https://doi.org/10.1108/MBR-07-2020-0154

The Business Responsibility Matrix: A diagnostic tool to aid the design of better interventions for achieving the SDGs

Noemi Sinkovics
The University of Auckland, Business School
12 Grafton Road, Auckland, 1010, New Zealand
noemi.sinkovics@auckland.ac.nz
https://www.sinkovics.com/noemi
http://orcid.org/0000-0002-5143-6870

Rudolf R. Sinkovics
The University of Auckland, Business School
12 Grafton Road, Auckland, 1010, New Zealand
rudolf.sinkovics@auckland.ac.nz
http://www.sinkovics.com/rudolf
http://orcid.org/0000-0002-4471-5054
and
LUT University
Skinnarilankatu 34, PL 20, 53851 Lappeenranta, Finland

Jason Archie-Acheampong
Rush Group Limited, London, UK
jasonarchie01@gmail.com
https://orcid.org/0000-0002-6822-0179

Document version:
Author accepted manuscript (pre-print)

Citation for published version:
Sinkovics, Noemi, Rudolf R. Sinkovics, and Jason Archie-Acheampong (2021), "The business responsibility matrix: A diagnostic tool to aid the design of better interventions for achieving the sdgs," *Multinational Business Review*, Advance online publication.
https://doi.org/10.1108/MBR-07-2020-0154

Citing this paper:
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Abstract

Purpose of this paper: The paper proposes an integrative framework that enables the mapping of firm activities along two dimensions of responsible business behavior: a width and a depth dimension. Width includes associative, peripheral, operational, and embedded responsibility. In terms of depth, we identify delinquent, neutral, nascent, enhanced, and advanced levels of responsibility

Design/methodology/approach: The responsibility matrix is developed by drawing on the literature and the ambition to provide a more nuanced map of a firm's activities and its contributions towards the Sustainable Development Goals (SDGs).

Findings: The matrix enables the classification of firm activities into different functional categories based on how they relate to a firm's business model. Further, the meaningfulness of each activity can be identified by determining its depth.

Research implications: Mapping all the relevant activities of a multinational firm onto the responsibility matrix enables managers and policy makers to identify areas where transformation is most needed. Further, multinational firms can use the matrix to map the activities of their value chain partners and design more effective standards and interventions.

Practical implications: The Business Responsibility Matrix represents a diagnostic tool that enables the detailed mapping of firm capabilities and the identification of areas where further capacity building is necessary, as well as where pockets of excellence exist.

Social implications: The responsibility matrix offers a benchmarking tool for progress that can be used in conjunction with existing guidelines and initiatives such as the United Nations (UN) *Guiding Principles on Business and Human Rights*, the UN *Global Compact*, and the Global Reporting Initiative.

Originality/value: The responsibility matrix acknowledges that firms can engage with the SDGs through different types of activity (width dimension). Simultaneously, it recognizes that activities in the same category can have varying levels of effectiveness (depth dimension).

Paper type: Viewpoint

Keywords

corporate social responsibility (CSR); multinational enterprise (MNE); responsibility matrix; responsible business; Sustainable Development Goals (SDGs); small and medium-sized enterprise (SME); suppliers

1 Introduction

The *Global Sustainable Development Report* prepared by an independent group of scientists (2019) concludes that despite initial efforts there has been limited success in terms of progress towards achieving the Sustainable Development Goals (SDGs). The scientists posit that quick and substantial action is necessary to bring about transformation without which the SDGs cannot be achieved. The analysis in the report further reveals several trends including "rising inequalities, climate change, biodiversity loss and increasing amounts of waste from human activity that are overwhelming capacities to process them" (UN, 2019: xx). The modeling undertaken by the Stockholm Resilience Centre (Randers et al., 2018) shows that without transformative policy action the SDGs cannot be achieved within the planetary boundaries that represent the safe operating space for human beings within the Earth System. As a consequence, there is a pressing need to decouple economic activity from its adverse social and environmental impacts (UN, 2019).

However, while economic incentives and regulatory pressures can play a key governing role when it comes to firm-level decision making, a number of behavioral and contextual factors can counterbalance or even over-ride such incentives and pressures (cf. Kolk, Rivera-Santos, and Rufín, 2018; Sinkovics, Hoque, and Sinkovics, 2016; Soundararajan, Jamali, and Spence, 2018). Therefore, a more nuanced approach to analyzing the actions of firms is needed (cf. Pisani et al., 2017). This is all the more important as the agency of private sector firms - small or large, domestic or international - is predominantly viewed in a rather polarized way. With some notable exceptions, studies tend to either focus on the dark side of business agency and highlight their wrongdoing (e.g. Burmester, Michailova, and Stringer, 2019), or focus on the light side and emphasize their positive contributions (e.g. Yunus, Moingeon, and Lehmann-Ortega, 2010). However, as several empirical and thought pieces demonstrate, the dark side of business does not always stem from malicious intent (cf. Sinkovics, Hoque, and Sinkovics, 2016; Sinkovics, Sinkovics, and Yamin, 2014).

