic enough to adapt to local needs and the constraints of the several parties employing them, yet robust enough to maintain a common identity across sites. They are weakly structured in common use, and become strongly structured in local use." (p. 393)*

The authors have referred to four types of boundary objects, repositories, ideal type, coincident boundaries and standardised forms. Briers and Chua (2001) have added a fifth one, visionary boundary objects, which are "*conceptual objects that have high levels of legitimacy within a particular community*" (p. 242). In corporate settings, the ideas of being 'more efficient' or 'more sustainable' can be examples of visionary boundary objects. Following the general definition of boundary objects, these visionary concepts are not precisely demarcated in general use but are tailored to a specific setting. This latter concept can be beneficial in understanding how the SDGs are being tied to commonly accepted ideas in order to overcome resistance at the organisational level while filling its meaning in practice.

4.5.1. Moments of Translation

Callon (1986) has proposed four moments of translation to explain how the enrolment and mobilisation of interests take place, or in other words, how networks are established. He has described this process from the point of view of one *translator,* who problematises an issue and tries to interest, enrol, and mobilise other actors under their claim.

The first moment of *problematisation* refers to the proposition of a shared problem and its solution. Interested actors try to "*convince others that there is a shared problem*" (Bracci et al., 2023, p. 22) and present an alternative to solve it (Bracci et al., 2023; Jeacle, 2017). In this process, an initial arrangement of actors is proposed (Allen et al., 2018; Bracci et al., 2023; Callon, 1986). In Callon's (1986) words, the translator attempts to build an *obligatory passage point* that other actors should follow if they want to achieve their own desires. It is then an attempt for an actor to become indispensable (Bracci et al., 2023).

In the second moment of *interessment*, *translators* attempt to stabilise their propositions of network formation. They try to interest others in their alternative instead of any other possible association (Callon, 1986; Latour, 1987). Therefore, this moment implies setting boundaries to the network, forming alliances and blocking other potential ones (Allen et al., 2018; Bracci et al., 2023). In order to strengthen the associations, the translators propose an interface (Bracci et al., 2023; Jeacle, 2017) or *interessment* devices (Callon, 1986) between the actors, defining their identities in a certain way. As Callon (1986, p. 208) describes it: "*To interest other actors is to build devices which can be placed between them and all other entities who want to define their identities otherwise*".

Following Callon (1986), the third moment of *enrolment* is defined as a successful *interessment*, where diverse actors temporarily come together accepting their roles and identities in this proposed

association. This moment also comprises further negotiations where these roles and identities are continuously tested (Doorewaard & Van Bijsterveld, 2001). *Interessment devices* might need to be adapted to maintain the network (Callon, 1986), thus playing a role not only in the phase of interesting others but also in holding the network together and controlling actors' behaviour (see section 4.7).

Finally, Callon (1986) referred to the moment of *mobilisation*, arguing that "*to mobilise is […] to render entities mobile which were not so beforehand*" (p. 216). Actors' identities are displaced from their 'original' ones and are now represented differently by the network. As Jeacle (2017) has described:

> *"… mobilisation is characterised by the creation of a coherent identity in which there is collective agreement and acceptance by actors within the network, and more importantly, acceptance of the process by which this unity is maintained." (Jeacle, 2017, p. 102)*

Following these developments, translation is also a matter of representation, how dispersed actors come to a network to be represented by a single entity (Callon, 1986; Callon & Latour, 1981; Law, 1992; Robson & Bottausci, 2018). Some have employed the concept of *spokesman* or *spokesperson* to name a representative of a network, someone who speaks on behalf of others – human or non-human – that do not speak (Callon, 1986; Callon & Latour, 1981; Latour, 1987). Latour (1987) exemplified this concept with a delegate who speaks on behalf of workers to negotiate a pay rise. Callon (1986) referred to scientists as *spokespersons* of their object of study, scallops, transforming their larvae into numbers, tables, and graphical representations that come to stand for them and support what scientists have to say about their behaviour.

Even when the moment of mobilisation is achieved, associations of interests among actors are never fully closed. These are constantly tested and can be 'betrayed' as actors may seek to redefine

their associations (Callon, 1986; Callon & Latour, 1981; Latour, 1987). For example, a study on the translation of grand challenges to the business level shows that, after an apparent successful translation of the climate change concept, tensions with previous robust networks caused a return to business-as-usual practices (Wright & Nyberg, 2017). This idea also implies that *spokepersons* will only play that role as long as the network holds together.

The aforementioned moments of translation will be employed to illustrate the processes of translation of the SDGs into large companies operating in Chile and into one single company through a case study (see Chapters 6 and 7, respectively). Translation studies have applied these moments of translation in a linear manner and following a clear-cut process of translation (e.g. Bracci et al., 2023; Jeacle, 2017). However, following Allen et al. (2018), this research shares the perspective of "*potential for fluidity and disorder in the movements between them*" (p.31). In addition, the translation of the SDGs is a complex process of multiple translations instead of a single clear-cut process, in which these translation moments can be evident at multiple different levels. For example, the corporate decision of engaging in the 2030 Agenda follows a translation process, while integrating the SDGs into the corporate strategy is another process of translation involving other organisational levels and mediators. At the same time, both are part of the process of translating the SDGs in the company.

4.6. Inscriptions and Calculations

Related to the idea of representation in translation processes, ANT-inspired research has employed the concept of *inscription*. Latour has referred to it as visual representations produced by *instruments* or inscription devices, which can be displayed on texts (Latour, 1986b, 1987). In a later work, Latour (1999) defined the term as "*all the types of transformations through which an entity becomes materialised into a sign, an archive, a document, a piece of paper, a trace.*" (p.

306). From Latour's definitions, it is possible to infer that inscriptions are an outcome of previous translations, "*a material translation*" (Robson, 1992, p. 691).

In Callon's (1986) study, numbers and tables representing scallops and their behaviour constitute an example of inscriptions. Examples of entities recognised as inscriptions in accounting-related translation research include numbers (Robson, 1992), charts (S. Q. Qu & Cooper, 2011), and invoices (Corvellec, Ek, Zapata, & Zapata Campos, 2018) representing diverse entities. In corporate reporting, inscriptions will refer to all "*material and graphical representations that constitute the accounting report: writing, numbers, lists, tables*" (Robson, 1992, p. 685) representing processes, transactions, cash flows, buildings and so on. Based on these propositions, narratives representing sustainability-related initiatives, or indicators representing GHG emissions or water consumption, will be theorised as inscriptions in this research. The visual representations of the SDGs in the form of narratives, icons, tables, and diagrams are also theorised as inscriptions.

Among other characteristics, inscriptions are mobile, meaning they can move from one setting to another (Robson, 1992). When they move, inscriptions can maintain some of their relations, for which they are called immutable mobiles (Latour, 1999; Robson, 1992). These characteristics allow inscriptions to be recombined, creating new ones (Latour, 1986b, 1987; Robson, 1992). Inscriptions can render mobile, diverse and disperse entities and make them part of a single space. Drawing on the examples above, companies have instruments to measure GHG emissions, inscribing them into numbers. These numbers, as immutable mobiles, can be then included in management systems and combined with other inscriptions, constituting the company's environmental performance. These can afterwards travel further to a report or the environmental authorities.

Inscriptions are possible because of diverse instruments of various degrees of sophistication (Latour, 1986b, 1987). As such, they should not be considered a neutral representation of the world but as a result of procedures and techniques or calculations (Justesen & Mouritsen, 2011; Miller, 1990; Robson, 1992). Linking this idea to accounting, Justesen and Mouritsen (2011) have argued that "*Accounting calculations are understood to be inscriptions that are the contingent effects of specific procedures rather than a more or less precise mirroring of the world*" (p.176-177). For example, Whittle and Mueller (2010) showed how configurations in management accounting systems, an instrument that can create inscriptions, can portray a contingent reality of what is deemed as profitable in an organisation.

Following these ideas, calculation processes can be understood as processes of translation by which diverse entities come together to be represented by a new entity, a single inscription. Based on translation ideas, Callon and Muniesa (2005) suppose that calculations do not necessarily involve numerical operations and attempted to avoid a distinction between quantitative and qualitative aspects. They have referred to calculations as follows:

> *"Calculation starts by establishing distinctions between things or states of the world, and by imagining and estimating courses of action associated with those things or with those states as well as their consequences" (Callon & Muniesa, 2005, p. 1231)*

They proposed a three-step process of calculation: Firstly, entities to be calculated are detached from their context and arranged into a single space; secondly, these entities are subjected to manipulations and transformations; and finally, a result is extracted. This result, in this case, an inscription, has to be able to circulate afterwards without carrying the calculative process with it (Callon & Muniesa, 2005; Sobkowiak et al., 2020). Considering these ideas, the processes by which corporate practices and the SDGs come to be part of a single entity will be understood as calculation processes, which results have been inscribed in corporate sustainability reports and

other media. Drawing on this theorisation, SDG-related inscriptions can offer some information to trace back the calculative processes that have been carried out within organisations.

What is relevant about inscriptions is that they enable action (Czarniawska & Joerges, 1996; Justesen & Mouritsen, 2011; Latour, 1986b; Robson, 1992). Two roles played by inscriptions are particularly salient: 1) Inscriptions enable action at a distance and, therefore, are relevant to management and control; 2) Inscriptions can act as allies to show and support corporate claims. These two ideas will be briefly discussed as follows.

First, the characteristics of inscriptions of being mobile, stable and combinable have been related to the idea of action at a distance (Corvellec et al., 2018; Justesen & Mouritsen, 2011; Law, 1986; Quattrone & Hopper, 2005; Robson, 1992). Action at a distance refers to decisions and calculations that are not made in a moment and place in which a specific action takes place but instead take place in distant places and at distant times. As Robson (1992) argues, an action made at a distance from the context in which one would like to act upon is dependent on representations, or in other words, rely on inscriptions.

Organisations can be understood as *centres of calculations* where inscriptions are created and or accumulated, gathering information from distant places (Latour, 1987; Miller, 1990). These are also sites where calculations are made by combining these inscriptions (Latour, 1999). Taking these ideas into account, inscriptions play a role in organisational management and support the action of users of corporate information, who rely on these representations of distant times and places (Robson, 1992).

The decision of what is reported or not regarding the SDGs can also be conceived as a calculative practice. This highlights the second role that inscriptions play: their ability to show and enrol others

in facts and claims (Latour, 1986b, 1987). Inscriptions, and in consequence, the array of instruments from which these were created, are allies in mobilising interests (Latour, 1986b, 1987). Inscriptions have the advantage of showing the things they represent, which should not be underestimated when attempting to convince others. As Latour has expressed, "*You doubt of what I wrote? Let me show you*" (Latour, 1987, p. 64). From this understanding, how companies have presented SDG-related inscriptions sheds some light on which ideas and claims they want to communicate.

This section has described inscriptions and some of their roles in translation processes. The following section will address how ideas of control and power play a part in translation processes, expanding the ideas of this section.

4.7. Understandings of Control and Power

Diverse ideas of control and power can be found in the framework of the sociology of translation. Firstly, following Latour (1987), control affects how easily an idea, practice or fact is spread and how likely it is to be transformed along its way. The author makes a distinction between soft and hard facts associated with the degrees of control of others' behaviour and the number of allies (human and non-human actors) needed to be enrolled to exert control.

If less control is exerted, ideas would spread more easily, but more transformations are expected to occur because "*everyone along the chain has adapted it to their own special context*" (Latour, 1987, p. 207). On the contrary, an idea can spread and become long-lasting when is supported by "*so many assembled elements that it resists all trials to break it apart*" (Latour, 1987, p. 122). This is, to enrol human and non-human actors which act as a unified whole, resembling a machine.

In comparison to the translation of the SDGs at the national level, at the organisational level these ideas become 'softer'. Although leaving certain room for modification, at the national level there is a clearly defined supporting structure of elements for implementing the SDGs acting as a unified whole. This structure is composed of different institutions and people (e.g. data collectors, statistical bodies, governmental institutions, the HLPF), but also non-human actors and inscriptions (e.g. surveys, numbers, indicators, statistical systems involving software and hardware, reports, regulations). In contrast, the spreading of the SDGs in organisations is not structured as a single machine but different alternatives where facts are proposed by diverse interested actors. In practice, this means more room for interpretation will be given to companies, who could then adapt the translation of the SDGs in a way coherent with their interests.

Actors' resistance to ideas, claims, facts and practices resulting from processes of translation has been conceptualised as 'trials of strength' (Briers & Chua, 2001; Latour, 1987). Following Latour's (1987) ideas of control, hybrid associations of humans and technology – including instruments and inscriptions – can create more complex mechanisms producing more stable and predictable outcomes, less susceptible to be contested by others (Callon & Latour, 1981; Czarniawska & Joerges, 1996; Latour, 1987). These ideas will be relevant to discuss processes of control within companies when it comes to translating the SDGs internally. For example, in studying safety knowledge within organisations, Gherardi and Nicolini (2000) have referred to hybrid associations of humans and technology as key to controlling behaviour aligned to safety discourses. They found that to avoid the reinterpretation of safety technologies in practice, they should be tied with control agencies, and materialised in standards, rules, inspections and certificates.

From the previous paragraphs it can be inferred that inscriptions can support the purpose of administration and control within organisations (Qu & Cooper, 2011). Inscriptions convert events into other objects that are mobile and immutable (Latour, 1986b; S. Q. Qu & Cooper, 2011), which are more durable than, for instance, speech (Law, 1992). According to Law (1992), "*a good ordering strategy is to embody a set of relations in durable materials*" (p. 387). For example, Allen et al. (2018) showed how contracts can support the stability of a network (in their study, a specific way of translating sustainability) because they are costly to amend and therefore less susceptible to being contested.

As it was established in section 4.6, when inscriptions representing certain entities travel from one setting to another, enable actions at a distance. Each time inscriptions containing information from distant places travel from the periphery to centres of calculation, more asymmetries are created (Latour, 1987). In the end, who sits at the centre is more knowledgeable, and is more familiar with distant entities (Latour, 1987). Furthermore, by acting they can "*influence many contexts at the same time*" (Robson, 1992, p. 691). According to Law (1992), these ideas show clear similarities with Foucauldian notions of knowledge, power, and control. As Latour (1986b) has stated:

> *"A man is never much more powerful than any other – even from a throne; but a man whose eye dominates records through which some sort of connections are established with millions of others may be said to dominate" (p. 27).*

Under the framework of the sociology of translation, power is not understood as something that is possessed as an attribute, nor a cause that can provide an explanation (Latour, 1986a; Law, 1992), but a consequence of associations (and dis-associations) among actors (Czarniawska & Sevón, 1996; Latour, 1986a, 1987). Translation processes occur in 'power-based' contexts (Doorewaard & Van Bijsterveld, 2001) and by translating others' interests, actors try to define their relative position concerning others. Following Callon and Law (1982) enrolment "*is concerned with the*

ways in which provisional order is proposed, and sometimes achieved" (p. 622). Therefore, translation processes participate in creating social order by defining and redefining power relations among actors (Callon & Law, 1982; Corvellec et al., 2018; Doorewaard & Van Bijsterveld, 2001; Law, 1992). These ideas will offer insights into how SDG translations are defining particular social orders or rather are serving to maintain current configurations.

4.8. Accounting and translation literature

The accounting field has already built links with translation literature, although not clearly in the domain of accounting for sustainable development, which offers room for contribution (Barter & Bebbington, 2012). According to Ejiogu and Ejiogu (2018), accounting literature can be found around two different streams of translation, language translation and the sociology of translation. Similar to what has been proposed for the sociology of translation, language translation is seen as a non-neutral process that involves cultural dimensions where translators have to make decisions about what gets finally translated, perpetuating or creating in some cases uneven conditions (Evans, 2018). The work of Ejiogu and Ejiogu (2018), while positioning from the Scandinavian tradition of translation, has drawn insights from linguistic translation techniques to explain how a particular idea – people as corporate assets – was translated across the disciplines of accounting and human resources management.

Beyond the above-mentioned article, most research within the accounting field drawing on the sociology of translation, from which this research stands, has focused on the ANT perspective. Justesen and Mouritsen (2011) have reviewed literature within the field of accounting employing ANT, and more particularly Latour's (1987, 2005) ideas. They found that accounting research has employed the translation idea and its related concepts of inscriptions, centres of calculation, and action at a distance to explain accounting innovations and the travel of management ideas; trace

back established management technologies; reconsider the organisational boundaries and mediating instruments; and show the performative role of accounting (Justesen & Mouritsen, 2011).

Briers and Chua (2001) analysed the long and non-linear story of an accounting system change relying on consecutive trials of strength of diverse allies (actor-networks) in line with Latour's (1987) ideas. In doing so, they brought in the concept of boundary objects from Star and Griesemer (1989) as allies to explain the acceptance of management ideas. They coined the notion of visionary boundary objects (See section 4.5), and how these can be key to supporting accounting technologies and gaining allies in processes of accounting change. For example, the intention of calculating a 'true cost' was an idea not contested by internal actors.

Other studies have proposed similar perspectives on how accounting-related ideas can gather actors together. Drawing from Callon's (1986) moments of translation, studies have theorised diverse accounting ideas and devices as obligatory passage points through which dispersed actors have to pass if they want to achieve their interests. For example, Ufodike, Okafor and Opara (2022) theorised accountability as the mechanism that caused actors to converge to achieve their interests of strengthening governance. Bracci et al. (2023) defined accountability as the interest that diverse actors in a municipality tried to pursue by developing a popular financial report, which was recognised as the obligatory passage. Jeacle (2017) highlighted the role of calculative practices, specifically labour cost savings, acting as an obligatory passage point for the spreading of the 'Do it Yourself' tradition within a diverse community of actors. A final example is Whittle and Mueller (2010), who theorised management accounting systems as this obligatory passage point for ideas to be considered strategic.

Some have studied how accounting inscriptions enable action (Corvellec et al., 2018; Miller, 1990; Robson, 1992). These works give relevance to the role of accounting technologies and calculative devices, understanding these as actors affecting organisational activities (Justesen & Mouritsen, 2011). Robson (1992), for instance, analysed the role of accounting numbers as inscriptions and the chain of inscriptions related to knowledge and control in a conceptual article. He theorised on how quantitative accounts make diverse entities such as transactions, materials, and labour have identical qualities, enabling their combination into new inscriptions, such as profit or loss, and subsequently new combined inscriptions, such as ratios, enabling benchmarking. The article concludes by indicating that the knowledge provided by accounting in these terms has a great potential for acting at a distance. Relation with inscriptions and their power to show things are not new within the field of accounting, where the power of accounting to render certain things and ideas visible has been acknowledged (Miller, 1990; Russell & Thomson, 2009; Sikka, 2011).

Other translation studies in the accounting field have also addressed control and power issues, reflecting on the role of accounting-related practices and technologies in mediating actors' relations. For example, Ufodike et al. (2022) referred to two primary forms of control to enforce accountability in a specific network, which were: financial controls, reflected in measures to separate monetary funds of diverse actors, and behavioural controls, including policies that "*defined the bounds of acceptable behaviour*" (Ufodike et al., 2022, p. 116). They concluded that these changes in how accountability was enacted could shift power relations among actors. Quattrone and Hopper (2005) analysed the relationship between action at a distance and control through two case studies of MNCs implementing a new Enterprise Resource Planning system (ERP). Their results showed how the organisations implemented the ERP systems differently, resulting in different arrangements of spatial and temporal distances between the headquarters and

subsidiaries. At the same time, these created differences in the way control could be effectively exerted.

This research will build on this literature by providing a new context for studying the roles played by accounting in the translation processes. The roles played by calculative and control practices in translating interests and enrolling actors and the role of inscriptions in rendering things visible will be particularly useful ideas in this regard.

4.9. Research Gaps

Considering the theoretical propositions in this chapter, relevant literature presented in Chapter 2, and the Chilean context presented in Chapter 3, this section refers to the research gaps that will be addressed by giving answers to the research questions (See Chapter 1). Callon's (1986) four moments of translation will be employed as an overarching framework to explore SDG translations, improving our understanding of why and how the SDGs are and can be spread to the organisational level.

The framework of the sociology of translation will offer a localised understanding of the phenomena (Allen et al., 2018), which is relevant considering the SDGs are global but need to be adapted to contextual characteristics and needs. Most studies about the SDGs have been conducted at a global level, resulting in a focus on Global North countries and the largest companies worldwide, which leaves a gap to develop studies contextualised in emerging economies of the Global South (Pizzi et al., 2020). Studying this phenomenon in these contexts, in this case, Chile, would call to pay more attention to actors that can be particularly influential, such as international stakeholders (Qian et al., 2021; Sikka, 2011), and the greater tensions that exist among economic and socio-environmental sustainability goals (Lauwo et al., 2016; Qian et al., 2021; Tilt, 2016).

More specifically, the framework of the sociology of translation propose that companies would engage in translating the SDGs if that is in alignment with their interests and can help them to achieve their goals (Callon, 1986; Callon & Law, 1992; Latour, 1987). Therefore, addressing RQ1 involve exploring companies' interests and the corporate goals they are trying to achieve by translating the SDGs, related to the moment of *problematisation* (Callon, 1986). Literature focused on the SDGs has been limited in providing explanations for such engagements (See Chapter 2), doubts remain about how the private sector is interpreting the SDGs and their underlying corporate motivations (Heras-Saizarbitoria et al., 2022; Redman, 2018). Overall, accounting and management literature has questioned that corporate motivations for engaging in sustainability-oriented practices are inspired by socio-environmental considerations (e.g. Spence, 2007), rather the main reasons are related to gaining and maintaining legitimacy, and managing their more salient stakeholders, tending to privilege financial ones (e.g. Wright & Nyberg, 2017). This can poses serious risks to the advance social and environmental SDGs, particularly in emerging contexts. It requires to turn the attention to which networks companies are privileging in this translation, whose worldviews are prevalent and whose are ignored (Waeraas & Nielsen, 2016).

Thus, addressing RQ1 under this framework also involves understanding the interests of stakeholders and the capacity of these extra-organisational actors to influence corporate actions. This can be illustrated through Callon's (1986) moment of *interessment*, paying attention to the *interessment devices* these actors propose to companies to translate corporate interests. Chapter 3 anticipated that the influence of societal actors is not balanced in the Chilean context, where its neoliberal system entrenched in the constitution promotes a free-market orientation with limited State intervention (Undurraga, 2015). The State influence can also be limited by tensions between economic and socio-environmental goals (Lauwo et al., 2016; Qian et al., 2021; Tilt, 2016), which

has led to regulatory frameworks that have not been able to solve some of the country's main sustainability challenges. International-based organisations deserve further attention, as they have been relevant to advance sustainability practices in the country (Beckman et al., 2009) and have already built some networks for the SDGs. On the contrary, the influence of civil society, including more vulnerable actors, has remained low in Chile, replicating a common issue in emerging economies (Qian et al., 2021). Answering this RQ will shed some light about to what extent the SDGs can provide a common framework that allows these diverse actors to align their interests and work collectively toward sustainability objectives.

These ideas will have implications for addressing RQ2, as the motives that companies and other actors have to engage with the SDGs influence how the framework is translated in practice at the organisational level. The sociology of translation suggests the need to observe the actor-networks formed (Latour, 1987; Law, 1992), this is, how the SDGs are enrolled in a single network with other human and non-human actors, theorised with Callon's (1986) moment of *enrolment*. SDG literature has shown how the SDGs have been connected to corporate practices through the examination of corporate reports (Heras-Saizarbitoria et al., 2022, Oberhausser, 2022; Silva, 2021) but it has been particularly limited in addressing internal processes followed by the companies to engage with the SDGs. A proposed case study will provide more insights about people and non-human actors involved in the translation, exploring to what extent the SDGs have permeated into corporate practices. Considering contextual factors, this case study will also explore further the role of the networks with extra-organisational actors. For example, emerging countries can have greater influence of international and supranational-institutions (Leonhartsberger et al., 2022), such as the UNGC, the WBCSD and international reporting standards, that have already proposed SDG translations at the international level. Attention should also be given to the extent to which

more vulnerable actors (e.g. rural communities) or the ones most affected by sustainability challenges are part of this translation.

Addressing RQ2 also involve the exploration of SDG reporting practices. These will be theorised with Callon's (1986) moment of *mobilisation*, where SDG inscriptions are the result of internal processes of translation but can also act further in enrolling report users. This offer new theoretical perspectives to analyse the role of accounting in creating realities (Hines, 1988; Miles, 1990) when it comes to sustainability issues and address the lack of empirical accounting-based studies when it comes to the SDGs (Bebbington and Unerman, 2020). Relatedly, RQ3 would be addressed by theorising accounting technologies and accounting-related practices as non-human actors. Following the employment of this theoretical framework in accounting literature, accounting technologies and practices can act as *interessment devices* and mediators in translation processes.

4.10. Summary and Conclusion

This chapter has presented the theoretical underpinnings of this research based on the sociology of translation. This research will mainly draw from the theoretical concepts derived from ANT (Callon, 1986; Latour, 1987). The chapter justified the suitability of this framework in addressing the proposed research questions and proposed that, in this research, translation will refer to all the processes by which the SDGs are implemented into corporate practices.

Overall translation processes result from hybrid associations between human and non-human actors. While human actors have intentions, their relations with other human and non-human actors mediate translation processes. Callon's (1986) four moments of translation will provide an overarching framework to illustrate these relations and analyse the findings of this research, while other concepts of the framework are deemed useful to interpret more specific processes. One of

these concepts is inscriptions, a material translation resulting from calculation processes that can play a role in management and control practices and support corporate claims regarding the SDGs.

In conclusion, the framework of the sociology of translation will be employed to illustrate and discuss the findings of this research, as shown in Chapters 6, 7 and 8. These chapters will provide evidence of how different actors and their associations have interacted for the SDGs to be translated into individual companies in the Chilean context. The next chapter will present the research methodology consistent with this theoretical framework.

Chapter 5 - Research Design

5.1. Introduction

The purpose of this chapter is to describe the methodological approach employed to address the research aim and questions, including choices about philosophical assumptions, research design, and methods of data collection and data analysis. The chapter also provides a justification for these methodological choices.

This chapter is organised as follows. The next Section (5.2) describes the main methodological assumptions and choices of this research. Section 5.3 describes and justifies the research design, including methods of data collection and analysis. Issues concerning reflexivity and positionality are addressed in Section 5.4. A summary and conclusion are offered at the end of the chapter.

5.2. Philosophical Assumptions

The process of conducting research is circumscribed by a set of beliefs about the world (Chua, 1986), regardless of whether they are acknowledged or not by the researcher (Braun & Clarke, 2022). These include assumptions about the nature of reality and what is considered appropriate knowledge about the social world (Braun & Clarke, 2022; Bryman, 2012; Chua, 1986). Broadly, this research is positioned in the domain of qualitative methodology (Ahrens & Chapman, 2006; Braun & Clarke, 2022), consistent with an interpretive perspective (Chua, 1986). While this methodology can be understood as an overarching framework carrying a set of assumptions, Denzin and Lincoln (2011) have pointed out that there is not a single paradigm in qualitative research, but multiple interpretive approaches.

The interpretive perspective comprises assumptions about the nature of reality, which according to Chua (1986), are related to ontology, human purpose, and societal relations. Ontological considerations address the question of:

> *"whether social entities can and should be considered objective entities that have a reality external to social actors, or whether they can and should be considered social constructions built up from the perceptions and actions of social actors." (Bryman, 2012, p. 32)*

In this research, consistent with the interpretive perspective, reality is perceived as socially constructed (Denzin & Lincoln, 2011). This implies that social phenomena are produced through social interactions (Bryman, 2012), which are subjected to certain social order that can, in turn, shape human intentions (Chua, 1986). Social order is not static, but also subjected to constant change (Bryman, 2012; Chua, 1986).

Ontological assumptions are often associated with specific epistemological perspectives (Braun & Clarke, 2022, p. 166). Epistemology refers to what can be regarded as valid knowledge and how this should be studied (Braun & Clarke, 2022; Bryman, 2012). Assumptions about epistemology specify the appropriate *"criteria and process of assessing truth claims*" (Chua, 1986, p. 604). Generally, my epistemological approach is in line with the interpretive approach where truth is not perceived as singular, rather, it can be understood as situated, partial, or multiple (Braun & Clarke, 2022). Interpretive epistemologies assume that the understanding of the social world is based on the interpretation of research participants and the researcher (Bryman, 2012; Denzin and Lincoln, 2011), raising the need for the researcher to reflect about assumptions, choices, actions and personal positioning during the research process (Braun & Clarke, 2022; De Loo & Lowe, 2012). While this Section offers reflections about methodological assumptions and choices, other considerations of reflexivity will be addressed in further sections of this Chapter and more specifically in Section 5.4.

More specific definitions of ontology and epistemology are related to the choices of the research theoretical framework. Chua (1986) argued that, from the interpretive approach, theory seeks to *"explain action and to understand how social order is produced and reproduced"* (p. 615). As opposed to testing the validity of preconceived hypotheses, the researcher's interest is focused on meaning, and understanding contextualised and situated knowledge (Ahrens & Chapman, 2006; Braun & Clarke, 2022; Chua, 1986). From this perspective, this research has employed the theoretical concepts of the sociology of translation, mainly drawing from the ANT tradition (see Chapter 4), as a lens for interpreting meaning and knowledge.

ANT's ontology has a constructivist orientation (Modell et al., 2017) consistent with the assumptions of the interpretive perspective. More specifically, this research shares the proposition of Jensen, Sandström, & Helin (2009) that the ontological realm is reserved for human actors who *"have intentions, moral concerns, imagination"* (p. 531), while epistemologically, both human and nonhuman are included. This implies that this research is undertaken from an empirically realist and an epistemologically relativist position (Jensen et al., 2009). In line with realism, *"actors and relations which make up the world are considered to be real at each moment"* (Modell et al., p. 66). At the same time, closer to a relativist position, reality is not independent of the devices and methods employed to examine it but constructed by them, resulting in fact in multiple possible realities (Modell et al, 2017). Furthermore, ANT's understanding of agency is relationist (Geels, 2010; Modell et al., 2017), which means that the relations and ongoing interactions between actors are the causal agent, rather than the actors themselves (Geels, 2010).

This research is positioned within the accounting literature. Chua (1986) argued that, in practice, an interpretive approach in accounting implies that *"accounting information may be attributed diverse meanings"* (Chua, 1986, p. 617). This contrast with a positivist approach that assumes an

external and single reality that accounting can capture (Chua, 1986). Standing from the interpretive approach, this research considers that accounting information does not neutrally reflect an objective reality that is 'out there' (Burchell et al., 1980; Miller, 1990). Instead, accounting information can be thought of as *"inadequate representations of things and events as experienced as human beings"* (Chua, 1986, p. 617). In practical terms, this means that accounting-related devices employed as research data in this study, such as corporate sustainability reports, should not be assumed as neutrally reflecting corporate performance in sustainability matters but one representation of it amongst other possible ones. Furthermore, accounting representations can also contribute to shape realities (Gray, 2010), for example, by proposing a particular definition of what is 'efficient' (Chua, 1986). This idea is aligned with employing the sociology of translation as theoretical lens, where accounting numbers and devices can be actors in translation processes, highlighting the performative role of accounting (Justesen & Mouritsen, 2011).

This research lies within the interpretive paradigm, while contains some critical reflections. Critical perspectives recognise social conflict and intend to provoke social change, deeming interpretation as insufficient for this purpose (Chua, 1986). This research shares the critical viewpoint that current business and accounting practices are insufficient to support planetary sustainability (Gray, 2010; Spence, 2007), therefore, it provides reflections on how processes of translation of the SDGs into companies maintain or challenge the status quo. However, Burrit and Schaltegger (2010) have criticised that, within the accounting discipline, this 'path' has focused on highlighting the deficiencies of accounting-related practices without engaging with the private sector to find solutions. This research relies on the engagement with the private sector, aiming to provide an exploratory interpretation of the translation of the SDGs, which could serve as a basis for further critique.

Finally, in conducting the research, theoretical concepts were taken into account when designing the instruments of data collection and orientating the research inquiry. The analytical phase followed a more inductive orientation, where the research data was the starting point (Braun & Clarke, 2022), and theoretical considerations were included in later phases of the analysis rather than serving for testing hypothesis.

Based on the main methodological assumptions and choices discussed in this Section, the following Section will describe the research design and methods employed to conduct the research.

5.3. Research Design and Methods

This section describes the research design and methods employed for data collection and analysis. Following Bryman (2012), while the research design refers to a framework for data collection and analysis, research methods refer to techniques. The research design involved two stages: 1) a cross-sectional analysis of corporate sustainability reports addressing the SDGs in the Chilean context. 2) A single-case study of a Chilean company addressing the SDGs. These stages will be reviewed in detail in Sections 5.3.2 and 5.3.3, respectively.

The first stage aimed to provide an initial understanding of how a segment of the private sector in Chile was engaging with the 2030 Agenda. It offered the first insights into the translation of the SDGs at the organisational level, contributing to the yet limited empirical studies focused on the Global South in terms of SDG reporting. The analysis was also used to identify the most suitable and interesting options for the case study, according to the level of corporate engagement with the SDGs. More specifically, the company chosen needed to report about specific SDGs, rather than the SDG framework in general, and linking the SDGs at the level of the strategy.

In the second stage, a case study was conducted to provide a more in-depth understanding of the translation processes that resulted in SDG reporting, including the process of SDG prioritisation and the organisational actors playing a role (e.g. CEO, employees, accounting systems), knowledge that remained limited in studies based on secondary-data. Therefore, this stage contributed to address these limitations, as well as evidenced the roles played by accounting in practice. This stage also addresses the calls for case studies or field-based studies that take into account the context and stakeholders' views concerning the corporate implementation of the SDGs (Gusmão Caiado et al., 2018; Heras-Saizarbitoria et al., 2022).

5.3.1. Reasons and Implications of Design Choices

The choice of this particular research design implied a focus on large companies, as most companies issuing a sustainability report in Chile are indeed large and listed companies. This choice can be justified by primarily two reasons: data availability and empirical relevance.

Firstly, the issue of data availability could not be underestimated, especially considering the restrictions imposed by the pandemic, which forced me to employ online research methods only for most of the duration of this research. What *was* available, however, was ample secondary-data based evidence. Sustainability reports were a valuable source of information from companies, offering a starting point to look for a suitable case, but also to understand the level of business engagement with the 2030 Agenda more widely in Chile. This perfectly complemented my case study method by providing supporting evidence of the findings, such as the influence of external organisations in the SDG translation, which were common in other companies too. In addition, financial information, and certain social and environmental information about listed companies were required by regulation and were publicly accessible, thereby offering me a wealth of information about the case company on around corporate governance, social issues such as gender

inclusion practices, and environmental issues such as GHG emissions and environmental impacts assessments.

A second reason to focus on large companies lies in their empirical relevance to the Chilean context. Large businesses account for most economic transactions and are the main source of employment in Chile, and therefore, enhanced understanding of their engagement with the 2030 Agenda could have greater practical implications. Furthermore, foreign MNCs, large domestic companies, and sustainability-oriented business associations composed mostly of large companies, have historically driven CSR and sustainability-oriented practices in the country (Beckman et al., 2009), while these later associations have developed already SDG-related initiatives (see Chapter 3). Following these historical and current developments, it is expected that large companies are pioneers in addressing the 2030 Agenda and, thus, be suitable to study as they would have already engaged in discussions and developed management and/or reporting practices to analyse.

Each stage of the research design will be addressed in the following sections, detailing further their rationale and characteristics, and how the methods for data collection and analysis were conducted.

5.3.2. Cross-Sectional Secondary Data Analysis

The first stage of the research is a cross-sectional analysis of corporate sustainability reports, in which companies claimed to be engaging with the 2030 Agenda. Similar to the approach taken by Heras-Saizarbitoria et al. (2022), this stage of the research was based on detailed analysis of sustainability reports using a qualitative approach (Heras-Saizarbitoria et al., 2022, p. 4). The following subsections will explore in detail the characteristics of this stage of the research, starting with the data sources, followed by the process for reducing the data corpus, the reports included in the analysis, and a description of how the data analysis was conducted.

5.3.2.1. *Data sources*

This section will present, explain, and justify the rationale for employing corporate reports as data sources, as well as the basic criteria for their inclusion in the analysis. Companies worldwide have disclosed their commitment to the SDGs in corporate reports (KPMG International, 2022), which has led to a stream of research employing them as data sources to study corporate engagement with the SDGs (e.g., Heras-Saizarbitoria et al., 2022; Rosati & Faria, 2019a, 2019b; van der Waal & Thijssens, 2020). This stage of the research design positions within this stream of literature (see Chapter 2).

According to van der Waal and Thijssens (2020), two reasons justify the focus on corporate reporting to study the SDGs: first, the relevance given to corporate reporting about the SDGs in the same 2030 Agenda under target 12.6 (UN, 2015) and second, the expectation for companies engaged in the 2030 Agenda to communicate this as a way to show a positive practice. Thus, it was deemed appropriate for this study to analyse corporate reports, which in this study were stand-alone sustainability reports or integrated reports issued for the Chilean context.

The focus on these types of reports can be justified for two additional reasons. Firstly, frameworks and standards for corporate sustainability-related reporting have already proposed links to the SDGs (Adams, 2017b; GRI & UNGC, 2018; GRI, 2021; SASB, 2020). Thus, companies employing these have a starting point for SDG reporting. Secondly, in the Chilean context, at the time this research was conducted, there were no substantial requirements for listed companies to disclose ESG information in their annual reports (see Chapter 3). Contrastingly, the information required by sustainability-oriented reporting frameworks was much more comprehensive in comparison, making these accounts the most relevant, accessible sources of information for this research, as mentions of the SDGs were more likely to be included there than anywhere else.

A list of companies issuing sustainability reports in Chile was gathered from the GRI database (GRI, 2016), which was complemented with companies found to be reporting to the CMF (a Chilean supervisory financial institution), and general search online. The reports were downloaded in PDF format from the GRI database or the companies' web pages.

The selection criteria for the reports were the following:

1) Companies originated or operated in Chile.
2) Companies issued a stand-alone sustainability report or an integrated report. MNCs subsidiaries operated in Chile were included if the report was focused on the country.
3) Reports were available from the year 2016 to 2018.

Considering the purpose of the analysis, excluding global reports of MNCs enabled me to focus on the Chilean context. In addition, it was more likely for companies to include the SDGs on their corporate reports from 2016 onwards, as the Agenda 2030 was agreed upon in 2015.

Having explained the data sources, the next subsection will describe the processes followed to refine the data gathered and the resulting data-set to be analysed.

5.3.2.2. *Defining the data-set*

The data corpus, defined as "*all data collected for a particular research*" (Braun & Clarke, 2006, p. 79), was composed of 330 reports from 2016 to 2018, corresponding to companies from a diverse range of economic sectors. These corporate reports were imported in PDF format to the Qualitative Data Analysis Software (QDAS) NVivo Pro 12, which supported the data analysis (see Section 5.3.2.4). At a later stage, icons, images, and diagrams contained in the reports referring to the SDGs were imported separately. These were uploaded in an image format (e.g. JPEG, PNG) to simplify the coding process when employing the software.

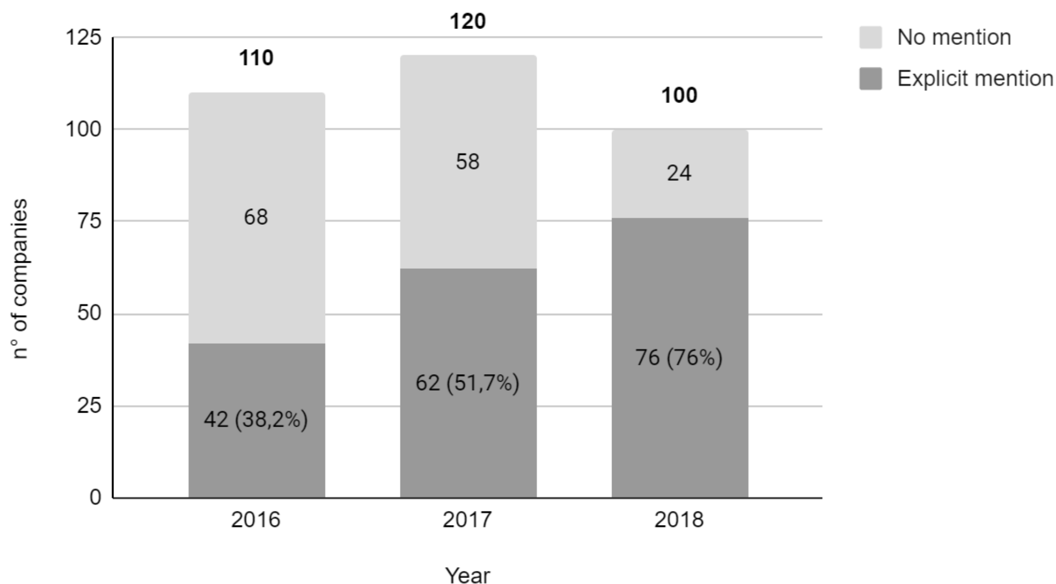
A subsequent process was to define the data-set, as a portion of the data corpus to be subjected to analysis (Braun & Clarke, 2006). At this stage, it was decided to limit the data-set to the passages of reports' that explicitly referred to the SDGs. Thus, passages of the reports referring to issues contained in the SDGs without explicitly mentioning them were not included in this data-set. This would be the case, for example, of a report disclosing CO_2 emissions without referencing SDG 13 (related to climate action), or SDG 7 (which includes references to emissions). This methodological decision reduced the bias from the researcher because any link to the SDGs was made by the companies themselves (Oberhauser, 2022).

In order to narrow the data corpus, each report was examined looking for explicit mentions of the SDGs. This process involved a keyword search within the PDF documents using the NVivo query tool. Terms related to the SDGs were employed: "*sustainable development goals", "SDG", "SDGs",* and *"Agenda 2030*". In case of no mention of those, other related terms were considered: *"goal", "United Nations",* and *"UN".* The same procedure was conducted for reports written in Spanish, translating the aforementioned terms. Each page of the reports was also reviewed, looking for any other reference to the SDG framework. This later process allowed including icons and diagrams representing the SDGs to be included in the analysis, which in some cases were the only reference to the global goals in the reports.

5.3.2.3. *Reports included in the analysis*

Following the process described in the previous section, of the 330 reports gathered, only a portion was included in the analysis. Figure 5-1 below shows the number and proportion of reports between 2016 to 2018 that made an explicit mention of the SDGs – subjected to the thematic analysis – from those that did not mention the SDGs at all. There is a clear increasing trend for reports to mention the SDGs over the years, while non-mentions declined.

Figure 5-1: Explicit mention of the SDGs in corporate reports



The above graph also shows that fewer reports were reviewed for 2018, mainly due to a lack of consistency in sustainability reporting over the three years. Some companies did not issue any report, having reported the previous years, and a group of companies presenting individual reports in 2016 or 2017 were included afterwards in a consolidated report by the head company.

In total, 180 reports explicitly mentioning the SDGs were subjected to thematic analysis, corresponding to 90 different companies from a diverse range of sectors, summarised in Table 5-1. The greater number of reviewed reports over the years is due mainly to an increasing number of companies explicitly mentioning the SDGs. Negative variations are primarily explained by companies which did not issue a report the following year, but also a few cases where the SDGs had been barely mentioned in a previous report and were not mentioned anymore in the subsequent ones (cases in sectors such as *equipment*, *aquaculture*, *logistics* and *retailers*).

Table 5-1: Summary of reports included in the data-set

Sector	N° of companies		
	2016	2017	2018
Automotive	0	1	0
Commercial Services	4	4	4
Conglomerates	1	1	3
Construction & Construction Materials	2	2	2
Energy & Chemicals	5	9	11
Equipment	1	1	0
Financial Services	5	5	7
Food and Beverage products	4	4	7
Food and Beverage products (AQ)	0	3	3
Food and Beverage products (Wine)	2	3	3
Forest and paper products	1	3	3
Healthcare products	1	1	1
Healthcare services	0	1	1
Logistics	1	6	8
Mining	1	4	6
Non-Profit/ Services	1	1	1
Other	0	1	3
Real Estate	0	2	2
Retailers	7	4	6
Telecommunications	4	4	2
Water/Utilities	2	2	3
Total	42	62	76

The resultant data-set encompassed written text referring directly to the SDGs or written text that has been explicitly linked to the SDGs, as well as icons and diagrams making explicit reference to the SDGs. The following subsection will further describe how this data-set was analysed.

5.3.2.4. *Thematic Analysis of Corporate Reports*

The extracts in corporate reports explicitly referring to the SDGs were analysed by conducting a thematic analysis (Braun & Clarke, 2006, 2022), supported with the QDAS NVivo Pro 12, which was a useful tool to systematise the process. According to King and Brooks (2018) all styles of thematic analysis share the core idea of identifying, interpreting, and communicating key themes in a data-set. Braun and Clarke (2022) added they also share *"an interest in patterns of meaning,*

developed through processes of coding" (p. 4). This method is considered as flexible and adaptable because it is not tied to a particular theoretical or epistemological position (Braun & Clarke, 2006; King & Brooks, 2018), but Braun and Clarke (2022) warned that this flexibility does not mean thematic analysis is atheoretical, arguing that it cannot be conducted in a theoretical vacuum.

This research followed the orientation of Reflexive Thematic Analysis (Braun & Clarke, 2006, 2022), which according to their proponents is framed by a qualitative paradigm, consistent with the philosophical assumptions of this research (see Section 5.2). This positionality implies a recognition of the role of the researcher in interpreting the data and generating the themes rather than the themes emerging passively from the data (Braun & Clarke, 2006, 2022). The data analysis followed the orientation provided by Braun and Clarke (2006), shown in Figure 5-2, consisting of six sequential phases.

Figure 5-2: Phases of thematic analysis (From Braun & Clarke, 2006)

Phase	Description of the process
1. Familiarizing yourself with your data:	Transcribing data (if necessary), reading and re-reading the data, noting down initial ideas.
2. Generating initial codes:	Coding interesting features of the data in a systematic fashion across the entire data set, collating data relevant to each code.
3. Searching for themes:	Collating codes into potential themes, gathering all data relevant to each potential theme.
4. Reviewing themes:	Checking if the themes work in relation to the coded extracts (Level 1) and the entire data set (Level 2), generating a thematic 'map' of the analysis.
5. Defining and naming themes:	Ongoing analysis to refine the specifics of each theme, and the overall story the analysis tells, generating clear definitions and names for each theme.
6. Producing the report:	The final opportunity for analysis. Selection of vivid, compelling extract examples, final analysis of selected extracts, relating back of the analysis to the research question and literature, producing a scholarly report of the analysis.

The process starts with familiarisation with the data, which involved reading all materials of the data-set. This phase was supported by a preliminary content analysis. This additional method *"seeks to quantify content in terms of predetermined categories*" (Bryman, 2012, p. 289). It was useful to portray an organised picture of the references made to the SDGs in the reports, which was important considering the large amount of data from diverse companies. Without such a

method, the great volume of data and with such a variety of sources would have been unmanageable. This method also had the purpose of informing the selection of a case study for the second stage of the research design. It was expected to address the questions of *who* was reporting and *what* was being reported (Bryman, 2012) in terms of the SDGs.

The content analysis consisted of a spreadsheet containing: characteristics of the companies (i.e. size, ownership, economic sector, membership to sustainability-oriented associations), characteristics of the reports (i.e. type of report, framework employed), and references to the SDGs (i.e. selection of specific SDGs, link of the SDGs with the strategy or similar, link of the SDGs with sustainability reporting standards or frameworks, and materiality. The companies were classified by economic sector based on the categories of the GRI Database, to provide insights into the engagement to the SDGs by industry.

The second phase refers to the generation of initial codes (see Figure 5-2). Each extract referring to the SDG was coded, which was a long and iterative process, not exempt from challenges. One of the challenges was my inexperience with the process of coding. In practice, it was hard to develop codes that were not too broad, which does not indicate any the existence of meaning in the data, or too specific, unhelpful for reducing the mess of the data-set (Braun and Clarke, 2022). Another challenge was the inductive approach taken for the analysis, combined with the large amount of data covering diverse issues associated with the SDGs. While I progressed in reviewing the reports, new codes appeared to be relevant and some of them challenged the previous ones, necessitating repeated revisions of the full data-set in order to maintain a systematic process. The software NVivo allowed me to collate extracts from the data under each code that could be modified easily, for example by deleting extracts within a code without deleting them from the original text, or moving extracts to a different code.

The next phase shown in Figure 5-2 was generating themes from the data that had already been coded. From the reflexive thematic analysis tradition, a theme *"has to capture a wide range of data that are united by, and evidence, a shared idea*" (Braun & Clarke, 2022, p. 77, emphasis in original). Braun and Clarke (2022) highlighted that themes are different from topic summaries, which refer to a compilation of everything that participants or data said about a specific topic. In this phase, the initial codes were collapsed into broader concepts (Braun & Clarke, 2006, 2022; Gioia, Corley, & Hamilton, 2013; O'Dwyer, 2004) that shared a central idea (Braun & Clarke, 2022). In the initial stage of theme developing, my purpose was to provide a thick description of the data-set in light of the proposed research questions. According to Gioia et al. (2013), in this process, the researcher should interpret the data at a more abstract level aiming to explain the studied phenomena as well, which was achieved through the inclusion of theoretical ideas. NVivo also enabled me to group the codes to generate the themes and modify them during the following stages of the analysis process. In this regard, the software did not replace my work as a researcher in generating the codes and themes from the data, but rather facilitated my work to be done more easily.

The following phases in Figure 5-2 refer to reviewing and defining the themes. This involved reviewing the themes internally, ensuring that the codes supported the shared idea the theme tried to capture, and reviewing the data-set, confirming each theme captured indeed a different idea. These stages involved moving back and forth between the data, the theoretical considerations and the research questions (Ahrens & Chapman, 2006). The production of a written report is proposed as the last stage of analysis in Braun and Clarke's (2022) guidance. The use of Nvivo enabled the visualisation of the data in an organised way that made easy to find the quotes to be reported. Written drafts of the analysis were discussed with the supervisory team, which resulted in further

iterations of these latest phases of thematic analysis, leading to new revisions and redefinition of themes. These themes were revisited after the analysis of the case study, the second stage of the research design, increasing the coherence of the results in light of more developed interpretations. The next section will describe the processes carried out in conducting this case study.

5.3.3. Single Case Study

The second stage of the research design was a single case study of a company reporting to address the SDGs. Stake (2003) has defined a case study as "*both a process of inquiry about the case and the product of that inquiry*" (p. 136). A case study design is a suitable method for *why* and *how* types of questions (Yin, 2018), and therefore, it was deemed appropriate to address the research questions proposed in this study (see Chapter 1). From this perspective, case studies address issues that are *"complex, situated, problematic relationships"* (Stake, 2003, p. 142). This is the case of processes of translation, such as the one studied in this research, which involve several actors and their ongoing and complex interactions (Latour, 1987).

Some authors, such as Yin (2018), have argued that a case study should meet the quality criteria attributed to quantitative-oriented studies (i.e. validity and reliability). This literal translation from the quantitative to the qualitative tradition has been contested by qualitative-oriented researchers (e.g., Ahrens and Chapman, 2006; Braun & Clarke, 2022; Stake, 2003). For example, Stake (2003) has criticised the great interest in generalisation (related to external validity) from the case over the understanding of the case itself. He proposed that the focus should be *on "describ[ing] the cases in a sufficient descriptive narrative so that the readers can vicariously experience these happenings and draw conclusions"* (p. 141). The case study proposed in this research provided detailed evidence of the translation of the SDGs contextualised in a single company in Chile. In

turn, it can provide insights to understand this process in other contexts and contribute to characterise the translation of the SDGs at the micro-organisational level more generally.

Another quality criteria for validity of case studies is gathering data about the case from multiple sources of information, which has been referred to as data triangulation (Bryman, 2012; Yin, 2018). For example, Yin (2018) mentioned secondary data, including documentation and archival records, and primary data from interviews and observation as common sources of evidence in case-study research. Following these suggestions, primary and secondary data about the case were gathered in this research, from both corporate and non-corporate sources and employing diverse methods (see Sections 5.3.4.4 and 5.3.4.5). From an interpretive perspective, Ahrens and Chapman (2006) have criticised the idea that the validity of the case would increase solely by collecting more evidence, as it follows an assumption of objective reality. Instead, they have argued data should support the arguments made about the organisation. Data for the case study was gathered and selected taken this idea into account.

The next sections will describe the processes followed to conduct the case study, starting from the selection of the case.

5.3.3.1. *Refining the candidates for conducting a single case study*

According to Stake (2003), the selection of a qualitative case study should be based on the potential of learning from it. Consequently, based on the research aim, the case study organisation needed to be a company with a certain level of engagement with the SDG framework. The initial criteria for selecting the case study were the following:

1) A company included in the thematic analysis of corporate sustainability reports (i.e. Chilean companies or subsidiaries of MNC that issued a sustainability report during the period 2016-2018 making an explicit mention of the SDG framework).

2) A company whose 2018 sustainability report (or integrated report) either indicated a clear selection of SDGs or linked business elements with particular SDGs.

The second criterion allowed me to exclude companies that just mentioned the SDGs framework and focus instead on those that had conducted at least an analysis regarding the global goals. The reports of 2018 were taken as a reference point because more companies had engaged with specific SDGs compared to previous years.

Considering several companies (n=72) complied with these previous criteria, it was necessary to reduce the number of candidates, for which Yin (2018) suggests collecting quantitative data and then defining additional criteria for stratifying or reducing the candidates. In this case, the previous content analysis of corporate sustainability reports provided some information that supported the search for cases that showed a higher degree of engagement with the SDGs. Table 5-2 summarises the dimensions and characteristics taken into account and the number of companies that reported on them, based on the information disclosed in their 2018 sustainability report or integrated report.

One dimension, shown in Table 5-2, referred to how reports disclose the integration of the SDGs in corporate strategies, which has been mentioned as a desirable level of corporate engagement with the SDG framework (e.g. Adams, 2017b; GRI et al., 2015a; IFAC, 2016; PNUD et al., 2019). First, one characteristic indicative of this dimension was reporting explicit links between the SDGs and a strategic element, which were present in 37 reports. Second, the definition of goals and indicators regarding the SDG framework were also included, as might be indicative of further integration of the SDGs into the corporate strategy. These characteristics revealed diverse levels of corporate engagement with the SDGs, and therefore, further distinctions were made, illustrated in Table 5-2. For example, some companies set clearly defined SDG-related goals and targets, while others expressed vague commitments regarding individual SDGs. Similarly, some declared

to have developed or matched KPIs with individual SDGs but did not disclose these relations in the reports. Arguably, the three companies that explicitly showed KPIs for individual SDGs against a defined target suggest the SDG framework was more strategic.

Table 5-2: Corporate engagement with the SDGs in Chilean corporate reports 2018

<table>
<tr><th>Dimension</th><th colspan="2">Characteristics</th><th>Number of companies</th></tr>
<tr><td rowspan="6">Integration of the SDGs in corporate strategy(ies)</td><td colspan="2">Declaring or showing a relation between a strategic element (i.e. strategy, sustainability policy, value chain) and specific SDGs</td><td>37</td></tr>
<tr><td rowspan="2">Declaring commitments, goals or targets for specific SDGs or related to them</td><td>Broad commitments or goals</td><td>7</td></tr>
<tr><td>Clearly defined goals or targets</td><td>5</td></tr>
<tr><td rowspan="3">Declaring or showing an association between KPIs or indicators and the SDGs (excluding association within the GRI index and GRI or SASB indicators)</td><td>Link SDGs with indicators not clearly related to a company’s target</td><td>5</td></tr>
<tr><td>Declare to have developed SDG-related indicators or aligned extant indicators to the SDGs</td><td>5</td></tr>
<tr><td>Link SDGs with indicators against targets</td><td>3</td></tr>
<tr><td rowspan="2">Tools and implementation processes</td><td colspan="2">Declaring to have employed a known tool to integrate the SDGs (e.g. SDG Compass)</td><td>6</td></tr>
<tr><td colspan="2">Describing a full process of SDG implementation</td><td>2</td></tr>
<tr><td rowspan="3">Engagement to sustainability reporting frameworks and standards</td><td colspan="2">Declaring or showing a relation between SDGs and material issues (Exclude association within the GRI index)</td><td>10</td></tr>
<tr><td colspan="2">Declaring to have considered the SDGs in materiality definition</td><td>13</td></tr>
<tr><td colspan="2">Relating SDGs to GRI or SASB indicators (along the report or within the GRI Index)</td><td>17</td></tr>
</table>

Another dimension included in the content analysis was whether companies described processes of SDG integration, because it was considered indicative that analytical processes had been held concerning the SDGs. Following Pineda-Escobar (2018), one proxy for SDG engagement is the employment of a known tool to integrate the SDGs, as opposed to an internal analysis. Similarly,

companies describing a full process for integrating the SDGs rather than an isolated analytical process, were deemed as more engaged with the SDG framework. Table 5-2 shows that only 8 reports showed these characteristics.

A third dimension in Table 5-2 referred to the relations between the SDGs and sustainability reporting frameworks or standards, as these have already established links with the SDGs (e.g. Adams, 2017b; GRI, 2021; GRI & UN Global Compact 2017; 2018; SASB, 2020). The relations of the SDGs with materiality issues and the indicators of these reporting frameworks were included as characteristics. These have been employed as variables denoting the thoroughness of SDG inclusion (Pineda-Escobar, 2018). Furthermore, GRI Standards have suggested companies to include the SDGs in materiality assessments and provided an explicit link between the SDGs and GRI indicators (GRI, 2021; GRI & UN Global Compact 2017; 2018). Table 5-2 shows the number of reports making these connections.

The companies that complied with the original criteria were reduced to those showing at least one of the characteristics shown in Table 5-2. The remaining companies were sorted according to their level of engagement with the SDGs based on these attributes, for which the first dimension, concerning the integration of the SDGs within the corporate strategy, was prioritised over the others. Some of the characteristics described above overlapped; some companies' reports presented two or three of these. For example, the companies that linked SDGs with indicators against targets also had clearly defined targets for specific SDGs and linked them to their strategy. That group of companies was prioritised as candidates to explore access. The following section describes the process followed to explore access to companies leading to the selection of the case study company.

5.3.3.2. *Selecting the case and accessing the data*

Stake (2003) has argued that the greatest potential for learning from a case might be based on accessibility. According to this idea, the possibilities for getting access to conduct a case study were part of the process of case selection. I began exploring access to companies for a case study in the middle of the pandemic. Originally, I had planned to travel to Chile by the end of 2019 to explore suitable options to conduct the case study by attending an international sustainability-related event. However, political instability in the country after a social outburst forced the event to be modified; thus it was decided that the ethics application should be postponed. Afterwards, for nearly two years, the COVID-19 pandemic meant moving all activities online due to university restrictions and country measures prohibiting travel. I experienced severe difficulties in accessing in-depth data when employing online methods only.

I first explored access through gatekeepers, personal contacts and representatives of legitimate sustainability-oriented business associations in the country. Indeed, most candidate companies for the case study were members of these business associations. Representatives of one of these organisations were interested in the project and some were particularly supportive in assisting me to contact corporate participants. The points of contact within the companies were top positions in sustainability-related departments or people responsible for sustainability reporting. Potential corporate participants were approached via email or LinkedIn. They were generally reluctant to participate in a case study, most of them alluding to lack of time as the main reason. In response to this negative reply, I tried to approach corporate participants requesting a single interview with the possibility to interview more people within the company afterwards. Some agreed to a single interview, although most of them declined to refer to someone else within their companies. The companies showing the highest engagement with the SDGs as described in the previous section

(e.g. indicators against targets) were in this group, therefore, other candidate companies were explored.

Participants from two companies, showing some of the characteristics of Table 5-2 (on page 146), agreed to refer me to another person within the company to conduct a second interview. At the same time, I looked for publicly available secondary data about those organisations that could complement the limited primary data I had gleaned. This led me to prioritise one company over the other for conducting the study, because it seemed to have integrated the SDGs further in their strategy and offered more options to gather additional data through other stakeholders. While a multiple case study design was desired when the research was originally planned, (pre-COVID), by the stage this decision was made there was very limited time to conduct two quality case studies within the completion period.

Further access was explored within this company through the first corporate representative interviewed, who was Head of Social and Environmental Affairs. A fieldwork trip to Chile was crucial to secure access to the case. This was possible only after face-to-face research activities were resumed, travel restrictions were eased, and ethical approval to conduct in-person activities was granted. After some face-to-face and online meetings, the aforementioned participant agreed on supporting a case study design offering me access to more interviews and visiting some of the company's facilities.

The next section will briefly introduce this company and its main characteristics, as well as outline the reasons for its selection.

5.3.3.3. *The case-study company*

Woody (pseudonym[14]) is a Chilean-based multinational manufacturer of forestry-derived products. The company's operations were spread across South and North America, where it owned tree plantations, and conducted its' industrial and commercial activities. The company also exported its' products overseas. Its' headquarters offices were located in Santiago (Chile's capital), while its' industrial operations were located in the central-south regions of the country. Table 5-3 summarises some of the characteristics of the company, including sustainability-related aspects in order to provide a brief introduction to the case under investigation.

Table 5-3: Case Company's General Sustainability Profile

Sector	Forest and forest products
Size	Large company[15]
Ownership	Publicly listed company
Headquarters	Santiago, Chile
Sustainability-related profile	
First available annual report*	2011
Latest available annual report*	2022
Periodicity of sustainability-related reporting	Annually
Consistency of sustainability-related reporting	Without interruption from the first annual report*
Framework for sustainability-related reporting	GRI and IIRC
Relevant memberships	Global Compact Chile Acción Empresas
Examples of current and past certifications	OSHAS 18001 ISO 9001, 14001 Forest Stewardship Council

* The annual report includes disclosures on social and environmental issues

The company possessed a series of the attributes described in Table 5-2 (see Section 5.3.4.1 on page 146), indicative of a certain level of engagement to the SDG framework. More specifically,

[14] The case study was anonymised according to the approved ethics procedures. This implied that, in order to protect the anonymity of the case, I refrained from disclosing some information, such as the full list of companies included in the analysis, and paraphrased the names of public available documents and literal quotations from them.
[15] Based on the definition in Chilean legislation, a company is classed as large surpassing USD3.2 million in annual revenues in 2021

Woody declared in its 2018 report to have integrated the SDGs into the sustainability strategy, expressed broad corporate goals associated with individual SDGs, and declared to have aligned extant corporate indicators to individual SDGs. The report also described a full process for integrating the SDGs. These characteristics suggested that the company had made an attempt to integrate the SDGs at the level of their strategy and had conducted analytical processes regarding the SDGs.

Having defined the case, the following sections will review the processes of data collection and data analysis.

5.3.3.4. *Case study primary data*

Primary data for the case study was gathered between September 2020 and May 2022 and involved online and on-site methods. Following COVID-19-related restrictions imposed by the UK and Chilean governments and the University of Sheffield, the first part of the project involved collecting data via online methods only. Most primary data was collected from February 2022 following the lifting of COVID-related restrictions, which in turn renewed the possibility of travelling to conduct fieldwork research in Chile. Four forms of online and face-to-face activities were conducted, which will be discussed in sub-sections of this overarching section. Table 5-4 below summarises these activities, which were: semi-structured interviews with representatives from the case company and organisational stakeholders; focus groups with local stakeholders; meetings with representatives from the company, and onsite observations.

Ethical considerations were taken into account when carrying out these research activities, in light of procedures approved by a third party (see Appendix 1). Overall, participants were given an information sheet about the project and a consent form in advance or at the beginning of the research activity. They had the opportunity to ask questions and decide if they wanted to participate

by signing the consent form, which included a request for recording the audio of interviews and focus groups. Before each activity, I introduced the research and myself and reminded the participants what to expect and their rights.

Table 5-4: Summary of primary data for the single case study

Activity	N° of interactions and people		Type of participants	Details	Approx. duration
Online and face-to-face semi-structured interviews	9	7	Current and former representatives of the case company	Representatives from areas related to social and environmental management, communications, innovation, human capital, and corporate foundation	between 40 minutes and 1 hour each
Online and face-to-face semi-structured interviews	10	11	Direct and indirect stakeholders of the case company	Representatives of organisations directly related to the case company (e.g. participating in initiatives with the company or where the company was a member) or more generally related to the context (e.g. governmental institutions, experts in a sustainability-related domain).	between 50 and 70 minutes each
Online and face-to-face semi-structured interviews	4	5	Local stakeholders	People from the community where the company has industrial operations, most of them representatives of neighbourhood councils	between 20 minutes and 2 hours each
Face-to-face focus groups	2	8	Local stakeholders	Two focus groups of 4 participants each, one with the local council and the other with representatives of neighbourhood councils invited by the case company.	1 hour each
Online and face-to-face meetings	4		Representatives of the case company	Most meetings were focused on applying a tool to measure the impact of the SDGs	between 40 minutes and 2 hours each
Observation activities	5		Corporate representatives / local community	Observation of interactions among people at the corporate community centre and administrative offices.	between 40 minutes and 3 hours each

Interviews, focus groups and meetings were held in Spanish, the native language in Chile, to which I am also native and was therefore able to translate later in the analytical process. The audio of

online and face-to-face interviews and focus groups were recorded and transcribed into a digital document. Fieldwork notes from meetings and observations were also written in Spanish. These materials were read and initially analysed in their original language. The names of the codes and themes were defined in English and direct quotes supporting them were translated into English by myself. This language translation enabled discussion with the supervisory team during the analysis process and was crucial for supporting me during the writing of the case study.

Furthermore, in coherence with the interpretive stance of this research, I acknowledge my role as a language translator, which is not neutral and constructs certain reality. Indeed, it is a process rife with complexity and subjectivity according to Evans (2018), who opined that translating from one language and culture into another introduces an extra dimension that may influence the interpretation of data. For instance, one of the challenges was translating situated expressions used in Chile into English, without making them meaningless and trying to maintain the tone employed by the participant.

The following subsection will address the rationale for selecting the research participants and how they were approached.

5.3.3.4.1. Definition and recruitment of the research participants

I adopted a purposive approach to select the participants that would inform the case study. This is a non-probabilistic approach that aims to select the participants relevant to address the proposed research questions (Bryman, 2012). A preliminary list of potential participants was defined in advance of the definition of the case study, based on the literature about the SDGs and theoretical underpinnings. This list was further refined considering the Chilean context and the findings of the cross-sectional analysis of corporate sustainability reports, which highlighted societal actors relevant for the translation of the SDGs, and later on, the definition and development of the case

study. While this initial list was the starting point to contact potential participants, a snowballing technique was employed in practice.

Creating a list of potential local participants was particularly challenging, because I had limited knowledge of the area where the case company operated and the level of engagement it had with local institutions and communities. I included participants from forest-related organisations and NGOs, who could provided particular perspectives about industry-related issues affecting communities, including the Mapuche conflict (see Chapter 3). However, NGOs' perspectives did not offer a clear representation of the views of other local communities, which were much more diverse and did not seem to hold strong opinions about any specific topic or issue within the industry (e.g. conservation, land issues). After some research, I came to the conclusion that one of the better organisations representing community participants was the neighbourhood council (see Chapter 3). Fieldwork activities also offered the possibility of conducting opportunistic interviews at the local level with participants that were not initially considered.

The recruitment and interview procedures varied in the case of online and face-to-face interviews, but also according to the type of participant. Besides the process of approaching representatives of the case study company described in Section 5.3.4.2, other corporate and organisational representatives were mainly contacted via their institutional email. Other participants were contacted via LinkedIn or phone and asked to provide an email to continue the communication.

I followed different processes for contacting local participants. Reaching them via online methods (i.e. email, social media, and Skype calls) was not successful due to limited contact details and a lack of responses. Once I could conduct face-to-face research activities, I travelled to the local town and went to the local council to contact potential participants. After some conversations and formal approval from the council, they proposed I conduct a focus group with some departments

working closely with companies. In parallel, I explored ways to contact representatives of neighbourhood councils. After some failed attempts, I was able to reach one representative by phone, provided by a personal contact. From this initial contact, I was directed to other participants in the community to conduct face-to-face interviews, again using snowballing sampling. Another way in which I reached community participants was through contacts at the same case study company.

After reviewing the selection and recruitment of research participants, the following subsections will address the methods employed for the collection of primary data, starting with interviews.

5.3.3.4.2. Semi-structured Interviews

Semi-structured interviews were employed as a method for data collection. According to Yin (2018), interviews constitute *"one of the most important sources of case study evidence"* (p. 118) and were relevant for providing explanations about motivations and mechanisms of translations of the SDGs. Alvesson (2003) calls for reflexivity in the process of interviewing, warning that:

> *"It is important not to simplify and idealize the interview situation, assuming that the interviewee – given the correct interview technique – primarily is a competent and moral truth teller, acting in the service of science and producing the data needed to reveal his or her "interior" (i.e., experiences, feelings, values) or the "facts" of the organization." (Alvesson, 2003, p. 14)*

Semi-structured interviews are characterised by following an interview guide or protocol (see Appendix 2 for an example), although with flexibility in modifying or adding questions according to what participants express (Bryman, 2012). This interview method offered the participants greater room to express their views of events while covering topics and questions of interest for the research than is typically available in fully structured interviews (S. Qu & Dumay, 2011).

General interview protocols were designed for each type of participant: corporate, organisational stakeholders and community participants. The types of questions summarised by Qu and Dumay

(2011) were useful in designing these. The interview protocols were reviewed and modified in light of the interviews already conducted, for instance, to include relevant issues that had not been considered before. Following the suggestions seen in Yin (2018), some of these questions aimed to corroborate previous findings from the case, such as confirm the employment of certain tools or people involved in specific processes. Some questions were also added, omitted, or adapted according to each participant and the level of knowledge they had about specific issues. For example, stakeholders that had worked with the case company in a particular initiative were asked extra questions about that specific experience.

The primary data collected in this study comprised 23 interviews with corporate representatives and stakeholders, totalising 1,318 minutes of conversation. Table 5-5 provides further information about the interviews conducted for the case study, including the number of interviews conducted and details about the participants. Interviews with representatives of other companies and organisations were conducted when exploring candidates for a case study. These were not included because they were not relevant to understand the phenomena in the particular selected case, although these did offer useful inputs to refine the interview protocols.

Online interviews were carried out either in the United Kingdom or in Chile from my personal address, private accommodation during the fieldwork trip, or my workplace, providing that I had access to a private office. Face-to-face interviews with corporate participants in Chile were held in a private room or office at the participants' workplace. Interviews with participants from the community were held in various places: one was held at the personal address of one of the participants, another at a local café, and one was a phone interview.

Table 5-5: Case study primary data – Interviews and focus groups

Code*	Activity	Method	Participant type	Organisational department or organisation	Participants' position/details	Gender	Date	Duration (minutes)	N of people
IC1a	Interview	Online	Case company	Social & environmental management, community relations	Head of the area	Female	2020-09-22	61	1
IC1b	Interview	Online					2022-06-10	49	
IC2a	Interview	Online	Case company	Communications	Head of the area	Male	2021-06-29	55	1
IC2b	Interview	Face-to-face					2022-05-11	41	
IC3	Interview	Face-to-face	Case company	Innovation	Head of Innovation	Male	2022-05-11	53	1
IC4	Interview	Online	Case company	Human capital	Head of development	Female	2022-05-23	47	1
IC5	Interview	Face-to-face	Case company	Corporate foundation	Administrator	Female	2022-04-14	45	1
IC&S1	Interview	Online	Case company & stakeholder	CSR management & environmental-oriented NGO	Former CSR manager and top management position in NGO	Female	2021-08-27	55	1
IC&S2	Interview	Online	Case company & stakeholder	CSR management & forest-related NGO	Former CSR manager and top management position in forest-related organisation	Female	2022-03-16	60	1
IS1	Interview	Online	Stakeholder	NGO related to holding group	Former representative of holding-related foundation and expert in climate change	Male	2022-03-03	52	1
IS2	Interview	Online	Stakeholder	Academia	Academic participating in collaborative initiative with the case company	Female	2021-10-14	68	1
IS3	Interview	Online	Stakeholder	Forest-oriented NGO	Honorary director of forest-oriented NGO	Male	2022-01-26	69	1
IS4	Interview	Online	Stakeholder	Sustainability-oriented business organisation 1	Top management position in organisation where the case company is member	Female	2022-11-06	63	1
IS5	Interview	Online	Stakeholder	Sustainability-oriented business organisation 1	Representative of training area in organisation where the case company is member	Female	2020-10-07	69	1

Code*	Activity	Method	Participant type	Organisational department or organisation	Participants' position/details	Gender	Date	Duration (minutes)	N of people
IS6	Interview	Online	Stakeholder	Sustainability-oriented business organisation 2	Top management position in organisation where the case company is member	Female	2020-10-13	58	1
IS7	Interview	Online	Stakeholder	Consultant	Consultant in corporate sustainability and GRI	Female	2022-03-18	63	1
IS8-9	Interview	Online	Stakeholder	Investors	Institutional investors – shareholders of case company	2 male	2022-03-14	58	2
IS10	Interview	Online	Stakeholder	Consultant/Academia	Expert & consultant in business and sustainability – previously related to United Nations	Male	2021-11-12	52	1
IS11	Interview	Online	Stakeholder	Government	Representative of governmental ministry that participated in preparing the country's VNRs	Male	2021-12-10	68	1
ILS1	Interview	Face-to-face	Local stakeholder	Local community	Workshop mentor in a collaborative initiative at the company	Female	2022-03-09	17	1
ILS2-3	Interview	Face-to-face	Local stakeholder	Local community	Two social leaders in community where case company operates	2 female	2022-03-11	54	2
ILS4	Interview	Face-to-face	Local stakeholder	Local community	Social leader in community where case company operates	Male	2022-03-24	111	1
ILS5	Interview	Phone	Local stakeholder	Local community	Social leader in community where case company operates	Female	2022-04-13	50	1
FLS1	Focus Group	Face-to-face	Local stakeholder	Local council	Representatives from employment and environmental areas of local council where company operates	3 female, 1 male	2022-03-17	62	4
FLS2	Focus Group	Face-to-face	Local stakeholder	Local community	Social leaders in community where case company operates (invited by the case company)	2 female, 2 male	2022-04-12	62	4

* The codes stand for IC: Interview Case company representative, IS: Interviews Stakeholder; ILS: Interview Local Stakeholder; FLS: Focus Group Local Stakeholder.

As shown in table 5-5 above, I conducted nine one-to-one interviews with current or former representatives from the case-study company, six online and three in-person. Twice I interviewed each of the representatives from the social and environmental and communication departments, which, according to participants, were those most closely involved with the SDG framework. The first interviews were conducted in September 2020 and June 2021, and the second in May and June 2022. This allowed me to learn about changes and further developments regarding the SDGs since the first interviews and also to add clarity and corroborate some specifics mentioned by other participants.

I also conducted 13 interviews with stakeholders of the case-study company: nine online interviews, three in-person interviews, and one phone interview. Two of these interviews were dyadic interviews (i.e. included two participants) (Morgan, Ataie, Carder, & Hoffman, 2013) at the suggestion of the interviewees, although this specific method was not included originally in the data collection plan. One was with social leaders from a local community where the company operated and the other was with institutional investors. According to Morgan et al. (2013), these interviews are considered distinct from individual interviews and focus groups and resemble a two-person conversation where the researcher acts closer to a moderator. I covered the questions of the protocol while allowing participants to interact with each other.

During online interviews, I had two windows open, one containing the video-call with the interviewee and another containing the interview protocol in an online document, where I could read the questions and mark the ones that had already been asked or satisfactorily responded to by the participant. I also had a physical notebook where I took hand-written notes during the interview that were useful to develop probing questions without interrupting the talk. During face-to-face interviews, I wrote the questions to be addressed in a notebook. However, I avoided looking at it too often as I felt this

interrupted the flow of the interview and made the conversation less comfortable for the participants.

I also conducted one opportunistic follow-up interview by phone with one of the participants from a focus group that had not been recorded. In this case, I took notes of the conversation and transcribed them to a digital document with more detail as soon as the interview was completed.

5.3.3.4.3. Focus groups

Focus groups were also employed to collect data about the organisation, particularly from local participants in the areas where the company held its' industrial operations. According to Bryman (2012) focus groups should be employed when the concern is the group's view on a particular issue and how collective meaning is constructed, while Yin (2018) add that, in case studies, focus groups can offer discussions about specific aspects of the case. In this research, focus groups were oriented to understand how people from one local area where the company operated perceived the company and its sustainability-related activities and how all these actors related to each other. In this type of data collection method, the role of the interviewer is more like that of a moderator, facilitating a *"flexible and exploratory discussion"* between multiple interviewees (S. Qu & Dumay, 2011, p. 243).

As indicated in Table 5-4 (on page 152) and Table 5-5 (on page 157), I conducted two one-hour focus groups, one with social leaders from the local community and the other one with representatives from the local council. Both focus groups had four participants who knew each other in advance, which can bring more natural discussions (Bryman, 2012). Indeed, participants interacted naturally between them and complemented each other responses.

Representatives from the case company arranged the focus group conducted with social leaders from neighbourhood councils – they extended the invitation to participate to these social leaders – and it was conducted at corporate facilities. Corporate representatives seemed to have a close relationship with some of the participants; they had previously worked together in roundtables at the local level. Representatives from the company were not present during the activity, although afterwards, they asked some participants and myself informally how the activity had gone. This issue might have affected the focus group, which at times had discussions flowing naturally, while at others felt like an interview with little discussion among the participants. The relation of these participants with the case company might produce biased opinions, whose value as research data was enhanced by interviewing other social leaders and contrasting their views.

In the city council's case, I first tried to reach some individuals to conduct one-on-one interviews. Instead, they suggested a focus group with people working in the employment and environmental departments, directly related to companies. The focus group was conducted at the council's facilities. Three people participated in-person and one via video call through a laptop. I had the impression that it was a relaxed discussion as the participants talked freely about their shared experiences with the case company and other companies in the area. They referred to experiences from their job position but also as inhabitants of the town, which gave me further insight into the relationships of the company with local actors.

5.3.3.4.4. Observation and Meetings

The last primary data source were observations and meetings conducted on-site, generally described in Table 5-4, on page 152, and in more detail in Table 5-6 below. This section will first refer to observations, followed by meetings, and finally, to general information when conducting these research activities.

Table 5-6: Case study primary data – Meetings and observations

Code*	Activity	Method	Details	Date (year-month)	Duration (min.)
MN1	Informal meeting	Face-to-face	Meeting with representative of social and environmental management area at corporate community centre	2022-03-09	50
MN2	Formal meeting	Online	Meeting with head of social and environmental matters and community relations to discuss collaboration for applying SDG Action Manager	2022-03-28	30
MN3	Formal meeting	Online	Meeting with head of social and environmental matters and community relations to discuss collaboration for applying SDG Action Manager	2022-04-05	25
MN4	Formal meeting	Face-to-face	Meeting with head of social and environmental matters and community relations and another corporate representative at the corporate community centre to work in applying the tool SDG Action Manager	2022-04-12	130
ON1	Observa-tion	Face-to-face	Observation at corporate community centre. I was guided through the place by a corporate representative, we held informal chats and had lunch at the place. Other informal chats with non-corporate people were held during this activity.	2022-03-09	133
ON2	Obs.	Face-to-face	Observation at corporate community centre, mostly consisting on informal chats with corporate representatives.	2022-04-12	180
ON3	Obs.	Face-to-face	Observation at corporate community centre and other corporate facilities in the local area. Informal chats with corporate and non-corporate people were held during this activity.	2022-04-14	150
ON4	Obs.	Face-to-face	General observation at the local area where the company operates	March and April 2022	
ON5	Obs.	Face-to-face	Observation at the corporate administrative offices - open plant floor in a building - and surroundings	2022-05-11	40

* The codes stand for MN: Meeting Notes; ON: Observation Notes

Observation offers the opportunity to gather data on ongoing phenomena (Yin, 2018). It was expected to offer comprehensive access to the case company to observe formal meetings and internal processes relevant to the research, such as the reporting process and meetings dealing with sustainability issues. However, access to the case was more limited

than anticipated, so I conducted more informal direct observation when I visited the company's facilities to conduct other research activities (Yin, 2018).

On-site research activities were conducted in two places: one of the local areas where the company held its' industrial operations and the main corporate offices in Santiago. The local area in which operations took place was located in the central-south regions of Chile, where forest plantations and related industries are concentrated (see Chapter 3), and the proportion of rural population is relatively high (between 20 and 30%). The case-study company was one of the largest companies in the local area, being an essential source of employment at the local level. In this local area I was able to access a company's community centre, although I was not granted access to the company's industrial plant due to COVID-related safety measures. I also visited the headquarters in Santiago. I spent nearly eight hours in total at these corporate facilities, excluding the time I spent conducting other research activities (i.e. interviews, focus groups, and meetings). During this time, I was shown or enabled to observe the sites, observed interactions among people, and had informal chats with workers, a couple of which took place over lunch. These activities complemented other data sources, providing valuable insights into the organisational culture and the company's relations within its local context.

When I visited the local area where the company held its' industrial operations, I observed the surroundings of the industrial plant and a sports centre managed by the company. I also had informal chats with community members, some of them about the case company. These observations and interactions were useful in providing a better understanding of the research context and the presence of the case company in the local area, such as its relevance in providing local jobs and general perceptions about its negative environmental impacts.

Meetings with corporate representatives also constituted a data source for the case. In total, I spent nearly nine hours attending four meetings with corporate representatives, most with the person in charge of the social and environmental department. Some of these meetings aimed to discuss an informal collaboration to explore the application of the tool 'SDG Action Manager' (see Chapter 2) in the company. This was a mutually beneficial relationship, as I would offer my support as an expert on the SDGs, while also opening access to further information about the company. More specifically, I went through the questionnaire provided by the tool, completed it partially based on publicly available data about the company, and identified which information was lacking and the departments that could provide it. In the process of gathering this information through interviews, documentary analysis and observation, I would be also able to collect data to build my case study. Finally, they discontinued efforts to apply the tool due to other commitments and time constraints, although they maintained their support to the study through additional interviews and access to some facilities.

Overall, to collect data from meetings and observation activities I employed field notes. Following the advice given by Bryman (2012) of having in mind the "*risk of making people self-conscious*" (p. 448), I took these notes after conducting these activities. Typically, I took brief notes of the activities in a notebook once I was alone. I took more extensive notes after leaving the organisational premises. Also alone, I took voice-recorded field notes using my mobile phone describing the events, interactions and places observed, and in a separate recording, my reflections about them. This was a useful method for recalling the events as soon as possible in ample detail. Finally, I took field notes on digital documents if it was an online meeting and in some face-to-face meetings. All notes taken on paper and in voice recordings were transcribed after into digital documents to facilitate the analysis process.

Overall, Section 5.3.4.4 has described the main processes and methods for collecting primary data. The next section will focus on secondary data gathered for the case study.

5.3.3.5. *Case study secondary data*

Secondary data gathered for the case study comprises corporate reports, internal policies, news, videos and other documents directly referring to the case company or relevant to the economic sector and the research questions. In light of the methodological assumptions of this research, documents were not taken as neutral representations of reality (Chua, 1986; Gray, 2010). Yin (2018) added that "*documents must be carefully used and should not be accepted as literal recordings of events that have taken place*" (p. 115). In reading these documents, I was mindful of their sources, their purposes and the users to which they were directed.

Publicly available secondary materials were gathered from corporate and non-corporate sources, resulting in an abundant amount of data. To make these data manageable for the analysis, Yin (2018) suggested that researchers should *"sort or triage the materials [...] by their apparent centrality to [their] inquiry" (*p. 117). Miles, Huberman & Saldaña (2014) have added this should be led by conceptual frameworks and research questions, arguing that *"data collection is inescapably a selective process"* (2014, p. 73). Following this principle, some secondary data was discarded as relevant evidence about the case in light of the research aims and questions, framed within the sociology of translation (see Chapter 4). The resulting data-set is summarised in Table 5-7 below. The third column indicates the code employed to refer to each type of data in Chapter 7.

Most secondary data from the case-study company was gathered from the corporate website. A total of 11 corporate reports were included as part of the data-set. These comprised annual reports including sustainability-related information covering 6 years, from 2015 to 2021, and COP reports prepared for the UNGC (see Chapter 2). The

usefulness of corporate reports for studying the SDGs was already discussed in Section 5.3.3.1. Information from websites was expected to be directed to a broader audience and may provide additional information about the corporate discourse.

Table 5-7: Summary of secondary data for the single case study

Source	Type of data	Code*	Quantity	Details
Case company	Corporate reports	DR	11	Corporate reports developed for external communication, including annual reports and COP reports
	Documents for internal purposes	DP or DC	27	Policies, procedures, protocols (DP) and codes (DC) developed for internal purposes
	Meeting minutes	DM	8	Shareholder meeting minutes
	Other documents	DO	9	Other corporate documents providing relevant information to understand social and environmental-related practices, performance, and motivations
	Website	W	8	Entire sections and news on the corporate website
	Videos	V	11	Recorded events where corporate participants refer to the case company
Other sources	External documents	ED	5	Documents from external sources offering relevant sustainability-related data about the case study
	External news	ENN or ENW	44	Pieces of external news where the company is mentioned from digital newspapers at the local or national level (ENN), or websites of diverse external organisations (ENW)
	External websites	EW	5	Sections of external websites linking the corporate activities of the case company to the SDGs

* The codes stand for DR: Documents-Reports; DP Documents-Policies, protocols; DC: Documents-Codes; DO: Documents-Others; DM: Documents-Minutes; W: Website; V: Videos; ED: External Documents; ENN: External News-Newspapers; ENW: External News-Websites; EW: External Websites.