There are many layers of complexity that can have unintended, negative outcomes despite the best of intentions (cf. Sinkovics, Hoque, and Sinkovics, 2016; Sinkovics et al., 2015). For example, Kolk (2016) points to challenges surrounding compliance in the international business arena when companies operate in multiple institutional environments with varying laws and regulations. This is a very important observation, given that standards and regulatory compliance are still regarded as an important measure of multinational enterprise (MNE) engagement with sustainable development and the SDGs (cf. Topple et al., 2017). However, even if the SDGs are incorporated into sustainability reporting, MNEs tend to focus on internally actionable, and mostly passive goals with the aim of avoiding harm, as opposed to externally actionable, more meaningful goals targeted at doing good (van Zanten and van Tulder, 2018). Sinkovics, Hoque, and Sinkovics (2016) provide further evidence by demonstrating how a high level of supplier compliance with CSR standards can destroy previously existing social value and trigger unintended consequences. An example they provide is suppliers discontinuing the provision of free, cooked lunches to workers because of the high cost of compliance. The unintended consequence was the increased risk of workers' ill health due to malnutrition. This is in line with Wettstein et al.'s (2019) observation that there is a gap between the adoption of standards and their translation into actual, meaningful impact.

An explanation that goes beyond the assumption of malicious intent highlights the fact that alleviating social and environmental constraints is not simply a matter of financial resources. Firms also require the capability to identify and alleviate such constraints (cf. Sinkovics et al., 2015; Wettstein, 2012). As a consequence, when it comes to achieving the SDGs, it is not sufficient to design economic policy instruments or to apply regulatory pressures to bring about the 'right' kind of firm behavior, including the adoption of standards. While firms, especially large MNEs, can be a vehicle for capacity building across several SDGs, they also need to be at the receiving end of capacity building efforts. This is all the more important because responsible behavior is not binary. Sinkovics, Sinkovics, and Archie-Acheampong (2019) suggest thinking of such behavior as a continuum between two extremes; that is, maliciously irresponsible firm behavior and behavior that is responsible in every possible way. In this paper we take this suggestion one step further and argue that organizations' activities can be mapped onto two continua. Inspired by Fujita's (2011) capabilities matrix, we propose a responsibility matrix that allows firm activities to be classified in terms of a width dimension and a depth dimension (see Figure 1). Accordingly, a firm can engage in a range of activities, each of which may be at a different level of responsibility.

The resulting responsibility matrix represents a generic diagnostic tool that enables the detailed mapping of firm activities and the identification of areas where further capacity building is necessary. Additionally, we argue that the responsibility matrix represents a multi-purpose benchmarking tool for tracking sustainable development progress. It can be used in conjunction with existing guidelines and initiatives such as the United Nations (UN) *Guiding Principles on Business and Human Rights*, the UN *Global Compact*, and the Global Reporting Initiative (GRI). Furthermore, the responsibility matrix can aid the examination and comparison of outcomes and consequences of standards in sectors where a multiplicity of standards exist (Fransen, Kolk, and Rivera-Santos, 2019). In sectors dominated by de-standardized CSR practices (Fransen, Kolk, and Rivera-Santos, 2019), the responsibility matrix can be employed to meaningfully evaluate their impact and compare them to the outcomes of local or global standard implementation.

While the diagnostic tool is generic and can be used by firms of all scopes and scales, it is especially relevant for MNEs, both for internal and external use. Internally, the tool can help MNEs meaningfully map and compare activities in subsidiaries spread across diverse institutional environments (Topple et al., 2017). Externally, this tool can facilitate the mapping of supplier activities connected to their value chains and thus identify their capacity building needs. As a consequence, our proposed responsibility matrix represents an integrative framework of corporate responsibility that can account for complexities in the international domain (cf. Pisani et al., 2017).