Another relevant source of data was documents developed for internal purposes. These included governance and ethics codes, policies for sustainable development, environment, human rights, and diversity, among others that provided relevant insights about how the company was addressing sustainability issues. Translation studies have referred to how

these types of documents as nonhuman actors can 'act' or 'exert power' in practice (Jensen et al., 2009; Ufodike et al., 2022), an idea that was useful to interpret their role in the translation of the SDGs.

Other types of data also provided relevant information for the research. While I was not given access to internal meetings, minutes from shareholder meetings between 2015 and 2022 were publicly available. These offered an opportunity to gain information about the communication of sustainability-related issues to these corporate stakeholders. Other documents, as shown in Table 5-7, included questionnaires providing ESG information for other organisations, and a list of long-term corporate sustainability goals linked to the SDGs. Finally, other data gathered from the corporate website included various relevant sections about sustainable development, CSR and some corporate news.

Recorded events where corporate representatives participated were also a relevant source of secondary data as shown in Table 5-7. These were accessed via YouTube and mostly took the form of a presentation by the corporate representative about a topic, sometimes followed by a discussion with other presenters or a question and answer section. While the COVID-19 pandemic posed great challenges to collecting primary data about the case study, it also meant that several events were conducted via online and uploaded by the organisers. These events are only recently being employed as data sources, and created unique opportunities for gathering data about the case when face-to-face methods were restricted (Tiong & Sim, 2020).

Finally, there were other sources than purely the case company that also provided data about the case. Documents included studies from external parties assessing the company's performance in social matters, such as their relation to communities and Indigenous groups, and in environmental-related matters. Pieces of external news were differentiated

between those gathered from newspapers and those from other organisations, whose editorial guidelines might be less explicit.

This section and Section 5.3.4.4 have referred to the main sources of data for the case study. The processes followed in analysing this data will be discussed in the next section.

5.3.3.6. *Case study data analysis*

The data for the case has been analysed using thematic analysis (Braun & Clarke, 2006, 2022). The processes described in Section 5.3.2.4 apply to this analysis. Both primary and secondary data were imported to NVivo, which necessitated translating the original source (e.g. interviews' audios, videos) into a suitable text format. The software enabled the inclusion of diverse types of data into a single workspace (e.g. reports, images, and interviews' transcriptions), making the generation of codes easier.

Before I was able to conduct fieldwork in Chile in 2021 and 2022, most of the data for the case study was secondary data. I read this data to familiarise myself with the case study and started creating a coding process, developing preliminary themes. Once I included the primary data collected during fieldwork, these previous codes and themes were challenged and some of them were discarded or rearranged considering the new evidence. One of the main challenges at this stage was interpreting together such a variety of data. For example, corporate reports were much more structured, concise and literal than primary data or webinars, where company representatives or other people participated. In order to minimise these differences, I coded primary data employing semantic-oriented codes (what participants have said) rather than latent codes (underlying ideas) (Braun & Clarke, 2006, 2022). Gioia et al., (2013) have proposed that these first order codes should "*adhere faithfully to informant terms*" (p.20). Having in mind this idea was helpful during the coding process.

The software NVivo supported the entire data analysis process, although in parallel, I also conducted some activities using other media. For example, when familiarising myself with some pieces of the data, I realised that I preferred reading and making notes on paper rather than doing it on a computer screen. The same was true for the generation and revision of some themes. While some themes were clear from my interpretation of the data and I generated them using NVivo, others required further exploration. I found that having the codes written on pieces of paper and being able to move and group them physically made the process easier for me. Once I had defined these themes in this alternative way, I reorganised the codes on NVivo accordingly.

While insights from theory had been considered in advance, Callon's (1986) moments of translation (see Chapter 4) were introduced at the end of the analysis, which helped in organising the themes into broader categories (Gioia et al., 2013). Refining the themes in light of the theoretical considerations was, in practice, similar to the process reported by Pagan, Haynes and Reissner (2022).

An additional challenge in the process of writing the case study was anonymisation, as several components of the case should be omitted or given fictious identities (Yin, 2018). This involved, for example, paraphrasing direct quotations from publicly available data, to avoid the re-identification of the company. In addition, some information that could have contextualised the case company better but was irrelevant to illustrate the translation process was not included.

5.4. Reflexivity

Ahrens and Chapman (2006) have mentioned that, in qualitative field studies, validity regards the plausibility of the arguments made about a case, stressing the role of the researcher in this construction. Thus, reflexivity, as a mechanism by which to explore the

contribution of the researcher, plays a role in determining the quality of qualitative research (Alvesson, 2003; Braun & Clarke, 2022; De Loo & Lowe, 2012). Alvesson (2003) added that *"reflexivity operates with a framework that stimulates an interplay between producing interpretations and challenging them"* (p. 14), which implies the need of an ongoing reflection during the development of a research.

With regard to the philosophical assumptions of this research, I recognise my influence as a researcher not only in terms of the methodological decisions, data collection and analysis, but also the influence of my background, values and beliefs on each of these areas. Throughout this chapter, I have reflected on my methodological decisions, thus, this section will be more reflexive and self-focused (Alvesson, 2003) about my influence over the research.

Braun and Clarke (2022) encourage researchers to reflect on "*prior knowledge and* assumptions *[they] bring into the research and how these might shape [their] interpretation of [their] data"*, but also on "*emotional* responses" (p. 270). Having in mind these considerations, my previous background as a student and professional in the Chilean context has been undeniably influential in the development of this research.

After finishing my degree in accounting and auditing, I became interested in the field of accounting for sustainable development. This academic field is not well established in Chile, and I did not receive any taught courses at the degree level. I worked in a Chilean university giving lectures in financial and management accounting, understanding these mainly as objective and instrumental practices. My first introductions to the field were through a business-orientated course about sustainability and as part of my own research efforts during my Masters' Degree, framed within a positivist orientation.

During the course of this research, after further engagement with critical literature and the context of my research, I have increasingly distanced from this positivist view of accounting towards an understanding of it as a non-neutral social practice that can portray certain realities. This transition was very challenging, and in practice, it meant that the initial research processes were much more positivist-oriented. For example, my initial interpretations of the data were based on an understanding of corporate reports as neutrally reflecting the reality of the companies, whereas now I try to evaluate other characteristics that help me to interpret them, such as their intended purpose.

Although distancing myself from positivism, considerations about my future career in Chile have also influenced my decision of not adopting a more critical perspective in practice. I was initially very concerned about how my research would fit in with the Accounting Department at the university where I will work in Chile. Similarly, I expect to engage with businesses to conduct further research in the country, which refrain me of being more openly critical of corporate practices. These concerns are also supported by a personal opinion about the need to engage with businesses to produce more impactful change. Nevertheless, I constantly felt in conflict between accepting the corporate perspective and questioning it, especially when gathering and interpreting data from the case study. As a Chilean national, I share the lack of confidence in the private sector as a whole that the Chilean people are prone to. Culturally, it is considered the norm due to knowing of many cases of corruption, collusion and other forms of malpractice. These reflections influenced my interpretations of the data. For example, while I was critical in my inquiry about the case study, the definition of the themes were more descriptive rather than critical interpretations of the data.

During the fieldwork, my engagement with people posed additional concerns in terms of reflexivity. As Alvesson (2003) pointed out, an interview:

> *"...may be seen as complex interaction in which the participants make efforts to produce a particular order, drawing upon cultural knowledge to structure the situation and minimize embarrassments and frustrations, feelings of asymmetrical relations of status and power, and so forth."*

This implied as change of my positionality regarding interviewees or other people I related with during fieldwork, either on purpose or unknowingly. When relating with corporate and other organisational participants (e.g. investors), I attempted to position myself as a legitimate researcher, appearing confident and knowledgeable about general management issues and jargon. Interacting with other actors that I interpreted as more sensitive to sustainability concerns (e.g. NGOs), I adopted a more critical stance by asking questions about corporate impacts. Finally, when interacting with community participants, I was concerned about being perceived as taking the company's side, and tried to appear more impartial. I felt privileged in many dimensions while interacting with them and genuinely ignorant to their reality, and therefore, I tried to listen to their issues of concern rather than asking too many direct questions.

An additional concern was related to power relations among actors at the local level. The local area where I conducted the fieldwork was really small, and I was concerned that my presence could be commented on amongst participants. For example, I was mindful that corporate representatives could feel threatened if I approached the local council and local communities. This made me more cautious in how I approached local participants, not bringing up the case company upfront but initially framing the issues within local companies in general. This did not undermined the usefulness of the data, because the participants during the interviews and focus groups spontaneously brought up the case company due to its prominence in the area, and I tried to direct the questions from there.

These reflections on my role and positionality as a researcher were important to make me aware of potential bias when conducting this study, although this does not necessarily

guarantee a more *"accurate account"* (De Loo & Lowe, 2012, p. 6). This section also aims to provide transparency to the readers of this study.

5.5. Summary and Conclusions

This chapter addressed the research design and philosophical assumptions of this study. Broadly, the research takes an interpretive perspective, understanding reality as socially constructed. Drawn from the sociology of translation framework, this research adopted an empirically realist and epistemologically relativist position, where human and nonhuman actors can play a role in shaping realities and facts. The chapter described in detail the research design, composed of a cross-sectional analysis of corporate sustainability reports and a single case study. These were conducted from a qualitative orientation and analysed using thematic analysis. A reflexive account of my role as a researcher was also offered.

This chapter has several implications for understanding and interpreting the findings of this research, arising from the methodological positions and the processes of data collection and analysis. The subsequent Chapters 6 and 7 will report the findings of the first and second stages of the research design, respectively.

Chapter 6 - The SDGs in Chilean Corporate Reports

6.1. Introduction

The purpose of this chapter is to examine the SDG translation processes and their related discourses as represented in the corporate reports of companies operating in the Chilean private sector.

The chapter is organised as follows. Section 6.2 explains how corporate interests have been translated towards the SDGs, providing some insights about what has motivated the corporate commitment to the SDGs. Section 6.3 addresses the processes companies have declared that they conducted to translate the SDGs internally by aligning them to corporate practices. Section 6.4 goes onto describe what has been inscribed and mobilised in the reports as a result of these translation processes. Finally, a summary of the chapter and its main conclusions are provided in Section 6.5.

6.2. Translating Corporate Interests to the SDGs: Enrolment and Counter-Enrolment

Processes of translation of corporate interests can explain why companies in the Chilean context have engaged with the SDG framework. It is possible to say the companies included in the analysis were already engaged in this framework. This is evident because of the inclusion of the SDGs in their corporate sustainability reports. In terms of the sociology of translation, these companies were enrolled in an SDG-related network. While the processes of translation of corporate interests could not be observed based solely on the reports, they did offer insights about which corporate interests have been mobilised and how. First, subsection 6.2.1 will address how companies in the Chilean context have problematised their engagement with the SDGs as a way to serve particular interests.. Second, Section 6.2.2 will offer a change in the viewpoint, referring to the role

of extra-organisational actors and previously established networks in enrolling corporate interests towards the SDGs.

6.2.1. Problematising the SDGs to Achieve Corporate Interests

Companies are expected to be enrolled in the SDG framework if they think it is in accordance with their interests or can help them to achieve their own goals (Callon, 1986; Callon & Law, 1982; Jeppesen, 2010; Latour, 1987). Aligned with the moment of translation of problematisation (Callon, 1986), corporate reports have shed some light on how companies have presented the translation of the SDGs as a solution to achieve certain interests and corporate goals. Some companies have directly mentioned reasons leading to their decision to translate the SDGs using expressions, such as 'for that' and 'for this reason', whereas other reports have referred to the expected outcomes of translating these global goals.

One relatively common problematisation for the SDGs, presented in 15% of the reports, is addressing them to pursue an interest in improving corporate sustainability or, more generally, contributing to sustainable development. For example, reports have referred to the SDGs as a means to "*integrate sustainability within our core business activity*" (C49 Energy & Chemicals, 2016) or "*enhance our commitment to corporate sustainability*" (C58 Real Estate, 2017). Some reports have been more precise in how the SDGs might help that purpose, problematising the engagement with the SDG framework as a way to identify and/or manage impacts, both positive and negative. These extracts are very similar across different companies, such as the quotation below.

> *"…we have manifested our commitment, at the corporate level, to work on the 17 Sustainable Development Goals (SDG) to reduce our negative impacts and enhance the positive ones…" (C14, Food and beverage products, 2016 – own translation)*

Another group of reports have problematised corporate enrolment on the SDG framework as a way for companies' actions to be coherent with their current position and identity in supporting corporate sustainability. Reports have referred to the company's current identity as a responsible company, expressed commitments around sustainability, and the company's sustainable trajectory as reasons to address the SDGs. For example, some have problematised addressing the SDGs as coherent to the visionary boundary objects of "*doing business with responsibility*" (C17 Conglomerates, 2018), being a "*socially responsible company*" (C75, Automotive, 2017), or a corporate commitment to CSR, as illustrated by the following quotation:

> *"…we are committed to corporate social responsibility. People's well-being and health, diversity and inclusion, and the environment are key to our business approach. In this context, we committed to contribute to the achievement of the 17 Sustainable Development Goals" (C79, Commercial services, 2016 – own translation)*

In this group, some reports' extracts have highlighted the company's sustainable trajectory over the years to explain its engagement with the SDGs.

> *"…we have always maintained an active and determined participation in the social and economic development of the country; therefore, we adhere to the 2030 Agenda …" (C8, Financial Services, 2017 – own translation)*
>
> *"[Company's name] has been a pioneer in Chile and in the [region's name] in promoting Sustainability. Since 2005 it has continuously presented its Sustainability Report to its public, accounting for its performance in the economic, social and environmental fields. In line with this trajectory, in 2018, the company voluntarily assumed its adherence to the Sustainable Development Goals" (C41, Water/utilities, 2018 –own translation).*

Addressing the SDGs is, thus, something expected from companies' past sustainability behaviour, suggesting there is an interest in maintaining their relative position of corporate sustainability. The previously formed networks and related expectations in these matters cannot simply be abandoned (Tregidga, Milne, & Kearins, 2014).

Following this idea, addressing the SDG has been problematised more explicitly in other extracts as a signal to demonstrate that the company commits to and contributes to sustainable development.

> *"This concrete contribution to major global priorities [the SDGs] demonstrates our commitment to developing our business without compromising the ability of future generations to meet their needs." (C60, Construction & construction materials, 2017 – own translation)*

Other reports (5% of the total) have been more explicit in problematising the SDGs as a way to actively address stakeholders' expectations, keeping good relationships with them in the long term. Strengthening the relationships with societal actors was declared as the main incentive for Chilean companies to address the SDGs in a survey conducted in 2017 (PNUD et al., 2019). The following quotations, for example, refer to customers and local authorities, respectively.

> *"Maintaining long-term relationships with our customers is crucial. Satisfactorily meeting their pension, financial and health needs is very important to us […]. Therefore, in 2018 [Company's name] became the first institutional investor in Chile to invest in a social impact fund […] which is aligned with the Sustainable Development Goals" (C52, Conglomerates, 2018)*

> *"The decision to use SDG benchmarks reflects the Holding's will to find common ground with the authorities concerning sustainable long-term and local development." (C5, Mining, 2017)*

The quotations above suggest the SDGs have also been problematised as an alternative to achieve broader goals not necessarily within the sustainability arena, including economic success. Within this group, the SDGs have been problematised, for example, as important to maintain worldwide leading positions and create long-term value. The following quotation presents an example:

> *"[Company's name] aims to continue to be one of the leading wine companies worldwide, which is why, among other actions, it has integrated the principles of the Global Compact and, more recently, the United Nations' Sustainable Development Goals (SDGs)…." (C26, Food & Beverage Products, 2017)*

Some extracts have also suggested the commitment to the SDGs is not contrary to other commitments, such as economic value, in line with findings in the existing accounting literature (e.g., Spence, 2007). These companies might be giving a signal to their shareholders, as some tensions may emerge when companies decide to engage in translating sustainability-related issues (Wright & Nyberg, 2017). An example can be found in the following quote:

> *"The Company's DNA includes being responsible in the manner to do business, and it is focused on building stronger relationships with its stakeholders, in a sustainable and profitable manner for their shareholders. We are convinced that initiatives such as the Sustainable Development Goals of the United Nations will result in balanced progress for the Company along its value chain." (C17, Conglomerates, 2018)*

In a different vein, a relevant group of reports (16% of the total) have justified their engagement with the SDG framework by positioning the company or the private sector as relevant for achieving the SDGs. In general, this relevant role is framed from the positive contribution businesses can make to the SDGs, including phrases, such as "*we have a real potential to contribute*" (C23 Mining, 2017) or "*we feel committed to the contribution we can make*" (C67, Logistics, 2017). In some cases, these come along with characteristics of the companies, such as size, industry, and leadership, suggesting the company can play a relevant role, 'making a difference' in the achievement of the SDGs if they decide to act.

> *"As an important production company, with a long history, generating around 15,000 direct and indirect jobs and part of an industry as sensitive as that of food, we are aware of the impact that we can produce with our actions in many of the 17 SDGs. That is why, through our Sustainability Strategy, we have expressed our commitment, at the corporate level, to work on the 17 Sustainable Development Goals (SDGs). " (C14, Food and beverage products, 2016)*

Other extracts referring to an awareness of impacts and even a recognition of their responsibility to them do so within this idea of a role to play in the achievement of the goals, highlighting the idea of a positive contribution.

Some of these companies have explained their engagement with the SDGs by positioning themselves in relation to the government. Two companies have used the word 'ally' to express how they relate to the government, such as in the following extract.

> *"With the conviction that companies can be an important ally of governments in solving the main social, economic and environmental problems that affect the world, [company's name] has declared its commitment to the Sustainable Development Goals" (C87, Telecommunications, 2017 – own translation)*

This subsection highlighted the corporate interests that companies expect to serve by engaging with the SDG framework. These range from improving their sustainable practices, maintaining or enhancing associations with other stakeholders by promoting and projecting sustainable behaviour, and positioning their role in the execution of the SDGs.

6.2.2. Enrolling Corporate Interests: The Role of Extra-Organisational Actors

Some corporate reports have suggested companies are being enrolled to address the SDGs because of their associations with other interested actors, primarily UNGC Chile, who have played a role in channelling corporate interests towards this particular framework. From the perspective of translation (see Chapter 4), this does not mean a passive engagement; companies are also proactively deciding to address the SDGs to maintain these associations or their position within them.

Reports have referred mainly to the influence of the UNGC Chile, initiative to which several companies included in this analysis are active members. Companies voluntarily engage with the UNGC Chilean network as signatories, participants, and also in the governance structure within which managers are part of the board. The influence of this

association has been shown in a number of diverse ways within various corporate reports. For example, some have indicated that through the UNGC, they adhered to the SDGs, suggesting that this previous association was the main reason for engagement. Similarly, other companies have mentioned that in line with the commitment to the UNGC, they decided to commit to or address the SDGs. Another example of this can be found in the following extract:

> *"Becoming part of the [UN Global Compact] Chile made us mature as a company and during 2016, we trained to begin to analyse our sustainable performance in light of the Sustainable Development Goals." (C31, Food & Beverage Products, 2016)*

In addition, some reports included a reference to the SDG framework within sections dedicated to the UNGC. These did not explicitly refer to the commitment to the UNGC as a reason for addressing the SDGs. However, they do suggest that the SDGs have been included or considered as part of the commitment to this particular initiative.

Some reports have shed light on the mechanisms proposed by the UNGC to interest companies in the SDG framework, or *interessment devices* (Callon, 1986). These reports indicate that being part of this initiative involves accountability, meaning that they should communicate how they address the SDGs.

> *"At [Company's name], we have been adhering to this initiative [UNGC Chile] since 2003, being one of the pioneering companies at the local level. These commitments involve proper accountability concerning the 17 Sustainable Development Goals (SDGs)." (C15, Food & Beverage Products, 2018 – own translation)*

Specifically, the COP Report demanded by the UNGC worldwide has served as an *interessment* device, enrolling companies to include the SDGs in their corporate communication. Those presenting a report categorised as 'advanced' were required to include the SDGs. In this regard, by reporting on the SDGs, these companies seem to be

interested in maintaining their status in the UNGC network. The following extract refers to this accounting-related tool as an interessment device:

> *"As a Progress Report to the Global Compact, the [sustainability] report presents a reference to [Company's name]'s main initiatives and management indicators related to the Sustainable Development Goals". (C15, Food & Beverage Products, 2018 – own translation)*

The COP report might be part of a broader sustainability or integrated report. This highlights the role of corporate sustainability reporting as mediator in interesting companies in the SDG framework. Some reports, expressing links between the SDGs and GRI indicators, might also be indicative of the influence of GRI Standards in this translation.

Sustainability reports have also referred to the working groups organised by UNGC Chile and to a lesser extent, those organised by Acción Empresas (see Chapter 3). Fewer have described them further, such as the following quotations, providing a more detailed description of their purpose.

> *"We took advantage of instances to learn about other companies' good practices, to face the great challenges posed by the Sustainable Development Goals (SDG) promoted by the United Nations; thus we actively participate in working meetings and committees developed by ACCION Empresas" (C14, Food and Beverage Products, 2018 – own translation)*
>
> *"[Company's name] promoted the realisation of a workshop for representatives of the companies that lead and integrate the SDG Working Groups of the Global Compact Chile Network, whose purpose is to strengthen networking, deepen the commitment to meeting the UN Agenda 2030 and exchange strategies for raising awareness of the SDGs within the adherent organisations." (C35, Energy & Chemicals, 2018)*

A collaborative space is emphasised in these working groups, where companies can learn and raise awareness about the SDGs, share experiences, and do benchmarking. Other extracts have also referred to the participation of government representatives in these groups, evidencing how some interactions between state-related actors and the private sector are mediated by business-oriented associations (i.e. UNGC, Accion Empresas). In

this regard, these groups and events may have played a role in interesting and enrolling individual companies in the integration of the SDGs or specific SDG issues. Furthermore, these groups offer a collective space to problematise the way to address specific SDGs, where companies have defined shared goals. From this perspective, these can also act as calculative spaces where decisions are made (Callon & Muniesa, 2005).

Lesser companies have referred to a commitment to other initiatives when it comes to integrating the SDGs. These are particular cases not consistent across companies, or even within the same industry. For example, a company in the water/utilities sector referred to its commitment to CEO Water Mandate, a UNGC initiative, indicating that "*the signatories of the CEO Water Mandate commit to [...] contribute to the Sustainable Development Goals*" (C3 Water/utilities, 2018). Similarly, one company in the aquaculture sector (C57 Food & Beverages, 2017) indicated that the company's adherence to the SDGs is part of the commitments established under a cooperation agreement with the international NGO WWF (World Wildlife Fund).

Nine companies (10% of the total) belonging to seven different holding groups have suggested their engagement with the SDGs is based on the commitments of their holding groups. This proportion is slightly higher than the results found in another Chilean-based study, where just 4% of CEOs indicated that addressing the SDG was a requirement of the head office (PNUD et al., 2019). Some have stated this clearly, as in the quotations below, while others have just mentioned that "the Group" are committed to the SDGs. The second extract suggests that rather than being imposed upon the company the company instead participated in the decision.

> *"Because we are part of [holding's name], we support the following initiatives [...]*
>
> *• Sustainable Development Goals (SDG)." (C45, Real Estate, 2018 – own translation)*

> *"Our sustainability management is framed in the guidelines defined by [holding's name] RSE-Latam – composed by the units of Costa Rica, Colombia, Ecuador, Peru, Argentina, Uruguay and Chile – from which it was agreed to align the actions based on the Sustainable Development Goals promoted by the UNDP." (C77, Commercial services, 2016 – own translation)*

The selection of specific SDGs has also followed the decisions made at the holding level. While this is not predominant, it might be an interesting point to further research, as the SDGs would not necessarily respond to the local context.

> *"[Holding's name] as a group is committed to contributing to the achievement of 4 of the 17 Sustainable Development Goals (SDGs)." (C37, Energy, 2017 – own translation)*
>
> *"At [company's name] worldwide, we consider three goals of particular priority […] zero hunger, gender equality and sustainable production and consumption" (C79, Commercial services, 2016 – own translation)*

This subsection showed how associations with extra-organisational actors, particularly the membership in the UNGC Chile, have mobilised corporate interests towards the SDGs. This also denotes that companies are interested in building or maintaining these associations.

Overall, Section 6.2 has shed some light on how the interests of large companies operating in Chile have been mobilised towards the SDGs as manifested in their reports. It can be understood as part of a process of translation that led these companies to engage with and commit to the SDGs. The following sections will describe the translation processes by which the SDGs have been translated internally into the companies by aligning them to corporate practices.

6.3. Translating the SDGs Internally: Aligning Corporate Practices and the SDGs

Overall, companies have declared that they have translated the SDGs by aligning them to their corporate practices. However, they have not described in detail the processes they have conducted. Instead, general statements and diagrams in the reports have offered

some descriptions and provided hints about people, instruments, or other elements playing a role in these processes.

Nine companies (10% of the total) have explicitly declared in their reports to have used the SDG Compass (GRI et al., 2015a), while one has mentioned the IIRC guidelines (Adams, 2017b). These guidelines can be thought of as successful interessment devices proposed by the organisations authoring them (GRI, UNGC, WBCSD, IIRC), directing companies to translate the SDGs following their proposed alternative instead of any other.

> *"...we started a process of alignment to the SDGs, employing the SDG Compass methodology" (C58, Real Estate, 2017)*

Employing the SDG Compass or IIRC methodology involves following their five proposed stages (see Section 2.3.2), prioritising the SDGs according to impacts and opportunities and developing or integrating them into the corporate strategy. However, overall, these companies have not described in detail the stages or the processes conducted using these tools. In some cases, it is unclear if they have applied all the stages defined by the guidelines or have just employed them for specific processes. For example, the companies of an international holding mentioned the SDG Compass and the IIRC guideline as references to define their material issues (C36, C37, C38, Energy & Chemicals).

Apart from the companies referring to internationally-developed guidelines, another company (C2, Food & Beverage Products, 2018) described a full plan to implement the SDGs referring to their "*sustainable management model*". In this case, the implementation stages were prioritisation, monitoring, management, and ongoing improvement. Here the SDGs were allied to diverse actors (i.e. Sustainability Committee, periodical reviews, and performance measurement) in a unified whole, this system can continue to be reproduced (Latour, 1987).

Instead of describing a full process of implementation of the SDGs, most companies have referred to specific processes. Overall, these processes can be classified into two groups, those that described an alignment of the SDGs with current corporate practices (Section 6.3.1) and those in which the SDGs were enrolled in other corporate processes, also resulting in a claimed alignment (Section 6.3.2).

6.3.1. Translation of the SDGs and Current Corporate Practices

This subsection describes the processes companies declared to have followed to align the SDG framework to their current corporate practices. Overall, three processes will be discussed: identification of how existing practices contribute to the SDGs, prioritisation of individual SDGs, and establishing a link with existing indicators.

First, without describing a clear methodology to translate the SDGs, most companies have referred to a process to identify how they contribute to the goals, which goals they contribute the most, and upon which ones they can act further. This process is, in some cases, intermingled with the process of selecting specific SDGs or strategically prioritising them. Most extracts are short phrases referring to a comparative exercise between the SDGs and the company's activities and programs, material issues, the value chain, and/or sustainability strategy. These can be understood as a process of translation and calculation by which the SDGs are enrolled in the same network as these corporate practices. The following quotations exemplify this idea.

> *"The principles of the Global Compact and the targets set by the UN for each SDG were related to the currently developed activities and the goals of the sustainability strategy, defined according to the organisation's impacts. This in order to establish a direct relationship between what the United Nations is trying to achieve and those actions that the company is currently developing and carrying out." (C26, Food & Beverage Products (wine), 2017 – own translation)*

> *"The first exercise was in 2017, consistent in analysing material issues in light of the 17 goals defined by the UN to identify convergences. In 2018, the*

> *analysis was extended to the 169 targets related to the SDGs in a detailed study about the connections between the SDG and the company's actions, programmes and projects." (C56, Logistics, 2018 – own translation).*

Although both quotations referred explicitly to a calculation process including SDG targets as elements for analysis, these are some of the few companies reporting specific SDG targets. Overall, reports have referred instead to the broad goals (e.g. responsible production and consumption or climate action) rather than targets, as Section 6.4 will show. This might suggest that, in general, SDG targets have not been part of the calculation processes conducted regarding the SDG framework, which raise doubts about the thoroughness of the analyses.

Other reports have referred more vaguely to having conducted an analysis to identify how current practices are contributing to the SDG framework without providing more detail about which kind of analysis was conducted and how. An exception can be found in the following quotation, which is also one of the few reports that provided some information on the people who were participating in these processes internally.

> *"…an initial internal diagnosis was followed by four internal workshops with collaborators, with a view to identifying activities or projects of the company aimed at achieving these objectives." (C3, Water/utilities, 2016)*

Following a similar aim of identifying how current practices are aligned with the SDGs, other companies have declared that they have carried out different procedures. For example, one company in the water/utilities sector (C41 Water/utilities, 2017) had an initial diagnosis focused on human rights around the SDGs conducted by an external consultant. This opens the possibility that consultants may be playing a role, as extant translation studies have shown (Briers & Chua, 2001; Qu & Cooper, 2011). Another company declared that they *"trained to begin to analyse our sustainable performance in light of the SDGs"* (C31, Food & Beverage Products, 2016), although without specifying how this training was carried out nor who was involved.

A second process concern the prioritisation of SDGs. Although several companies have shown a selection or prioritisation of individual SDGs (see Section 6.4.1), overall, the underlying processes conducted to select these have not been described in detail in the reports. This supports the results presented by Heras-Saizarbitoria et al. (2022), who described the SDG prioritisation as presented "*in a rather simple way*" (p.7) in corporate reports. Instead of describing a process, most reports have indicated reasons for the selection or prioritisation of specific SDGs. The most commonly expressed reasons were the relation between individual SDGs and the company's strategy, the business itself and its core or philanthropic activities and material issues, highlighting these as non-human actors in the translation process, but also the company's potential to contribute to the selected goals. In general, extracts have referred to a combination of these elements to explain SDG selection, such as the first of the following examples.

> *"Being interconnected, all the goals are important, but we focus our efforts on those that are material to our business and where we can create a greater positive impact" (C26, Food & Beverage Products (wine), 2018)*

> *"In this sense, and in particular due to its direct link with the company's strategy, [Company's name] has committed itself to the following Sustainable Development Goals" (C14, Food & Beverage Products, 2016 – own translation)*

Some of the companies declaring to have employed the SDG Compass (GRI et al., 2015a) also referred to the relation between the SDGs and their sustainability strategy as a basis for prioritising the goals. The SDGs Compass states the definition of priorities should be based primarily on identified and measured impacts that can be contained in a corporate sustainability strategy, which seems to be the case for these companies:

> *"Internal analysis using SDG Compass methodology revealed that the following SDGs were most connected to the foundations of our corporate sustainability strategy" (C65, Retailers, 2017)*

> *"The SDGs were studied in the framework of [the company]'s Sustainability Strategy [...]. We identified 5 goals and 15 targets where [the company] is making a significant contribution." (C59, Forest and paper products, 2016)*

The following extract, which is an example that described the process conducted in more detail, suggests business impacts were part of the calculative process for this particular company.

> *"The SDGs defined are the result of eight workshops, in which 85 people participated from different areas: [three subsidiaries] and headquarters. This work led to the preliminary selection of the following six SDGs, related to the business and its impacts: [SDGs 6, 7, 8, 11, 12, 13]" (C35, Energy & Chemicals, 2018)*

In some cases, identifying how the company contributes to the SDGs and prioritises them seem to be part of a single process. The following extracts suggest that, at least for some companies, aligning corporate practices and the SDGs is an early and separate stage from prioritising them.

> *"…[Company's name] identified 15 objectives aligned with its [strategy name], focusing the activity of the company with greater emphasis on the following three." (C3, Water/utilities, 2018)*
>
> *"We have conducted our actions in line with SDGs objectives and have achieved an alignment. We are committed to carrying out a process of identifying and prioritising the SDGs that, as [Company's name], we should aim for." (C23, Mining, 2018)*

A chain of translations involving calculations (Callon & Muniesa, 2005) is suggested in these examples: In the first translation process, current business practices and the SDGs are brought to a single calculative space and enrolled in the same network. As a result, companies have declared an alignment between the two, judging some corporate activities as positively contributing to the SDGs. Based on this previous alignment, a second calculation process results in some SDGs being judged as priority SDGs. This would support the literature arguing that SDG prioritisation is based on extant corporate practices (PwC, 2018), but might also suggest a strategic intention to focus on specific goals.

In addition, a few MNCs have mentioned that SDG prioritisation responds to a decision made at their head office. For example, they have stated "*the Group has committed to contribute in 4 of the 17 SDGs*" (C36 Energy & chemicals, 2016) or "*at global level, we consider three goals as a particular priority*" (C79 Commercial services, 2016). One interesting exception is shown in the following quotation, which refers to a change in the priorities for Chile after a local analysis.

> *"During the IV meeting of [a Company's network at the Latin American level] […] we decided our adherence to 6 Sustainable Development Goals. By 2018, after a local analysis, we identified new opportunities and innovation, prioritising 11 objectives and 46 goals ..." (C77, Commercial services, 2018 – own translation)*

A third process regards establishing an alignment between the SDGs and corporate indicators, which is less common within the reports. Following a chain of translations as described above, one company declared that "*based on this prioritisation, the SDGs were aligned with [company's name]'s main indicators*" (C59, Forest and forest products, 2016). Another company suggested a different process, where the alignment of the SDGs with current KPIs led to a selection of SDGs.

> *"We reviewed our strategic priorities and, as a result, we concluded that 13 of the company's 21 KPIs were clearly associated with 6 of the 17 Sustainable Development Goals (SDG)…" (C30, Energy & Chemicals, 2018)*

Interestingly, the companies that declared to have aligned the SDGs with their extant indicators did not report them afterwards, or at least not in terms of the SDGs. This might suggest they were analysed for internal purposes and, thus, management accounting might be playing a role in the translation. Supporting this idea one company indicated they were "*monitoring 73 indicators associated with 9 Sustainable Development Goals*" (C2, Food & Beverage Products, 2018), while another one declared these indicators were "*integrated into [the company]'s sustainability management system*" (C59, Forest & forest products, 2016).

Companies have also reported associations with GRI indicators (see Section 6.4.2). Only one company has referred to the underlying process, indicating that it is based on a document issued by the GRI and the UN Global Compact. This gives an account of another successful *interessment device* of the UNGC, supporting and mediating the translation of the SDGs in a particular way.

> *"The correlation between GRI contents and the SDGs is based on the publication Business Reporting on the SDGs, by GRI and UN Global Compact, and on an analysis conducted internally" (C56, Logistics, 2018 – own translation)*

Based on the processes described in corporate reports, there was no evidence indicating the development of new indicators as a result of translating the SDGs.

While this subsection referred to an alignment of the SDG with current corporate practices, the following subsection will refer to reports suggesting a change in corporate practices to be aligned with the SDGs.

6.3.2. Enrolling the SDGs in Other Corporate Processes

In a different vein, some reports have referred to the inclusion of the SDGs as an additional element in other internal corporate processes and practices, such as the definition of policies, strategies, and material issues. These cases suggest a different type of translation than the ones noted in the previous section. The SDGs have not only been compared and aligned to extant corporate practices, but these reports suggested changes in corporate practices resulting in an alignment with the SDGs. From the perspective of the sociology of translation, the SDGs became an enrolled actor in other internal corporate processes, entering previous corporate networks but also transforming them.

A common topic within this idea (13% of the reports) was the incorporation of the SDGs to the definition of strategic practices and tools within the company, such as sustainability policy, mode, plan, or the strategy itself. These extracts suggest an influence of the SDG

framework in defining these strategic elements, differing from the previous extracts where the SDGs were compared to them. Some have just mentioned the SDGs as a reference, such as the following ones:

> *"[Company's name] considers the Sustainable Development Goals as a reference for its Sustainability Model" (C34 Healthcare products, 2017)*
>
> *"... to determine the pillars of the Sustainability Strategy we took into consideration the best practices in the industry, as well as the international action frameworks that inspire economic, social and environmentally responsible performance, among which are the principles and objectives encouraged by Pacto Global." (C15, Food & Beverage Products, 2017)*

Other reports have more explicitly mentioned that these strategic sustainability practices or tools have been developed or updated, incorporating the SDGs. For example, the following ones refer to the sustainability policy.

> *"In the annual review, carried out in December 2017, [Company's name] updated its Sustainability Policy, to incorporate the three pillars of the Strategic Plan by 2021, in addition to the Sustainable Development Goals." (C1, Non-profit services, 2017)*
>
> *"[Company's name] relies on various external standards, procedures, and commitments for incorporating sustainability management into its operating routines. These references were also taken into account when creating the Group's Sustainability Policy. It is worth noting the following standards that the Group has incorporated: [...] - Sustainable Development Goals" (C56, Logistics, 2017)*

Integrating the SDGs in these strategic elements, which are also employed to guide decisions or practices within the companies, can be a way to further spread the issues represented by the SDGs, and mobilise them in a different form. The SDGs have been displaced from their current form to be part of something else (Callon, 1986). Although these internal corporate documents were not part of this analysis, the case study (see Chapter 7) illustrates further how the SDGs were inscribed on them.

In other reports (10% of the total), companies declared to have included the SDGs in the process of defining material issues to be reported under GRI standards. The reports'

extracts are similar among the companies, as the one shown below, where the SDGs are seen as an external and contextual initiative that should be considered in materiality assessments.

> *"To identify material issues, internal and external sources were considered, such as: [...]*
>
> *The United Nations Sustainable Development Goals (SDGs)" (C30, Energy & Chemicals, 2017)*

Lesser number of reports have suggested companies are taking or will take the SDGs as a guide to orientate corporate activities or their contribution to sustainable development. For example, the following specified the SDGs can provide orientation at the local level:

> *"[The 2030 Agenda] provides a strategic guide to orientate our contribution to the sustainable development of the territories where the company operates." (C83 Energy & Chemicals, 2018)*

This subsection has shown the SDGs have been enrolled as part of the process of definition of strategic elements, such as the corporate sustainability strategy, and material issues in the reports. Overall, Section 6.3 has addressed the processes by which the SDGs have been translated internally by aligning them to corporate practices, creating a single network between the two. The next section will refer to the outcomes of these processes of translation.

6.4. Mobilising the SDG Translations and Corporate Claims

Following the translation processes described in Sections 6.2 (translation of corporate interests towards the SDG framework) and 6.3 (translating the SDGs internally by aligning to corporate practices), this section will refer to how the SDGs have been mobilised as inscribed in corporate reports.

6.4.1. Declaring corporate enrolment to the 2030 Agenda and its SDGs

Firstly, companies have inscribed declarations revealing corporate enrolment on the 2030 Agenda and some of its SDGs. The following subsections will refer to these.

6.4.1.1. *Declaring a commitment to the 2030 Agenda*

Section 6.2 referred to the translation of corporate interests, directing them to be aligned with the SDG framework. As a result, companies have claimed a commitment to the SDGs as a framework. 81 reports, representing 56 different companies (62% of the total) have claimed a commitment, adherence, or intention to contribute to the 2030 Agenda and its SDGs as a framework. These declarations represent an inscription signalling a successful enrolment of the company in translating the SDGs as a framework. A clear commitment has been expressed mainly in separate sections dedicated to the SDGs, such as the first following quotation, but also in the CEO's letter, as in the second quotation.

> *"At [company's name] we are committed to the Agenda 2030." (C5, Mining, 2018 in a separate section)*
>
> *"A great milestone in corporate responsibility is related to our commitment to the Sustainable Development Goals agreed by the United Nations…" (C79, Commercial services, 2016 in CEO letter – own translation)*

This corporate claim of commitment can also be found in sections dedicated to all external initiatives to which the company subscribes. It is arguable that in these cases the SDG framework shares its relevance with other initiatives, and therefore, is not as prevalent as in the previous cases. An alternative interpretation is that the SDG framework is seen as coherent to other international principles and initiatives. An example of these types of reports can be found as follows:

> *"[Company's name] adheres to national and international principles, regulations and voluntary initiatives as a way to strengthen its commitment to corporate sustainability. […]*
>
> *• United Nations Sustainable Development Goals" (C58, Real Estate, 2018 in section of external initiatives – own translation)*

Two companies have manifested their commitment or contribution to the SDGs was a corporate goal, although they did not report any clear target or metric to measure their progress or achievement. The following quotation shows an example:

> *"This manifesto, which is part of the [strategy name] establishes 4 objectives: [...]*
>
> *· Contributing to the achievement of the UN Sustainable Development Goals and its goals at the country level in conjunction with other actors." (C64, Retailers, 2016 – own translation)*

While most reports have clearly expressed a corporate commitment to the SDG framework, others have signalled an intention to contribute which is a less clear expression of commitment.

This subsection has shown how the enrolment of companies in addressing the SDG framework has been translated into an explicit declaration of commitment in corporate reports. In addition to declaring a commitment to the whole 2030 Agenda, companies are increasingly declaring to be addressing specific SDGs.

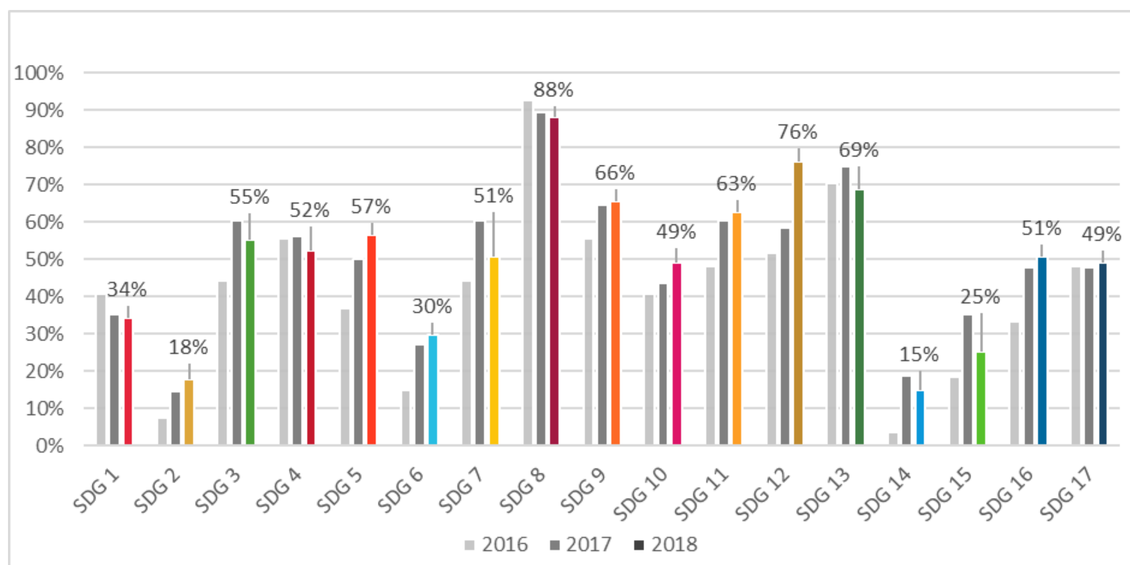
6.4.1.2. *Declaring a commitment to specific SDGs*

In 2018, 66 companies (representing 88.2% of the analysed reports for that year) communicated or suggested a selection of goals in their reports through text or SDG icons. Expressing a selection or prioritisation of SDGs can be understood as a corporate declaration of being enrolled in addressing those specific SDG-related issues. A selection of SDGs also suggests more internal processes have been conducted and can be mainly traced back to the processes of aligning corporate practices to the SDGs described in Section 6.3. Selected or priority SDGs represent then a new entity, the network created between corporate practices and the SDGs. Following Section 6.2.1, associations with extra-organisational actors could also have some influence in this selection, such as the working groups of UNGC and Accion Empresas, or headquarters' decisions.