Insert Figure 1 here

2 Conceptualizing the width of responsible business behavior

The width of responsible business behavior refers to a functional categorization of activities. Traditionally, business and management scholarship has combined the social and environmental responsibilities of firms towards their stakeholders under the broad umbrella of corporate social responsibility (CSR). In his seminal contribution, Bowen (1953) makes an early attempt to normatively define social responsibility as the obligations of businesspeople towards meeting society's objectives and values. When discussing the development of CSR approaches, studies highlight the multidimensional nature of CSR (Garriga and Melé, 2004) and acknowledge the inherent diversity of practices (Lindgreen and Swaen, 2010). This can be partially explained by differences in institutional norms and stakeholder priorities in geographically dispersed production networks (Lucea and Doh, 2012; Purdy, Alexander, and Neill, 2010; Rathert, 2016) as well as stakeholder groups' level of influence over a firm's activities (Mendelow, 1981; Reed et al., 2009). Individual characteristics of decision makers including their ethical disposition, awareness of issues, and ability to address them also shape the range of activities in which firms may engage (cf. Sinkovics, Hoque, and Sinkovics, 2016; Soundararajan, Jamali, and Spence, 2018). Additionally, there is inherent diversity in CSR activities in terms of formal (codes, standards, and certifications) and informal measures (Russo and Tencati, 2009).

In terms of attempts at CSR activity categorization, Carroll's (1991) pyramid of CSR identifies a number of broad CSR categories. The economic strand denotes the provision of goods and services that bring about benefits to society. The legal category relates to compliance where a firm pursues economic activities in accordance with the legal framework in which it operates. In the ethical category firms go beyond legal requirements to meet stakeholders' expectations and standards. Finally, the philanthropic category describes activities where firms go beyond their aforementioned duties to adopt voluntary philanthropic practices (Carroll, 1991). Frynas and Stephens (2015) differentiate between activities aimed at micro (individual employee level), meso (relationships between firms and organizations), and macro levels (the role of the firm in relation to society). Similarly, Matten and Moon (2008) distinguish between implicit and explicit forms of CSR. The former relates to firm activities that fulfill their wider legal and societal obligations, while the latter denotes voluntary initiatives that are detached from the core operations and serve societal needs. McWilliams, Siegel, and Wright (2006) characterize CSR as behavior that goes beyond compliance, with activities including human resource development, strategies that reduce a firm's environmental impact, supporting community interest groups, and delivering products and services that address a social and environmental issue. Finally, Aguinis and Glavas (2013) place CSR behavior into two categories: embedded and peripheral. The embedded category classifies CSR activities that are internal to a firm's operations, whereas peripheral activities are external practices unrelated to the core competencies and operations of the firm (e.g., philanthropy and volunteering).

Based on the above discussion we propose the following four width categories that can be applied to firm activities: 'associative,' 'peripheral,' 'operational,' and 'embedded.' *Associative activities* encompass the engagement of a firm in partnerships and/or networks that were formed to further a specific cause. *Peripheral activities* denote voluntary action in support of a cause that are outside of a firm's core activities. *Operational activities* represent a firm's core activities linked to day-to-day operations. Finally, *embedded activities* encompass firms' products and services. Each of these categories of activity can be directly linked to one or several SDGs. Whether the performed action makes a positive, negative, or neutral contribution to the related SDGs will depend on the depth of the activity, as conceptually delineated in the next section.

3 Conceptualizing the depth of responsible business behavior

The depth dimension of responsibility seeks to capture the degree of responsibility reflected in a particular action. As with the width dimension, studies have attempted to categorize various degrees of responsibility. For example, Sethi (1975) proposes three distinct dimensions of corporate social performance in terms of a firm's adaptation to social needs; namely, social obligation (proscriptive stage), social responsibility (prescriptive stage), and social responsiveness (adaptive or preventative stages). Carroll (1991) discusses three forms of firm behavior projected onto a moral scale. 'Immoral' firms engage in exploitative behavior, whereas 'amoral' firms comply with legal requirements but do not actively pursue ethical behavior. In contrast, 'moral' firms take an active leadership role in pursuing ethical behavior. Jones, Felps, and Bigley (2007) describe five stakeholder cultures: agency, corporate egoist, instrumentalist, moralist, and altruist. They then discuss how these cultures map onto a continuum from individually self-interested to completely other-focused. Maon, Lindgreen, and Swaen (2010) build on the scheme of Jones, Felps, and Bigley (2007) and propose a three-phase, seven-stage consolidative model of CSR development. The seven stages progress from completely dismissing any form of CSR activity beyond financial gain to embedding "CSR principles into every aspect of the organization and its activities" (Maon, Lindgreen, and Swaen, 2010: 33).

While these frameworks do capture degrees of responsible behavior to an extent, their main aim is to explain the overall stance a firm takes towards its stakeholder responsibility and how this stance may evolve over time. In contrast, Wettstein's (2012) distinction between 'respecting,' 'protecting,' and 'realizing' human rights offers a more advanced representation of the degrees of responsibility. Firm actions at each stage embody an increase in involvement in activities working towards fulfilling human rights. Last, when discussing firm action towards creating social value, Sinkovics et al. (2015) differentiate between 'symptom treatment' and 'constraint alleviation.' They propose that while treating symptoms may be important to gain time until the root causes of issues can be addressed, real change can only happen when these root causes are consciously and effectively targeted (cf. Sinkovics et al., 2015). Based on the above discussion we propose five depth dimensions: 'delinquent,' ‘neutral,’ ‘nascent,’ ‘enhanced,’ and ‘advanced.’ When an activity qualifies as delinquent it results in negative societal, labor, or environmental outcomes. Neutral activities neither create harm nor result in positive outcomes. Activities that are classified as nascent can be described as reactive with a marginal impact. Enhanced responsible activities can be characterized as more proactive and have more significant impact. Nevertheless, these activities will still be targeted at symptom treatment rather than at the alleviation of root causes. Finally, activities classified as advanced specifically target the root causes of issues. The underlying idea is similar to the scoring model proposed by Nilsson, Griggs, and Visbeck (2016) to map the interaction between individual SDGs or targets. However, in our case, the focus is not on interactions between SDGs. Instead, we consider individual activities performed in a given category (width dimension) and examine how meaningfully (depth dimension) they contribute to the achievement of one or more SDGs. The next section brings together these continua (width and depth of responsibility) into an integrative framework.

4 The responsibility matrix: An integrated framework

Similarly to Fujita’s (2011) capability matrix, our proposed responsibility matrix provides a nuanced map of a firm’s activities and their contributions towards the SDGs. The matrix enables the classification of activities into different functional categories based on how they relate to the firm’s business model; specifically, whether they relate to a firm’s core activities and raison d’être or whether they are on the periphery. Further, the depth dimensions provide information about the impacts of activities. The underlying assumption is that the more depth there is to an activity the stronger its contribution to the achievement of the SDGs is going to be. Table 1 provides an overview of the width and depth dimensions as well as examples that we identified from the literature.

Insert Table 1 about here

4.1 <u>Associative activities</u>

Associative activities refer to firms’ engagement in partnerships or networks that support a specific cause. Examples include multi-stakeholder initiatives, business networks/associations, business–non-governmental organization (NGO) partnerships, and business–university research engagement. Multi-stakeholder initiatives represent a form of private self-regulation (Zeyen, Beckmann, and Wolters, 2016) and offer a platform for sharing best practice (Baumann-Pauly et al., 2017).

The engagement of firms with NGOs can aid in the process of addressing their societal, labor, and environmental responsibilities. Forms of engagement include partnerships with NGOs, dialogue with NGOs, or the sponsorship of NGOs (Kourula, 2010). Business–community engagement can be an important platform for capacity building with the ultimate goal of fostering a supportive environment to address social issues (Loza, 2004). Further, business networks can be a source of relevant knowledge that can be leveraged to facilitate positive sustainable development outcomes (cf. Camisón, 2008; Sakarya et al., 2012). Moreover, participation in partnerships and networks can be used for collective action (Besser, 1998). For example, collective engagement and governance in clusters can result in the promotion of equitable standards and healthy food education (Donald and Blay-Palmer, 2006). However, the outcomes of firms’ engagement in partnerships and networks with respect to their contribution to the SDGs can vary greatly; some associative partnerships are formed to achieve illegal and/or damaging outcomes. In the remainder of this section we provide examples of each depth category.

Examples of associative activities at a delinquent level of responsibility include lobbying that negatively influences the climate agenda (InfluenceMap, 2019) and partnering with intermediaries by administering ‘corruption payments’ to win government contracts (cf. Arnold, 2006). These two activities have a negative impact on the achievement of SDG 13 and 16, respectively. Associative activities at a nascent level do not necessarily lead to positive outcomes in terms of meeting the SDGs, or only do so superficially. For example, the Global Shea Alliance (GSA) promotes guidelines for maintaining sustainability within the shea industry. As a consequence, at face value being a member can be argued to contribute to SDG 12. However, although members agree to these guidelines there are no mechanisms in place to guarantee actual changes in behavior (GSA, 2017). When membership of a network or partnership requires firms to change their behavior, they display an enhanced level of responsibility. For instance, members of the Roundtable on Sustainable Palm Oil (RSPO) are required to adhere to an RSPO code of conduct and regularly communicate their actions to improve their responsible business behavior in the palm oil industry (RSPO, 2019). Therefore, being part of this initiative can be expected to make a more significant contribution to SDG 12 than the previous example. Last, firms display an advanced level of associative action when they facilitate and drive sustainable development-related transformation in and through their networks (Eweje and Palakshappa, 2009; North and Nurse, 2014; Roberts, Lawson, and Nicholls, 2006; Rotter, Airike, and Mark-Herbert, 2014).