Figure 6-1 provides an overview of the SDG selection shown in corporate reports between 2016 and 2018. It shows the proportion of companies that have selected each specific SDG, over the total number of companies making an SDG selection in each year. Overall, the SDGs addressed the most were those related to decent work and economic growth

(SDG8), responsible production and consumption (SDG 12), and climate action (SDG 13). SDG 13, which had accounted for the second highest proportion of the companies' selection in 2016 and 2017, was relegated to third place after SDG 12, whose figures jumped in 2018. SDGs 9 and 11, concerning innovation, infrastructure and sustainable cities, were also prioritised by a relevant proportion of companies.

Figure 6-1: Proportion of selected SDGs by year



In contrast, Figure 6-1 shows that the SDGs receiving the lowest attention were those linked to zero hunger (SDG 2), and life below water (SDG 14), with less than 20% of the companies prioritising the goals addressing them. Arguably SDG 2 is an industry-specific goal, highly related to agricultural practices and the food industry. Other goals that received lower attention from Chilean businesses were those addressing clean water and sanitation (SDG 6), life on land (SDG 15), and poverty (SDG 1), with figures closer to 30%. SDG 10, reduced inequalities, and SDG 17, partnership for the goals, were mentioned by less than the half of companies selecting the goals in 2018.

Inscriptions (Latour, 1986, 1987) in the form of icons and diagrams have been employed to illustrate and support a clear selection of goals, which are usually accompanied by some text signalling as to what these SDGs represent. One common way in which these

icons and diagrams have expressed a selection is shown in Figure 6-2, where the selected SDGs have been highlighted among the full list of 17 SDGs. Other diagrams have only shown the selected SDGs.

Figure 6-2: Selection of SDGs in corporate report

(C60, Construction & construction materials, 2016)

Most reports have referred to the selected SDGs as the ones the company "*commits to*" or "*adheres to*", while fewer reports have referred explicitly to a prioritisation. Other extracts have referred to the SDGs selection as the ones they contribute or employed terms, such as 'focus on' or 'collaborating with'. A tiny minority of companies have been more specific, expressing their commitment to certain targets among the prioritised goals. The following extracts provide examples of companies expressing a clear selection of SDGs.

> *"The SDGs that we, as an organisation, have determined to be a priority for our actions during these years are: n°1 No poverty; n°8 Decent work and economic growth; n°16 Peace, Justice and Strong Institutions; and n°17 Partnerships for the goals". (C81, Financial Services, 2018 – own translation)*

> *"…we contribute to five [SDG] goals, to which we have committed to work in the long term." (C13, Other sectors, 2018 – own translation)*

> *"…we have defined targets in the four SDGs that we prioritise as a company and where we will seek to contribute the most" (C46, Retailers, 2018)*

Some of the quotations above suggest that the SDG selection is understood as a strategic prioritisation. However, in other reports it is not clear if the selection corresponds to a strategic prioritisation of SDGs or rather to a list of goals associated with extant initiatives that may change accordingly in subsequent reports. This can be evidenced through the

use of SDG icons, which are spread in different sections of the reports or showed next to corporate activities without a clear reference indicating what they represent. An example can be found in the following quotation:

> *"…in this edition, we also give an account of the contribution we make with different programs and initiatives to eight Sustainable Development Goals (SDGs) of the 2030 Agenda, which are relevant to our activities." (C14, Food & Beverage Products, 2018 – own translation)*

This subsection has shown companies have declared that they are committed to specific SDGs, showing a selection of goals. The following subsection will refer to the inscriptions related to the processes of translation by which corporate practices and the SDGs have been aligned.

6.4.2. Inscribing the Links between Corporate Practices and the SDGs

Companies have claimed to be aligned and/or contributing to the SDGs as a whole organisation, through their activities and practices, or strategic elements, such as sustainability policy, plan or strategy. The concept of 'alignment' to the SDGs has indeed been mentioned substantively across the cases, in line with the processes described in Section 6.3. Large companies in Chile are communicating their activities and practices in SDGs terms, mobilising this particular framework. At the same time, they are also positioning their practices as coherent to the SDG framework, claiming a contribution to sustainable development, represented by the SDGs.

Some general extracts denote a translation of business-as-usual practices as aligned to the 2030 Agenda or already contributing to the SDG framework. These suggest the SDGs fit in the previous company's structure, where the companies' 'purpose', 'culture', and 'operations' already contribute to the 2030 Agenda and no change or analysis is needed. In this regard, these report extracts denote a translation of the SDG label as a rhetorical

tool to communicate their contribution to sustainable development. Examples include the following:

> *"In the broadest context of sustainability, our purpose is aligned with the Sustainable Development Goals by 2030." (C19, Logistics, 2017 – own translation)*
>
> *"Company's name] creates sustainable value for its stakeholders in the development of all its activities, contributing to the compliance of several of the United Nations' 17 Sustainable Development Goals (SDGs)." (C73, Financial services, 2018)*
>
> *"At [Company's name] we contribute to the SDGs through:*
> *- Direct commercial activities: our products and the way they are produced;*
> *- Governments' use of the taxes and royalties we pay, the direct and indirect job opportunities we create and our supply chain;*
> *Our voluntary social investment." (C10, Mining, 2018)*

Beyond this idea, companies have supported their claims of contribution to the SDGs by aligning individual SDGs with elements of their reports or corporate practices, in line with the processes described in Section 6.3. While this is largely expressed through inscriptions, such as SDG individual icons, some reports include introductory phrases explaining further this link. These include the following:

> *"…the company wanted to account for the organisation's contribution to the United Nations' Sustainable Development Goals (SDGs) by means of this document, which can be seen throughout the report, with references to SDGs to the extent that there is a specific contribution from [company's name] to their achievement." (C3, Water/utilities, 2017)*
>
> *"in this Integrated Memory 2016, the programs that support the fulfilment of these objectives [SDGs] are highlighted, indicating them with a specific symbol." (C8, Financial Services, 2016)*

Establishing a link between specific corporate practices and individual SDGs does not necessarily indicate a shift from business-as-usual activities; overall, companies have not mentioned the development of new activities in response to the SDGs. However, it does generally suggest that further analysis and translations around the SDGs have taken place, for example, by linking their previous activities to individual SDGs as examined in Section 6.3. Through these processes a number of different actors have been translated to

be aligned or contributing to specific SDGs. These actors include sections of reports, philanthropic and core business activities, material issues, internal policies, and corporate strategies.

The links created between these corporate practices and individual SDGs have been shown as an element within the report structure and/or in a separate section of the report. In the first case, inscriptions of SDG icons or in words (e.g. “SDG 10”) have been presented alongside the reports next to corporate activities, internal policies, report sections and chapters, some of which represent material issues, or strategic pillars. In the second case, the links created with individual SDGs are presented in a section dedicated to the SDG framework. This section usually summarises corporate activities, practices or policies contributing to individual SDGs. In some cases, it is located in sections dedicated to the corporate sustainability strategy or material issues, which are then linked to individual SDGs.

Some of these links are communicated vaguely, suggesting the use of SDG inscriptions to support corporate communication rather than the accountability of a contribution to sustainable development. For instance, some companies have inscribed SDG icons at the beginning of a report section or subsection, indicating a link between the individual SDG and the contents of the report sections. One case is that of a company in the Food and Beverage Products industry (C2, 2018), which presented a report section called “Our people” along with SDG icons (SDG 3, 8, 12, and 16). The report section did not show a more precise connection with those individual SDGs, but the company had described its contribution to individual SDGs in a different section. Other companies have related individual SDGs with subsections, for example presenting an icon of SDG 8 in subsections called *“supply chain”* (C5, Mining, 2017) or *“our employees”* (C8, Financial

services, 2016). The SDG icons might have been used to give relevance to those report sections.

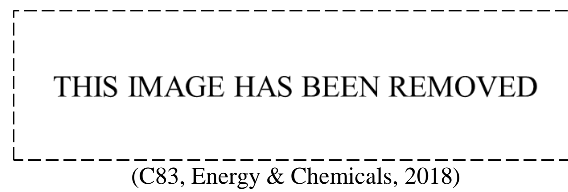
Similarly, reports have employed inscriptions of individual SDGs along with vague statements claiming a contribution to them. For example, two different companies in the food and beverage industry have provided very similar claims for SDG 8 (decent work and economic growth): "*we promote local employment and development in the areas where our production facilities are located*" (C2, 2018) and "*we are a company that contributes to the reduction of unemployment in the towns where we are located*" (C11, 2018). These phrases are closer to a rhetorical exercise, using the SDGs as an inscription supporting corporate claims of being sustainable in that matter.

Others have referred more precisely to corporate activities aligned with individual SDGs. Figures 6-3 and 6-4 are examples of two different companies in the energy sector. Figure 6-3 shows a particular philanthropic initiative "*Solar energy project for electro-dependent clients*" with icons of individual SDGs (1, 3, 7 and 13) (C37, 2017). There is no additional explanation about the links between the initiative and these SDGs, although the characteristics of the programme are further detailed. For example, as part of the programme it was stated that the company voluntarily commits to "*not cutting power supply [...] because of debt*", which could be linked to most of the referred SDGs. Figure 6-4 starts from SDG 1, showing a list of corporate initiatives that they are taking part in to address it, these initiatives can be further reviewed in other parts of the report.

Figure 6-3: SDGs linked with particular initiative along the report (extract of full section)

(C37, Energy & Chemicals, 2017)

Figure 6-4: SDGs linked with initiatives in a separate section (extract of the full diagram)



(C83, Energy & Chemicals, 2018)

Only three companies have referred to the supply chain or value chain, despite this link being suggested by guidelines, such as the SDG Compass (GRI et al., 2015a). Aligning the SDGs to the value chain denotes a clearer connection with core activities. One example is a company in the Telecom sector (C29), which has stated in its 2018 report: *"We have linked our value chain with the SDGs, indicating each one of the activities and initiatives that respond to these objectives".* A diagram showing the links created, an inscription, supported this statement and revealed a series of translations.

The diagram showed each process in the value chain, these were associated with specific stakeholders, SDG individual icons, and related corporate practices. It also separated activities enhancing positive impacts from those mitigating negative impacts on the SDGs, being one of the few reports in which negative impacts on the SDGs were explicitly defined. For example, the diagram showed that in the process of "inbound logistics", the company could enhance positive impacts related to SDG 1 (No poverty) for the *community* and *suppliers*, by "*selecting local suppliers*" (C29, 2018). The mitigation of impacts on the *environment* was related with "*initiatives for resource efficiency*", supporting SDG 11.

A minority of companies have explicitly related individual SDGs to management controls, such as internal policies, which might be indicative of a deeper integration of SDG-related issues. For example, some companies have related their Corporate Governance Code to SDG 16 (e.g. C5, Mining; C15, Food & Beverage Products). Similarly, the following

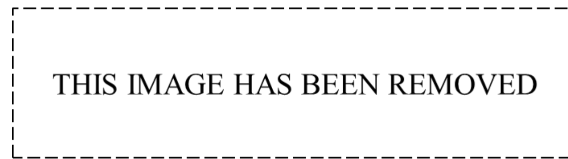
quotations show that the dimension of decent work of SDG 8 has been related to policies of operational health and safety, and codes of conduct for employees and suppliers.

> *"[Company's name] ensures that no activity is above people's safety through its Integrated Policy of Occupational Health and Safety, Quality and Environment, which is aligned to SDG No. 8" (C85, Construction and construction materials, 2018 – own translation)*
>
> *"Target 8.7: Eradicate forced labour, modern slavery and human trafficking and eliminate the worst forms of child labour […]*
> - *Commitment detailed in the Code of Conduct of the company, Suppliers' Code of Conduct, and in the suppliers' requirements and management systems."*
>
> *(C56, Logistics, 2018 - own translation)*

Reports have also shown an alignment between individual SDGs and other strategic elements, including specific corporate strategies, sustainability strategies or a general corporate strategy. This can also be traced to previous translations of the SDGs at the international level (see Chapter 2), where the integration of the SDGs in the organisational strategy has been translated as a desired level of corporate engagement (Adams, 2017b; GRI et al., 2015a; IFAC, 2016; PNUD et al., 2019; PwC, 2018).

When it comes to specific corporate strategies, one mining company has linked its "Strategy of Diversity and Inclusion" to SDGs 5 and 10 (C5, Mining, 2018). Other reports have shown a link between individual SDGs and strategic pillars, mainly employing diagrams as inscriptions to show these relations. For example, a report of a company in the water/utilities sector stated that they *"identified 15 [SDG] objectives aligned with its [strategy name]",* followed by the matrix in Figure 6-5 showing this alignment, titled "*contribution to the SDG"* (C3, Water/utilities, 2017). The X axis of the matrix listed each SDG icon, while the Y axis listed other icons representing each strategic pillar of the company; both are linked in the diagram and presented as evidence of the company's contribution.

Figure 6-5: SDGs linked with strategic pillars



(C3, Water/utilities, 2017)

Round diagrams have also been employed to show this alignment. A company in the Food sector (C2, Food & Beverage Products, 2018) presented one of these, showing the company's purpose in the centre this being that: "*We nurture the good things in life*", surrounded by its pillars, each one linked with individual SDGs. For example, the pillar "*growth and development spirit*" was linked to SDGs 4, 8, and 9. While these companies indicate a connection between their strategic pillars and the SDGs, only a tiny minority detail further this connection, for example, through strategic targets.

Some reports have shown the translation of individual SDGs as aligned to material sustainability issues. This alignment might denote that SDG-related issues were included as input in processes of materiality definition (as suggested by some companies in Section 6.3.2) or that the SDGs were linked to previously established material issues. The notion of materiality has been related to GRI standards and other understandings of materiality have not been explicit in these reports. These companies might be drawing from previous translations built by the GRI and the UNGC at the international level (see Chapter 2). These recommend integrating the SDGs into the process of defining material issues (GRI & UNGC, 2018).

Inscriptions have been used to support this connection, such as tables and matrixes. These generally linked each material topic to one or more individual SDGs. For example, a mining company (C10, Mining, 2018) presented this link on a table, indicating the material issues in the first column, and the SDG in the last one under the headline "SDG compliance". In this example, the material issue "*workplace health and safety: tools,*

processes and key initiatives to safeguard our employees" was linked to an icon of SDG 8. An airline company (C56, Logistics, 2017) presented these links in a matrix, where the Y axis listed all the material topics and the X axis all individual SDG icons. For instance, the matrix showed the material topic "*Health and safety in the air and on the ground*" related to SDGs 8 and 11, and the material topic "*ethics and anti-corruption*" to SDG 16.

Some companies have also shown this connection by inscribing the SDGs in the GRI index of specific contents, organised by material topics. In these cases, the SDGs seem to be one additional element of the report that can be found through this index, but it also suggests further connections with GRI indicators. For example, a company in the water/utilities sector (C3, 2017) has linked SDG 13 to the material issue of emissions, responding to the GRI indicator 305-1 of GHG emissions. The section in the report showing the referred GRI indicator contained a diagram accounting for the amount of CO_2 per year, which is therefore linked to SDG 13. This example is indicative of that accounting systems and extant metrics are supporting the links created with the SDGs.

Beyond companies that have linked the SDGs to GRI indicators and as a result have referred indirectly to metrics, a tiny minority of companies have directly reported metrics associating them with individual SDGs. This lack of communication for SDG-related metrics may suggest some companies are not integrating the SDG internally in their management accounting systems and therefore, are not developing SDG-related metrics. Another possibility is that some companies are simply not reporting these links. This is suggested, for example, in companies that declared to have aligned their indicators with individual SDGs (see Section 6.3.1) but did not report them.

Some companies reported metrics that did not clearly relate to the achievement of the particular SDG and their targets. For example, a company in the telecom sector (C87, 2017) has set as a commitment for SDG 3 (good health and well-being) "*managing the*

environmental impact", linking it with the metric "*91% of customers with electronic invoice*". Relatedly, a health service provider (C21, Healthcare services, 2018) presented an icon of SDG 3 along with figures, such as "*33 new doctors*", "*25 internal research projects*" or how the number of visits to the company's magazine increased by 168%. This last case suggests an attempt to fit the company's current metrics to the SDGs without acknowledging SDG targets.

Only four companies, three of them belonging to the same holding group, have defined clear metrics for targets of individual SDGs and accounted for their progress. This might denote the alignment and further integration of the SDG framework into the company's systems and processes. For example, the subsidiaries of an energy holding have reported goals and progress related to priority SDGs for the group and the country. One example is SDG 8, where the holding's goal was to "*Foster an inclusive economic growth and decent jobs for 8 million people, starting in 2015*", and the goal for the Chilean branch was to "*increase the number of beneficiaries by 150,000 compared to 2016*" (C36, Energy & Chemicals, 2017). While the goals are still broad in their definition (i.e. how they define the terms 'inclusive' and 'decent' remains unclear), they have an associated metric allowing progress to be measured.

The other example is a wine producer (C26, 2018), who defined goals and metrics at the level of SDG targets. For example, for SDG target 6.4, related to ensuring sustainability in the usage of water resources, the company set its own goal by 2030 "*10% reduction of water footprint*", showing its progress for the year and the accumulated progress. Amongst the analysed reports, this might represent the best practice of integrating and reporting about the SDGs according to what the literature has suggested (e.g. Heras-Saizarbitoria et al., 2022).

In a different vein, companies have presented awards and other recognitions granted by third parties that support the relations between their corporate practices and the SDGs. In this regard, they have enrolled others or recruited more allies to support their claims of making positive contributions to the SDG framework. Various companies have referred to recognitions awarded by initiatives of Chilean sustainability-related organisations, such as the UNGC Chile and Accion Empresas.

> *"In 2018, [Company's name] work was highlighted by Sumando Valor (Adding Value), an initiative created by Chile's Confederation of Production and Commerce (CPC), its Manufacturers' Association (SOFOFA) and the ACCIÓN Empresas organisation to foster transparency and reporting among companies in Chile." (C80 Retailers, 2018)*

Indeed, these particular initiatives can be thought to be interessment devices trying to enrol companies into integrating the SDGs by offering visibility to their sustainability-related practices. At the same time, companies are employing these initiatives as allies in supporting their claim and spreading it beyond organisational boundaries.

The reports have also made reference to recognitions by other organisations, although not consistently across different companies. For example, in the following quotation, this specific prize awarded by a foreign organisation has been only mentioned by this particular mining company.

> *"Prize for "Achieving the SDGs in the extractive industry" awarded by the Columbia Center on Sustainable Investment, for social responsibility practices and contribution to the UN's Sustainable Development Goals." (C5, Mining, 2017)*

To a lesser extent, companies have signalled their participation in other external initiatives related to the SDGs, highlighting a leadership or collaborative role in supporting sustainable development initiatives. Some companies have referred to their participation in working groups and meetings of UNGC Chile and Acción Empresas, signalling that they lead one of these such as the following example:

> *"…[Company's name] adhered to the Global Compact Network and is actively participating in different work groups. At present, [Company's name] leads the Human Rights Committee made up of various companies enrolled with the Global Compact…" (C24, Energy & Chemicals, 2017)*

Overall, Section 6.4 has addressed the mobilisation of the SDGs, by describing the characteristics of their inscription in corporate reports. The next and final section of this chapter provides a summary and conclusion of the analysis of corporate reports in the Chilean context.

6.5. Summary and Conclusions

The analysis of corporate sustainability reports has shed some light on which interests are motivating Chilean companies to translate the SDGs, the underlying processes allowing this translation, and how these are inscribed in these reports spreading certain corporate claims. In conclusion, the inscription of the SDGs in corporate reports can provide useful insights to address the proposed research questions.

The findings have highlighted engagement with the SDG framework which is mobilised by the UNGC and how the SDGs can serve to achieve diverse corporate goals. Most of these goals being based on maintaining and managing previous associations and positioning companies as sustainable, both in practice and in rhetoric. In terms of translation processes, the findings indicate that most companies have claimed an alignment of the SDGs with existing corporate practices, while fewer corporate reports suggest some internal changes as a result of the SDG translation. Most companies have declared to be enrolled in addressing the SDG framework by expressing a commitment to it and individual SDGs. This communication however lacks indicators, is mostly presented in terms of positive contributions to the SDGs and is presented at the level of SDG goals rather than targets. A tiny minority of reports is assessing progress on the SDGs or are disclosing information that could be employed with that purpose.

Based solely on corporate reports, the research questions have been only partially addressed while several issues remained unanswered. For example, reports have not disclosed in detail the processes conducted by the companies in order to integrate the SDGs. Similarly, while corporate reports give some hints about the companies' interests and how they are mobilised, fieldwork-based research can provide more insights in order to understand how and why the SDGs are being translated. The following chapter addresses these issues by focusing on one of these companies through a single case study. It will provide an in-depth view of the processes followed and the elements involved for the SDGs to be translated into this organisation.

Chapter 7 - Empirical illustration of SDG Translation Processes: An in-depth Case Study

7.1. Introduction

The aim of this chapter is to illustrate through a single case study, how and why the SDGs are translated onto the micro-organisational level, revealing the roles that accounting plays in this process. Following the cross-sectional analysis of the translation of the SDGs in large Chilean companies based on corporate sustainability reports (See Chapter 6), this chapter provides a more detailed understanding of these processes within a particular organisation.

The single case study corresponds to Woody (pseudonym), a Chilean-based multinational, manufacturer of forestry-derived products (see Chapter 5 for a background of the company). Since 2015, Woody has claimed to be contributing to the 2030 Agenda and a number of its SDGs (i.e. mainly SDGs 5, 8, 12, 13, 15, 16, and 17). This chapter will explore a series of translation processes by which the organisation has committed to the 2030 Agenda and has internalised the SDGs within its operational and reporting practices.

The chapter is organised as follows. The following Section 7.2 illustrates the processes of translation of Woody's interests, channelled towards addressing the SDGs. Section 7.3 shows how internal human actors have been enrolled in the SDG translation following a top-down approach. Section 7.4 describes the process of translation by which SDGs and the sustainability strategy were made equivalent. Section 7.5 provides evidence of the mobilisation of the previous processes of translation through inscriptions, showing how the SDGs and other corporate claims have been mobilised. Finally, a summary and conclusion are offered at the end of the chapter.

7.2. Translating Corporate Interests to the SDGs: Enrolment and Counter-Enrolment

Paralleling Chapter 6, Woody's engagement with the SDG framework can be traced to the translation of corporate interests. Translation processes does not occur in a vacuum but rather they are the result of previous associations occurring in a specific context (Doorewaard & Van Bijsterveld, 2001). Section 7.2.2 will refer to the problematisation of the SDGs within Woody influenced by its understanding of sustainability, while Section 7.2.1 will address the influence of associations with extra-organisational actors in enrolling the company's interests.

7.2.1. Problematising the SDGs to Achieve Corporate Interests

The SDG framework has been problematised within Woody as a way to address various corporate interests, acting as an *obligatory passage point* (Callon, 1986). This problematisation is contextualised in Woody's understanding of corporate sustainability as strategic for corporate survival and success.

In a webinar, a corporate representative described Woody's strategic definition of sustainability, manifesting it involves providing solutions to sustainability challenges and translating them into business opportunities. They described it as follows:

> *"…it starts by looking at the global sustainability challenges – we know, climate change, poverty issues, inequality issues – to become a strategic vision, how we connect from the operation, the management, the business […] and how this strategic vision is transformed into a search for new opportunities." (Webinar V3, 2020)*

IC3 reinforced this idea, providing some information about how the innovation area supports Woody's long-term sustainability strategy. They mentioned the company, "*through innovation, contributes to solving these grand challenges of the [construction] industry*". For example, he referred to how Woody is exploring construction with wood-

based materials to address the challenge of high CO_2 emissions in the construction sector's value chain.

Corporate representatives have related Woody's engagement in contributing to solving sustainability grand challenges which threaten long-term survival, based on the idea that it is an actor that can contribute to finding solutions (IC1a; webinar V5, 2021). A manager reflected on this issue concerning climate change, indicating that:

> *"Obviously there is also an economic issue, but in the long run […] to finally have a profitable business, if we do not join here [i.e. contribute positively to climate action], we are not going to continue as a company."(Webinar V5, 2021)*

This problematisation is also aligned with the corporate interests of "*obtaining/maintaining a social license and contributing to the development of the territory*" (Policy for community relations DP15, 2022). These interests are based on a core corporate principle that businesses cannot succeed in unsustainable societies (Interviews IC2a; IC&S1; sustainable development policy DP1c, 2022; external news ENN12, 2019; Webinar V5, 2020). Corporate representatives have expressed this notion in external news as follows:

> *"for Woody, community development is fundamental, because we think that the sustainability of companies depends on the sustainability of communities where we operate." (External news ENN12, 2019)*
>
> *"The relationship company-environment and in particular the Mapuche people, is fundamental to set the business scope, otherwise the projects are unsustainable" (ENW10, 2015)*

In this context, current (IC1a) and former (IC&S1) representatives of the area in charge of sustainability and CSR matters have problematised the SDGs as a "*compass*" to orientate sustainability within the company. They can point out the relevant issues in sustainability matters that "*cannot be left behind*" (IC1b) so that these could be addressed. Some stakeholders agreed on this idea (IS4, IS6, IS8-9). For example, investors stated

that the SDGs "*can help you to map things that you might not be seeing*" (IS8-9) and a representative from a sustainability-oriented business association manifested how they "*allow visualising with more clarity, identifying more clearly the issues*" (IS6).

Related to this idea, the SDGs have been problematised as a guide for orientating the company's actions towards stakeholders' needs and expectations. IC1a argued the SDGs "*help you not to lose the north*" as they can point out the most affected groups, but also because *"clients and final customers are the ones who will ultimately demand you this behaviour, this performance."* A former CSR manager supported this point on a webinar, reflecting on the SDGs as a tool to revise their corporate sustainability strategy in light of these expectations.

> *"The SDGs allow us to lift our gaze over our sustainability strategy, […] to observe it in a global dimension on how we are addressing society's expectations in sustainable development. This look also obviously allows us to strengthen the strategy in its execution at the local level." (V1, 2017)*

Another strategic understanding of sustainability within Woody, according to corporate representatives, is related to a differentiation approach (IC1a; IC3). IC1a mentioned how sustainability should be integrated into the business strategy and this would enable differentiation. Supporting this idea, a representative from the innovation area provided an example from the context of operating in new businesses:

> *"As a company, we will never compete on price […] Therefore, our vision in innovation is always that our signature has to do with sustainability issues." (IC3)*

A consultant and human rights expert (IS10) argued that differentiating by being an SDG "*champion, the pioneer, one of the first ones*" can be one of the motivations for companies to address the 2030 Agenda. The problematisation of the SDGs in Woody also found some support in this strategic approach differentiating the company from others. When

asked about the motivations of engagement with the 2030 Agenda, a representative indicated:

> *"I believe that at the time when the [2030] Agenda was just published or generated, it was like a vision that was always, as they say, pioneering. Because the other companies here were still kind of in the same dynamic ..." (IC1a).*

Following this line of thought, the SDGs have also been problematised as a way to position the role of the company as a leading actor when it comes to sustainable development. Being a sustainability leader compels the company to lead by example, because of this Woody should "*set trends and be a promoter, so other companies adopt good practices"* (IC1a). From this perspective, the company can and should be a pioneer in translating the 2030 Agenda and its issues, particularly in bringing in others to get involved as the following quotations suggest:

> *"…ultimately the role we have as a company is to be agents of change. So, if we do not mobilise, if we are not pioneers, if we do not set the course, if we do not generate, set the trend, we are not going to create those changes and the [2030] Agenda is going to stagnate." (Webinar V4, 2020).*
>
> *"We should inspire other companies and organisations to come to this pathway [of climate change action] and to follow us. That, I believe, more than a difficulty, is our inspiration, to bring more actors on this issue." (Webinar V6, 2021)*

Addressing the SDGs could enhance the communication of leadership, as in the words of a corporate representative from the social and environmental area, sustainability leaders "*have to be like and to look like*" (IC1a). In a subsequent interview, they problematised the SDGs as a tool to achieve this purpose, adding that "*you have to maintain your leadership visible, and the SDGs do that*" (IC1b).

In a similar vein, a former CSR manager indicated the SDGs "*help you to organise the way in which you show your projects*" (IC&S1). Representatives from the sustainability and communication departments have added that the SDGs can give coherence to

corporate initiatives oriented to sustainability (IC1a; IC2a). This perspective is particularly supported by the representative of the communications area, who argued that:

> *"…the goal of the SDGs or the goal of the goals is ultimately trying to give a path to the initiatives that were being developed, and being able to give a frame to the diverse initiatives that the companies, NGOs, or the governments conduct to progress towards a more sustainable development."(IC2a)*

From this point of view, the SDGs have been problematised as a framework supported by a wide range of stakeholders, which in turn enhances corporate external communication. For example, by aligning with the SDGs, the company can claim to be supporting the government's agenda for sustainable development, as a former CSR manager indicated:

> *"If I am well aligned [to the SDGs] I can better communicate my impact. Because it means I am making a significant contribution to a Sustainable Development Goal, which are governmental commitments. Therefore, I can say to the world: I contribute to sustainable development." (IC&S2)*

These ideas are emphasised by the representative from the communications area, who expressed the following regarding their involvement in the SDGs:

> *"We do it because it is relevant […]. But at the same time, we also do it because we have to generate contents to communicate in relation to our communities. I think doing it through the SDGs gives you an added value, you have the support from Global Compact…" (IC2a).*

This section has shown how the problematisation of the SDGs found its roots in Woody's understanding of corporate sustainability, proposing the SDGs as a tool to guide the company towards sustainable development while also enabling them to communicate its leadership in the matter.

7.2.2. Enrolling Corporate Interests: The Role of Extra-Organisational Actors

This section addresses the role of Woody's associations with extra-organisational actors in the translation of the SDGs. It provides an overview of how extra-organisational actors have (or have not) attempted to translate corporate interests regarding sustainability issues, trying to re-define them more in-line with the SDG framework or other alternative

frameworks. While the SDGs are part of a single agenda for sustainable development, they involve a wide range of sustainability challenges that need to be addressed (i.e. climate change, biodiversity, decent work, etc). Therefore, this section will also provide examples of the influence of extra-organisational actors in channelling Woody's interests towards specific SDG-related issues.

Extra-organisational actors have been acknowledged as powerful sources for bringing new management ideas and trends to individual organisations (Briers & Chua, 2001). These new ideas may include up-to-date sustainability trends and developments. Reflecting on this, a corporate representative suggested that corporate managers brought the SDG knowledge from external partnerships:

> *"[The managers] always participated in these large alliances …. As long as you stay at the peak of the alliances, you will be able to have information about everything, about everything that is happening. […] It is impressive how well-informed they are about what is going on in the world, you know? Because [the manager] talked to me about the SDGs and I did not know much". (IC5)*

The company holds previous associations with various external partnerships at the international, national and local levels, which have proposed interessment devices to translate corporate interests. Amongst them, corporate representatives (IC1a, IC2a) have signalled the UNGC as the main external translator influencing Woody's enrolment in the SDGs. For example, when asked about the motivations at Woody for engaging with this framework, a representative from the communications department suggested the commitment to UNGC Chile is an obvious motivation that does not even need to be mentioned.

> *"And I believe this has been a main motivation, beyond the fact that we are a company that is a member and is part of the Global Compact Network in Chile." (IC2a)*

The COP report, required annually for UNGC members, has acted as an interessment device enrolling Woody in translating the SDG framework. In order to maintain its position in this extant association, the company is compelled to include in this report how they are addressing the SDGs.

> *"The Communication on Progress, which we do annually, and we are in the advanced category, is mandatory, and there you go into each SDG. Then, you cannot say "no, I worked only in one SDG" or "I don't work on this other one because I'm not interested" […] The platform asks you for the seventeen SDGs." (IC1b)*

Corporate representatives have also suggested a continuous process, where the UNGC has been acknowledged as "*a great mentor*" (Webinar V5, 2020) in understanding and implementing the SDG framework. According to the representative for social and environmental affairs (IC1a, IC1b), working groups at the UNGC and Acción Empresas, organised thematically on sustainability grand challenges, have been relevant in interesting the company in translating specific SDG-related issues. This representative indicated that they *"actively participate*" in some of these groups, which have encouraged them to "*incorporate other issues within the diverse SDGs*" (IC1a). For example, developments in human rights and due diligence process (Cross-cutting to the 2030 Agenda but linked to SDG16 by IC1a in the interview) are declared to have come from the work within these working groups (IC1b; corporate document DO2, 2022). Following these ideas, the company's participation in these business associations has mediated the SDGs' organisational translation.

Contrary to the active role of the UNGC as a translator for the SDG framework within the Chilean private sector, the role of the government has been described as weak, slow and insufficient (IC1a; IC&S1; IS5; IS10). For example, the representative for social and environmental affairs stated they perceived that governmental institutions did not view

the 2030 Agenda as particularly relevant in the early years. Talking about this they indicated that:

> *"I would say this emerged a lot during the pandemic. Giving strength to the 2030 Agenda point of view, to the SDGs, bringing them. […] But if you had asked me a year ago? Nothing. A year ago the SDGs were not there."(IC1a)*

Other corporate and stakeholder participants have acknowledged the government is combating issues on the 2030 Agenda (IC&S1; IS4; IS8-9), for example, "*the issue of decarbonisation, which has been quite active, the issue of waste with the REP* (i.e. extended producer responsibility) *law"* (IS8-9). A representative from one of the governmental institutions in charge of the implementation of the 2030 Agenda support that there are strategic plans in place for several SDG issues.

> *" From a sectorial perspective, Chile has really good and interesting long-term strategic plans. […] If you make a set of all these plans, if you consolidate them, I think you can already build a strategic national planning for sustainable development" (IS11)*

However, these national plans and regulations have not been clearly communicated in SDG terms, as this representative and a representative of a sustainability-oriented business association indicated:

> *"I think the* sensibilisation and socialisation of the [2030] Agenda is still one the greatest weaknesses*" (IS11).*
>
> *"... [the government] set an agenda super, super aligned to the SDGs, but they called it differently. And I think that was bad in the sense that it was not possible to understand that they were talking about almost the same thing." (IS4)*

The governmental representative pointed out the UNGC Chile is "*a very important actor*" when it comes to establishing a dialogue between the government and the private sector regarding the SDGs. IC1a has supported this idea, referring to the thematic working groups of the UNGC and Accion Empresas as a way to connect with governmental authorities. They indicated that "*everything that the Ministry of Environment does, the*

Ministry of Social Development does, is nurtured in these spaces" (IC1a). In this regard, these business associations, and particularly the UNGC, have positioned themselves as an *obligatory passage point* (Callon, 1986) by translating other actors' interests and representing them when it comes to the SDGs.

Beyond the weak communication about the SDGs, some have criticised the government for not employing enough interessment devices to enrol and guide the private sector in an agenda that is a national commitment (IC&S1; IS5; IS7; IS10). Representatives from a business sustainability-oriented association and GRI-related consultancy (IS5 and IS7, respectively) referred to the lack of country-level SDG prioritisation as a current weakness for a successful SDG translation in the Chilean private sector. IS5 argued that "*we need orientation at the country level, because [the SDGs] are thought in that way*". A sustainability consultant and business and human rights expert added that the State has a series of incentives at hand that have not been employed for the SDGs. For example, they indicated:

> *"The SDGs have not permeated nor made cross-cutting to public policies regarding productive development, public contracts, State-owned companies, free trade agreements… It does not show. They are not requirements; they are not associated with incentives" (IS10)*

Consequently, currently, the government has no "*tools that could force or put pressure or incentive to act*" on the SDGs, and corporate engagement with them remains within corporate goodwill (IS10). They acknowledged this as a problem because "*everything that depends on corporate goodwill is subjected to economic variations, managers variations, a manager that likes it vs another one that does not*" (IS10).

In this context of 'weak' regulation, Woody has voluntarily adopted standards that go beyond the national ones by committing to external initiatives and certifications. The motivations for engaging in these initiatives vary, but corporate representatives and

stakeholders have mentioned that access to international markets is one of them (IC1b, IS5). A corporate representative indicated that even when these are voluntary, once there is a commitment "*you should adhere to them and comply with them*" (Webinar V3, 2020).

Some of these commitments have mediated Woody's translation of the SDGs by proposing frameworks on how to address specific SDG-related issues. For example, before the SDGs were launched, Woody conducted its forest management in alignment with FSC principles, certifying their forests and wood purchases. This previous association has been the basis for addressing issues included in SDG 15 (e.g. biodiversity protection) in the way these standards propose. Similarly, the company committed to the SBTi, which has been linked to SDG 13 (IC1b) and it was also promoted from the UNGC. This commitment compels the company to set targets for CO_2 emissions aligned with a 1.5°C global target as opposed to other alternatives, such as defining an internal-based measurement for CO_2 reduction.

Apart from the SDGs, other alternative frameworks and initiatives have been problematised when it comes to corporate sustainability. Woody's representatives have referred to ESG as a framework they have been giving attention to in recent years (IC1b, IC2b), which can also be traced to previous networks with extra-organisational actors. While ESG has been employed as an umbrella term, in this case, it was related to the DJSI, to which the company was applying, and SASB Standards, required by new regulation for corporate reporting in Chile. In this later point, IC1b argued the new regulation has influenced the corporate enrolment to ESG variables, stating that "*you will have to report using ESG, so we have to anticipate*". One corporate sustainability consultant added that investors are also "*using ESG more and more*" (IS10).

Employing ESG-based frameworks is not mutually exclusive with translating the SDGs. Institutional investors have argued they "*would not say one is contrary to the other, maybe*

one comes before the other" (IS8-9). However, they also reflected on how the SDGs do not add much information in terms of risk evaluation, claiming that "*the SDGs are like principles, SASB is much more applied*" (IS8-9). In addition, some participants have referred to the weak connection between these two frameworks, which had also already been noticed in the literature (Diaz-Sarachaga, 2021). IS10 suggested to "r*eview the ESG evaluation criteria and see how much weight the SDGs have*", implying that the SDGs are not connected to this framework. Similarly, IC1b indicated that the DJSI questionnaire, based on ESG variables, "*does not look at the SDGs, look very little at the SDGs, there are a couple of questions*". Proposing alternative directions for companies to address and report on sustainability issues might be tensioning the corporate enrolment in translating the SDGs (PNUD et al., 2019).

The following subsection will refer particularly to local actors where the company has operations and the difficulties they face to translate corporate interests towards their sustainability-related interests.

7.2.2.1. *The limitations of local actors for translating corporate interests*

The fieldwork conducted at the local level revealed a weak or null knowledge about the 2030 Agenda by local stakeholders (Focus groups FLS1; FLS2; Observation notes ON2). Indeed, when asked in focus groups if they know about the SDGs, most participants did not say anything and only one representative of the municipality replied affirmatively. In this case, the SDG framework has not been employed as the common language that translate the interests of all societal actors, as problematised in the literature (e.g., Bebbington et al., 2017; Bebbington & Unerman, 2018; Boiral et al., 2019; GRI et al., 2015b; Redman, 2018). However, these actors are interested in addressing sustainability issues, some of which are contained within the SDGs. Overall, these actors face several limitations in translating corporate interests and solving sustainability-related issues that

impact them, consistent with contextual characteristics of emerging economies (see, for example, Qian et al., 2021).

Regulations have set a basis for companies to advance on some issues contained within the SDGs and impacting on local communities, making them a successful interessment device for local actors. For example, work conditions have seen improvements due to progress in regulatory frameworks. Various local actors also mentioned a regulation that forced forest plantations to maintain a minimum distance from inhabited areas (ILS2-3; ILS4; FLS1; FLS2), considered key to prevent damage in case of forest fires and related to climate change.

> *"[The companies are helping communities not because it occurred to them, but because of a law. Through the complaints we have had, for example, about the firebreaks they made… Sometimes there were communities and they had a two-meter firebreak and they had a house on the other meter. In other words, today the law forced them to make an interface 25 meters away from the homes…" (FLS2)*

Participants have generally agreed on that companies comply with regulation, although mainly local actors have criticised the lack of stringent regulations and tools to combat business impacts on sustainability issues (Interviews with local stakeholders ILS2-3, ILS4, focus groups FLS1, FLS2). The following quotations can be illustrative of it, one referring particularly to the forestry industry:

> *"we move in an environment of compliance, but the forestry sector has its specificity. It is not necessarily regulated by what the environmental impact assessment regulates today" (IC&S2)*
>
> *"The issue is not [the companies] do not comply [with regulation]. The issue is Chilean regulation is too permissive, that is the problem. So, we have no tools to face that other than the will of the company…" (FLS1)*

In order to overcome the limited regulatory mechanisms, local actors have attempted to re-define corporate interests in alignment with their own employing different interessment devices and practices, ranging from demonstrations, complaints and

dialogue (ILS2-3, ILS4, ILS5, FLS1, FLS2). Overall, local actors have manifested that they have to keep companies accountable for their sustainability-related commitments and practices of social responsibility for local development.

> *"Practically you have to fight with them [companies] to get them to give you something" (FLS2)*
>
> *"That is what bothers me as social leader. Why do you always have to be the one to complain to companies, almost asking for favours so that they respond to their obligations?" (ILS2-3)*

Following these ideas, some social leaders suggested their personal work was crucial for getting more benefits from the companies and in general to their sectors, while attributed the lack of benefits to less proactive leaders (Interviews ILS2-3, ILS4, ILS5). These leaders highlighted to have acquired knowledge that helped them for this purpose, such as learning about legislation (ILS4).

In the case of Woody, local actors' main demands were solving negative impacts associated with air and noise pollution. Representatives of neighbourhood councils (i.e. community leaders) raised these issues in response to complaints from the inhabitants of the local areas they represented. A group of community leaders was addressing this issue through roundtables with the company, for which they had enrolled the municipality (i.e. local council). One community leader stated that "*if you do not work hand in hand with the municipality you will never get something*" (FLS2). They also manifested the need to have nexus with local authorities and representatives at the legislative power to ask or pressure for results (FLS2, ILS2-3; ILS4). At the same time, a municipality's representative indicated they relied on complaints from the community to address issues with the companies (FLS1).

On the contrary, social leaders were also suspicious about working with national and local authorities, who were perceived as favouring the companies over the community needs.