4.2 Peripheral activities

Peripheral activities are voluntary and free from any regulatory compliance pressures. Specific practices include financial giving, employee volunteering, and establishing philanthropic foundations. Firms may provide financial resources to support community events (Razalan et al., 2017), or provide time allowances to encourage their employees to volunteer in their local community (Cycyota, Ferrante, and Schroeder, 2016; Lorenz, Gentile, and Wehner, 2016). Peripheral activities can be classified as delinquent when they use established foundations or other philanthropic activities as a front for illegal or other damaging activities; for instance, when firms give to charity for the sole purpose of avoiding tax payments (Osborne, 2012) they use philanthropy to mask irresponsible behavior. In this example the action makes a negative contribution to SDG 16 and 8. Another example is when philanthropy is used to support hate groups that foster discrimination or social unrest (Kotch, 2019), thus making a negative contribution to SDG 16 and 10.

Peripheral activities at a nascent level include one-off donations or short-term temporary involvements in crisis relief (Razalan et al., 2017). For instance, the 2011 Tsunami disaster in Japan saw firms respond through one-off financial donations to support affected individuals (Eweje and Sakaki, 2015; Johnson, Connolly, and Carter, 2011). Although this may address immediate subsistence needs (e.g., a temporary contribution to SDG 2), it does not resolve housing issues or put in place structures to minimize the negative consequences if such a crisis event was to occur again. When firms participate in regular philanthropic giving by addressing the symptoms of a problem but not its root cause, they display an enhanced level of responsibility. An example is water bottle companies who pledge a portion of the profit from the sale of each bottle to support clean water provision in poverty stricken areas (Barone, Norman, and Miyazaki, 2007; Brei and Böhm, 2011). While this initiative makes a positive contribution to SDG 6, using plastic bottles may offset the positive impact by affecting the achievement of SDGs 15, 14, and 12.

Finally, firms display an advanced level of responsible action when they establish a philanthropic initiative or donate on a long-term basis to projects that seek to remove societal or environmental constraints. Company foundations such as the Microsoft and Bloomberg philanthropies are examples of where companies and their founders have sought to combine their resources to undertake more long-term actions to address social and environmental constraints (Foley, 2017; Jack, 2017).

4.3 Operational activities

Operations management deals with the way in which goods or services are produced (Slack and Brandon-Jones, 2019). Therefore, operational activities focus on firm-level activities that alter the way in which inputs are transferred into outputs. Related areas include production and procurement, distribution, human resource management, corporate governance, sales, and marketing.

At a delinquent level, firms actively participate in operational activities that cause societal, labor, or environmental harm, or breach the law. Examples include the negative impact that multinational gas companies have on indigenous communities and their environment (Huambachano, 2014), the pollution of hazardous materials created as a result of oil and gas production (Silvestre, Gimenes, and Neto, 2017), the negative health effects created by carcinogens in weed killers (Munshi, 2015), and hazardous waste created during production and then dumped irresponsibly (Barnes, 2011; Lambrechts and Hector, 2016; Magasin and Gehlen, 1999; Triantafyllou and Cherrett, 2010). In the aforementioned examples, the effects result in negative health outcomes (negative contribution to SDG 3) or damage to the environment (negative contribution to SDG 6, 12, 13, 15). Moreover, when firms avoid paying tax they intentionally engage in prohibited accounting practices (Gokalp, Lee, and Peng, 2017) and, by extension, negatively impact the achievement of SDG 16. Other delinquent activities such as corruption, bribery, forced labor (Fiaschi, Giuliani, and Nieri, 2017), and accounting fraud (Troy, Smith, and Domino, 2011) also make negative contributions to SDG 16.

Operational activities at a nascent level of responsibility include activities that create unintended, negative externalities despite bringing about some societal benefit. For instance, a firm may participate in a regeneration investment scheme that may improve housing provision and thus make a positive contribution to SDG 11, but simultaneously creates unintended negative consequences that arise from gentrification (Cox, 2017), cancelling out some of the positive contributions to SDG 11. Within the environmental sciences and urban studies literatures, the term ‘social upgrading’ is used to describe the process of gentrification where urban redevelopment brings improvements to the physical environment (Lee, 2018). However, research shows that gentrification through the privatization of housing may also result in social downgrading. This occurs when the private development of housing creates ethnic (Borsdorf, Hildalgo, and Vidal-Koppmann, 2016; Boterman and van Gent, 2014) or urban segregation. The latter occurs when luxury private developers improve the livelihoods of low income families through the provision of social housing, but cause urban segregation between low and high income residents when separate entrances or social spaces are created for the two groups (Osborne, 2014). In this case there is a negative contribution to SDG 10. Moreover, social upgrading through private-led gentrification may lead to displacement (Ye, Vojnovic, and Chen, 2015). This is because low income families may not be able to afford private housing and thus can become disconnected from their communities (Podagrosi and Vojnovic, 2008).