For example, talking about a project of another local company they opposed, one social leader stated:

> *"We were with the Ministry of Environment, with SEREMIS (i.e. authorities representing the ministries at local level) and at the end we felt helpless. Because we saw that everyone, everyone was with the company. Always. I think the majority of the communities that have issues, we always feel like that. We feel that the authorities do not support us." (ILS2-3)*

This might reflect the tensions between economic prosperity and social and environmental protection in emerging economies (Qian et al., 2021; Lauwo et al., 2016). Contextual issues, such as the lack of resources and supervisory faculties of local authorities, explain further these tensions and undermine the capacity of local actors to hold companies accountable.

> *"… you do not have constant supervision, you cannot issue fines because we do not have the power to issue fines, but rather the Superintendence of Environment. And they cannot do it either because [the companies] comply [with regulation]" (Focus Group FLS1)*

> *"the oversight capacity in the [Chilean] regions makes you want to cry. I mean, there are regions that have one van, two vans to inspect the whole region when these are the size of a European country" (Interview IS1)*

Relatedly, the interessment efforts of local actors with Woody, seem to be limited by the power configurations that characterise the company's relations to the community, particularly Woody's relevance in local employment (Interviews local stakeholders ILS1; ILS2-3; ILS5; focus groups FLS1; FLS2), but also other corporate initiatives of local development. While participants have valued these positive contributions, they argued these have allowed the company to operate without conflict (ILS2-3; ILS4; FLS1). For example, they have said that "*it is rumoured that there is fear of denouncing since the company provides employability*" (FLS1), or how the company has not faced pressure from social leaders or trade unions partly because of this issue (ILS2-3; ILS4). This is evidenced in the following quotations, of a social leader and a corporate participant, respectively.

> *"Which social leader would like to antagonise their employer? And where there is not only one contracting company, because if it were just one we could paralyse [the production] and we could [be impactful]" (ISL4)*

> *"…(the company) provides a lot of employment, lot of employment. So, it is important for the community that the company continues. Anyway, sometimes more radical groups arrive "no, the pollution", this, or the other. But look, ultimately, that person who complains has a neighbour, a cousin, or a relative, or who knows who, that works in the company. Therefore, in the end, there are no major complaints, they are all like open to discussion" (IC5)*

Summarising, Section 7.2.2 has shown how corporate enrolment in the SDGs and SDG-related issues has been mediated by the company's associations with extra-organisational actors, especially the UNGC, while local actors are particularly limited in their capacity to translate corporate interests. The following section will dig deeper into the process of translating the SDGs internally, revealing a top-down enrolment process.

7.3. Top-down Organisational Enrolment in the SDG Translation

Sustainability, included the SDGs, is considered to be relevant at the highest level of the organisation, and in consequence, mobilised from there along a top-down approach. The following sections will show how Woody's top-level management and CSR-related areas are enrolled in translating the SDGs (Section 7.3.1) and have acted as translators for enrolling other organisational areas in a sustainability-oriented culture (Section 7.3.2).

7.3.1. Top Management as Internal Translators

Internally, the main translators of the SDGs and early enrolled people are located within the top positions of the company and in CSR-related areas. The conviction and involvement of these top positions (i.e. Board of directors, CEO, senior managers) are considered relevant for sustainability to be taken seriously and for the SDGs to be transformative. A former CSR manager expressed this idea as follows:

> *"The SDGs can be really useful to inspire radical change, but they have to be the greatest priority in organisations, they have to be located at the highest level of the organisation and permeate from there. That is the only way to make deep changes." (IC&S1)*

A stakeholder from academia (IS2) agreed to this idea, adding how this conviction of top management is relevant for others within the company to pursue sustainability initiatives successfully. Referring to a multi-stakeholder initiative linked to the SDGs, where representatives from Woody participate, they stated:

> *"Those of us who work for institutions, just like the person from Woody, from [the local organisation], like me, we do the things because there is a top management that has the vision that this can be interesting, can be productive, that is worth the investment either in time or money." (IS2).*

It has been argued that the higher the level of these convinced leaders within the organisation, the greater the possibility for sustainability issues to be considered and taken seriously. Referring to this, a former CSR manager stated:

> *"When the general manager, [when] he is personally convinced of this, it is super important. And when the president of the board is convinced of this, that is even more important." (IC&S1)*

Another former CSR manager indicated they followed a top-down approach for translating the SDG framework within Woody and referred to the CEO as the starting point (Webinar V1, 2017). They added the "*conviction*" and "*commitment*" of the CEO was "*fundamental*" in the early stages of socialising and integrating the SDGs, enrolling the board of directors and corporate managers:

> *"the starting point was the conviction of the company's CEO to carry out the exercise and share early on the meaning, scope and objectivity of the SDGs with the senior management." (Webinar V1, 2017).*

The process described in corporate annual reports from 2016 onwards (DR2-6, 2016-2020) supports the SDGs were discussed with senior managers, and also their "*direct teams*" and "*CSR and sustainability teams"* (For example in annual report DR2, 2016, p.63).

Senior managers became enrolled actors and translators for the SDGs in Woody. From the communications area, IC2a has manifested that top executives understand the SDGs

"*are important*" and that "*it is a commitment the company has made*". They highlighted how this can enable the development of initiatives contributing to these global goals:

> *"I do not see like barriers in, for example, getting there and telling the executive team "hey, we have or want to do such an activity" or "from the SDGs we identify that we can do this thing" (IC2a).*

IC1a added that senior managers, organised in a sustainability council, have guided the discussions about the SDGs playing therefore an active role in the SDG translation. A former CSR manager also indicated that the SDG commitment permeated from there (Webinar V1, 2017). Supporting this, the 2021 annual report indicated that during the council meetings they "*promoted projects on circular economy and climate change*" (DR7, 2021, p.21). This sustainability council has been formally defined in corporate policies as the governance organism in charge of coordinating and monitoring "*compliance with the UNGC Principles and the SDGs*" (Sustainable development policy DP1c, 2022; community relations policy DP15, 2022). This council is also in charge of proposing the company's sustainability strategy and developing practices aligned to international standards in sustainability matters (DP1c, 2022).

Corporate representatives suggested some departments of the company have been more closely related to the SDGs than others. The departments involved in translating the SDG framework offer a hint of the extent to which the SDGs are deemed strategic and are integrated in the organisation. Sustainability-related management areas and corporate communications have been mentioned as the most involved by representatives in these same areas (IC1a; IC2a; Webinar V1, 2017). Referring to the areas working in "*implementing the SDGs"*, IC1a also included operations management as a relevant department:

> *"…in the more detailed work is always the Environment, Safety and Health Management, which is really important; Operations Manager […]; the Legal*

> *and Corporate Affairs Management, because this is ultimately reported at the annual sustainability report." (IC1a)*

While access to further data about the Operations Management department was limited, its manager was part of the sustainability council and therefore, responsible for developing and monitoring sustainability-related practices aligned to the SDG framework and other international standards (Policy of sustainable development DP1c, 2022). The policies of sustainable development (DP1b, 2021; DP1c, 2022) and community relations (DP15, 2022) also indicated the involvement of this department in managing the relations with stakeholders and communities.

The board of directors has also been mentioned as a translator, mobilising strategic SDG-related initiatives, some of which are aligned with the alternatives proposed by the extra-organisational actors referred to in Section 7.2.1. For example, the board has mobilised the development of initiatives related to human rights issues, which have also been encouraged by the UNGC as well as being linked to SDG 16. From the social and environmental area, IC1b indicated that "w*ith the UNGC experience we brought into Woody we got heavily involved in due diligence*", which "*also comes from the board of directors, from the Risk Committee.*" (IC1b). Similarly, the board of directors is also mobilising the corporate commitment to gender equality, which has also been problematised by the UNGC and the Chilean Ministry of Women. A representative from the communication area stated that it "*is a commitment that we have assumed from the top, from the governing body of the company so to speak, that is the board of directors*" (IC2b). Apart from SDG-related issues, the board of directors has encouraged a movement towards ESG variables in corporate reporting (IC1b, IC2b), which is in line with the interests of other external actors, such as investors.

While this section provided an overview of the involvement of top positions and the areas closely related to the SDGs within Woody, the following subsection will describe their attempts to enrol others towards a sustainability culture.

7.3.2. Enrolling Other Organisational Areas and People in a Sustainability Culture

This section reveals how in contrast to top corporate positions and the departments described in the previous Section 7.3.1, the translation of the SDG as a specific framework starts to dilute when it comes to other organisational areas and positions. Instead, there is an intention of enrolling them to enact a sustainability culture, mediated by a series of tools and devices. Suppliers are also included in this section as some of them are considered indirect employees.

From the social and environmental department it was indicated that the SDGs remain "*elite information of certain groups within the companies*" (IC1a). IC2a from communications supported this, saying that "*there are levels of the company that know them a little bit better*" although the SDGs are not "p*ermeated throughout the entire organisation and are understood as such*". The interviews with IC3 and IC4, from innovation and human capital areas, respectively, reflect this issue in the fact that the connection between SDG-related corporate initiatives and specific SDGs is not acknowledged. IC4 stated that they "*does not know the particular [SDG] numbers*".

Corporate representatives in sustainability-related areas have acted as internal SDG translators in Woody, interested in involving other organisational areas in discussions about the SDGs (Webinar V1, 2017; IC1a). A former CSR manager argued that "*people are not always available*" and it might be challenging "*to do that in the most participative way possible"* (Webinar V1, 2017). Relatedly, the representative from the social and environmental area IC1a stated they "*have to enthusiasm*" certain departments, such as

internal audit, suppliers and the commercial department. They indicated that they have conducted workshops about the SDGs where they had more organisational departments involved (IC1a, Meeting notes MN4).

Despite these specific initiatives, a representative from the innovation area IC3 supported they have *"not seen something that specific at the communication level*". From the communications area, (IC2a) confirmed they do not have in place any formal "*campaign or a communication plan internally*" for the SDGs. They added that:

> *"We do make some references [to the SDGs] when we present our community relations strategy or in some presentations of interim results where the executive team or the CEO presents the company's development. There is always a section about our sustainability strategy and there the SDGs have been mentioned…" (IC2a)*

While the SDG label has not been widely translated in Woody, there is a manifested corporate interest in developing and maintaining a culture aligned to sustainability, which has been indicated as a way to address the SDGs internally:

> *"…you have to create a culture of sustainability […]. That must be so because otherwise this Agenda 2030 does not progress..." (Webinar V4, 2020)*

In terms of the sociology of translation, there is an interest in enrolling other organisational areas and employees into this culture of sustainability. There is also an interest in controlling their behaviour to be aligned with corporate goals and principles in this matter. Diverse management tools at hand have been employed as interessment devices (Callon, 1986) or mediators (Allen et al., 2018; Latour, 1987) for these purposes.

The corporate sustainability strategy is one of these tools when it comes to enrolling other areas in sustainability matters as it permeates from the corporate sustainability council to lower positions. For example, IC3 stated that the targets of the innovation area regarding sustainability – related to reducing CO_2 emissions and waste – were defined by looking at the targets from the environmental area. These were, at the same time, goals included

in the corporate sustainability strategy, which have been associated with responsible production (SDG 12). They mentioned a master document "*where you could look at the targets of all second line [managers] of the company*" as an instrument mediating this process, which was key to defining consistent targets. They highlighted that this was possible also due to the efforts of current managers in the commercial and sustainability-CSR areas, referring to the latter as a "*willing person*" whose "*management has been super important to open these spaces so we can work collaboratively*".

When it comes to extending social and environmental commitments and practices to the whole organisation and others within the value chain, different enrolment devices gain relevance, mainly formal controls (Crutzen et al., 2017; Norris & O'Dwyer, 2004). Some of these are internal documents including codes, protocols and policies, which provide formal guidance to develop consistent corporate practices. These have been theorised in translation studies as tools to "instil certain behaviours" (Ufodike et al., 2022).

Some internal corporate documents have inscribed the SDGs or made explicit references to the 2030 Agenda. The corporate commitment to the 2030 Agenda has been formally inscribed into the latest version of the policy for business conduct, which stated that "*Woody has adhered to the UNGC [...] as well as the SDGs*" (DP2b, 2020, p.10). A former manager expressed how publicly expressing a commitment to the Agenda mobilises the company (V1, 2017); doing so in an internal document might have this purpose.

In other corporate policies (Policies for sustainable development DP1c, 2022; gender equality and diversity DP8, 2020; community relations DP15, 2022), the 2030 Agenda has been inscribed as an "*associated document*" suggesting it was used as a reference for the document. Other inscriptions in corporate policies are more specific, such as the latest sustainable development policy and suppliers' code, where it was declared that actions

regarding social and environmental affairs "*are based on the 2030 Agenda*" (e.g. Sustainable development policy DP1c, 2022, p.4). Similarly, the policy for community relations indicates that managing environmental and social issues as well as contributing to territory development is "*focused on the SDGs*" (DP15, 2022). These inscriptions suggest the contents of these documents are to some extent aligned with the 2030 Agenda and might offer guidance for conducting future corporate activities consistent with it. However, among the documents to which this researcher had access, the more explicit expectation regarding the SDGs is directed towards suppliers. This is showing in the suppliers' code where is stated that Woody expects its suppliers to "*prioritise and integrate the Sustainable Development Goals [...] according to their business strategy.*" (DC2, 2022, p.5).

Without necessarily inscribing the SDG label, other internal policies and protocols have also proposed expected behaviours in SDG-related issues. For example, the environmental policy states that "*operations must control the origin of wood purchases*" (DP6b, 2022, p.5), which can be aligned with SDG 15 by ensuring responsibly managed forests. Examples of social-related issues include a policy for human rights, which indicates an unrestricted prohibition of "*child labour, slavery, servitude and forced labour*" (DP11b, 2022, p.4). This is notable as it is coherent with the decent work dimension of SDG 8. Likewise, this same policy as well as a policy for gender equality and diversity (mainly associated with SDG 5) establish a prohibition on all forms of discrimination and indicate that "*harassment will not be tolerated*" (DP8, 2020, p.4).

Policies have been proposed to enrol people in sustainable behaviour and overcome existing resistance to sustainability practices. For example, the referred policy for gender equality and diversity, and an associated protocol, were developed in response to a diagnosis of "*weakness in promoting a preventive culture against sexual and workplace*

harassment" (Corporate presentation DO8, 2020). A representative of one labour union indicated that, after the inclusion of female workers in industrial plants years ago, there were cases of gender-based discrimination and other cases where "*supervisors harassed women*" (External news ENN1, 2021).

Resistance to this sustainability culture has also been perceived in other areas. For example, the senior manager in charge of environmental, health and safety issues reflected on the challenges of permeating environmental-related goals arguing that it is difficult to *"get to each people's conscience."* (Webinar V6, 2021). They said that *"many times we develop all these goals, all these environmental projects, of health and safety, but these do not permeate to our collaborators."*(V6, 2021). IC2b agreed with these difficulties when it comes to operational safety, linked by the company to SDG 8. They talked about this in the context of a recent operational accident resulting in injured employees. They stated that even when the rules are there, they have to *"work with certain aspects that are more cultural"*.

In this regard, corporate representatives have highlighted the role of training and communication campaigns as critical for socialising these internal policies and procedures as well as being key to enrolling people in an expected behaviour aligned with sustainability. Although communicational campaigns specific for the SDGs have not been implemented, training has been carried out on issues linked to the SDGs or contained in the 2030 Agenda, arguably as part of the normal operations. Following the example associated with SDG 5, from the human capital area, IC4 argued that they had developed training courses on furthering diversity, aiming to reduce discrimination and harassment because they "*cannot ask [people within the company] to raise their hands to harassment if they do not know what harassment is*". Similarly, training courses are conducted

regularly in operational safety (related to SDG 8) or FSC certification (related to SDG 12 and 15) (IC2b; IC4).

Apart from training and communication campaigns, requirements and clauses have been employed to ensure compliance with sustainability-related commitments and practices. For example, in the contracts of employees and suppliers, the company has included corporate principles, which guide the responsible conduction of business. These have been linked to SDG 16 in corporate annual reports (DR2-6, 2016-2020), while a policy for sustainable development states that "*[The] declaration of corporate principles demonstrates Woody's commitment to the UNGC, the SDGs*" (DP1c, 2022, p.4). Contractual clauses constitute a relevant tool when it comes to enrolling suppliers. For example, a protocol oriented to prevent harassment and discrimination, which corporate representatives have linked to SDG 5 (ICb1, IC4), indicates that suppliers' contracts will include the "*prohibition of engaging in conduct constituting mistreatment, workplace and/or sexual harassment*" (DP19, 2022, p.11). Similarly, to ensure raw wood materials come from legally responsible-managed forest sources, the company has required suppliers to certify the origin, employing FSC certification as a desirable proof (Environmental policy DP6b, 2022).

Overall, this section has shown a top-down translation of the SDGs within internal people involving non-human mediators. The following section refers to another translation process: enrolling the SDGs and the sustainability strategy in a single network.

7.4. Translating the SDGs and the Corporate Sustainability Strategy

This section will further describe the process for enrolling the SDGs and the corporate sustainability strategy into the same network, which is one of the key processes of the chain of translations taking place in Woody regarding the SDGs. A corporate

representative indicated they have achieved "*a total alignment*" (Webinar V4, 2020) between the two; these two entities were made equivalent (Callon & Law, 1982). Within the SDG translation process in Woody, this particular process might be understood as a translation on its own.

The company's sustainability strategy is understood as part of the sustainability management performed by the company. This is supported by its governance structure, including governance code, corporate principles and other policies, as well as operationalised through corporate activities (Annual report DR2, 2016). The strategy is also defined by long-term goals, which are monitored within the company's management systems (Annual report DR2, 2016; IC1a).

While some attempts to enrol the sustainability strategy and the SDGs were suggested in the corporate reports of 2015 (Annual report DR1, 2015: COP report, DR8, 2015), the main translation exercise was conducted in 2016, following the stages of the guideline SDG Compass (GRI et al., 2015a):

> *"Woody enhanced the integration of these global goals with the corporate sustainability strategy through the stages defined in the SDG Compass" (COP Report DR9, 2016).*

The SDG Compass can be thought of as a successful interessment device, a specific alternative to translating the SDGs that Woody followed. By employing this tool Woody accepted the problematisation, surrounding the SDG's, proposed by international-based organisations (i.e. GRI, UNGC, WBCSD). Part of this problematisation is enrolling the corporate sustainability strategy into the SDG translation: This tool suggests integrating and prioritising SDGs based on corporate impact and opportunities, which may be already defined as part of a corporate sustainability strategy (GRI et al., 2015a). This was the case with Woody, where a former CSR manager highlighted how having a defined strategy with long-term goals supported this process:

> *"Having a prior definition of long-term objectives and goals […] contributed to the initial consistency, as recommended by the SDG Compass" (Webinar V1, 2017)*

By following the SDG Compass, Woody brought an ally to create stronger links with the SDGs by employing a more systematic method. A participant from a sustainability-oriented business association argued that the SDG Compass proposes a more robust and systematic integration of the SDGs, which is not based on:

> *"simply intuition […], but based on your company's information, based on your company's strategy, understand which goals and targets are more directly aligned." (IS6).*

The process described by the company following the SDG Compass's stages of prioritising, setting goals, and integrating are more directly related to the translation of the sustainability strategy and the SDGs. These will be addressed in the following subsections defined in light of the translation framework. The next section will describe in more detail how the sustainability strategy has been enrolled in the SDG translation (Section 7.4.1).

7.4.1. Enrolling the Sustainability Strategy

The enrolment of the sustainability strategy refers to a stage of network formation in which entities are associated with each other (Doorewaard & Van Bijsterveld, 2001). In this case, it was the process where the links between the components of the sustainability strategy and the SDGs were created, constituting also calculation process (Callon & Muniesa, 2005). A former CSR manager who participated in this process stated that the areas involved in creating these links were "*the areas of social responsibility and communications, and some guests*", but also how it was relevant to convene people from different areas for a more detailed discussion (Webinar V1, 2017).

Following Callon and Muniesa's (2005) three-step process of calculation (See chapter 4), first, entities are detached from their context and arranged into a single space. In this case,

to establish these links, the sustainability strategy was opened onto sustainability goals and related indicators, as well as a list of corporate initiatives and practices in corporate governance, core-operational level, and oriented towards communities. The referred former representative described that the process involved:

> *"…studying the SDGs and the indicators proposed by the SDG Compass for companies, ordering them in a matrix, and with the lens of the strategy that is operating, begin to analyse SDG by SDG and their related targets to the scope, initiatives, and goals of the strategy in question." (V1, 2017)*

A current representative in charge of social and environmental affairs supported that they employed an "*evaluation matrix*" as an instrument (Latour, 1987), adding that it is necessary "*to do a really good connection matrix with your programmes or sustainability goals*" (IC1a). The former CSR manager referred to this, stating that "*it was basically opening an Excel [sheet], adding the goals, adding the good practices*" (Webinar V1, 2017).

This former manager detailed that the calculation process was conducted in two phases. The first one involved a comparison between the practices already being undertaken by the company, and the SDGs, focused on the level of SDG goals. The second phase was conducted at the level of SDG targets.

> *"In the first exercise, we did […] firstly a comparison between, we could say, the goals' headlines and the sustainability-related practices we had. […] Then in a second phase, more in-depth, but it was not a long exercise either, we started to understand a little bit more about the associated targets." (Webinar V1, 2017)*

A representative from the communications area (IC2a) suggested that the SDGs are "*easy to apply and link*" with corporate activities, although they did not participate in this process. They stated that:

> *"…you do not have to be a great scholar on sustainability issues to understand that certain action, or plan, or activity that you develop could be*

> *linked to an SDG, or vice versa, from one of the SDGs to be able to start developing certain activities" (IC2a)*

From the social and environmental-related areas, representatives acknowledged that aligning corporate activities and the SDGs was not necessarily straightforward (IC1a; V1, 2017). They draw on "*the document of good practices of the SDG Compass*" to identify how corporate practices contributed to the SDGs (V1, 2017). IC1a argued that while some SDGs were arguably easier to understand because they were "*obviously related to the programmes that companies implement*", others required more analysis for businesses to make sense of them.

> *"For example, decent work issues, I would tell you that it is one of the easiest or friendliest ones to understand. But there are other [SDG issues] that obviously require analysis to say "Yes, we do really collaborate or we do contribute through this specific program" (IC1a)*

One of the difficulties of evaluating the goals was the integrated nature of the 2030 Agenda, to which IC1a referred as follows:

> *"…the SDGs cannot be analysed separately; they have to be analysed in an integrated manner. So, in the beginning, we made a mistake because we started to look at each one separately, and then we realised a single programme addressed several SDGs." (IC1a)*

A former CSR manager argued that, in general, recognising the interrelations of the SDGs remains a challenge for organisations. They stated that "*there is an understanding of the SDGs of human development, and biodiversity on the other hand […] while at the end these are closely interrelated"* (IC&S1).

Related to the SDG Compass stages of *setting goals* and *integrating*, it is argued that individual SDGs were also aligned with indicators of Woody's sustainability strategy. This sustainability strategy is, at the same time, integrated into the company's management system (Annual reports DR2-6, 2016-2020; V1, 2017). The former CSR

manager referred to the business indicators of the SDG Compass as an input to establish this connection (V1, 2017).

While the exact link between the SDGs and indicators has not been made explicit, the links established between the corporate targets of the sustainability strategy and the targets of individual SDGs can be used to trace some quantitative indicators. For example, associated with SDG 8, the company set a target of enrolling a specific number of clients on a loyalty programme, suggesting that they measured this indicator. The same idea can be applied to the corporate targets in the reduction of CO_2 and other emissions in a specific percentage associated with SDG 13.

This section has described the process followed to enrol the sustainability strategy and the SDGs in the same network. The following section will show a temporal stabilisation of this network in the form of priority SDGs.

7.4.2. Temporal Stabilisation of the Strategy-SDG Network: Priority SDGs

This section will show how the organisation, Woody, has priorities in terms of SDGs, which can be understood as a temporal stabilisation of the SDG strategy translation. In line with what has been found for the Chilean private sector (see Chapter 6), Woody has prioritised the SDGs, selecting individual goals. Priority SDGs can be understood as a transformation, a new entity reflecting a temporal stabilisation of the network created between the strategy and the SDGs.

Table 7-1 shows how the individual SDGs selected or declared as a priority by Woody have changed over the years as reported in annual reports (DR1-7, 2015-2021). This denotes that negotiations between the SDGs and the sustainability strategy have taken place. These negotiations will therefore be addressed in this section.

Table 7-1: Selected or priority SDGs in corporate annual reports (2015-2021)

	Selected SDGs	Priority SDGs	
Year	2015	2016 to 2020	2021 -2022
Selected or priority SDGs	SDG 8 SDG 9 SDG 12 SDG 15	SDG 8 SDG 12 SDG 13 SDG 15 SDG 16	SDG 5 SDG 8 SDG 12 SDG 13 SDG 15 SDG 16 SDG 17

Before applying the stages of the SDGs Compass, the company reported an early selection of individual SDGs, as shown in the first column of Table 7-1 (Annual report DR1, 2015; COP report DR8, 2015, external news ENW14, 2016). These SDGs were reported in the 2015's COP report as follows:

> *"…we began to align our performance with the United Nations SDGs. Decent work and economic growth; industry, innovation and infrastructure; responsible production and consumption; and life on land were selected" (DR8, 2015)*

A former CSR manager provided further information, stating they "*integrated the SDGs into the long-term strategy*, *identifying four areas in which [Woody] contributes*" (External news ENW14, 2016). Woody's 2015 annual report denoted an attempt to relate some of these SDGs to the corporate strategy, for example, SDG 9 was linked to a strategic pillar of innovation.

When discussed in interviews and meetings, a current corporate representative in the area did not recall this early selection, suggesting that it was not a prioritisation of SDGs. They seemed surprised that SDG 13, about climate change, was not included. This was especially surprising as it has been a corporate priority for many years. They stated that:

> *"SDG 13 has always been there. We would have to check if the report reflected what it was. In fact, there is an analysis in 2016 […] which is the first one regarding the SDGs" (IC1b)*

This temporal stabilisation of the SDG-strategy network changed after the translation process following the stages of the SDG Compass (see Chapter 2). Five SDGs were defined as priority SDGs as shown in the second column of Table 7-1: SDGs 8 (decent work and economic growth), 12 (responsible production and consumption), 13 (climate action), 15 (life on land), and 16 (peace, justice and strong institutions). In comparison to the selected goals reported in 2015, since 2016 SDG 9 was removed, while SDG 13 and 15 were added as priority goals. This updated selection was clearly communicated as "*priority SDGs*" (e.g. webinar V1, 2017; annual report DR2, 2016, p.63).

This prioritisation of SDGs was declared to be "*based on the match with [the] sustainability strategy*" (Webinar V4, 2020). The former CSR manager supported that this alignment was the starting point for the prioritisation (Webinar V1, 2017). In this regard, corporate representatives have reflected on how the issues included in these priority SDGs are coherent with what the company has strategically addressed for years. For example, IC1a claimed more than 10 years ago they defined that climate change, associated with SDG 13, was one of the main sustainability challenges to address, leading to the development of their sustainability strategy. Another example can be found in the following extract.

> *"[the selection of SDGs] makes a lot of sense with what we have always done as a company finally. I mean, for example, the goal, the SDG 8, that has to do with work, has always been a pillar for us." (IC2a)*

IC1a added that the priority SDGs reported in 2016 were also defined based on an analysis of the value chain, which was conducted as part of the same exercise enrolling the strategy:

> *"We made the flow of the value chain of Woody's production, of its entire chain, from the origin, from the forest to the final product, and there we determined, with the processes, which were those main SDGs. We defined then that more or less 5 SDGs were the priority ones, which are in direct relation with the processes." (IC1a)*

Following these processes, IC1a mentioned that "*we could say these are the priority [SDGs] for the company's core*". These SDGs were differentiated from others with which the company is "*collaborating*" through other activities nonrelated to the core business (IC1a; webinar V1, 2017; annual report DR3, 2017). Bringing the value chain stages as input for the analysis enabled to refine the SDG-strategy network, by defining which SDGs are inside it (i.e. priority SDGs).

Two additional SDGs were later included as priority (shown in the third column of Table 7-1): SDG 5 of gender equality and SDG 17 of partnerships for the goals (Webinar V5, 2020; annual report DR7, 2021, p. 21). Developments around these SDGs were not novel within the company either, but they gained strength in the last years (IC1b). For example, when asked about the inclusion of SDG 5 as priority, IC2b replied that "*for a long time the company had developed the programme of women inclusion in the workplace".* Similarly, IC1b said that although they had this programme, SDG 5 *"is a relevant SDG that we made visible from 2021".*

These changes revealed ongoing negotiations within the SDG-sustainability strategy network which involved more mediators. On the one hand, IC1b reflected that giving strength to new SDG-related issues was the result of discussions framed in the process of revisiting their own corporate sustainability strategy. They added that "*the strategy is basically the same [...], now we are giving it the ESG perspective, considering the DJSI criteria*". As discussed in Sections 7.2.1 and 7.3.1, the orientation to ESG variables is consistent with what investors and new regulations in Chile are problematising and they were also encouraged by the Board of Directors (IC1b, IC2b).

On the other hand, discussions around the SDGs seemed to have influenced strategic priorities. For example, IC1a mentioned how an analytical exercise, framed in the SDGs, was relevant to raise the issue of circular economy to be a priority for the company:

> *"Last year at the Sustainability Council, we did an exercise with all the frontline managers, and tremendous opportunities arose too. For example, the entire challenge of circular economy, in SDG 12, arises from there." (IC1a)*

While the SDGs indicated in Table 7-1 are reported in annual reports as priority SDGs, the corporate website (updated during 2022) listed other priority SDGs at the local community level (W1b, 2022). These are SDG 3, 4, 8, 10, and 11, showing specific initiatives, and SDG 5 and 17, which that are of crosscutting development at the corporate strategic level. There is no additional information about the process followed to prioritise these goals. The list of initiatives contributing to each SDG may suggest these were defined based on the initiatives which were already being conducted as part of the community relations programme, similar to the core-business priority SDGs referred to above in this section. It might also respond to the problematisation of the SDGs described in Section 7.2.2 where a representative stated that the SDGs might enable "*to strengthen the strategy in its execution at the local level*" (Webinar V1, 2017)"

This section has shown how the organisation has defined priority SDGs, which can be understood as a temporal stabilisation of the SDG-strategy translation that has changed over the years. The next section will dig deeper into this translation, showing how the SDGs have been tied with the extant corporate structure, but also ongoing developments.

7.4.3. Enrolling Other Networks

This section will explore how the SDGs are linked with other corporate networks, including extant management systems and management and control processes developed in compliance to other external initiatives. It will also show that these need to be developed to fully account for corporate impacts on the SDGs.

The translation process as described in Sections 7.4.1 and 7.4.2 has made the corporate sustainability strategy and individual SDGs equivalent, part of the same network. This

leads to the translation that by pursuing its corporate goals and strategic priorities, Woody is contributing to those priority SDGs. The links created with the strategy also imply that the SDGs were tied with more allies (Latour, 1987): the extant networks the company already had in place (composed of a whole array of instruments and inscriptions) to advance and monitor those strategic priorities. These propose that accounting management and control systems acted as relevant allies supporting the created network.

For example, in light of the decision of prioritising SDG 8 and decent work, aligned with the corporate goals of achieving excellence in operational health and safety, the company referred to a management system, developed in light of ISO-related standards (IC1a). This system comprises a set of policies, procedures, expected performance, performance measurement with KPIs, and monitoring activities that allow the company to record, measure and manage work issues (External document ED5, 2021). IC1a indicated that they "*have worked a lot on that system*" and referred to some of its indicators in operational safety as follows:

> *"…we use all the accident rate indicators, which are like consequence indicators, accidents, lost days, seriousness, severity, and we also use our own indicators that we have developed in terms of competency models, leadership, identification of behaviour." (IC1a)*

Similarly, SDG 13 has been linked to the corporate strategic goals of reducing carbon-intense energy sources and CO_2 emissions (Other corporate documents DO7, 2022). To achieve these goals, and therefore, contribute to SDG 13, the company has an energy efficiency programme in place (Annual reports DR2-7, 2016-2021; corporate website news WN2, 2022). Corporate representatives have indicated they have developed annual reduction targets (Webinar V6, 2020; corporate website news WN2, 2022), for which they also gather regular data. The referred management system includes "*indicators of biomass consumption, energy consumption, fossil fuels, electricity, which leads to*

calculating the carbon footprint" (IC1a) as well as other indicators, such as air emissions, particulate matter, environmental noise and waste (External document ED5, 2021). Some of these are also required to be monitored regularly by regulators.

Woody's associations with extra-organisational actors, mentioned in Section 7.2.2, have also shaped the way in which they have addressed SDG-related issues. For example, the reduction targets referred to above were redefined and made more ambitious after Woody's enrolment in the SBTi (Corporate website news WN2, 2022), while a loan granted by an international institution is pushing developments in the management of other social and environmental issues (IC1b, IC2b, IC3).

At the same time, these associations constitute allies supporting the SDG network created by the company. This and other external initiatives carry a whole set of instruments and inscriptions with them, strengthening the links created. One of the clearest examples is FSC certification. It has been signalled as a concrete initiative to support corporate strategic goals related to responsible forest management, linked to SDG 15, and the goal of "*offering the most sustainable products in the industry*" (Annual report DR6, 2020, p.26), linked to SDG 12. A corporate representative referred to the instruments enrolled with this initiative as follows:

> *"... [The FSC] principles have their associated criteria, they have indicators and these indicators are ultimately what is verified. And the verification is always by an independent third party, which in this case is a certifying company that annually checks and verifies that Woody is complying..." (Webinar V4, 2020)*

The inscriptions generated as part of this initiative, for example, the indicators complying with FSC principles verified by a certifying company, enable the company to create a stronger network supporting its contribution to those particular SDGs. IC1a expressed that "*certifications are functional in contributing to [SDG] targets*" as they help "*from the impacts point of view*, *to be more prepared*". A former CSR manager supports this

idea, referring to how FSC certification can sustain the commitment to responsible consumption (SDG 12):

> *“You can say “I practice the responsible [wood] sourcing because I am certified”. But which certifications? Which products? How much weight do these certifications have in the total consumption? There you give more content to the commitment” (IC&S2)*

While the commitment to some core priority SDGs is therefore successfully supported by these extant systems and initiatives, others are underdeveloped or in the process of being developed in light of changes in strategic priorities. This illustrate how these networks are also subjected to continuous negotiations (Callon, 1986; Latour, 1987). For example, IC1b argued they are currently in the process of defining the roadmap and targets for a circular economy, as it is a new strategic priority. A corporate document supported that they are developing KPIs in this regard, for example, having a certain number of suppliers with circular economy developments that were introduced in 2021 (DO6, 2022). Relatedly, IC3 mentioned the innovation department is encouraging the company to “*make its system of sustainability indicators more robust*”, arguing that they struggle to measure the impact of sustainable related innovations including circular economy:

> *“If we carry out an initiative, for example, regarding circular economy, my goal is to be able to measure the impact in tons of waste that we are not sending to final disposal by transforming it into another product. And that is not there.”(IC3)*

Similarly, when it comes to initiatives oriented to communities, corporate representatives have indicated that while they keep records of the initiatives (e.g. the number of people who attend), indirect indicators measuring impact are more limited (IC5; meeting notes MN4).

While the company has these systems in place and instruments resulting in inscriptions which enable them to manage SDG related issues, they do not employ them to evaluate the impact on the SDGs specifically.

> *"…evaluating the impact on the SDGs, I think we do not have that specific analysis. In general, we do, because we report the investments, the environmental expenses, in safety, but we should do like a 'double click" (IC1a)*

Measuring specific impact on the SDGs is not currently a priority. In one of the meetings held with corporate representatives (MN1), they revealed that they were interested in applying the tool SDG Action Manager. However, after further meetings, it was decided that it was a too difficult task at that moment when considering the level of information required from different areas, because people were focused on other social and environmental-related commitments (MN4). When asked during the interview, IC1b said that "*the idea is to do the [SDG Action Manager] exercise along with Global Compact and have it there"*. However, they suggested they will not give this exercise priority unless is required from the UNGC or it is given a score at the DJSI, denoting further the influence of extra-organisational actors in this translation.

Section 7.4 has described the process of translation between the SDGs and Woody's corporate sustainability strategy, the definition of priority SDGs as a result, and how this translation involves the enrolment of other networks. The subsequent section will show how the outcomes of this and previous translations have been mobilised in corporate communication, spreading the SDGs and other corporate claims.

7.5. Mobilisation of the SDG Translations and Corporate Claims

This section will address how the SDGs and their translations have been mobilised by Woody and its stakeholders. While Section 7.5.1 will describe how the outcomes of previous translations are mobilised in corporate communication spreading certain claims, mainly through the use of SDG-related inscriptions. Section 7.5.2 will reflect how these corporate claims have been mobilised further or contested by other actors.

7.5.1. Mobilising SDG-Related Claims through Inscriptions

Some of the outcomes of the translation processes, described in the previous sections, have been mobilised by Woody. This was done mainly through SDG-related inscriptions in the form of text, SDG icons and diagrams in diverse corporate materials (i.e. annual reports, COP reports, corporate website, webinars and other presentations, and corporate policies). Inscriptions can be considered allies in enrolling the users of these materials, providing support to corporate claims (Latour, 1986b, 1987). In this case, SDG-related inscriptions have provided support to the claim that the company is committed to and aligned with the 2030 Agenda, positively contributing to its SDGs through business activities. At the same time, other corporate claims have been supported by SDG inscriptions.

Firstly, the company has claimed to be committed to the 2030 Agenda, in line with the Chilean private sector in general (see Chapter 6). This can be traced to the mobilisation of interests as described in Section 7.2 and also following the enrolment of top positions in engaging with the 2030 Agenda (see Section 7.3.1). This commitment has been inscribed since 2015 in Woody's annual reports (DR1-7, 2015-2021) and COP reports (DR8-11, 2015-2018). The CEO has also communicated this commitment as part of the performance of the company to shareholders in annual shareholder meetings, and are therefore inscribed in meeting minutes (DM4-8, 2018-2022). In the latest meeting minute, the CEO briefly stated how the company has "*maintained its commitment to the UN SDGs*" (DM8, 2022). As suggested in Section 7.3.2, this commitment has also been inscribed in some internal policies, such as the code of business conduct.

Some of the links created between SDGs and the strategy (see Section 7.4) have also been inscribed in annual reports (DR1-7, 2015-2021), COP reports (DR9, 2016), the corporate website (e.g. W1b, 2022; Corporate website news WN2, 2022; WN5, 2022), and presentations (e.g. Webinars V1, 2017; V4, 2020; V5, 2020). In earlier documents, the

company used individual SDG icons to identify the core-priority SDGs differentiating them from other SDGs to which the company collaborates and those unrelated to corporate activities (Annual reports DR2-3, 2016-2017; Webinar V1, 2017).

Overall, the communication has focused on the core-priority SDGs, showing their SDG icons along with corporate practices suggesting to contribute to them. For example, in the 2015's annual report, icons of the selected SDGs of that time were shown along report sections, such as SDG 9 placed next to the sections "*investment plans*" (DR1, 2015, p.37) and "*innovation*" (DR1, 2015, p.43). Other inscriptions have been more explicit, showing icons of priority SDGs along captions, such as "*our contribution focus*" (Annual report DR2, 2016; webinar presentations V2, 2017; V3, 2020). Another example is a diagram showing icons of priority SDGs along the stages of the company's value chain, such as SDG 15 positioned in the stage "*raw materials*", associated with "*biodiversity conservation*" and "*responsible forest management*" (Annual report DR7, 2021).

Core-priority SDGs have also accompanied other claims, sometimes supported by corporate activities. For example, aligned to SDG 13, Woody claims to be "*an important actor in climate change*" (Annual reports DR2-6, 2016-2020; Webinars V1, 2017; V6, 2021) supported by the CO_2 capture of its forests and an energy efficiency programme. Similarly, for SDG 15, it is claimed that "*Woody sustainably manages plantations and protects biodiversity in its forests*" (DR2-6, 2016-2020; V1; 2017). This claim has been supported with FSC certification (DR7, 2021; V1, 2017; V3, 2020).

The company has stated in its annual reports that the long-term goals of its sustainability strategy are aligned with the SDGs (e.g. DR2, 2016). However, these links are not explicitly inscribed in those documents but in other media. One is a diagram presented in a webinar (V1, 2017) titled "*Sustainability goals and their contribution to the SDGs*", which showed the corporate goals of the sustainability strategy linked to individual SDG

icons. For example, the goals of reducing fossil fuel consumption have been linked to SDG 13 and becoming "*zero waste*" to SDG 12. These links have also been inscribed later in a document available on the company's webpage (DO7, 2022), including the updates of this strategy. For example, this document indicates that specific goals in the reduction of GHG emissions are aligned with SDG 13 and included the development of a circular economy strategy as a goal related to SDG 12.

Apart from core-priority SDGs, the company has declared itself to be collaborating to advance other SDGs at the local level, where working in partnership with local organisations has been especially highlighted. IC1a stated that they identified that "*there were many programmes, many partnerships, much collaboration, especially with stakeholders, universities, that made it possible to be addressing different SDGs*". Generally, the connection between these initiatives and the SDGs is not communicated explicitly in corporate reports. However, it is also acknowledged in other corporate data, such as during interviews held with corporate representatives (IC1a; IC1b; IC2a; IC5), presentations in webinars (V1, 2017; V5, 2020) and the latest updates of the corporate website (W1b, 2022). For example, the company has training and educational programmes related to SDGs 4 and 8 or "*infrastructure improvement and donations of wood panels and materials"* linked to SDGs 10 and 11 (W1b, 2022).

One highlighted initiative at the local level, which has been communicated in SDG terms, is a multi-stakeholder initiative that aims to develop and measure socio-environmental indicators in one of the local areas where the company operates. The initiative has been mainly framed as contributing to SDG 17, but "*its dimensions and diverse streams are connected with the diverse SDGs*" (Webinar V5, 2020). This connection was supported by a diagram showing the dimensions of the initiative along with individual SDG icons, covering most of the 17 SDGs (Webinar V1, 2017).

Overall, SDG communication and related inscriptions have declared a contribution to the SDGs in positive terms instead of other rhetorical alternatives, consistent with other studies about SDG reporting (Diaz-Sarachaga, 2021; GRI & Support the Goals, 2022). While the narrative is written in favourable terms, Woody is addressing the negative impacts of operational activities on SDG-related issues. For example, the company declared to be reducing CO_2 emissions through its energy efficiency programme, thus mitigating its adverse impacts on SDG 13.

Another interesting characteristic it that Woody's SDG-related inscriptions are shown at the level of SDG goals. While Woody's translation between the SDGs and the corporate strategy was declared to be conducted at the level of SDG targets (see Section 7.4.1), these have not been inscribed in the analysed materials, except for some mentions in corporate presentations. One example can be found in a presentation about a programme for women's inclusion in the workforce (Other corporate documents DO8, 2020), highlighting its contribution to SDG target 5.5 (i.e. ensuring women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life). In a webinar (V1, 2017), corporate governance and business principles were aligned to target 16.5 (Substantially reduce corruption and bribery in all their forms), while responsible forest management based on FSC certification was aligned to the "*targets of sustainable forest management, conservation and ecosystem restoration*".

Similarly, while it was declared that the SDGs were aligned with Woody's social and environmental indicators, these links have not been clearly inscribed in corporate media. Nevertheless, some metrics and indicators have been offered along with core-priority SDGs. For example, supporting responsible production linked to SDG 12, annual reports have disclosed the proportion of controlled wood sourcing through FSC certification

(DR1-5; 2015-2020) and the proportion in which water consumption has been reduced in the recent years (DR1-2, 2015-2016). The company also reported social and environmental qualitative and quantitative indicators without making an explicit link to the SDGs, for example, in its annual reports aligned to GRI. In the opinion of a representative from a sustainability-oriented business association, reporting under GRI standards is reporting about the SDGs. They argued:

> *"The Global Reporting Initiative has an alignment with the Sustainable Development Goals [...] if a company use GRI indicators is directly informing about the SDGs to which is contributing" (IS6)*

In a different vein, through the participation of Woody's representatives in external associations in which it holds membership, the company has also promoted the SDGs from a sustainability leader position. IC1a manifested that "*our general managers have always had promoting roles. I would say this has characterised Woody, lots of leadership".* They have also suggested that this leading role is relevant in mobilising the SDGs. An example supporting this idea is how this same corporate representative was appointed as the president of the sustainability hub in a non-profit corporation that groups companies operating in the local region. In their inaugural speech, they referred to the SDG framework as a guide they should follow:

> *"That is my proposal. That is the challenge. Building the roadmap for the next years altogether. We have a guide, isn't it? The 17 Sustainable Development Goals. We have targets. We have to be leading actors and contribute to this 2030 Agenda" (Video V8, 2022)*

While this section showed the mobilisation of the SDG translations and corporate claims proposed by Woody, the following section will reflect how these ideas are mobilised (or not) by others.

7.5.2. SDG-related Corporate Claims Mobilised or Resisted by Others

This section addresses how the process of translation of the SDGs as well as corporate claims about the SDGs and SDG-related issues are accepted and mobilised beyond the company's boundaries or alternatively, resisted by others.

Regarding the SDG translation process, most stakeholders have argued it has remained superficial and more work is needed within companies for the SDGs to be more impactful. Some stakeholders have recognised that companies are making an effort to linking the SDGs to their business practices (as Woody has done as shown in Section 7.4), although they have questioned how this link has been built, arguing that more substantial analyses are needed (Interviews IS4; IS6; IS10). A representative of a sustainability-oriented business association, for example, was critical of this exercise, indicating that "*it is quite superficial*" and that companies are "*impacting the same as before, and it is clear that the same as before is not working*" (IS4). From this perspective, companies should analyse how they can do something different to generate greater positive impact on the SDGs. Likewise, there is a claim for more in-depth alignment and communication at the level of SDG targets:

> *"Companies have to align much more; they have to align much more with the specific targets of each SDG. Not only saying "I contribute to SDG 12", but which target of SDG 12, and somehow being able to assess the impact better."(IS6)*

Furthermore, the communication of the SDGs in the private sector, in general, has been criticised by stakeholders for its lack of metrics (IS4; IS5; IS6; IS10). This weakness also represents a limitation when it comes to assessing the contribution and impact of the private sector on the SDGs in an aggregated manner (IS6; IS10; IS11). IS4 has stated how the SDGs "*are disconnected of the main way companies report, or render accounts of their performance*". In the process of gathering information about business practices

contributing to the SDGs, IS5 mentioned that companies do not always meet their criteria of "*having some kind of measurement*", stating that it constitutes *"the greatest gap*".

Finally, others have criticised how companies are biased in their communication, focusing on positive contributions (IS3; ILS2-3), an issue that has been widely acknowledged in social and environmental accounting literature (e.g., Caron & Turcotte, 2009). Referring to this, a forest-related NGO representative stated that in corporate reports, *"there is nothing like a real self-criticism, nothing, nothing, only wonders"* (IS3). When it comes to the SDGs, IS10 criticised the focus on positive contributions over negative impacts, also blaming initiatives, such as the UNGC, for becoming "*an exercise of public relations*". Similarly, IS1 argued that companies in the forest sector portray a partial picture in their SDG-related communication:

> *"I, as a company, can be the movie's good guy, but of a very partial movie that is not completely told. Then, it is not showing what is happening to the soils, it is not showing what is happening to the water, that it is not showing the Mapuche conflict in Chile". (IS1)*

When it comes to Woody's claims – including those of being a sustainable company, and to be positively contributing to specific SDGs or SDG-related issues – actors' perceptions are more diverse. Some networks have more generally supported and mobilised these claims, while others have supported some and contested others. In this later case, corporate claims have faced trials of strength (Briers & Chua, 2001; Latour, 1987).

Sustainability-oriented business associations and their related initiatives have allowed Woody to spread its claimed contribution to the SDGs while communicating its own initiatives and claims. These organisations have acted as obligatory passage points for the company to relate with other actors regarding the SDGs, spreading their claims of contribution to the SDGs and leadership in sustainability. For example, the UNGC, in collaboration with other business associations, gathered business cases that were

contributing to the SDGs for the last Chilean VNR (Consejo Nacional para la Implementación de la Agenda 2030 de Desarrollo Sostenible, 2019), including one of Woody's initiatives. Another example is how as part of one external association, Woody promoted the SDGs within the local government, encouraging them to link their strategic development plan to the Agenda 2030. A corporate representative stated that:

> *"…they were doing the participative consultation of the new [regional] strategy […]. They met with us and we said, 'hey, this is the opportunity of integration with the SDGs', but they had not included them" (IC1a)*

These associations, especially the UNGC and Accion Empresas, have opened "*other spaces of representation*" (IC1b) within which Woody's positive contribution to the SDGs has been mobilised. For example, corporate representatives have participated in webinars and TV programmes communicating business cases contributing to the SDGs. The following extract refers to a webinar where corporate representatives were invited to talk because of their partnership with one business association.

> *"The aim was to represent [the business association], sharing Woody's work of leadership and the sustainability strategy aligned to the SDGs…" (Annual report DR6, 2020, p.27)*

The online platforms these initiatives have developed, showing business cases contributing to the SDGs (i.e. 'Conecta' and 'Sumando Valor'), also spread Woody's claims of contribution to the SDGs through its local programmes (External websites EW1-5). For example, they have recognised education courses as contributing to SDG 1, 4 and 8 (EW3, 2019; EW4, 2021), trade courses to SDG 8 (EW3, 2019), and the multi-stakeholder initiative referred to in the previous section as contributing to SDG 10, 11 and 17 (EW5, 2019).

Other extra-organisational actors, without supporting the claim that the company is sustainable, perceive Woody as more responsible than other local companies.

> *"In relation to what is here in this area, Woody is one of the most responsible. In fact, that's why we decided to do this with them, to empirically demonstrate that it was possible, you see, and also thinking of generating some effect on other companies." (IS2)*

Woody has been described as actively present with the community and open to dialogue (ILS1, ILS2-3, FLS2). For example, one community representative said it "*has always been willing to help the community, and that is hard to find in other companies"* (FLS2). Similarly, a representative from the municipality indicated that *"I do not have any complaints regarding [Woody's] social responsibility because it is a contribution to the community*" (FLS1).

Another Woody's claim generally supported by extra-organisational actors and mobilised further is their contribution to gender equality. For example, it has been replicated in external news (ENN01, 2021; ENN11, 2018; ENN19, 2022) and valued by general and local stakeholders (IS3, ILS1, FLS1).

> *"Woody [...] is one of the companies that has made the most progress at regional level in gender equality in the workplace" (ENN11, 2018)*
>
> *"Woody started long time ago because they had a really good person there. [...] In the operations area. A person who understood well gender-related concepts" (IS3)*

Another example is the claim of a positive contribution to climate change action through carbon capture. Generally, for the industry, this claim has been spread by the last Chilean NDC (Gobierno de Chile, 2020) and widely in the forest industry (Tauszig & Toppinen, 2017). One stakeholder agreed in that forest companies have a great opportunity to contribute to the 2030 Agenda by "*being carbon sinks, avoiding greenhouse gases emissions*" (IS1). However, an NGO representative argued this claim helps them to maintain their model, while conceals forest plantations have impacted native forests, which are a better alternative of carbon capture.

> *"the studies evidence that the Chilean forests, even those forests that they say are scrublands, that are of not use, that are there, second-growth forests, growing, they have a carbon absorption capacity 20 times greater than forest plantations permanently" (IS3)*

At the local level, stakeholders have particularly valued a multi-stakeholder initiative for its contribution to local development (IS1; IS2; ILS5; Focus groups FLS1; FLS2) and some have supported its relation to the SDGs (IS2; FLS1; External news ENW2, 2019). A participant of the initiative, from academia, indicated that it "*contributes to all of [the SDGs], but the greater emphasis and the greater value of what we do is in the one of partnerships*" (IS2). Another participant from the municipality added that "*its goals are contained within the SDGs*" and that the initiative aimed to "*generate the SDGs of the local town"* (FLS1).

Beyond this particular initiative, Woody's claims to be "*creating shared value for community development*" (Corporate goal associated with SDG 17 in document DO7, 2022), a claim that has been partially supported at the local level. One of the positive contributions that local stakeholders mentioned the most is how the company provides local employment with decent work conditions.

> *"Most of the companies that settle here in the local town bring their people from outside. There are very few people from here that they employ. Except for [other local company] and Woody, which are the ones that employ people from here."(FLS2)*
>
> *"The company provides the employees with transportation, they have a cafeteria inside [the industrial plant] that provides them with lunch, the salary has also increased lately [...] Because in any other job that is not related to the large companies of [the local town] the salaries are low" (FLS1)*

Local stakeholders have also positively valued corporate initiatives oriented to local development, such as donations, education and other training courses, and sports facilities (ILS1; ILS2-3; FLS1; FLS2). For example, one representative from the municipality stated that "*they are always donating wood panels for prefabricated houses*" (FLS1). One local stakeholder mentioned that "*everyone here knows that levelling courses are held*"

in Woody (ILS1). However, one community social leader doubted the positive impact of training courses claimed by the company, suggesting they do not assess the outcomes:

> *"Was it a successful training? How much job reinsertion occurred from the training you gave? How many of those people that you trained did you hire in your company? None, none." (ILS4)*

Other social-related issue that was not related to the SDGs by the company, but was mentioned as relevant to other actors is the Mapuche conflict (see Section 3.4.1.12, in Chapter 3). An NGO representative (IS3) mentioned that Woody had some good policies regarding indigenous communities, supported in some news (ENW12, 2018).

> *"I even did a consultancy to Woody some time ago about the protection of sacred and traditional sites of indigenous peoples. I visited practically all the territories and they had a very interesting protection policy and I wrote a very positive report on that" (IS3)*

However, most participants have argued this is an intricate issue related with the forest industry as a whole that needs more radical actions (Interviews IC&S2, IS1, IS3).

> *"In social issues there is a long way to go, especially regarding Indigenous peoples and specifically the Mapuche people. There are deeper conflicts there, but the forest companies have to give up certain privileges." (IS3)*
>
> *"the Mapuche conflict is historic and unparallel I would say. I mean, it is a level of conflict that is almost unresolvable, tremendously complex" (IS1)*

IS3 has been critical of the FSC standards. They alluded mainly to conflicts of interest between companies and certifying bodies, the power imbalances in the governance system of the standards, and the lack of relevance given to the Mapuche conflict. Following Latour (1987), a network is as strong as its weakest link. If the links between FSC and responsible forest management are considered weak, the corporate claims of contribution to SDG 15 and SDG 12 relying on the support of the FSC certification would weaken too.

In a similar vein, while the company has suggested a positive contribution to SDG 13 by reducing CO_2 and particulate matter emissions, local actors have raised concerns to the

local council and the company regarding air pollution. Pollution issues associated with noise and smell have also been declared. Some local community leaders have signalled the company as responsible for this and other environmental-related issues (ILS2-3, ILS4).

> *"Woody throws away its waste, processed according to them, it also throws them into the river. […] So, how do they say then do not pollute?" (ILS2-3)*
>
> *"Go every day and sweep the entrance to your house. Full of dust. And that comes from the process, from the contamination of the plant itself" (ILS4)*

Others, were more cautious and declared to be more interested in getting solutions (Focus group FLS2). Most of them, although suspicious, argued that the company has claimed to be in line with the regulation and has demonstrated it through emissions reports to environmental authorities or directly to the local stakeholders (FLS1, FLS2). Others have raised doubts about the trustworthiness of the company's measurements (ILS4).

> *"The other thing is the contamination from suspended dust, that we sometimes attribute to one company, but we also have to do research. We are on it, we are working on it. In other words, we are not blaming anyone, but we are trying to get companies to help us to eliminate the problems that exist"(FLS1)*
>
> *"On the issue of pollution, one sees the ashes. But when they [Woody] do the analysis it is like nothing is their fault. So, it is strange." (FLS2)*
>
> *"Are the [particulate matter monitoring stations] connected to the central in Santiago, the [Environmental] Superintendency? Who has that information? The same company. Do you think it is going to say 'Hey, we are above the standard!'? (ILS4)*

This section has shown how certain SDG-related corporate claims have been further mobilised by other actors, while others have been contested. The following section will summarise the chapter, followed by the main conclusions.

7.6. Summary and Conclusions

This chapter has provided an in-depth picture of the translation of the SDGs in a particular business organisation, Woody. A chain of processes of translation involving diverse translators and mediators has been revealed. which can be summarised as follows.

. By translating the SDGs, the organisation is pursuing multiple interests, located in a continuum between reorientating corporate practices to be aligned to the SDGs and keeping a leadership position in other networks. The SDGs have been problematised in coherence with Woody's understanding of sustainability as key for corporate survival and success. The translations of the SDGs internally have been based on these problematisations. The previous associations with extra-organisational actors, primarily the UNGC, have influenced the corporate enrolment to the SDGs and its related translations. This is in contrast to the weaker role of other stakeholders in this particular translation, who have tried to direct Woody's interests towards SDG-related issues, not necessarily framing them within the SDG framework

Overall, the translation processes of the SDGs within Woody have followed a top-down approach. These internal translation processes are supported by an extant corporate structure of calculation and control practices for managing sustainability. The intentions of top positions and the CSR-related department are mediated by a series of devices and tools aiming to enrol others and control their behaviour in relation to sustainability. Similarly, the sustainability strategy and the SDGs have come together in a single network. The creation of this network was mediated by the SDG Compass and supported by an extant network of management systems as well as other elements. This has resulted in a prioritisation of SDGs, which seems to be a dynamic process that changes as a result of further negotiations within the network and that can enact other internal changes. Finally, diverse SDG-related claims have been mobilised in corporate communication. Some actors, such as the UNGC, have further mobilised these claims, while others, such as local actors, have contested some of them.

In conclusion, this case study supported and extended the findings for the Chilean private sector presented in Chapter 6. It has revealed and highlighted more detail in the processes

of translation, the actors involved and how these processes have built on previous associations. These ideas and those in chapter 6 will be discussed in the next chapter.

Chapter 8 - Discussion

8.1. Introduction

This chapter discusses the empirical results presented in Chapters 6 and 7. This will be done in light of the theoretical framework of the sociology of translation presented in Chapter 4. This discussion will be framed within the context of Chile (See Chapter 3) and build upon the extant literature in the fields of accounting for sustainable development and the SDGs (See Chapter 2).

This chapter is organised as follows. The following section (8.2) summarises the main empirical findings. Subsequent sections will discuss these findings. Section 8.3 refers to the translation of corporate interests towards the SDGs. Section 8.4 discusses processes of enrolment conducted within the companies when translating the SDGs internally. Section 8.5 discusses the mobilisation of the SDGs and other corporate claims as a result of these previous translation processes. Following, Section 8.6 provides an overall reflection on whether these translations have impacted social configurations in the studied context and summarises the roles played by accounting. Finally, a summary and conclusions of these discussions are proposed in Section 8.7.

8.2. Summary of Key Findings: A Translation Process of Multiple Translations

The present study was designed to explore why and how the SDGs have been translated into the corporate organisational level in Chile. In light of these research aims the main research findings can be summarised as an SDG translation process that draws from Callon's (1986) four moments of translation, shown in Figure 8-1. Overall, this figure proposes that translating the SDGs at the organisational level is possible because of the ongoing interactions of actor-networks within the companies and between the companies and diverse extra-organisational actors. These ongoing interactions involve mobilisations

of interests, negotiations, calculations and transformations by which organisational boundaries become blurry.

Within the whole SDG translation process, it is possible to delineate three chained translation processes where Callon's (1986) four moments of translation are evidenced: *Translation of Corporate Interests*, *Enrolling Internal Actors in the SDG Network* and *Mobilising the SDGs and Other Corporate Claims.*

The first translation process, *Translation of Corporate Interests* (see Figure 8-1), is key to answer RQ1, regarding why companies have engaged in translating the SDGs in the first place. This translation process treats the companies as a macro actor and illustrates how corporate interests got to be aligned to the SDG framework, leading the companies to declare a commitment to the SDGs. Associated with Callon's (1986) moment of *problematisation*, companies have actively problematised the SDGs as a way to channel diverse corporate interests. Parallel, extra-organisational actors have also problematised the SDGs according to their interests. Consistent to the moment of *interessment*, some of these actors played a role as translators of the SDG framework, offering interessment devices to companies to channel their interests towards the SDGs and proposing ways of addressing them. The alignment between corporate interests and the interests of these extra-organisational actors led to the companies *enrollment* in an SDG network.

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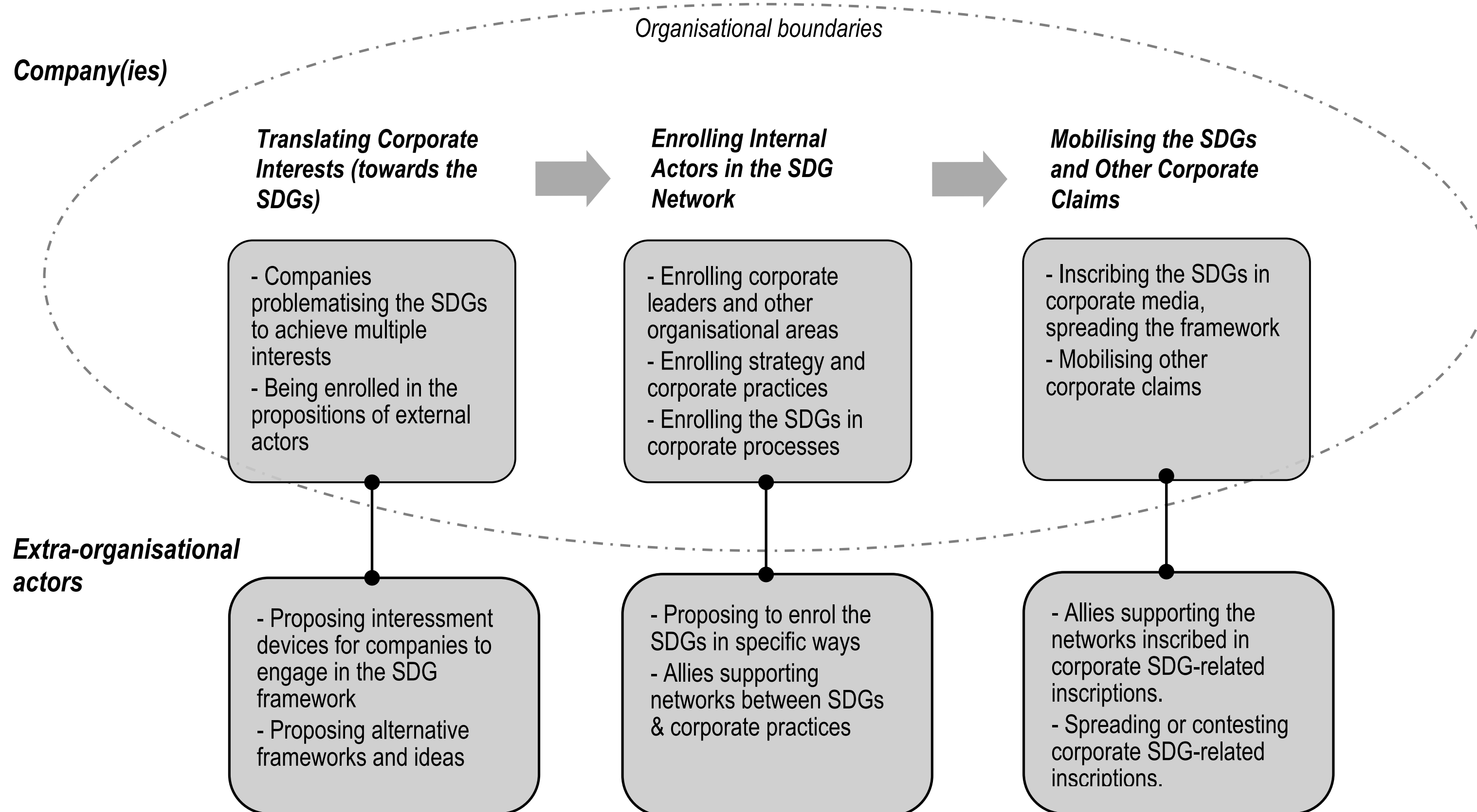
Figure 8-1: The SDG translation process in Chilean companies



The second translation process in Figure 8-1, *Enrolling Internal Actors in the SDG Network*, will provide answers mainly to RQ2 and RQ3. It refers to the processes by which human and non-human internal actors (e.g. people, strategy, corporate practices, corporate processes) are interested and enrolled in the same network that the SDGs. While in the previous stage, companies, as macro actors, decided to engage with the SDG framework, this stage unveils what this enrolment means for internal actors, mediated by their associations with extra-organisational actors. This stage illustrates more clearly Callon's (1986) moments of *interessment* and *enrolment*, evidencing the roles played by people as internal translators within companies, interesting and enrolling other human and non-human actors in the SDG network

Third, *Mobilising the SDGs and Other Corporate Claims* is interpreted generally through Callon's moment of *mobilisation*. The networks established during the previous stages (e.g. corporate commitment to the SDG framework, alignment between corporate practices and the SDGs) are materialised as inscriptions in corporate reports and other media. These inscriptions revealed impression management strategies, coherent with portraying a corporate image of sustainable behaviour. These corporate claims are mobilised further or contested by other stakeholders.

The provided description based on Figure 8-1 anticipates that the process of translation is of far from being a single clear-cut and linear but is a much more complex process. To Allen et al. (2018), Callon's (1986) moments of translation can be more fluid and disorganised. Each of the proposed stages in Figure 8-1 contains multiple translation processes, within which Callon's (1986) four moments of translation can also be illustrated. For example, extra-organisational actors have not only proposed interessment devices for companies to engage with the SDG framework, but the relations with these extra-organisational actors are also relevant during the processes of enrolling internal actors and mobilising SDG-related inscriptions.

These processes between companies and extra-organisational actors can be theorised as processes of enrolment and counter-enrolment (Callon & Law, 1982). At any stage of the translation, each actor is trying to achieve their interests and enrolling others. Depending on the point of view, any actor can be enrolling others, or counter-enrolling other actors' propositions. For example, at the first stage in figure 8-1, some extra-organisational actors attempt to interest and enrol companies in translating the SDGs, while companies counter-enrolment is doing so in response to their own interests, actively using the SDGs and SDG-reporting to achieve them. In the second stage, top corporate positions attempt to enrol internal actors, while a counter-enrolment perspective can be reflected in a continuous attempt from extra-organisational actors to mediate the corporate translation

The following sections will unveil each stage of the SDG translation process as defined in Figure 8-1, while providing a discussion in light of the literature and insights from the Chilean context.

8.3. Translating Corporate Interests towards the SDGs

The first stage of the process of SDG translation into companies operating in Chile involves how they became interested in the SDG framework and specific SDG-related issues (see Figure 8-1). It offers an explanation of what has motivated corporate engagement with the SDG framework and first insights into how the SDGs have been translated internally, including the role of non-human actors. This stage reflects an essential dimension of translation processes regarding how interests are channelled into particular directions (Callon, 1986; Callon & Law, 1982; Latour, 1987), in this case, towards the SDGs.

On the one hand, companies are actively channelling diverse existent corporate interests into the SDG framework, problematising it as a way to achieve several corporate goals. On the other hand, the association with extra-organisational actors has played a role in directing corporate

interests in and successfully enrolling some companies in integrating the SDGs, following these actors' proposed frameworks. Both perspectives are discussed as follows.

8.3.1. Corporate Problematisation of the SDGs

The translation moment of problematisation is evident in the way companies have proposed the SDGs as an alternative to pursuing multiple interests. These interests range from an intention to improve sustainability-related practices in light of the SDGs, to position the role of the company as a leader able to deal with sustainability (Spence, 2007; Tregidga et al., 2014). From this perspective, the SDGs have been proposed as a tool to solve these corporate 'problems' (Bracci et al., 2023). While Chapter 6 suggested different companies hold these diverse purposes in translating the SDGs, the case study in Chapter 7 made clear how these are simultaneously pursued by a single organisation. The corporate problematisation of the SDGs is also related to the extant networks hold by the companies. By problematising the SDGs, the companies are attempting to propose an arrangement of actors and position themselves in these networks.

In coherence with the purpose of the 2030 Agenda, some companies have problematised the SDGs as a way to improve corporate sustainability in their practices, an interest that would align with the interests of various stakeholders. Some have declared an intention to use the SDGs to 'reduce negative impacts and enhance positive ones' and the case study company problematised the SDGs as a compass to orientate their developments in sustainability. These ideas are coherent with what is suggested from the integration of the SDG framework at the business level according to related guidelines (Adams, 2017b; GRI et al., 2015a): Businesses are expected to identify their impacts on the SDGs and develop new strategies to address them. From this perspective, the SDGs are presented as a voluntary management tool for sustainability that in turn would enable the companies to maintain their networks. For example,

one of the aims of deploying sustainability practices for the case company was to maintain their licence to operate at the local level.

The problematisation of the SDGs can also suggest an attempt to make sense of ideas of sustainability internally, filling them with meaning (Busco et al., 2018). For example, some companies problematised the SDGs as coherent with their identity, purpose, or their interests in achieving certain visionary boundary objects (Briers & Chua, 2001), such as 'being socially responsible'. The case study has also shown how this problematisation is anchored in previous internal networks, including an understanding of sustainability as strategic for corporate success and corporate values, which might mobilise actions towards sustainability (Norris & O'Dwyer, 2004) and the SDGs (Fleming et al., 2017). In addition, the case study company also revealed that the SDGs could give coherence to sustainability initiatives, which could be interpreted from this perspective of sense-making.

Further illustrating this point, some companies highlighted that addressing the SDG was coherent with their trajectory in sustainability. An alternative explanation for this finding concerns translating the SDGs as an attempt to manage stakeholder expectations by building an image of a sustainable company (Diouf & Boiral, 2017; Spence, 2007; Tregidga et al., 2014). Furthermore, as Tregidga et al. (2014) have argued, companies that commit to initiatives of sustainable development create expectations that cannot be simply abandoned without impacts on their corporate reputation. Similarly, other companies seemed to be signalling the SDGs as a framework that provides a balanced way to address sustainability issues without affecting financial performance. In light of what Wright and Nyberg (2017) have found for climate change issues, companies might be attempting to address the tension between their new practices oriented to sustainability and their ability to be profitable and contribute to shareholder value.

In this same light, companies problematised the SDGs as a way to maintain a relative position regarding other societal actors, proposing a certain social order, and their identities in a specific way (Callon & Law, 1982). The case study was particularly insightful in that regard, where corporate representatives perceived the engagement with the SDGs as a reflection of leadership in sustainability, differentiating the company from others that lagged behind in SDG action. Other problematisations are coherent with discourses at the international level regarding the positive role that the private sector can play in the SDGs. In coherence with what Heras-Saizarbitoria et al. (2022) and van der Waal & Thijssens (2020) have suggested, Chilean companies seem to be drawing from these ideas promoted at the international level by the private sector (Pingeot, 2014). This perspective is particularly noticeable in reports' extracts where companies have explained their engagement to the SDGs by positioning themselves as relevant actors in sustainable development and the execution of the SDG framework. In this problematisation, the SDGs are the proposed framework for sustainability issues, but companies are also positioning themselves as a relevant part of this solution. Similar corporate discourses have been found in accounting literature regarding sustainable development (Spence, 2007; Tregidga et al., 2014), which have been interpreted as impression management attempts and will be further discussed in Section 8.5.1.

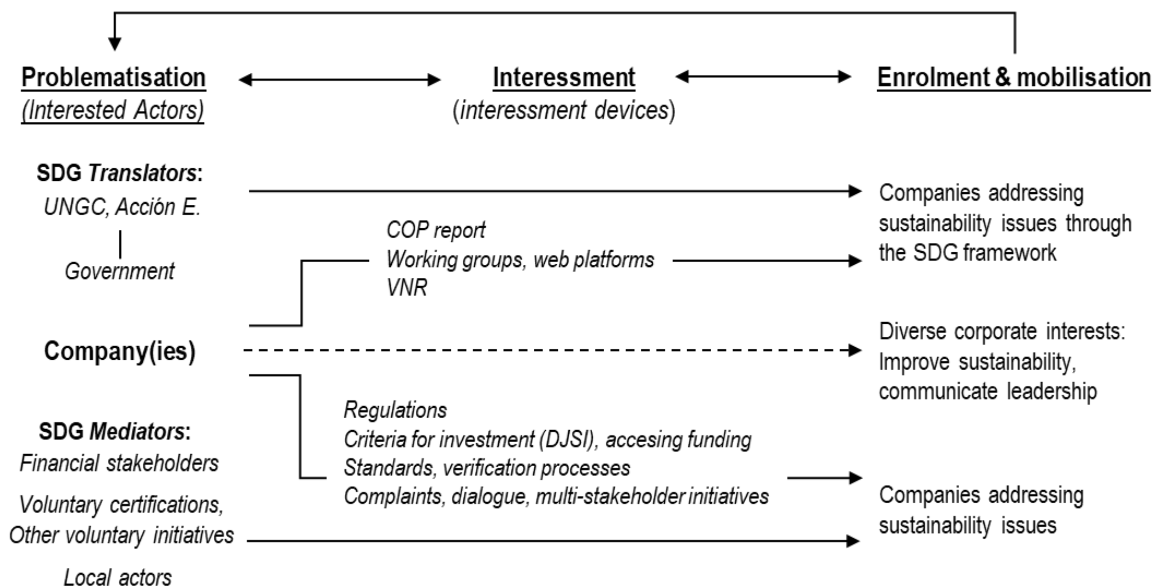
These ideas confirm that interests are the result of previous associations among actor-networks (Allen et al., 2018; Doorewaard & Van Bijsterveld, 2001; Latour, 1987). The engagement with the SDGs responds to the interests of maintaining and managing these previous associations with stakeholders. Indeed, managing expectations and strengthening relationships with other societal actors has been acknowledged as a motivation for corporate engagement with the 2030 Agenda in other contexts (Fleming et al., 2017; Vildåsen, 2018) and in the Chilean context (PNUD et al., 2019).

The following subsection will refer to the interests of other actors and their attempts to translate corporate interests toward theirs. Special focus will be given to those actors that are SDG translators, directing corporate interests towards the SDGs.

8.3.2. Interesting Companies in the SDGs and Sustainability: the Role of Extra-Organisational Actors

Consistent mainly with the moment of translation of interessment and enrolment (Callon, 1986), companies are becoming interested in and enrolled in translating the SDGs influenced by their networks with extra-organisational actors (Briers & Chua, 2001). Companies have many alternatives to achieve the interests proposed in Section 8.3.1, but their decision to do so using the SDGs and the way this framework is being translated is to respond to these networks. Extra-organisational actors have their own interests in sustainability matters and propose diverse interessment devices to companies to direct corporate interests towards theirs, idea summarised in figure 8-2 below. Most of these actors have also problematised the SDGs and some of them, mainly the UNGC Chile, have acted as translators for the SDGs. Translators have attempted to direct corporate interests to be aligned with the SDGs. Other actors have also attempted to direct corporate interests towards sustainability-oriented issues. Although these have not been framed in SDG terms, can influence the SDG translation.

Figure 8-2: Translation of Corporate Interests



8.3.2.1. *SDG Translators: the Role of the UNGC*

The research findings suggest that extra-organisational actors have been an important source in bringing in the SDGs to companies in the Chilean context as well as providing support for their translation. This is consistent with Briers and Chua's (2001) notion of 'cosmopolitan actors' that navigate easily across contexts and, therefore, can bring more updated ideas to companies, in this case regarding sustainable development. It can also relate to what other translation studies have shown for accounting and management ideas, especially regarding consultants (Briers & Chua, 2001; Czarniawska & Joerges, 1996; Qu & Cooper, 2011; Sahlin-Andersson, 1996).

One significant finding is the influential role of the UNGC as a translator for the SDGs in the Chilean context, directing corporate interests to the SDG framework. This is not surprising when considering its purpose in spreading UN agendas in the private sector (Kell, 2012; Pingeot, 2016). SDG-focused studies in different contexts had previously highlighted the corporate membership to this organisation as a determinant factor or an influence for corporate reporting on the SDGs (Curtó-Pagès et al., 2021; Heras-Saizarbitoria et al., 2022; Rosati & Faria, 2019; van der Waal & Thijssens, 2020). Extending those studies, this research has

provided more information about the mechanisms the UNGC has employed to channel corporate interests towards the SDG framework.

More specifically, the UNGC has proposed a series of interessment devices to companies (See Figure 8-2), which mediate between actors' interests and goals (Bracci et al., 2023; Callon, 1986; Jeacle, 2017). First of all, the COP report classified as 'advanced' has acted as an interessment device, as it requires companies to include how they are addressing the SDGs. Companies interested in maintaining this classification, such as the case company in Chapter 7, have been enrolled by this interessment device towards the SDGs. This finding suggests that changes in accountability devices, such as the required contents of the UNGC COP Report, can enact actions (Ufodike et al., 2022). Nevertheless, while this document has led companies to report on the SDGs, this does not necessarily mean a related change of practices. As Bull and Miklian (2019) have argued, companies might be just reframing their current CSR practices in SDG terms.

The findings suggest that other initiatives of the UNGC Chile and Acción Empresas (the representative of the WBCSD in the country) are acting as interessment devices. These have not only been relevant in the initial stage of interesting companies in the SDG framework but also influencing how this is translated further as in order to keep actors enrolled, more interessment devices may be needed, or the existing ones may have to be adapted (Callon, 1986). One such device is regular working groups and meetings, where companies understand and gain knowledge about specific SDGs. Some companies mentioned these groups in the reports, while the case study revealed these working groups played a role in interesting the company to translate specific SDG-related issues (e.g. address SDG 16 through due diligence processes).

The online platforms "Conecta", by the UNGC, and the joint initiative "Sumando Valor", which communicate business cases contributing to individual SDGs (Empresas Sumando Valor, 2020; Pacto Global Chile, 2020), may have also acted as interessment devices directing companies to frame their corporate practices in SDG terms to spread them further. By communicating in SDG terms, companies are also opening new spaces for communicating their own practices, which align with some of the corporate interests referred to in Section 8.3.1, such as managing their stakeholder's expectations by portraying an image of sustainable company or positioning themselves as sustainability leaders.

The role of the Chilean government regarding the SDGs is virtually missing in corporate reports, contrary to what might be expected of a government-led Agenda (UN, 2015), but expected in a neoliberal system characterised by low State intervention (Lauwo et al, 2016; Undurraga, 2015). Indeed, participants of the case study have described the communication of the SDGs from the government as weak. While Chilean governmental administrations have pursued SDG-related initiatives involving the private sector, as reported in Chilean VNRs (Consejo Nacional para la Implementación de la Agenda 2030 de Desarrollo Sostenible, 2017, 2019) and long-term national agendas, these have not been clearly communicated in SDG terms.

Paralleling some results found in a previous SDG-related study in Chile (PNUD et al., 2019), participants in the case study have criticised a lack of clear priorities and guidance from the government when it comes to involving the private sector in the SDG framework. The analysis of the Chilean context in Chapter 3 showed that the government had not even defined consistent country priorities in SDG terms, instead, these have changed according to each governmental administration. National-level strategies and commitments, such as the NDC plan, should be translated to individual companies, although these effects were not mentioned by corporate participants of the case study. From the perspective of the sociology of translation, although

the Chilean government as a macro actor is interested in the SDGs, it has not proposed strong interessment devices for directing companies in this particular framework.

Indirectly, the government is relating with the private sector in SDG terms through the networks of the UNGC and, to a lesser extent, Acción Empresas. For example, representatives of governmental institutions have participated in the mentioned working groups, organised by SDG-related issues, which can then play a role in translating initiatives from the government to the private sector in SDG terms. These supranational organisations also mediated the inclusion of business initiatives contributing to the SDGs in the latest Chile's VNR (Consejo Nacional para la Implementación de la Agenda 2030 de Desarrollo Sostenible, 2019).

8.3.2.2. *SDG Mediators: The Role of Other Extra-Organisational Actors*

Although the SDG framework has been regarded as a common language for sustainability issues (e.g. Bebbington et al., 2017; Bebbington & Unerman, 2018; Boiral et al., 2019; GRI et al., 2015a; Redman, 2018), the case study showed that other relevant extra-organisational stakeholders are not talking in SDG terms, and therefore, are not proposing any interessment device for enrolling companies in this particular framework. These actors are though, proposing interessment devices to direct companies to engage in sustainability issues in general or alternative frameworks, which are overall coherent with the SDGs and have mediated this translation.

One interesting finding is that other actors are proposing what can be considered alternative directions for companies, which might place tension on corporate engagement with the SDGs (PNUD et al., 2019). For example, the new reporting regulation for listed companies in Chile is directing companies to report ESG variables based on SASB, a framework that is also valued by investors of the case study company. The case study suggested that the DJSI is acting as an interessment device in this regard, directing the company to address certain ESG issues at the expense of others. Measuring the impact of the corporate action on the SDGs was not

considered urgent because it was not given any weight in the DJSI, nor was it required by the UNGC.

When it comes to local actors, the case study illustrated how they are not engaged with the SDG Framework in particular, and face limitations in their attempts to direct corporate interests. For example, local actors showed no knowledge about the 2030 Agenda and some of their demands are not even clearly included within the SDGs (i.e. air and noise pollution). While air pollution does appear in some targets (e.g. targets 11.6 referred to improving air quality in cities and 3.9 about reducing health impacts from air pollution), noise pollution has not been included in the SDG framework.

These actors have complained that they do not have at hand strong *interssment devices* to engage companies in their sustainability-related interests. Advances in regulations in social and environmental issues have progressively prevented some of the negative impacts of corporate activities. However, several issues remain and are addressed by some companies selectively and voluntarily. Voluntary commitments depend on the company's goodwill and leave local actors without enforcement mechanisms, thus, they can increase the control of the company over these actors (Maher et al., 2020). In spite of this, the case company seems to have aligned some SDG translations with some of the demands of the local sector at a later stage. For example, reduction of PM emissions was added as a corporate goal in 2021, and a corporate document showed that the company had aligned its practices at the local level (e.g. donations, training courses) to the SDGs.

Overall, it can be concluded that corporate engagement with the SDGs was mainly driven by their networks with the UNGC and Acción Empresas. While other extra-organisational actors can influence this translation, the limitations of local actors is particularly concerning.

Subsections 8.3.1 and 8.3.2 have addressed the translation of corporate interests. The following section will discuss how the moment of translation of enrolment involved internal actors.

8.4. Enrolling Internal Actors in the SDG Network

Following the translation of corporate interests, which resulted in companies enrolled in translating the SDG framework, a second stage of the SDG translation process refers to the enrolment of intra-organisational actors in corporate SDG networks (see Figure 8-1 on page 258). The previous section treated companies as a single macro actor (Callon & Latour, 1981), whose interests have been channelled in the SDG framework. However, an organisation can be thought as made of several actor-networks (Callon & Latour, 1981) and power strutures (Doorewaard & Van Bijsterveld, 2001). A closer look is needed to understand how the translation occurs internally, therefore, attention will need to be placed on the intra-organisational actors and networks.

This internal translation, more clearly illustrated in the case study, involves a number of interrelated processes, which include: The enrolment of organisational people in a culture aligned to the SDGs driven from the top, the enrolment of corporate practices in the same network as the SDGs, and the inclusion of the SDGs into other corporate processes. The moment of enrolment also comprises constant negotiations within which the roles and identities of these actors are continuously tested (Doorewaard & Van Bijsterveld, 2001) and reveal further the interactions with extra-organisational actors. The main findings regarding this process will be discussed in the following subsections.

8.4.1. Enrolment of Human Organisational Actors: Translation from the Top

One internal SDG translation is the enrolment of human actors in the SDG network, which encompasses the interessment and enrolment of internal people as well as non-human actors mediating the process. This process reflects how the SDGs permeated into the organisational

sphere, conformed by particular organisational cultures and power structures (Doorewaard & Van Bijsterveld, 2001). The role of non-human actors is evidenced as a method to overcome resistance to this translation, helping the SDG network to become more durable (Law, 1992).

Overall in this study, the evidence indicates that top positions within the companies were internal actors enrolled in the SDG framework. The case study further revealed that the SDG translation started from the top to permeate to other areas. The involvement of top positions is desirable and needed for the SDGs to be impactful within organisations (GRI et al., 2015a). Previous empirical SDG literature has noted that corporate leaders are influential in business engagement with the SDG (Borin de Oliveira Claro & Ramajo Esteves, 2021; García-Sánchez et al., 2021; Vildåsen, 2018), although the detailed roles played by these internal actors in SDG translations remain underexplored.

In general, corporate reports reviewed in Chapter 6 did not offer information about people involved in the translation of the SDGs within the companies. One exception was the mentions of the SDGs in CEO letters, which signal an intention to integrate the SDGs from the highest positions within the company, and denote that these actors were enrolled in this translation. The case study in Chapter 7 supported the role of the CEO as a key translator for the SDGs. It showed that the CEO's conviction in sustainability matters and the relevance they gave to the SDG framework was the starting point for its translation within the company. This finding can provide some explanation for the results of García-Sánchez et al. (2021), which indicated that CEOs with training in CSR positively influenced corporate reporting on the SDGs. Furthermore, the enrolment of CEOs in the SDG framework might further indicate that the SDGs are considered strategic within those companies.

Following a top-down process, the case study showed that senior managers, organised in a sustainability council, were then enrolled on the SDGs. This sustainability council was

appointed as the internal governance body for the SDGs in a corporate policy. This policy is a non-human mediator, an interessment device that defines the role of senior managers regarding the SDGs in this specific way (Ufodike et al., 2022). From this role, top managers also became internal translators for the SDGs, holdings discussions and promoting projects on SDG-related issues. This finding is coherent with other translation studies that have stressed the crucial role of managerial positions in the translation of management ideas within organisations (Briers & Chua, 2001; Erlingsdóttir & Lindberg, 2005). It also shows partial support to the study of García-Sánchez et al. (2021), who found that boards of directors with CSR committees were positively related to SDG reporting. This finding suggests that such committees at managerial levels can be impactful not only in SDG reporting but also in promoting initiatives for managing SDG-related issues.