Product recalls are another example of operational activity at a nascent level (Beamish and Bapuji, 2008; Chang and Chang, 2015; Cheah, Chan, and Chieng, 2007; Luo, 2008; Tang and Babich, 2014). They do not necessarily create positive outcomes, but by complying with regulatory measures they can minimize harm to consumers and are thus connected to SDG 12 and 3. Disclosing negative health implications of products to consumers (Jones, Wyatt, and Daube, 2016), following advertising guidelines to protect vulnerable groups (Babor et al., 2017; Babor et al., 2013; McMullan, Miller, and Perrier, 2012), reporting on firms' societal, labor, and environmental activities (Doorey, 2011) are further examples of operational activities at a nascent level of responsibility. The associated SDGs in these examples are SDG 8 and 12.

For example, the United Kingdom *Modern Slavery Act (2015)* requires firms to demonstrate through a publicly available statement what they are doing to ensure that modern slavery does not occur in their supply chains, but this does not necessarily guarantee that the supply chain is free from exploitation. Further, audits act as a mechanism for monitoring compliance with labor standards (Brender, Yzeiraj, and Fragniere, 2015; Cohen, Krishnamoorthy, and Wright, 2002) with independent auditing regimes used to help overcome internal audit bias (Brender, Yzeiraj, and Fragniere, 2015). However, when audits are conducted by third party NGOs with limited power to challenge firm behavior, their ability to drive change is limited (Kourula and Delalieux, 2016). Moreover, research into the adoption of CSR and sustainability standards reveals that even firms showing high compliance may create negative outcomes for their intended beneficiaries (Barrientos and Smith, 2007; Giri and Singh, 2016; Locke, 2013; Mitiku et al., 2017; Ruwanpura, 2016; Sinkovics, Hoque, and Sinkovics, 2016).

Operational activities are at an enhanced level of responsibility when they minimize negative effects on social, labor, or environmental values. Although such activities may have positive social or environmental outcomes, they do not alleviate the systemic root causes of the issues. Examples include carbon offsetting and emissions trading (Nerlich and Koteyko, 2010), and voluntarily paying a living wage to employees based on the calculated cost of living (LivingWage, 2018). In contrast, operational activities at an advanced level of responsibility include practices that go beyond attempts to minimize risks and proactively seek to tackle the root causes of social, labor, or environmental constraints (Sinkovics et al., 2015); for instance, firms addressing the problem of global warming by integrating renewable resources into their value chains (Svensson, Wood, and Callaghan, 2010) or avoiding unnecessary transportation (Golicic, Boerstler, and Ellram, 2010). By moving to zero plastic packaging, firms remove the environmental constraint of plastic pollution from within their internal operations (Beitzen-Heineke, Balta-Ozkan, and Reefke, 2017). Reverse logistics and supply chains are examples of waste management activities aimed at preventing waste creation via the re-use of production materials and their re-integration into the value chain (Brix-Asala, Hahn, and Seuring, 2016; Kocabasoglu, Prahinski, and Klassen, 2007). All these examples demonstrate that while some actions can make positive contributions to a specific SDG, the extent of that contribution will vary depending on the depth of the action.

4.4 Embedded activities

Embedded activities encompass firms' product and service offerings. This category is important as products and services - along with the way they are produced and disseminated - are at the core of economic activity. Some products create harm to consumers and the environment through their sheer existence or usage. An example of embedded activities at a delinquent level is the production and distribution of cigarettes. Smoking not only creates negative health effects but also contributes significantly to pollution. As a consequence, selling cigarettes makes a negative contribution to SDG 3 and 13. Embedded activities at a nascent level of responsibility reduce the social and/or environmental harm of a product or service, yet the harm these products create is still present. For example, while e-cigarettes may reduce the negative effects of tobacco-based cigarettes, they still have harmful health outcomes through nicotine consumption (Gray and Edgecliffe-Johnson, 2017). Embedded activities at an enhanced level of responsibility minimize the negative effects of social or environmental constraints but do not alleviate the underlying root cause. For example, firms create shared value when they deliver a product or service that delivers some degree of social value (Darendeli and Hill, 2016; Pfitzer, Bockstette, and Stamp, 2013), such as selling affordable medicinal drugs in developing countries (Bruyaka et al., 2013; Ghauri and Rao, 2009). Embedded activities at an advanced level of responsibility are those that involve firms delivering a product or service that addresses the root cause of a sustainable development constraint; for instance, replacing chemical-based products with plant-based products (Rezai et al., 2016), and plastic packaging with compostable packaging.

5 Conclusions

By drawing on the literature we propose an integrative framework that enables the mapping of firm activities along two dimensions; a width and a depth dimension. The significance of this diagnostic tool is manifold. First, it acknowledges that firms can engage with the SDGs through different types of activities (width dimension). Simultaneously, it recognizes that activities in the same category can have varying effectiveness levels (depth dimension). Specifically, while certain activities in a category are detrimental to achievement of the SDGs, other activities may represent neutral, incremental, or transformative contributions towards the goals. Mapping all the relevant activities of a multinational firm onto the responsibility matrix enables managers and policy makers to identify areas where transformation is most needed. This would allow the more efficient and effective targeting of capacity building efforts at both the firm and policy level. Further, the responsibility matrix can be used to identify pockets of excellence in the private sector that can be leveraged in multi-stakeholder initiatives as well as inter-firm relationships. Small and medium-sized enterprises are often portrayed as lacking both awareness of sustainable development issues and capabilities to address them (United Nations Global Compact, 2015). However, while they may lack financial resources because of their embeddedness in local communities they frequently have a superior understanding of the issues (Sinkovics, Sinkovics, and Yamin, 2014). Moreover, they may already have functioning initiatives in place from which MNEs and policy makers could learn, instead of replacing them with top-down initiatives that are often not sufficiently sensitive to the local context (Sinkovics, Hoque, and Sinkovics, 2016). Thus, MNEs can use the responsibility matrix to map the activities of their suppliers and identify where capacity building is necessary and what the MNE can learn from suppliers. Last, the matrix does not simply represent a diagnostic tool; it can also be used as a benchmarking tool to meaningfully track firm progress. To decouple economic activity from environmental impacts (UN, 2019), firms need to profoundly transform their product and service offerings as well as their operational activities. This is only possible if they reach an advanced level of responsibility in both categories. Reframing reporting standards such as the GRI against the responsibility matrix would make reported progress more meaningful.

6 Figures and Tables

Figure 1 Conceptual dimensions of the responsibility matrix

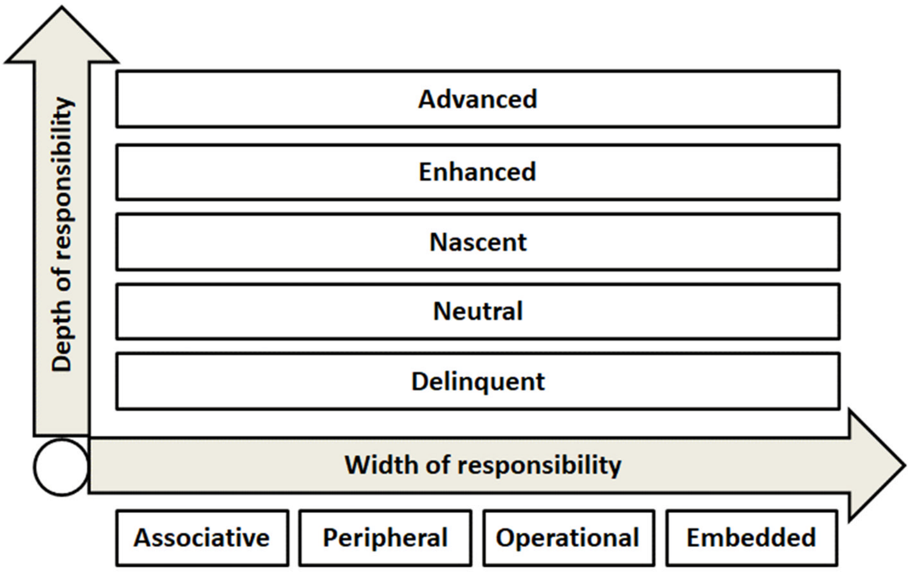

Table 1: The Business Responsibility Matrix—An integrated framework on responsible business behavior with descriptions