Another finding from the case study is that leaders in the sustainability-related department played a crucial role in the SDG translation process. These leaders were highly involved in creating the internal networks between the SDGs and the corporate strategy as non-human mediator (See section 8.4.2), defining the priority SDGs in the first place, and refining these priorities in light of further negotiations of the strategy and discussions with other organisational departments at top levels. These research results confirm and extend the finding of Busco et al. (2018), who briefly mentioned that leaders in sustainability departments created connections between the SDGs and corporate practices. This finding might be explained by the fact that representatives in this area participated more actively in several external organisations, including the UNGC and Acción Empresas. Considering this, these leaders might be thought of as cosmopolitan actors (Briers & Chua, 2001) that bring knowledge about the SDGs and other sustainability-related initiatives from these places as well as position the company as a relevant actor in sustainability matters in these networks. Beyond the expected role of sustainability-related areas in the translation of the SDGs, the case study findings also referred

to the involvement of the operations management department and the communications department. This finding is coherent with the corporate interests referred to in the previous section: namely, intentions to manage sustainability-related impacts and manage relations with stakeholders.

These aforementioned top organisational positions acted as *spokespersons* (Callon, 1986; Latour, 1987) of the company by claiming a commitment to the SDGs on behalf of the whole organisation. One interesting finding of the case study is that this representation rested on further translations: rather than being directly enrolled in the SDG framework, lower organisational positions were enrolled in a sustainability-oriented culture. This culture has then been proposed as a practical way to enact behaviour and practices aligned with the SDGs. While the company has included some expectations regarding the SDGs in corporate policies, the knowledge about the SDG framework remains within top corporate positions. This research result implies that employees have not been highly involved in the translation of the SDG framework as such. This contrast with the case study of Fleming et al. (2017) in a small company in a developed country, where employees played a relevant role in supporting the integration of the SDGs.

The case also illustrated that the intentions of top positions were not enough to ensure that corporate practices were aligned with sustainability and in turn, with the SDGs (Allen et al., 2018). This was evidenced in behaviours that deviated from the original intention of corporate sustainability-related practices, such as cases of harassment and gender-based discrimination that emerged after the implementation of a programme intended to positively contribute to SDG 5 (gender equality). This finding is consistent with the understanding of translation as opposed to the notion of diffusion (Latour, 1986a): the movement of ideas and practices towards the SDGs within the organisation did not only depend on who initiated the movement

– in this case, top corporate positions – but also every actor along their way (Latour, 1986a, 1987).

In order to control the SDG translation, internal translators had to constantly enrol other non-human actors aiming to overcome internal resistance or deviations from the desired organisational outcomes (Gherardi & Nicolini, 2000; Latour, 1987). This is consistent with what literature on accounting-related management and control for sustainability has proposed, namely, the need for both formal and informal controls (Crutzen et al., 2017; Gibassier & Alcouffe, 2018). Indeed, the case study evidenced a series of formal controls that mediated the enrolment of people in this sustainability culture aligned to the SDGs, including a corporate governance structure, written procedures and policies, formal training, and contractual clauses. Informal controls were also evidenced, such as communication campaigns oriented to internalise corporate values, complementing formal controls. Tying human expectations with these non-human actors resulted in stronger associations producing more stable and predictable outcomes that could also be controlled (Gherardi & Nicolini, 2000; Latour, 1987). Furthermore, some of these control practices were delineated by relations with extra-organisational actors (e.g. FSC Certification Standards influencing purchases policies), which emphasise their mediating role in the SDG translation.

Beyond human intra-organisational actors, the translation of the SDGs within companies involved enrolling a series of non-human actors, mainly corporate practices, as the following section will discuss.

8.4.2. Enrolling Corporate Practices in the SDG Network

Another related process in the internal translation of the SDG framework in companies in Chile was the enrolment of corporate practices in the SDG network. This has been evidenced in companies and the case study through claims of alignment between corporate practices and the

SDGs. New arrangements were created between the SDGs and diverse corporate practices as non-human actors, which came together into a single network (Latour, 1987, 1999; Robson & Bottausci, 2018).

Overall, this research found that companies operating in Chile have primarily tried to align their existent corporate practices with the SDGs, consistent with the literature based on corporate SDG reporting at the global level (Heras-Saizarbitoria et al., 2022; Oberhauser, 2022; Silva, 2021). Some frameworks developed at the international level have proposed that assessing or realigning current corporate activities can be an initial step for translating the SDGs into businesses (GRI et al., 2015; Redman, 2018). However, it should not be the end of the process if the SDGs are meant to be achieved (PwC, 2018; Silva, 2021), as business-as-usual practices are deemed insufficient and even incompatible with sustainable development (Bebbington, 2001; Bebbington & Larrinaga, 2014; Gray, 2010).

From this perspective, companies might be translating the SDGs by re-framing their extant corporate practices in SDG terms without any actual changes in them, as Bull and Miklian (2019) have warned. Indeed, the evidence in some reports indicates that some companies have linked the SDGs with reactive activities, as classified by Oberhauser (2020), which are not purposefully intended to contribute to sustainable development but rather are part of the businesses-as-usual activities. For example, one company mentioned contributing to the SDG framework through 'job opportunities'. Nevertheless, most reports providing a link between the SDG framework and corporate practices mentioned proactive activities beyond the regulation (Oberhauser, 2020), either part of the core business or an add-on (Silva, 2021).

The following sections will discuss further the processes of translation leading to the creation of these networks and the definition of priority SDGs.

8.4.2.1. *Alignment Building from Extant Networks*

Understanding how companies have created the links between corporate practices and the SDGs, conceptualised as SDG networks, is key to answering the research questions. This is a process of translation and calculation (Callon & Muniesa, 2005) resulting in a new entity, in this case, corporate practices aligned to the SDGs. The analysis of corporate reports in Chapter 6 revealed companies provide scarce information about the underlying processes conducted for creating these SDG networks, confirming the limitations of this type of data for gaining an in-depth understanding of these matters noticed in previous studies (Heras-Saizarbitoria et al., 2022; Mhlanga et al., 2018). This might be explained because companies were at the early stages of enrolment regarding the SDGs, but the lack of useful information in corporate reporting has also been attributed to impression management and legitimacy-driven decisions (Deegan, 2002; Diouf & Boiral, 2017).

Despite these limitations, bringing attention to the non-human actors involved in these networks as proposed by the sociology of translation framework, complemented with the processes described in the case study in Chapter 7, has offered interesting results. In general, the evidence indicates that companies in the Chilean context have built from other previous networks to create connections with the SDG framework, which is expected from the perspective of the sociology of translation (Doorewaard & Van Bijsterveld, 2001; Latour, 1987). Three sub-findings, addressed in the remainder of this section, could be mentioned: companies are building from their existent organisational networks, previous translations of the SDG framework, and networks with extra-organisational actors.

First, a perhaps obvious finding is that by aligning the SDGs with extant corporate practices, companies are also bringing organisational networks associated with these practices. Indeed, thse can be thought as composing the companies, a macro actor build from the relation of a series of micro actros (Callon & Latour, 1981). Some companies have specified practices

aligned to the SDGs to respond to issues defined in materiality assessments or are part of an existing sustainability strategy, which carries a whole set of non-human actors (Latour, 1987), which in turn, can mediate the SDG translation process. These were evident in the case study, where the SDGs were aligned to corporate practices framed in their sustainability strategy through a calculation process (Callon & Muniesa, 2005). For this process, the sustainability strategy was deconstructed into long-term sustainability goals, indicators, management accounting and monitoring systems, corporate governance practices, and other sustainability-related practices at the core-operational level and the community level.

While this would suggest a strong network supporting the translation of the SDGs, other issues can be considered to determine how impactful the SDGs can be in practice. In the case of the sustainability strategy these would include what is its driving purpose (e.g. solely profit-oriented or involving broader stakeholder needs), whether contextual and stakeholder needs were included in its definition, and whether negative impacts were considered and how they were assessed. The case study's strategy has been framed in the idea that a consideration of sustainability is critical for corporate success. This strategy relied on an outside-in perspective (GRI et al., 2015a) for its definition, for example, by including global challenges such as poverty and climate change. Updates to this strategy also included addressing certain sustainability challenges faced by the forest and construction industries (e.g. gender equality and high CO_2 emissions). Nevertheless, sustainability challenges are addressed by taking into account their capacity to offer business opportunities and provide a license to operate, which is consistent with the business case for the 2030 Agenda built in the literature (ACCA, 2017; Association of International Certified Professional Accountants, 2018; GRI et al., 2015a; PwC, 2016).

Similar considerations should be taken into account for companies declaring an alignment between the SDGs and their material issues. Attention should be put on which understanding

of materiality is being applied, as some approaches focus on shareholder value creation rather than the broader needs of stakeholders (Beske et al., 2020; CDP et al., 2020; Jørgensen et al., 2022). This double materiality might be an issue (Jørgensen et al., 2022), especially when the new Chilean regulation for listed companies, requiring reporting under SASB standards (CMF, 2021), comes into practice as most companies currently report under GRI Standards (Sustrategy & Acción Empresas, 2022). SDG prioritisation based on material issues as defined by GRI would imply a closer relation to impacts on people and the environment (Silva, 2021). However, it would become relevant to understand the materiality assessment process, as doubts have been raised about proper stakeholder engagement (Beske et al., 2020).

A second relevant finding is that some companies are building their SDG networks based on previous translations of the SDG framework from other actors, such as the guidelines proposed at international level (see Section 2.3.2 in Chapter 2). The only external tool mentioned more consistently by companies in the Chilean context was the SDG Compass (GRI et al., 2015a), which is in line with the findings of Heras-Saizarbitoria et al. (2022) at the global level. This tool has mediated the translation of the SDGs in these companies, including the case study company. While corporate reports have not disclosed in detail how the tool was applied, the case study showed it was based on an extant sustainability strategy. In this case, the SDG Compass acted as an interessment device for this strategy to be enrolled in the SDG network. The case study also showed that the SDG Compass's good practices and business indicators acted as mediators in the process of calculation, being key to judging which extant practices and indicators could contribute to individual SDGs.

The employment of this external tool further evidences the notions of enrolment and counter-enrolment (Callon & Law, 1982) and provides insights to explain why companies are translating the SDGs in specific ways. On the one hand, the use of the SDG Compass guideline further supports the influence of extra-organisational actors in the process of SDG translation,

in this case, the UNGC, the GRI and the WBCSD. Companies were enrolled in translating the SDGs as proposed in their alternative amongst other possible alternatives (Latour, 1987). This might be explained by the fact that the UNGC and the Chilean representative of the WBCSD, Acción Empresas, are legitimate sustainability-oriented associations in Chile amongst large companies (PNUD et al., 2019). In addition, most companies are reporting under GRI Standards in the country (Sustrategy & Acción Empresas, 2022).

On the other hand, these companies actively enrolled the SDG Compass as a tool to create networks between the SDGs and their corporate practices, which are stronger networks (Latour, 1987), more challenging to be contested for at least two reasons. First, employing the SDG Compass brings more allies to support companies' claimed alignment to the SDGs as it carries the networks of the organisations that participated in the creation of the tool (Latour, 1987). As legitimate organisations in corporate sustainability, declaring the employment of their tool could legitimise the process in the eyes of others (Tregidga et al., 2014). Second, this guideline also provides a defined methodology to create the relations between corporate practices and the SDGs, which are "*not based on simple intuition*" (Interview stakeholder IS6). Heras-Saizarbitoria et al. (2022) provided similar interpretations, arguing that companies employing these kinds of tools were more developed in their translation of the SDGs.

Other companies, while not declaring that they have drawn upon a particular framework, have built on previous translations from other extra-organisational actors to create networks with the SDGs. One of these is the GRI Standards, an actor already enrolled in spreading the SDGs under a collaborative agreement with the UN Global Compact (GRI, 2017; UNGC, 2010). Although only one company explicitly declared to have utilised a GRI-UN Global Compact series of publications (GRI & UN Global Compact, 2017; 2018), links between the SDGs and GRI elements were more widespread in the reports. Companies have aligned the SDGs to their material issues, which are at the same time defined according to the GRI methodology and

have linked the SDGs with GRI indicators (Heras-Saizarbitoria et al., 2022; van der Waal & Thijssens, 2020). Following this reasoning, the sustainability report under GRI standards has become an interessment device offering an alternative to creating links with the global goals (e.g. material issues, GRI indicators). While other sustainability standards and frameworks have also previously translated the SDGs (Adams, 2017b; SASB, 2020), the reference primarily to GRI Standards can be attributed to the fact that most Chilean companies prepared their sustainability report under their standards (Sustrategy & Acción Empresas, 2022).

A related finding of the case study was the mediating role played by associations with other extra-organisational actors in translating specific SDGs. These included voluntary commitments to principle-based and certification initiatives for managing sustainability (de Bakker et al., 2019), including the FSC and SBTi, which were linked to individual SDGs. While it could be argued that these initiatives were just re-labelled in SDG terms, they offered the company much more precise and legitimised guidance on how to translate specific SDG-related issues. This parallels the discussion regarding the SDG Compass earlier in this section: while the company was enrolled in these initiatives, mobilising further their networks through the translation of specific SDGs, these commitments carry a whole set of actor-networks that create stronger links to the SDG framework (Latour, 1987) and can legitimise them in front of others (Tregidga et al., 2014). For example, in the case of FSC, actors would include the principles to be certified, indicators, the set of standards providing guidance about the certification, and certifying companies.

8.4.2.2. *Prioritising the SDGs based on extant practices as calculation*

Callon's (1986) moment of enrolment also offers a frame to explain the processes that companies have followed to prioritise individual SDGs. This process has remained enigmatic in secondary-data based research because it has not been clearly detailed in corporate reports (Heras-Saizarbitoria et al., 2022; Mhlanga et al., 2018), a limitation that was also evidenced in

this research. Studies based on primary data have shed more light on this process, suggesting that priority SDGs are a strategic selection grounded on industry concerns (Tauszig & Toppinen, 2017; Vildåsen, 2018). From this perspective, understanding the process of prioritisation can provide further information about the motives for companies to translate the SDGs and the actors involved in the process. This section will focus first on the processes described to have prioritised the SDGs, followed by a discussion based on the selection of priority SDGs shown by companies, which might also provide insights about these processes.

The findings of this research concerning the SDG prioritisation process, provided support to what other studies have found or suggested, but more importantly, a more detailed description of the process through the case study, which made possible the identification of new characteristics. Firstly, the prioritisation process described in some sustainability reports and by the case company supports what other SDG literature has proposed, that the selection of priority SDGs has been primarily based on extant practices (Oberhauser, 2022; PwC, 2018). Aligning extant corporate practices to the SDGs, the process referred to in the previous section, is described as part of the process of prioritisation. Based on the scarce information in corporate reports, the idea that businesses are cherry-picking the SDGs for which they have existing practices and metrics associated with business-as-usual activities cannot be discarded (PwC, 2018; Silva, 2021).

The case study provided detailed information on the processes of translation and calculation (Callon & Muniesa, 2005; Sobkowiak et al., 2020) that led to defining priority SDGs. It confirmed a chain of translations, starting from the process of alignment between the SDGs and the sustainability strategy into a single network, discussed in the previous section. In the case study company, this process rested on the employment of the SDG Compass and an extant sustainability strategy, related goals, monitoring systems, and practices that included voluntary-based initiatives. This first process of calculation resulted in the creation of a new

entity (Callon & Muniesa, 2005): corporate activities and indicators positively contributing to the SDGs. A second process of calculation included the value chain as an input for the analysis, allowing to refine the network and to define priority SDGs as those related to core business practices.

The fact that the prioritisation of SDGs is based on the alignment between extant corporate practices and the SDGs implies the discussion referred into the previous section also applies to this process. In this particular case, the SDG Compass had great influence, mediating how the company defined corporate practices aligned to specific SDGs. Some SDGs representing obvious business-as-usual practices were recognised as easier for corporate representatives to relate to the company (e.g. SDG 8 and decent work), an idea suggested in previous literature (e.g., PwC, 2018), while others required more analysis. To address these challenges, the company drew on the translations proposed by the SDG Compass, including examples of good practices contributing to the SDGs and a list of business indicators already aligned to specific targets (GRI et al., 2015a, 2015b). By drawing from this previous list of indicators, the company seemed to have overcome the challenge of translating national-level indicators to the organisational level, proposed by Redman (2018). Furthermore, this finding indicates that extant indicators were relevant for this process (PwC, 2018), which supports the idea that management accounting systems acted as mediators.

The case study did not detect strong evidence indicating that the company had taken into account the interrelations between goals and those between targets, which assessment has been suggested in the literature (e.g. Griggs et al., 2014; ICSU, 2017; Stafford-Smith et al., 2017; van Zanten & van Tulder, 2021) due to the fact that the SDG framework is expected to be implemented in an integrated manner (UN, 2015; United Nations Development Group, 2017). Instead, this principle of the SDG framework was interpreted by corporate representatives through the idea that corporate practices could contribute to more than one SDG at the same

time. While this suggests certain acknowledgement of the synergies between goals, their trade-offs do not seem to have been considered, which might lead to undesired outcomes (Griggs et al., 2014; Stafford-Smith et al., 2017). This finding might be explained by the lack of proper guidance on how this principle can be practically addressed within the primary information source for this translation, that being the SDG Compass.

Another interesting characteristic of the prioritisation process, emerging from the case study, is that the prioritisation process might be considered as dynamic rather than static. Priority SDGs are not fixated entities but, as the result of a process of translation, are subject to further negotiations within the network (Callon, 1986; Callon & Latour, 1981; Latour, 1987; Wright & Nyberg, 2017). In the case company, this network was created based on an extant sustainability strategy. Therefore, changes in this strategy were eventually translated in changes in priority SDGs, while SDG-related discussions also influenced strategic re-definitions.

The SDGs defined as priority by the companies, as SDG-related inscriptions resulting of a calculation process, can also offer hints about the processes conducted (Latour, 1986b, 1987). This study showed a summary of the SDGs most commonly prioritised by companies operating in the Chilean context, which were those centred around decent work and economic growth (SDG 8), climate change (SDG 13), responsible production and consumption (SDG 12), innovation and infrastructure (SDG 9), and sustainable cities and communities (SDG 11). In general, both the most and least commonly selected goals for the analysed reports are consistent with another analysis in the Chilean context (PNUD et al., 2019), but also replicated at the global level (PwC, 2018). This may suggest a common translation of the SDGs by the private sector as a macro actor (Callon & Latour, 1981).

By selecting these SDGs, companies might be reframing their business-as-usual practices in SDG terms (Bull & Miklian, 2019), as they include issues where the private sector traditionally

plays a role, such as job creation, economic growth, or innovation (PwC, 2018). From this perspective, businesses can be spreading the problematisation of the business role in the completion of the SDGs including a focus on growth and innovation as a solution to sustainable development (Pingeot, 2014). In contrast, the scarce selection of other SDGs might suggests companies do not see themselves as playing a role in solving those issues. For example, SDG 8, which has an obvious relation to operational health and safety issues and economic growth, is largely selected by companies. In contrast, SDG 10 related to inequalities was not given much relevance, despite income concentration being one of the main issues in Chile (e.g. Chancel et al., 2021; Flores et al., 2020), reflected even in 2019's massive street protests (Somma et al., 2020).

These findings could lead to implying that Chilean companies are not taking into account contextual priorities when prioritising the SDGs. Among the main identified sustainability issues in the Chilean context are deficient nutrition, water scarcity, water pollution, lack of innovation, income inequality, vulnerability to climate change, air pollution, threats to biodiversity, and a general mistrust in institutions (Bergamini et al., 2017; Sachs et al., 2022; Somma, 2016). The SDGs most selected by the companies (SDGs 8, 13, 12, 9, 11) do not reflect these needs and societal demands, except the issues of climate change and innovation represented by SDG 13 and SDG 9, respectively, which have received greater attention.

While these coincidences might suggest a consideration of national priorities, they can also be explained for different reasons. For example, SDG 9, about infrastructure and innovation, can be intuitively related to business; indeed, the same 2030 Agenda and other actors highlighted corporate innovation as relevant to achieve the SDGs (ACCA, 2017; UN, 2015). The high selection of SDG 13, climate action, might be a way to deal with the increasing expectation for businesses to address this issue (PwC, 2018) and the emergence of global initiatives, such as the SBTi. On the contrary, the lack of engagement with other country priorities might be

partially explained by the unclear communication of country priorities in SDG terms and expectations from the private sector from part of the Chilean government in this regard.

However, interpreting an SDG selection in an aggregated manner does not account for potential differences between economic sectors, as industry concerns may also be drivers of SDG prioritisation (Vildåsen, 2018). This is relevant in Chile, where economic sectors tend to concentrate in particular geographical areas suitable for their activity, such as mining in the arid regions of the country or the forest industry in central-south regions (Banco Central Chile, 2023). This leads to local-based socioenvironmental issues produced by both the economic activities themselves and other local conditions, such as climate-related risks or the proportion of rural and indigenous population as more disadvantaged groups (Gobierno de Chile & Naciones Unidas Chile, 2023), which are unevenly present in the country (Instituto Nacional de Estadísticas, 2018).

The case study design allowed for this contextualisation, and it showed that the company was engaging with some of the main challenges at the country, industry, as well as local levels through its priority SDGs. For example, framed in SDG 12, responsible production and consumption, the company was addressing air pollution by reducing its PM emissions as a corporate goal. This might respond to threats to the company's legitimacy at the local level following community complaints, and suggest action is being taken on the matter. As part of its commitment to FSC framed in SDG 15, the company also claimed to contribute to biodiversity protection, an issue considered critical in the Chilean context (Bergamini et al., 2017) and the forest industry (Reyes & Nelson, 2014). Priority SDGs also included SDGs 13 and 15, covering carbon capture and responsible forest management, issues in which the forest industry is called to play a role, according to the last Chilean NDC (Gobierno de Chile, 2020). A positive impact through carbon capture is also part of a wider discourse within the forest

industry (Tauszig & Toppinen, 2017). From this perspective, SDG prioritisation would attempt to address certain industry concerns, as Vildåsen (2018) has suggested.

Nevertheless, the organisation has failed to communicate, in SDG terms, how it is addressing other negative impacts associated with the forest industry in Chile, which include: Poverty (SDG 1), availability and quality of water sources (contained in SDG 6), and the Mapuche conflict (which would cover various SDGs including SDG 1 and 10). In addition, the framing of the corporate practices supporting priority SDGs suggests a bias towards positive contributions that might conceal other issues contained in those SDGs. For example, biodiversity within SDG 15 is addressed from the perspective of specific conservation sites rather than addressing the impacts of monocultures at a large scale. Similarly, a negative impact on air pollution is framed within the claim of offering 'sustainable products' associated with SDG 12. These findings seem to indicate legitimising purposes in the definition of priority SDGs, but might also suggest that companies are struggling to operationalise the interrelations among SDGs and recognise the more indirect and aggregated impacts of their activity. These ideas also emphasise the relevance of more detailed and contextualised analysis when discussing SDG priorities.

Overall, Section 8.4.2 has addressed the alignment of existing corporate practices with the SDGs, enrolled in a single network through processes of calculation. The following section discusses how the internal enrolment of the SDGs is bringing some first-lever changes.

8.4.3. Enrolling the SDGs in Other Corporate Processes: First-Lever Changes

Following Doorewaard and Van Bijsterveld (2001), organisational translation processes often result in a mix of new and old practices. Previous internal corporate structures have acted as mediators in the SDG translation, as section 8.4.2.1 has discussed, but they have also suffered some alterations as a result, as some companies declared. These findings challenge the notion

that corporate practices have not changed at all (Bull & Miklian, 2019), supporting that the SDGs can be considered a starting point for enacting transformation in internal corporate processes and practices (Silva, 2021).

For example, appointing a sustainability council as part of the internal SDGs governance in the case company can be a first lever to enact more transformational practices oriented to the SDGs (Silva, 2021). The inclusion of the SDGs in corporate policies can be interpreted likewise. The case study showed that in most corporate policies and protocols, the SDGs were mentioned as a reference rather than as proposing clear guidance for actions aligned with them. While these could inspire changes in corporate practices, the room they leave for interpretation makes them less susceptible to being controlled (Latour, 1987).

The SDGs have also been included in other organisational calculative processes, more precisely, the definition of sustainability strategies and material issues. The inclusion of the SDGs as a reference in processes of strategic definition may be taken to indicate that companies are incorporating an outside-in approach, aiming not only for financial-oriented performance or corporate value creation but also societal needs (GRI et al., 2015a). The case study also revealed that SDG-related discussions were influential in negotiations of strategic priorities, which presents some similarities to the studies of Adams (2017a) and Busco et al. (2018) that suggested discussions in the process of producing an integrated report resulted in increasing awareness of sustainability issues. Furthermore, changes in strategic priorities were also accompanied by changes in management accounting systems, for example, by creating new indicators to include circular economy and gender equality practices. This opens the possibility for this translation to enact further change, as following Whittle and Mueller (2010), management accounting systems can further mediate in what is deemed as strategic.

To a lesser extent, companies mentioned including the SDGs as a reference for their definition of material issues that would be reported under GRI Standards. The incorporation of the SDGs in materiality assessments could enhance the outside-in approach proposed by definition in GRI Standards (GRI & UNGC, 2018; Jørgensen et al., 2022), by introducing "*additional considerations and expectations*" (GRI & UNGC, 2018, p. 16) of global relevance. However, this should not replace actual engagement with stakeholders because even when the 2030 Agenda translates global sustainability challenges, these diverge according to local areas and need to be contextualised (Redman, 2018).

Section 8.4 discussed the enrolment of SDGs, corporate practices and corporate processes in a single network. The following section will examine the moment of mobilisation as the final stage in the process of SDG translation.

8.5. Mobilisation of the SDGs and Other Corporate Claims

The third stage of the SDG translation process (see Figure 8-1 on page 258) illustrates more clearly the moment of *mobilisation* (Callon 1986). This moment is evidenced when the networks created during the previous stage of enrolment achieved a coherent identity, such as an organisation aligned to a culture of sustainability and committed to the SDG framework or corporate practices aligned to the SDGs. Having a coherent identity, these new networks can be represented by an entity that 'speaks' on behalf of the actors that conform the network (Jeacle, 2017). Inscriptions are a clear example of such a mobile entity that represents processes of translation. Drawing from Robson (1992), all *"material and graphical representations that constitute the accounting report"* (p. 685) or are reported in other corporate media are conceived as accounting inscriptions.

Based on these ideas, perhaps one of the most obvious findings of the research is that companies enrolled in the SDG framework are inscribing the SDGs through their corporate

reports and other media, such as internal documents, websites, and recordings of events. SDG-related inscriptions included SDG icons, diagrams and narratives that represent the new networks created from the process of enrolment of internal actors described in Section 8.4. For example, several companies have inscribed a selection of SDGs or priority SDGs in corporate reports. These are the result of calculations (Latour, 1987), representing a network of corporate practices considered to be aligned to the global goals, according to what was discussed in Section 8.4.2.2. Through these accounting inscriptions, companies in the Chilean context are increasingly communicating a commitment to the SDG framework and reporting on practices contributing to the SDGs, in line with the global trend of corporate SDG reporting (KPMG International, 2022).

An implication of this finding, in light of Callon's (1986) moment of mobilisation, is that companies are spreading the SDG framework in time and space to the users of reports and other corporate communication. The case study revealed that this specific company is indeed promoting the SDG framework through SDG-related inscriptions in local networks in which corporate representatives participate, such as local government and roundtables at the local level. For example, in this latter case, a multi-stakeholder collaborative initiative was outlined within the SDG framework and presented as contributing to several SDGs, which was corroborated by non-corporate participants. By showing the things they represent, inscriptions can be a powerful tool for convincing others (Latour, 1986b, 1987). This example might be indicative of a genuine corporate interest in advancing the SDGs, aligned to the propositions of the 2030 Agenda, especially to SDG 17 regarding partnerships for the SDGs (UN, 2015).

These ideas position from the perspective of an organisation successfully enrolled in the SDGs framework, within which the stage of mobilisation would imply the spreading of the SDGs as a result. However, companies have also enrolled the SDGs as an ally to pursue their own interests. Considering this change in the viewpoint, the moment of mobilisation leads to other

research findings. First, SDG-related inscriptions have suggested the employment of impression management strategies consistent with the purpose of legitimacy (Diouf & Boiral, 2017; Merkl-Davies & Koller, 2012). Second, new findings emerge from a new translation process, where these corporate SDG-related inscriptions are spread further in other actor-networks or face trials of strength (Briers and Chua, 2001; Latour, 1987). These further highlight the role of accounting inscriptions in enrolling others (Latour, 1986b, 1987) and will be discussed in the following sections.

8.5.1. Impression Management in Spreading the SDGs

Accounting inscriptions do not neutrally represent reality but play a role in how reality is made visible (Hines, 1988; Miller, 1990). Therefore, what is inscribed regarding the SDGs in corporate reports and other media is not trivial. Indeed, reports can act as interessment devices to enrol others in corporate claims. Overall, the findings show that SDG reporting has 'permeated' in accordance with existing corporate reporting practices on sustainability issues (Doorewaard & Van Bijsterveld, 2001), replicating characteristics that accounting studies have deemed as indicative of impression management (e.g. Diouf & Boiral, 2017; Merkl-Davies & Koller, 2012). According to these studies, it can therefore be assumed that there is an interest in gaining and maintaining legitimacy in corporate communication regarding the SDGs, consistent with some problematisations referred to in Section 8.3.1. Some of these SDG reporting practices, which will be discussed in the rest of the section, are a bias towards communicating positive corporate impacts while obscuring negative ones (Adams, 2004; Caron & Turcotte, 2009; Diouf & Boiral, 2017; Merkl-Davies & Koller, 2012), vagueness in the reporting of quantitative information and calculation methodologies, and the disclosure of qualitative information that reaffirm an image of sustainable organisations (Diouf & Boiral, 2017).

First, SDG-related inscriptions in corporate reports have referred to corporate practices as positively contributing to individual SDGs, while narratives declaring negative impacts are almost absent. These reporting practices are consistent with what other, mostly European-based, studies have noticed in SDG disclosures (Diaz-Sarachaga, 2021; GRI & Support the Goals, 2022), but also generally in sustainability reports within accounting literature (Adams, 2004; Caron & Turcotte, 2009; Diouf & Boiral, 2017; Merkl-Davies & Koller, 2012). This appears to contrast with the problematisation presented in Section 8.3.1, where a relevant group of companies manifested that the SDGs would allow them to better identify and manage operational impacts. Nevertheless, this bias in reporting does not necessarily imply that companies are not addressing negative impacts on the SDGs. It does, though, denote an impression management strategy in SDG-related corporate accounts (Merkl-Davies & Koller, 2012).

This finding may help us to understand how accounting inscriptions play a role in rendering certain corporate claims visible (Russell & Thomson, 2009). Corporate narratives showing the positive contribution to priority SDGs can conceal the negative impacts on other SDG-related issues at the national and local levels. For example, companies declaring to be contributing to issues of SDG 8, decent work and economic growth, can conceal how this economic progress is unequally distributed in Chile (Delamaza, 2010; OECD, 2021; Siavelis, 2016) or issues of discrimination addressed in SDG 10. In the case company, the emphasis on the positive contribution to carbon capture and energy efficiency can conceal issues of air pollution caused by the concentration of corporate emissions at the local level, being one of the main environmental issues in some Chilean territories (OECD/ECLAC, 2016).

A second finding concerning corporate reporting on the SDGs was that, overall, companies operating in Chile were not inscribing assessable metrics regarding their impacts or performance on the global goals. Instead, SDG-related inscriptions in corporate disclosures

were mainly a list of corporate practices linked to individual SDGs, accompanied by some qualitative statements indicating a positive contribution to those. These results were not surprising, taking into account previous SDG literature, which has referred to the scarce disclosure of indicators and quantitative measures as one of the main weaknesses in corporate SDG reporting (e.g. Heras-Saizarbitoria et al., 2022; Silva, 2021). Beyond the search for legitimacy, the lack of corporate interest in assessing, reporting, and monitoring the impact of their practices on the SDGs can also relate to a lack of interessment devices in this regard. Companies have no requirements (such as accountability mechanisms) or incentives (such as inclusion in ESG ratings), leading them to report about the SDGs more substantially.

Overall, the lack of numeric inscriptions, which have a unique potential for their combination to create further inscriptions and calculations (Robson, 1992), implies a limitation for action at a distance regarding the SDGs based on corporate information (Bebbington & Unerman, 2020; van der Waal & Thijssens, 2020). One of the issues emerging from this finding relates to evaluating and monitoring corporate impacts on the SDG framework and the progress of the 2030 Agenda in general. Firstly, interested decision-makers will be likely limited in evaluating companies' individual performance on the SDG framework and making comparisons over time or among companies (Diouf & Boiral, 2017). Investors in the case study seem to support this idea, indicating they did not perceive the SDGs as a framework that they could use to assess corporate risks or performance on sustainability matters and, therefore, the preference for ESG variables. In addition, this finding reflects that, in practice, the implementation of the SDG framework at the organisational level has diverged from the one at the national and global levels, where indicators are the basis to monitor progress on the SDGs (SDSN, 2015; UN Development Group, 2017). This further limits the alignment and superimposition of indicators about the SDGs at different levels of accounts, which has been called in the literature as a way to progress on the 2030 Agenda (see Hoekstra et al., 2014).

Third, another related interesting finding is that qualitative information accompanying some SDG inscriptions is mobilising other corporate claims: the idea that companies and their practices are sustainable. These results echo what other accounting studies concerning corporate discourses on sustainability have found (e.g. Spence, 2007; Spence & Rinaldi, 2014; Tregidga et al., 2014). These corporate narratives could be explained by the companies' interest in avoiding overregulation in the matter, as another study in the Chilean context suggested (PNUD et al., 2019), or managing their reputation as sustainability leaders (Spence & Rinaldi, 2014; Tregidga et al., 2014).

Sustaining this later point, some companies, including the case company, are supporting their claims of being sustainability leaders regarding the SDGs by referring to extra organisational actors. For example, companies that lead the working groups of the UNGC and Acción Empresas disclose this position in their reports. Others have included prizes or recognitions from external organisations or initiatives. Furthermore, some corporate representatives in the case study suggested that the mere reporting of sustainability issues employing the SDG framework could support corporate claims because it is promoted and supported by relevant extra-organisational actors, namely, the UNGC and the government. From this perspective, the SDGs might be giving strength to corporate communications on sustainability issues, providing a supportive network for corporate claims (Latour, 1987). The corporate engagement with the SDGs seems to have opened new spaces for companies to communicate a leadership role.

Companies are also presenting themselves as capable of dealing with sustainability issues contained in the SDGs (Spence, 2007; Tregidga et al., 2014), which is evident in the communication regarding priority SDGs. For example, the case company claimed to be responsible for managing their forest, addressing SDG 15. It has also claimed to be a relevant actor in climate change due to its carbon capture capacity, which is also consistent with the claims observed in forest companies in other contexts (Tauszig & Toppinen, 2017). Even when

these claims are an attempt to portray organisations as sustainable, the case study shows that, at least in this company, these were not purely rhetoric but were supported by practices, accounting systems, and other networks. For instance, accounting systems provide data related to CO_2 emissions and capture, while forest management is supported by the systems involved with FSC certification. These findings support the role of accounting in creating this reality (Hines, 1988).

As a result of the processes of enrolment discussed in Section 8.4, the SDGs are now represented differently, as aligned with corporate practices. The SDGs were displaced from their identity (Callon, 1986), as goals for sustainable development, to being part of the corporate communication of practices positively contributing to sustainability issues.

Furthermore, as described in Chapter 4, inscriptions can enrol others in facts and claims by showing the things they represent (Latour, 1986b, 1987). Consequently, companies seem to have translated the SDG framework as an ally to support and spread these corporate claims. This reflects a new process of translation, in which companies are attempting to interest and enrol the users of reports and other media in their claims. The following subsection will briefly discuss how others have acted regarding these corporate claims, showing whether companies have successfully enrolled others in them.

8.5.2. Mobilising further the SDG-Corporate Practices Network

SDG-related inscriptions in corporate reports, as immutable mobiles (Latour, 1986b, 1987), have a great potential to be spread further. Based on the previous section, these accounting inscriptions are spreading not only the SDG framework but also other corporate claims. This section reflects whether companies have succeed in enrolling other actors to mobilise these claims. The case study was particularly illustrative in exploring whether these claims travelled further in time and space, as translation studies address (Czarniawska & Sevón, 2005; Latour,

1986a, 2005; Waeraas & Nielsen, 2016). Consistent with processes of translation, the power for these ideas to spread resides in the actions of the actors along their way (Latour, 1986a). Some of these actors spread corporate claims without alteration, while others proposed trials of strength (Briers & Chua, 2001; Latour, 1987) to the claims, questioning or resisting them.

Amongst the actors spreading corporate claims further are the UNGC and Acción Empresas, that have virtuous relations with companies as illustrated by the case study. Enrolled by these organisations, the company translated the SDGs using their methodologies and is spreading the SDG framework. At the same time, these initiatives are playing a relevant role in spreading corporate narratives and claims further. The platforms Sumando Valor and Conecta (Empresas Sumando Valor, 2020; Pacto Global Chile, 2020), proposed as interessment devices in Section 8.3.2, are non-human actors that have replicated companies' claims of positive contribution to individual SDGs. One stakeholder in the case study manifested that the UNGC spread these claims and practices in a way that denotes an exercise of public relations where companies are not challenged. Nevertheless, companies have to provide a certain level of information and comply with certain criteria for their cases to be shown on these platforms. In the case of Sumando Valor, one requirement is that the practice goes beyond regulation (Sumando Valor, 2020). Although this might not foster more impactful practices, it does require companies to have some networks to support their claims.

The non-human mediators supporting the networks created with the SDGs (i.e. accounting systems, strategy, networks of voluntary initiatives) build more complex mechanisms that support corporate claims and make them more difficult to question (Callon & Latour, 1981; Czarniawska & Joerges, 1996; Latour, 1987). However, these claims can still face trials of strength (Briers & Chua, 2001; Latour, 1987). The resistance to corporate claims of being sustainable was not homogeneous among stakeholders of the case study, being more evident in local actors and representatives of NGOs.

Following Jeacle (2017), mobilisation encompasses the "*acceptance of the process by which this unity [of the network] is maintained*" (p. 102). A same corporate claim can have acceptance in some networks and not in others, evidencing some tensions in addressing grand challenges. This tension is evident in Woody's claim of being positively contributing to SDG 12 by reducing emissions, supported by accounting numbers and external initiatives. Measurements of air emissions could demonstrate compliance with regulations in the matter, making them acceptable to local and national authorities. Although some raised critics about the capacity of such regulations of environmental protection, as companies complied, they had no other tools to demand further corporate action. The contribution to SDG 12 was also supported with a commitment to SBTi, an initiative promoted by the UNGC, and therefore valued in this network, and consistent with governmental commitments. However, these measurements and initiatives had no relevance for local actors as long as they perceive the effects of air pollution. Some local stakeholders were particularly critical of the company; for example, one questioned the trustworthiness of corporate measurements of air emissions, therefore, questioning the whole array of actors that made this claim possible. This later example might be a reflection of the general mistrust in institutions that have characterised the country during the last years (Gobierno de Chile & Naciones Unidas Chile, 2023; Somma et al., 2021).

The case of the FSC also suggests tensions for the case company in translating sustainability into practice. FSC certification is considered proof of sustainable forest management by some actors, such as foreign markets (Tricallotis, 2016); therefore, these would accept these corporate claims supported by FSC. However, without denying FSC has brought some progress in corporate forest management, other actors have contested the claim that forest management under this initiative is actually sustainable. For example, they have questioned the strictness of the FSC certification process, such an NGO representative in the case study, and the failure of

the initiative to recognise and solve the problems at the local level, especially the Mapuche conflict (Millaman & Hale, 2016; Moog et al., 2015).

8.6. Reflections on Contextual Social Configurations and the Role of Accounting

Translation processes participate in creating, maintaining and altering social configurations (Callon & Law, 1982; Corvellec et al., 2018; Doorewaard & Van Bijsterveld, 2001; Law, 1992). Therefore, this section provides reflections on what extent the translation of the SDGs in the Chilean context described in the previous sections has had an effect on these social configurations. Overall, the evidence suggests that this process has not substantially altered social configurations at any level (i.e. organisational, local, and national levels), although some activities could be more impactful. The boundaries of these scalar levels are not clearly defined, as shown within this research, although these categories are helpful for further reflections and drawing conclusions.

8.6.1. Translations at the organisational level

Internally within the organisations, the configurations of elements do not seem to have changed to a substantial extent as a result of the SDG translation. The processes described in Section 8.4 highlight that extant corporate activities and metrics have been framed to fit the SDGs rather than the development of new activities. Although the enrolment of the SDG framework in other corporate processes (see Section 8.4.3) unfolds the possibility for the SDG translation to bring transformations, examples of more substantial alterations are the exceptions rather than the norm. These results could be partially explained through the role played by accounting-related practices and tools, which have mediated translations within companies but also in their relations with extra-organisational actors.

Overall, the findings illustrate the debate within accounting literature: while accounting elements are enabling the translation of the SDGs in business organisations, at the same time,

they seem to be limiting a meaningful application of the SDGs. For example, supporting an enabling role for sustainability, accounting-related devices proved to be a powerful source for the SDGs to enter at the corporate organisational level, playing a role in interesting and enrolling companies in the SDGs framework. What was included in the UNGC COP Report and the DJSI questionnaire were relevant for the case company to engage with the SDG framework and specific SDG-related issues, respectively. This finding supports accounting studies that argue that the demand for and value is given to social and environmental information can enact changes in companies (Amer, 2018; Schaltegger et al., 2022; Tauszig & Toppinen, 2017). On the contrary, this research showed that what is not required in these same initiatives can be translated into a lack of action. Measuring the impact of the SDGs was not going to be a priority in the case company unless it was a requirement from UNGC or it was given a value in the DJSI.

The role played by extra-organisational actors in corporate calculation processes within the SDG translation, particularly networks with supranational institutions, raises similar concerns about to what extent accounting-related initiatives are enacting substantial changes towards advancing the SDGs. For example, the SDG Compass and its inventory of business indicators (GRI et al., 2015a, 2015b) and the links between GRI Standards and the SDGs (GRI, 2021; GRI & UNGC, 2017) are playing a role in some companies, helping them to align their extant practices to the SDG framework. The links between SASB's metrics and the SDGs (SASB, 2020) might also play a role in the near future as it is expected more companies will report under those standards due to changes in the regulation (CMF, 2021).

While these initiatives are enabling the translation of the SDGs, in some cases, companies are simply relabelling those indicators in SDGs terms. From this perspective, current accounting standards are offering an alternative for companies to make symbolic changes (Silva, 2021). This is particularly worrying considering the findings of Diaz-Sarachaga (2021), who

concluded the coverage of SDG targets in these initiatives is limited, and the fact that current sustainability reporting standards have not been designed to account for the SDGs (SASB, 2020). These issues might partially explain that companies are primarily addressing the SDGs more obviously related to business activities, already included in business indicators, while leaving aside other sustainability challenges that seem less related, such as poverty and inequalities. Following recommendations in SDG literature (e.g. van Zanten & van Tulder, 2021), considering the interrelations between the SDGs in corporate calculation processes could result in more impactful translations of the SDG framework, leading companies to address more indirect effects of their activities. These reflections call for further developments in influential external initiatives in order to advance the 2030 Agenda within the private sector.

Beyond external initiatives, the way in which accounting-related practices and tools mediate SDG translations is also subject to internal corporate purposes, intentions and goals (such as those discussed in Section 8.3.2). For example, configurations of accounting systems are not neutral and can mediate in what is being considered strategic (Whittle & Mueller, 2010), promoting "*particular interested positions and values*" (Burchell et al., 1980, p. 17). Management accounting systems provide a basis for companies to establish a connection to the SDGs and, thus, can influence the definition of priority SDGs (PwC, 2018). If accounting systems are oriented to comply with the regulation or designed solely to maximise financial profit, the relations with the SDGs based on them will be limited to those purposes. The same idea can be applied to sustainability-oriented controls, which are determined by organisational interests and goals (Crutzen et al., 2017). In the case-study organisation, control practices were critical to maintaining the network of an organisational culture aligned to sustainability and the SDGs, keeping human actors and corporate practices enrolled (see Section 8.4.1).

Intentions of gaining legitimacy seem to be leading corporate communication regarding the SDGs, as reflected in SDG-related accounting inscriptions. Although these intentions are not

mutually exclusive with intentions aimed at advancing sustainability, the employment of impression management strategies in SDG reporting (see Section 8.5.1) reinforces the idea that accounting devices are a non-neutral representation of reality (Miller, 1990). Supporting Gray's (2010) statement that "*formal accounts not only seek to negotiate the distance between parties but they enable distance to be maintained*" (p. 58), SDG-related accounts are playing a role in maintaining certain social configurations. For example, they are being employed by some companies to maintain their position as sustainability leaders and good organisations (Spence & Rinaldi, 2014; Tregidga et al., 2014). Furthermore, superficial and biased information regarding the SDGs in corporate reports is limiting the usefulness of their information and decision-making based on them (Bebbington & Unerman, 2020), which could lead to more substantial changes towards SDG achievement.

8.6.2. Translations at the National Level

The discussions at the organisational level proposed at the previous section, have implications on social configurations at broader levels, such as the local and country levels. A relevant implication is how the corporate translation of the SDG framework does not seem to have impacted on the sustainability challenges faced at the studied context. The fact that companies are prioritising the SDGs more closely related to business-as-usual activities for which they already had measures, implies that other more indirect SDGs relevant to the national and local contexts are not given the same priority. The translation of the SDG framework is expected to take into account national contextual needs (Horn & Grugel, 2018; SDSN, 2015; UN Development Group, 2017). The lack of solid evidence to indicate that companies are translating the SDGs in light of these needs might be partially explained by unclear communication of SDG priorities from the government and the lack of interessment devices proposed to orient the private sector towards them. The case study evidenced that existing

corporate practices aligned to the SDG framework, although relevant to address sustainability-related issues, were not enough to deal with some local issues.

The way the SDGs have been translated by companies can also hamper governmental action based on corporate information. For example, the lack of indicator-based reporting regarding the SDGs, interpreted as an impression management technique (Diouf & Boiral, 2017), implies that corporate data cannot be analysed in an aggregated manner in this regard. This is reflected in Chile's latest VNR (Consejo Nacional para la Implementación de la Agenda 2030 de Desarrollo Sostenible, 2019), which incorporated the contribution of the private sector through business cases, replicating corporate narratives and giving further visibility to individual companies.

The translation of the SDGs at the national level has reflected previous networks and their power structures (Doorewaard & Van Bijsterveld, 2001). The relevant role played by the UNGC and other international-based initiatives in this translation versus the weak role of the Chilean government reflects historical developments in sustainability-related issues in the country (Beckman et al., 2009). This is coherent with neoliberal systems, where the government role is to provide the proper environment for businesses and investments (Lauwo et al., 2016). It is also coherent to contextual characteristics of emerging countries, where international stakeholders can be influential in advancing sustainability (Qian et al., 2021) and supranational institutions have found to be more prominent in response to institutional voids (Leonhartsberger et al., 2022). Through the examined translation processes, the UNGC and other internationally-based institutions seem to be successfully maintaining these configurations, becoming an obligatory passage point when it comes the SDGs in the Chilean context (Callon, 1986; Latour, 1987).

In practical terms, this implies that the scope of the SDGs within the private sector in Chile, specifically in large companies, is influenced by what these associations dictate. While these associations have been capable to bring global discourses and ideas in sustainability, they are also framed within global discourses of the private sector in the matter (Pingeot, 2014), which are not normally aligned to the interests of local actors. Furthermore, while these voluntary initiatives might act as a supranational regulator that inspires related legislation on the matter (Leonhartsberger et al., 2022) their capacity to enforce the suggested practices are also limited. In this case, the selectivity in how these institutions affect MNCs (Hartmann et al., 2022) means that the practices the UNGC promote will be only extensible to its corporate members, reinforcing the leadership of some companies in sustainability matters while leaving a relevant group of companies not engaging with the SDG framework at all.

These ideas can explain why principle-based initiatives instead of regulations can result in undesired socio-environmental effects (Maher et al., 2020; Millaman & Hale, 2016) and greater corporate control (Maher et al., 2020). In this case, Woody was perceived as one of the most responsible companies in the local area, providing better employment conditions and contributing to local development. This indeed gave the company more control in how to deal with sustainability-related impacts, reflecting the challenges of emerging countries in achieving a balance between private sector investments and socio-environmental protection (Lauwo et al., 2016) at the local level. Local authorities and community leaders faced contradictions between supporting the company for its contribution to local development through social-oriented practices while negative environmental-related impacts were perceived. This situation resulted in less formal complaints and conflict from local actors towards the company making it successful in its interests of maintaining social license to operate. In this case, accounting numbers provided by the company could prove that they did comply with regulations and emission standards. However, these numbers portrayed a reality that did not

reflect the negative corporate impacts perceived by local actors (Hines, 1988), maintaining social distances (Gray, 2010). These ideas raise the need for further interessment devices from governmental institutions, such as incentives or more stringent regulations that enable progress on the SDGs within the private sector as a whole.

The issue of air pollution in this particular case was likely due to a concentration of companies in the local area (OECD/ECLAC, 2016). This situation called for working in collaboration, in this case, communities enrolled local authorities in their demands to solve negative corporate impacts, resulting in roundtables in which the case company, along with other companies operating in the area were involved. Another multi-stakeholder initiative of the case company was also proved to be valued by all participants. These examples underscores the relevance of common sustainability goals such as the SDGs, which can make the collaboration of diverse actors possible to find a solution. Indeed, collaboration has been mentioned as fundamental for civil society groups in Chile to overcome their limited influence in sustainability-related issues (Letelier et al., 2018). A transparent and balanced engagement with diverse stakeholders would be needed to enable meaningful action on the SDGs, contextualising them in the local issues (GRI et al., 2015a). Multi-stakeholder initiatives represent reasonable efforts in this regard.

8.7. Summary and Conclusions

This chapter has discussed the empirical results of this research, framed in the sociology of translation, in light of previous literature and the context of Chile. Overall, the process of SDG translation conducted by companies operating in Chile reflects that Callon's (1986) moments of translation can provide a helpful overarching framework. Furthermore, translation processes are complex and intermingled and these moments are more fluid and disorganised (Allen et al., 2018).

Section 8.3 sheds some light on why these companies are translating the SDGs . On the one hand, companies are translating the SDGs as a way to achieve corporate interests, including using them to orientate themselves towards sustainability, maintaining and managing previous relations with stakeholders, and positioning themselves as relevant actors in addressing the SDGs within the country. On the other hand, some companies in the Chilean context have been interested in translating the SDGs in response to their membership to the UNGC, while the lack of interessment devices from other actors might be limiting the translation.

Overall, sections 8.4 and 8.5 addressed how companies translate the SDGs in practice while supporting the corporate interests expressed in the previous section. Section 8.4 revealed what the SDG translation entails for internal organisational actors and how these are enrolled in the same network as the SDGs. Top positions represented the network of an organisation aligned to the SDGs, although their intentions were not sufficient to enrol other areas and control behaviour aligned to sustainability; this would instead require non-human mediators. Similarly, non-human actors mediated the enrolment of the SDGs and corporate practices. These included the SDG Compass as a tool to establish this network, an extant sustainability strategy, and previous management and monitoring systems.

Section 8.5 showed how the SDGs and other corporate claims were rendered visible and mobile through SDG-related inscriptions. Overall, these inscriptions replicated most of the weaknesses found in previous literature about SDG reporting in other contexts. From an accounting perspective, these are consistent with impression management, failing to provide a balanced account of positive and negative impacts on the SDGs.

Section 8.6 has provided a reflection on how the processes of SDG translation do not seem to have altered the status quo and, in some cases, are contributing to maintaining it. It revealed that accounting devices and practices are enabling SDG translations but limiting the

transformative potential of the SDG framework. Accounting devices have played a role in enrolling companies to translate the SDGs, while the absence of these can be translated into a lack of corporate action. Accounting-related calculative and control practices have also played a role, first, in creating inscriptions which render some aspects visible and second, in keeping actors enrolled in the translations created.

The following and last chapter will revisit the research questions and provide an overall conclusion to this research.

Chapter 9 - Conclusion

9.1. Introduction

This chapter provides a conclusion for this research project. It illustrates how the findings of Chapters 6 and 7, discussed in Chapter 8, address the research questions and the overall aim of this study. It also proposes the research's contributions and implications for policy and practice and suggests avenues for extending the knowledge on the translation of the SDGs in future research.

The chapter is organised as follows. Section 9.2 addresses how the findings give answers to the proposed research questions and the research's aim. Section 9.3 outlines the main contributions, implications, and practical recommendations of the research. The subsequent section (9.4) reflects on the limitations of the study and offers recommendations for future research. Finally, Section 9.5 provides a closing summary.

9.2. Research Questions Revisited

The main aim of this study was to explore why and how the SDGs have been translated into the corporate organisational level in Chile (RQ1 and RQ2 respectively). Overall, in coherence with what was expected from the sociology of translation and following the discussion in Chapter 8, this translation was explained by ongoing interactions of actor-networks within the companies and between the companies and diverse extra-organisational actors. Previous networks, especially with international extra-organisational actors, have influenced why companies have decided to engage with the SDG framework and why they have translated them in certain ways. Existing networks have also influenced how the SDGs are translated, including internal networks, such as practices and management systems, which are also constantly mediated by companies relations with other actors. These ideas will be developed further in sections 9.2.1 and 9.2.2

Based on the overarching research aim, this study also expected to explore the roles played by accounting in the processes of translation of the SDGs in companies within Chile. The framework of the sociology of translation offered a unique perspective to explore this research inquiry because accounting-related devices and practices could be theorised as actors in translation processes (Justesen & Mouritsen, 2011). The research question regarding this line of inquiry is addressed in subsection 9.2.3.

9.2.1. RQ1: Why are the SDGs being translated into individual companies as represented in corporate reports and a single case study in the Chilean context?

When it comes to exploring RQ1, the inquiry was focused on why companies engaged with the SDG framework in the first place and secondly, why they have translated the SDGs in certain ways. Overall, the findings indicate that large companies in the Chilean context were interested in translating the SDGs mainly in response to their interactions with extra-organisational actors, and the findings suggest gaining legitimacy was a primary motivation.

In a context where regulatory frameworks have been deemed as weak or ambiguous (Bergamini et al., 2017; Maher et al., 2020), voluntary sustainability-oriented initiatives have played a critical role in the translation of the SDGs amongst large companies. Business sustainability-oriented associations (mainly the local networks of the UNGC and the WBCSD) have interested companies in the SDG framework through accountability mechanisms but also incentives, offering companies an opportunity to play a leadership role in sustainability matters and to communicate them. These initiatives have mediated the relations between the private sector and the government when it comes to the SDGs. The case study indicated the company was voluntarily engaging with other international initiatives orientated to address SDG-related issues, such as the FSC for responsible forest management and the SBTi regarding climate change, which can offer explanations of why companies are translating specific SDGs and how they are addressing them in practice. From this perspective, some companies are translating

the SDGs as part of their intentions of maintaining their membership in these initiatives and, in consequence, address sustainability issues while positioning within the private sector as responsible company or sustainability leader. The greater relevance of international actors compared to local ones is concerning if the SDGs are meant to solve contextualised sustainability challenges.

Based on the corporate discourse in the reports, the commitment to the SDG framework has been explained by presenting the SDGs as a solution to a wide range of corporate interests, ranging from improving sustainability in practice to legitimacy purposes. The limitations in how the SDGs are inscribed in corporate reports (i.e. bias towards positive contribution, lack of indicators), interpreted as impression management strategies (Diouf & Boiral, 2017), would suggest that companies in the Chilean context are motivated by the latter reasons: gaining or maintaining legitimacy and showing leadership. Following these ideas, the business case for the SDGs in terms of opportunities and risks (e.g., ACCA, 2017; Association of International Certified Professional Accountants, 2018) is being applied in practice and further spread through corporate claims highlighting the relevant role that the single company or the private sector have in contributing to the SDGs (Pingeot, 2014).

A closer examination of a single company revealed that classifying companies in a continuum between legitimacy and more altruistic purposes is rather simplistic, as one company can pursue these multiple interests at the same time. The case company showed that their attempts to maintain legitimacy in their relations with extra-organisational actors were supported in internal networks of management and control practices oriented to sustainability. The case also evidenced the development of new initiatives and certain redefinitions of the strategy partially in response to the translation of the SDGs. These redefinitions might be motivated by improving sustainability in practice (e.g. conducting due diligence processes), but they were

also framed within an interest of expanding business opportunities (e.g. opportunities brought by circular economy) or responding to legitimacy threats at the local level (e.g. addressing air pollution through roundtables with other local actors and through measurable corporate goals).

Considering these ideas, the research findings also provided insights into why companies are not translating the SDG framework more comprehensively. First, while there are some incentives and interests at stake for companies to translate the SDGs, these are currently limited to what is proposed by the referred business associations. Some of these incentives include initiatives giving visibility to what companies are doing regarding the SDG framework and working groups generating some collective actions on specific SDGs. However, generally, these have spread corporate claims about the SDGs and have not challenged the private sector to make substantial changes, as one respondent indicated. This opens the possibility for companies to make only symbolic changes while maintaining business-as-usual practices (Bull & Miklian, 2019). Relatedly, apart from some companies reporting to the UNGC, there were no requirements or incentives for businesses to address the SDGs in regulations, reflecting the weak role played by the government despite their responsibility in advancing the 2030 Agenda (UN, 2015).

Second, the SDG framework is not widely translating other societal actors' priorities in Chile, which implies salient stakeholders are also not proposing any incentives or demands to companies in this regard. The local communities approached, in a mostly rural area, were interested in solving their own local sustainability challenges related to companies in the short term. Although some of their demands challenged corporate claims regarding the SDGs, they were not aware of this global framework and were particularly limited in enforcing changes in corporate actions. Investors saw more value in alternative frameworks for communicating corporate sustainability, which are closely associated with financial risks rather than

sustainable development. New regulations in Chile for corporate reporting on sustainability issues were aligned with investors' informational needs, and although they did require some SDG-related disclosures, they did not include any requirement to address the SDG framework. From this perspective, external voluntary initiatives seem to be acting as supranational regulator when it comes to the SDGs (Leonhartsberger et al., 2022).

In conclusion, large companies in the Chilean context are mainly engaging with the SDGs because of their voluntary commitments with extra-organisational actors, being the UNGC one of the main ones. This implies that they are translating the SDGs as dictated by these organisations, which do not seem to be challenging changes in corporate practices at the rate required for the SDGs to be achieved. While a group of companies might be engaging more substantially to the SDGs, pursuing their interests of positioning as sustainability leaders, other companies might be just following legitimacy purposes and not be engaging in SDG-oriented practices at all. A lack of further incentives, demands and requirements for companies to address the SDGs is limiting a more comprehensive translation in the Chilean private sector as a whole.

9.2.2. RQ2: How are the SDGs being translated into individual companies as represented in corporate reports and a single case study in the Chilean context?

RQ2 was addressed with a focus on the processes conducted to translate SDGs internally, including actors mobilising and mediating this translation and the links created between the SDGs and corporate practices. A second line of inquiry refers to how the SDGs were inscribed in corporate reports and other media.

Overall, the processes of translation described by Chilean companies denote that they are making an effort to align corporate practices with the SDG framework, although these also suggest in most cases, translation remains superficial. First, companies have translated the SDG

framework mainly by aligning the SDGs to their extant corporate practices, which have been deemed as insufficient to achieve the SDGs (Silva, 2021). The case study showed that these practices have further support in extant management systems and other monitoring mechanisms, such as those part of external certifications. Second, the alignment between corporate practices and the SDGs seems to have been conducted with a focus on the positive contribution these practices have on individual SDGs. On the contrary, there was no evidence suggesting any consideration of the trade-offs between SDG goals and targets, which has been highlighted in SDG literature in general (e.g. ICSU, 2017) and at the micro-organisational level (van Zanten & van Tulder, 2021). Third, as a result of the previous points, the prioritisation of SDGs appears to be based on extant corporate practices positively contributing to them, raising doubts about to what extent negative impacts have been considered in this decision. These general findings provide additional empirical evidence supporting what studies based on secondary data within the SDG literature have suggested in other contexts (e.g., GRI & Support the Goals, 2022; Heras-Saizarbitoria et al., 2022; Mhlanga et al., 2018; van der Waal & Thijssens, 2020).

In order to make a connection between corporate practices and the SDGs, companies are building on existing networks. These include previous translations of the SDG framework at the organisational level, proposed by international organisations, such as the UNGC, the GRI, and the WBCSD. For example, some companies mentioned have employed the SDG Compass, while others referred to materiality assessments and GRI indicators. These can be thought of as more serious attempts to integrate the SDGs, supported by external methodologies. However, the involvement of local actors is crucial for the SDGs to be transformative. The reliance on previously defined corporate practices to translate the SDGs implies more attention should be given to what were the motivations for developing these practices and how they were defined.

The case study proposed interesting findings about underexplored processes of translation based on the extant SDG literature. A relevant finding regarding RQ2 is how the SDGs were

translated following a top-down approach, starting from the company's CEO. This finding extended previous findings in the SDG literature, which had suggested that top corporate positions were influential in corporate engagement (e.g. García-Sánchez et al., 2021). In this case, corporate leaders represented an organisation engaged with the SDG framework, acting as spokespersons on behalf of other organisational departments and lower positions where the SDG framework was not widespread. Rather than communicating internally in SDG terms, these leaders employed diverse management and control practices, such as policies, training, and contractual clauses, to engage the rest of the organisation in a culture oriented toward sustainability. The case study also showed more detailed evidence of changes in corporate practices as a result of the SDG translation processes, which were more limited in corporate reports. Examples of these changes include incorporating the SDGs in corporate policies and formally designating a sustainability council as responsible for monitoring the SDG framework, which can be signs of 'first-levers' changes to enact more substantial ones (Silva, 2021).

Other interesting finding concern the prioritisation of the SDGs, which was not static but rather dynamic, where the SDG selection changed along with changes in the sustainability strategy. Furthermore, these changes seem to be motivating improvements in the company's management system to account for and manage the new priority issues. The case study also enabled a more in-depth discussion about whether companies are engaging to the main sustainability challenges in the country through their priority SDGs. The SDGs most prioritised by companies in the Chilean context mimic what other studies have shown at a global scale, which gives some support to the idea that companies are focusing on those SDGs naturally related to their current business-as-usual practices (PwC, 2018) without relating the SDGs to other contextual needs. For example, it is noticeable how companies have not given relevance to SDG 10 about inequalities, being one of the main social challenges in Chile and named as one of the main causes for the massive social protests in 2019 (Somma et al., 2020). The case

study suggested that companies are struggling to operationalise those sustainability issues more indirectly related to business activities. The reliance on extant frameworks linking business indicators and the SDGs has also influenced this translation (e.g. GRI et al., 2015b). This implies that, in practice, companies are communicating in SDG terms the same issues that they were communicating without the SDGs, while sustainability issues non-traditionally related to business remain outside the business realm.

Another dimension in which the SDGs have been translated refers to their representation in corporate reports and other communication media, conceptualised as SDG-related inscriptions (Latour, 1986b, 1987). Overall, companies have claimed a commitment to the SDG framework, generally reporting how they are addressing a selection of SDGs that some have declared as a priority. In coherence with the described translation processes and motivations for SDG translation, SDG-related narratives have reflected impression management strategies. These are focused on how companies are making positive contributions to the SDGs they are addressing, while negative impacts are not explicitly mentioned. This positive contribution is sometimes expressed through claims indicating how the company is sustainable or responsible in addressing a specific SDG. From this perspective, SDG-related inscriptions seem to be supporting corporate discourses portraying companies as sustainable (Tregidga et al., 2014) while obfuscating their responsibility for creating some of the sustainability challenges contained in the global goals (Scheyvens et al., 2016). Furthermore, with few exceptions, the contribution to the SDGs is claimed through a list of corporate initiatives which are not clearly supported by any metric or assessable indicator in corporate reports. This characteristic illustrates how an important feature of the original 2030 Agenda, relevant for decision-making, got lost in the translation of the SDGs to individual companies. These characteristics of corporate reporting are limiting a more substantial translation.

In conclusion, the processes followed by companies indicate superficial attempts to align corporate practices with the SDGs based on extant corporate practices, lacking an in-depth engagement with contextual needs, and without evidence of an assessment of negative corporate impacts on the SDGs and trade-offs between SDG goals and targets. While changes in corporate practices as a result of this translation are not observable in the majority of corporate reports, the case study evidenced more clearly some first-lever changes that could lead to more substantial ones. The inscription of the SDGs in corporate reports and other media reflects the weaknesses in the processes of translation, presenting indicatives of impression management. This also demonstrates how the use of indicators got lost in the translation to the SDGs at the organisational level. These characteristics support that the motives for translating the SDGs are different from accountability purposes, as addressed in the previous section.

9.2.3. RQ3: What are the roles played by accounting in the translation of the SDG framework evidenced in corporate reports and a single company in the Chilean context?

Based on the framework of the sociology of translation, the roles of accounting were addressed by theorising accounting-related devices and practices as mediators in the SDG translation processes. Overall, these provided a basis for companies to translate the SDGs, although at the same time, they may be limiting a meaningful implementation.

Accounting-related devices, mainly corporate reports, enabled the translation of the SDGs in diverse stages of the process. Requirements of including the SDGs in the UNGC COP report acted as an interessment device enrolling companies in engaging with the SDG framework. Corporate sustainability reports acted stressing the role played by reporting standards and frameworks, which are providing a basis for companies to establish networks with the SDGs. These reports also acted as material for inscribing the SDGs and the links created with them,

and in the meanwhile, other corporate claims regarding the SDGs, mobilising them beyond the organisational realm.

At the same time, the manner in which corporate reports have been employed to translate the SDGs has posed limitations for their translation. The clearest example of this is how the inscriptions of SDGs in corporate sustainability reports have replicated extant reporting practices associated with impression management, such as the emphasis on positive contributions over negative impacts (Caron & Turcotte, 2009; Diouf & Boiral, 2017; Merkl-Davies & Koller, 2012). The lack of numerical indicators when claiming positive contributions to the SDGs is also constraining the possibility of making judgments and decisions based on that information (Bebbington & Unerman, 2020). Furthermore, this characteristic limits the aggregation of the contribution of the private sector to the SDGs at the national level (Hoekstra et al., 2014).

When it comes to accounting-related practices, some calculative practices and their supporting tools have also enabled the translation of the SDGs. These include materiality assessments, as some companies declared to have included the SDGs as input on the process. The case company also showed that extant management systems accounting for sustainability issues provided support to align the SDGs and corporate practices into a single network. In this latter case, extant metrics covered issues traditionally related to businesses (PwC, 2018), but also other social and environmental indicators. Nevertheless, these were insufficient to account for certain SDGs (e.g. SDG5 of gender equality) and were not employed to assess the impacts of corporate practices on the SDGs. The purposes and diligence with which these practices are conducted will be key for a meaningful translation of the SDGs.

In conclusion, these findings reflect the ongoing debates within accounting for sustainable development literature, and emphasise than accounting-related tools and practices can both

enable and limit the translation of the SDGs. These findings suggest that accounting can only be transformative if corporate intentions are directed towards sustainability. It also highlights the role of extant reporting standards and frameworks, and therefore, raises the need for these to improve their own connections to the SDGs for corporate reports to provide more useful information in this regard that can enable further action at a distance. While this research has provided empirical evidence of the role of accounting, further research is needed to explore these roles in depth.

9.2.4. General Conclusion for the Research Aim

An overall conclusion for the research aim indicates that, while companies are voluntarily engaging with the SDGs in the Chilean context, their translation of the framework has not substantially challenged existing corporate practices or social configurations at other levels. Instead, the motivations seem to be oriented to maintaining these configurations, specially in international networks, positioning companies as sustainable by signalling a positive contribution to the SDGs. Improvements in sustainability within the corporate practices as a result of translating the SDGs are scarce and challenges at the local level remain outside this translation. Further is needed from governments and other interested actors to encourage and supporting these translations. Accounting devices and practices have provided support to corporate interests, while also remaining limited in supporting a meaningful translation of the SDGs. Changes in accounting devices have a great potential to enact further action on the SDG framework.

9.3. Contributions, Implications and Recommendations of the Study

Considering the currently limited empirical research addressing the relationship between businesses and the SDGs (Heras-Saizarbitoria et al., 2022; van der Waal & Thijssens, 2020) the research findings propose several empirical contributions to this literature. First, the

analysis of corporate reports extended the literature exploring SDG reporting, particularly the stream analysing corporate engagement to the SDGs (Heras-Saizarbitoria et al., 2022), by providing an analysis framed in an under-explored context, a South American country (Pizzi et al., 2020). The findings were in general consistent with what has been found in previous literature, although their contextualisation enhanced their interpretation. For example, the neo-liberal system of Chile, which has weak and ambiguous regulatory frameworks (Bergamini et al., 2017; Maher et al., 2020) can explain that voluntary forms of multi-stakeholder governance, such as the UNGC, have become more influential (Leonhartsberger et al., 2022). This research also contributed by providing a more nuanced explanation of the role of the UNGC in SDG translation, particularly its influence through accountability mechanisms, collaborative working groups and providing spaces of representation spreading companies' claims about the SDGs. Similarly, the SDGs prioritised by companies were discussed in light of contextual needs, supporting that they are addressing the SDGs from their traditional roles (PWC, 2018) while struggling to engage with other SDGs representing the main contextual sustainability challenges.

Addressing calls for research on the SDGs based on primary data (Gusmão Caiado et al., 2018; Heras-Saizarbitoria et al., 2022), the case study contributed further to this literature by illustrating translation processes that have remained mostly unknown, such as the role of internal translators and mediators, the process of SDG prioritisation (but see the study of Vildåsen (2018) in an SME), and the perceptions of other actors. First, this analysis confirmed and extended the explanation of the role of top management positions, representing an organisation committed to the SDGs and acting as internal translators. What is more, it proposes that these human intentions are mediated by non-human actors, which were indeed key to translated the SDGs to other organisational positions and corporate practices. The case also enhanced the knowledge about the SDG prioritisation process, proposing it as dynamic,

showing that changes in corporate priorities as a result of the translation of the SDGs can be enacted. Other first-lever changes were also evidenced. Finally, the case study extended the empirical knowledge on the organisational translation of the SDGs by showing how local actors are supporting and challenging corporate claims about the SDGs.

The research findings also contribute empirically to the literature on accounting for sustainable development, addressing calls for accounting scholars to engage with the SDGs (Bebbington & Unerman, 2018, 2020; Sobkowiak et al., 2020). The main contribution in this regard is providing empirical evidence of the roles played by accounting in the process of translating the SDG framework into companies in a particular context. In so doing, this research contributed to extending longstanding accounting discussion into the SDG framework as a initiative of global scope.

When it comes to theory, this research contributes to theorising the implementation of the SDG framework by employing Callon's (1986) moments of translation and other concepts and relational dynamics proposed in the sociology of translation. Drawing from Allen et al. (2018), Callon's (1986) moments of translation were evidenced at different levels, reflecting the complexities of translation processes. This research took Bebbington and Unerman's (2018) suggestion of exploring theories related to science and technology, which seeks to explain how change occurs across spatial and temporal scales when studying the SDG framework. As per the author's knowledge, this is the first study to address the SDGs from an accounting perspective employing the sociology of translation framework.

The sociology of translation enabled this research to analyse the translation of the SDG framework across spatial scales, from the global to the organizational level in a particular country. These categories of organisational, national, and international levels were brought back when discussing the findings, illustrating that boundaries are indeed blurry. For example,

the case study showed how the translation of the SDGs in the company built on previous translations of the framework at the international level (e.g. SDG Compass), which were then contextualised according to the company's strategy to lower down the SDGs into a manageable concept.

The sociology of translation framework reinforces that explanations come from localised relations among actors (Allen et al., 2018). Employing the translation framework allowed for the identification of localised actors and mediators who were interacting for the SDGs to be translated into single companies. Relevant translators included the UNGC, top management positions, and the social and environmental and communication departments within the case study company. Mediators included other organisational departments and people at national and local levels; international external organisations and frameworks, such as the FSC and GRI Standards; and a wide range of non-human actors, such as policies, corporate reports, and extant corporate practices. This localised explanation also revealed processes that had remained unknown in most SDG-related literature and therefore, can contribute to further theorising about the SDGs.

The research findings have several implications for policy and practice. When it comes to companies, this research offers corporate actors useful insights for improving their management and reporting practices regarding the SDGs and SDG-related issues. For example, companies interested in improving their sustainability management can learn from the experiences of the case company to develop an organisational culture aligned with the SDGs. The case showed how human intentions and informal controls were not enough to translate SDG-related issues into practice, and thus, several tools and control practices were needed to direct human behaviour (e.g. policies, protocols, training, and contractual clauses). Companies could also reflect on the limitations of the SDG translation processes exposed in this study, such as aligning the SDGs with extant corporate practices only, not disclosing comprehensive

information regarding the SDGs (e.g. at the target level, balancing positive and negative impacts, providing indicators), and the apparent disconnection of contextual-based needs. In doing so, they can refer to the best reporting practices regarding the SDGs.

The research findings can support actors interested in advancing the SDGs in Chile (i.e. Chilean government, UNGC Chile, and NGOs) and other contexts in the development of initiatives for further engaging the private sector in the SDG framework. The research findings indicate that more is needed from the government, as the actor accountable for the SDGs to succeed in the country, to engage and orientate the private sector in contributing to the 2030 Agenda according to contextual needs. Concrete actions could include connecting public instruments to the SDGs, and defining clear national and local priorities. Influential international initiatives, including global reporting standards can also make a difference in how companies are translating the SDGs, by including requirements for companies, for example, regarding the disclosures of indicators. Similarly, sustainability ratings and rankings could give some value to SDG-related information in their assessments as an incentive for companies to address them.

However, leaving the SDG translation to corporate goodwill can create more tensions at the local level, increasing dependency from the companies and inequalities between local actors. Therefore, the research highlights the need to advance on regulations or policies that lead to a consistent progress on SDG-related issues across the private sector. These developments would need to consider participatory mechanisms for those affected by corporate impacts. Considering the difficulties in advancing and enforcing socio-environmental regulations in a context like Chile, further actions can include contextualising the SDG according to local needs and encourage collective action to reach for solutions. A recommendation would be to encourage multi-stakeholder initiatives to discuss and address relevant sustainability challenges articulated by impartial actors, similar to what was evidenced in the case study.

Empowering local actors through education and training on the SDGs and sustainability-related topics can help to reduce power imbalances in these processes.

Having reviewed the contributions, practical implications and some recommendations of this study, the following section refers to its limitations and offers recommendations for future research.

9.4. Limitations of the Study and Avenues for Future Research

This section addresses the main limitations of the study, some of which should be taken into account when interpreting the empirical findings. These limitations, along with new questions, raised in light of the empirical contributions, have opened avenues for future research. These are also proposed in this section.

One methodological limitation refers to the information available on corporate reports and its analysis, which was restricted to passages explicitly mentioning the SDGs and followed a cross-sectional design. First, in general, corporate reports provided only superficial information regarding the SDGs which means that the findings might not be representative of all reporting companies. The case study was relevant for supporting and extending the knowledge of these findings. A longitudinal analysis covering more years than this study, would enable the observation of whether SDG-related corporate practices change over the years. In the Chilean context, for example, it would be interesting to notice if the selection of priority SDGs changed after the massive social mobilisations in Chile in 2019. In general, employing a longitudinal design would enable tracking changes in corporate practices, for example, in material issues or sustainability strategies, especially for those companies that claimed having included the SDGs in their processes of materiality and/or strategy definition.

The methodological choice of a single case study also presents certain limitations when it comes to generalising the results to other cases, as its value lies in understanding the particular

case and its context (Allen et al., 2018; Stake, 2003). Nevertheless, detailed descriptions of the case and the context in which this is conducted can offer other researchers a good base to draw theoretical generalisations to their own contexts (Stake, 2003). The understanding of the case was also constrained to the time available to conduct fieldwork and the access given to the case, for example, to certain corporate facilities and certain people within the company. This primary data was complemented with available secondary data from corporate and non corporate sources. Overall, following the methodological assumptions of this research, these materials represent non-neutral constructions of the reality and the researcher also play a role in interpreting them (See Chapter 5). These limitations were addressed by providing reflexivity on these issues.

Despite the limitations presented for the case study, it offered relevant empirical contributions as described in the previous section, and, thus, it raised further questions to be addressed through fieldwork-based research. For example, future studies could dig deeper into understanding the SDG prioritisation process in other companies in similar and dissimilar contexts. These could focus on analysing the SDG selection as a more dynamic process, as the case suggested. Furthermore, in-depth studies could address how companies developed the sustainability-oriented practices that are currently aligning with the SDGs, and evaluate if these were defined by taking into account organisational impacts and the perspective of stakeholders affected by them. Quantitative studies in specific countries and industries would also contribute to address these issues. Further qualitative studies could also explore more in-depth the translation of the SDGs at the local level, of which this study proposed some insights.

As discussed in Chapter 5, the criteria for selecting the companies to be included in the cross-sectional analysis and in turn, the company for the case study, resulted in a focus on large companies. Consequently, the findings of this study, although providing some results that can be applied to smaller companies, are not representative of that group. For example, the

influence of the UNGC might not apply to smaller companies, as membership in these business associations is a practice of large companies. In-depth case studies in smaller companies in the Chilean context or countries of similar characteristics are a potential avenue for future research. Future studies could also extend this research by continuing to analyse large companies in different countries, but giving specific attention to the contextual characteristics in interpreting corporate engagement to the SDGs.

The following and last section provides a closing summary of this chapter, concluding this research.

9.5. Closing Summary

This chapter has presented the conclusions of this study by addressing the research questions and aims, proposing the contributions of the research, reflecting on the study's limitations, and offering suggestions for future research. Overall, this research intended to provide a contextualised exploration of how and why the global SDG framework has been translated into individual companies, framed within the field of accounting for sustainable development. By employing the sociology of translation framework, this research contributed to the empirical and theoretical understanding of how diverse actors and mediators interacted in a specific context for the SDGs to be translated into the organisational level. These research findings have several implications for actors interested in advancing the SDGs and open new avenues for gaining a more nuanced knowledge of corporate engagement with this framework.

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Appendix 1 - Ethics Documents

A. Original Ethics Approval

Downloaded: 25/08/2020
Approved: 02/07/2020

Camila Mateluna Sanchez
Registration number: 180149647
Management School
Programme: Standard PhD in Sheffield University Management School

Dear Camila

PROJECT TITLE: Accounting for the SDGs in business organisations: implementation of the Agenda 2030 in Chilean extractive industries
APPLICATION: Reference Number 030119

On behalf of the University ethics reviewers who reviewed your project, I am pleased to inform you that on 02/07/2020 the above-named project was **approved** on ethics grounds, on the basis that you will adhere to the following documentation that you submitted for ethics review:

- University research ethics application form 030119 (form submission date: 24/06/2020); (expected project end date: 30/09/2022).
- Participant information sheet 1077079 version 4 (24/06/2020).
- Participant information sheet 1077077 version 4 (24/06/2020).
- Participant information sheet 1077078 version 4 (24/06/2020).
- Participant consent form 1077083 version 3 (24/06/2020).
- Participant consent form 1077082 version 3 (24/06/2020).

If during the course of the project you need to deviate significantly from the above-approved documentation please inform me since written approval will be required.

Your responsibilities in delivering this research project are set out at the end of this letter.

Yours sincerely

Sophie May
Ethics Administrator
Management School

Please note the following responsibilities of the researcher in delivering the research project:

- The project must abide by the University's Research Ethics Policy: https://www.sheffield.ac.uk/rs/ethicsandintegrity/ethicspolicy/approval-procedure
- The project must abide by the University's Good Research & Innovation Practices Policy: https://www.sheffield.ac.uk/polopoly_fs/1.671066!/file/GRIPPolicy.pdf
- The researcher must inform their supervisor (in the case of a student) or Ethics Administrator (in the case of a member of staff) of any significant changes to the project or the approved documentation.
- The researcher must comply with the requirements of the law and relevant guidelines relating to security and confidentiality of personal data.
- The researcher is responsible for effectively managing the data collected both during and after the end of the project in line with best practice, and any relevant legislative, regulatory or contractual requirements.

B. Consent Form Interviews

Participant Consent Form

Accounting for the Sustainable Development Goals in business organisations: implementation of the Agenda 2030 in Chilean companies

Please tick the appropriate boxes	**Yes**	**No**
Taking Part in the Project		
I have read and understood the project information sheet dated DD/MM/YYYY or the project has been fully explained to me. (If you will answer No to this question please do not proceed with this consent form until you are fully aware of what your participation in the project will mean.)	☐	☐
I have been given the opportunity to ask questions about the project.	☐	☐
I agree to take part in the project. I understand that taking part in the project will include to be interviewed online or face-to-face in one or two different moments (second interview approx. 6 months after the first one). Each interview is expected to last between half an hour and one hour and a half.	☐	☐
I agree this interview to be audio recorded.	☐	☐
I understand that my taking part is voluntary and that I can withdraw from the study at any time before the formal submission of the doctoral thesis of this project. I do not have to give any reasons for why I no longer want to take part and there will be no adverse consequences if I choose to withdraw.	☐	☐
How my information will be used during and after the project		
I understand my personal details such as name, phone number, and email address etc. will not be revealed to people outside the research project.	☐	☐
I understand and agree that my words may be quoted in publications, reports, web pages, and other research outputs. I understand that I will not be named in these outputs, unless I specifically request this. The name of the organisation in which I participate will not be revealed either or any other data that may compromise the anonymity of my responses.	☐	☐
I understand and agree that other authorised researchers will have access to this data only if they agree to preserve the confidentiality of the information as requested in this form.	☐	☐
I understand and agree that other authorised researchers may use my data in publications, reports, web pages, and other research outputs, only if they agree to preserve the confidentiality of the information as requested in this form.	☐	☐
I give permission for the anonymised data that I provide to be deposited in a research repository so it can be used for future research and learning	☐	☐
So that the information you provide can be used legally by the researchers		
I agree to assign the copyright I hold in any materials generated as part of this project to The University of Sheffield.	☐	☐

Name of participant: [printed]	Signature	Date
Name of Researcher: Camila Mateluna Sánchez	Signature	Date

Project contact details for further information:

Appendix 2 – Interview Protocol

A – Corporate Representatives

Interview Questions (& Follow up - probe questions)
GENERAL QUESTIONS
Could you briefly describe the area in which you work?
What is your role in this area?
How long have you had this position?
What is your previous background?
Before talking about the SDGs. Could you tell me about sustainability in your company in general? • Understanding of sustainability • Sustainability-related policies • Sustainability strategy and strategic goals • Internal and external actors
SDG TRANSLATION PROCESSES & ACTORS
From your knowledge. Could you describe how the SDGs are currently integrated or considered in the company?
Could you describe in detail all the process you have gone through to internalize the SDGs to that stage? (From the idea to talk about them until today)
• Processes How does the SDG framework gets to the organisational knowledge? Could you identify different stages in the process you described? • Main actors Who have participated at each stage of the process? (organisational departments, people, other organisations) • Other stakeholders Have you related with other stakeholders or organisations within these processes? How? (Who / how: involving them in the process, collaborating, receiving support?/ why) • Government Have you related with national or local authorities regarding the SDGs? How?
• Tools & materials Have you employed any tool or consulting materials to implement the SDGs in the company?
• Barriers/difficulties Have you faced any difficulties in these processes? On the contrary. Do you identify any facilitator/enabler element?
Could you give a more detailed description of the process of prioritisation of the SDGs? (if not described in detail before)
• Prioritisation meaning What does it mean for the company to prioritise certain goals? How are you acting or planning to act on them?
• Reasons Why have you decide to prioritise the SDGs? Why have you selected these SDGs over others?
How would you summarise your company's contribution to the SDGs/prioritised SDGs?
Do you have any future plan regarding the SDGs?

MOTIVATIONS
What would you say has motivated the inclusion/implementation of the SDGs into the company?
(Based on analysis of reports, explore further these ideas if mentioned) • Stakeholder expectations/pressure • Manage relations • Company's image/reputation • Identify and manage sustainability impacts • Role of the company/private sector • Support government • Commitment to sustainability-related initiatives • Other company's commitments • Holding
How do you believe the SDGs may add value to companies that integrate them? Do you think this applies to your company?
• Guide sustainability • Identify/manage impacts & risks • Create opportunities • Support decision making How do you think the SDGs may support decision making processes?
ACCOUNTING-RELATED PROCESSES & ACTORS
Are you in any way accounting for or assessing the company's positive and/or negative impacts on the SDGs? How?
(Based on analysis of reports, explore further these ideas if mentioned) • Business cases (Initiatives, internal policies, strategy) • Goals How are you managing you sustainability goals? • Indicators Do you employ indicators to assess your sustainability goals? Have these been related to the SDGs? • External assessments/recognitions
Could you briefly describe the process for preparing the company's sustainability report? Has this process been modified in any way with the inclusion of the SDGs? • How are the SDGs included in the report? • Who does that job? (who send the information/prepare) • What other elements are the SDGs associated with?
In addition to the corporate sustainability report. Does your company give visibility to its work on the SDGs through any other media? Why (why not)?
CONTEXTUAL FACTORS
How would you say the current pandemic and the civil unrest of 2019 have impacted on you commitment to the SDGs?
FINAL QUESTIONS
We have reached the end of the interview. Do you think there is anything we have omitted to discuss? Or anything you would like to add?
Would you recommend that I should speak to any other person either in your company or elsewhere who could provide valuable information about these issues?