<table>
<tr><th colspan="7">Width of responsibility</th></tr>
<tr><th rowspan="7">Depth of responsibility</th><th colspan="2"></th><th>Associative</th><th>Peripheral</th><th>Operational</th><th>Embedded</th></tr>
<tr><th rowspan="2">Delinquent</th><th>Definition</th><td>Firm knowingly uses its networks and partnerships to create social or environmental harm</td><td>Firm knowingly uses its financial or human capital to fund or invest in causes that create social or environmental harm</td><td>Firm knowingly engages in operational activities that create social, labor, or environmental harm</td><td>Firm knowingly delivers controversial products or services that in and of themselves create social or environmental harm</td></tr>
<tr><th>Example</th><td>Partnership that facilitates bribery (Arnold, 2006) or illegal arms transactions (BHRRC, 2019)</td><td>Donations to a hate group (Kotch, 2019)</td><td>Tax evasion (Gokalp, Lee, and Peng, 2017), hazardous chemicals in fertilizers (Silvestre, Gimenes, and Neto, 2017)</td><td>Cigarettes, gambling machines, military weapons, alcohol (MSCI, 2016)</td></tr>
<tr><th>Neutral</th><th>Definition</th><td>Firm does not engage in partnerships that create harm, or seeks to address social, labor, or environmental issues</td><td>Firm does not engage in any form of philanthropic activity</td><td>Firm does not address social, labor or environmental issues within its operations nor does it cause harm through or within its operations</td><td>Firm does not deliver a product or service that creates harm or addresses a social or environmental issue</td></tr>
<tr><th rowspan="2">Nascent</th><th>Definition</th><td>Firm forms a partnership or joins a network, where membership does result in positive social, labor, or environmental outcomes</td><td>Firm makes ad hoc one-off donations in response to humanitarian crises and external requests to meet immediate needs</td><td>Firm implements operational practices and procedures in response to compliance pressures, actions may not necessarily address social, labor, or environmental constraints</td><td>Firm responds to pressures by delivering a product or service that in and of itself reduces the impact of its social and/or environmental harm but still creates negative harm</td></tr>
<tr><th>Example</th><td>Global Shea Alliance, (GSA, 2017) Business in the Community (BITC, 2017)</td><td>Companies respond to Tsunami disaster (Eweje and Sakaki, 2015)</td><td>Audits—reporting—CSR standards (Adelstein and Clegg, 2016; Rodrigue, Magnan, and Cho, 2013), product recalls (Beamish and Bapuji, 2008), gentrification through regeneration (Cox, 2017), warning labels (Bong, 2013; Torres, Sierra, and Heiser, 2007)</td><td>E-cigarettes (Gray and Edgecliffe-Johnson, 2017), sugar-free drinks (Coca Cola, 2017)</td></tr>
</table>

Enhanced	**Definition**	Firm has an active participatory role within a network and/or partnership that tackles the negative effects of problems	Firm regularly engages in philanthropic giving that addresses the symptoms of social or environmental constraints	Firm implements practices and procedures that minimize the negative effects of social, labor, or environment problems within its operations	Firm delivers a product or service designed to minimize the negative effects of a social or environmental constraint
	Example	RSPO (RSPO, 2019) Ethical Trading Initiative (ETI, 2019)	Donations to homeless charity (Barone, Norman, and Miyazaki, 2007; Brei and Böhm, 2011), Morgan Stanley giving to Prince’s Trust (Prince's Trust, 2019) HSBC funding to cancer research (HSBC, 2015)	Waste management (Chauhan and Singh, 2016), carbon offsetting (Nerlich and Koteyko, 2010), pollution prevention (Hoffren and Apajalahti, 2009)	Electronic waste recycling service (Widmer et al., 2005) Affordable housing (MSCI, 2016), Reusable bags
Advanced	**Definition**	Firm takes a leadership role within a network and/or partnership to facilitate industry change to provide long-term solutions to firm level and external constraints (Eweje and Palakshappa, 2009; North and Nurse, 2014; Sinkovics et al., 2015)	Firm establishes a philanthropic initiative or donates on a long-term basis to project(s) that seek to provide a long-term solution to tackling the root cause of a social or environmental constraint (Sinkovics et al., 2015)	Firm adapts its operations to address the root causes of problems and remove social, labor or environmental constraints from its system (Sinkovics et al., 2015)	Firm delivers a product or a service that provides a long- term solution to tackling the root cause of a constraint (Sinkovics et al., 2015)
	Example	Business-university research projects (Trencher et al., 2014) UK Plastics Pact (Nestle, 2018) Cadbury Cocoa Partnership (Russel, 2008)	Microsoft philanthropies (Foley, 2017; Jack, 2017), Walmart Foundation (Walmart, 2019), HSBC funding to cancer research (HSBC, 2015)	Greening transportation (Golicic et al., 2010), reverse logistics chains (Brix-Asala, Hahn, and Seuring, 2016; Kocabasoglu, Prahinski, and Klassen, 2007), women on boards (Celis et al., 2015), diversity management (Holck and Muhr, 2017)	Electric vehicles (e.g., Tesla cars) (Clark, 2017), solar panels (Dangelico, 2017)

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