

# Enterprising strategies for Sustainable Development Goals: a bibliometric and systematic literature review

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## Abstract

**Purpose** – This study aims to examine how enterprises operationalise the United Nations' Sustainable Development Goals (SDGs) within their strategies by conducting a bibliometric analysis and systematic literature review of management research.

**Design/methodology/approach** – This research analyses 335 papers using bibliometric techniques to map the research landscape of SDG studies in management. The analysis identifies six thematic clusters and develops a conceptual model grounded in institutional, stakeholder and legitimacy theories.

**Findings** – The analysis reveals six key thematic clusters: politics and policy in SDG integration, innovation and entrepreneurship, transforming business models, sustainable supply chains, stakeholder engagement and competitive advantage and corporate reporting practices. The research landscape shows a cohesive structure concentrated in specific thematic journals, reflecting the field's evolving priorities.

**Practical implications** – This study provides targeted recommendations for managers, such as embedding SDGs into core strategy, enhancing stakeholder engagement through transparent reporting and adopting circular economy practices; and for policymakers, including the design of sector-specific sustainability regulations, support for innovation ecosystems and mechanisms to ensure the credibility of SDG disclosures.

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**Originality/value** – To the best of the authors' knowledge, this research presents the first comprehensive mapping of SDG-related management literature, offering a novel conceptual model that illustrates the interconnected roles of institutions, stakeholders and businesses in fostering SDG-aligned strategies.

**Keywords** Sustainable Development Goals (SDGs), Enterprising strategies, Bibliometric analysis, Systematic literature review

**Paper type** Literature review

## Introduction

The concept of sustainable development, as defined by the [United Nations \(1987, p. 37\)](#), emphasises meeting present needs without compromising the ability of future generations to meet theirs. This principle formed the foundation of the United Nations' 2030 Agenda for Sustainable Development, a transformative framework of 17 Sustainable Development Goals (SDGs) and 169 targets aimed at addressing environmental stewardship, socio-economic advancement and urgent climate action ([United Nations, 2015](#)). The attainment of these ambitious objectives necessitates collaborative efforts spanning governments, civil society and, critically, the private sector ([Del Río Castro et al., 2021](#)). However, despite decades of discourse, recent statements from the UN Secretary-General highlight the insufficiency of incremental strategies, calling for transformative business practices to avert catastrophic failures in sustainability ([UNCTAD, 2023](#)).

The integral role of businesses in advancing the SDGs has increasingly been recognised in both practice and academic research, resulting in a growing body of literature. Scholars have explored the ways in which businesses contribute to the SDGs and integrate these goals into their strategies and operations (e.g. [Mio, Panfilo, and Blundo, 2020](#); [Pizzi et al., 2020a, 2020b](#)). However, despite this growing body of research, significant theoretical and empirical gaps remain. These include insufficient understanding of the intellectual structure of SDG-related research in management and limited clarity on the processes through which businesses embed SDGs into their strategic frameworks. Addressing these gaps is crucial to advancing theoretical discourse and providing actionable insights for practice.

This paper contributes to the debate by conducting a literature review based upon bibliometric and systematic literature review (B-SLR) methods ([Marzi et al., 2024](#)) to answer two key research questions (RQs):

*RQ1.* What is the intellectual structure of SDG research in the management field?

*RQ2.* What processes do companies use to embed SDGs into their strategies?

By tackling these questions, the study provides a robust understanding of the evolving landscape of SDG integration in enterprising strategies, identifying key trends, challenges and opportunities for future research and practical implications.

This study contributes to the sustainability literature by offering a theoretically informed and methodologically advanced review of SDG-related research in management. Firstly, it maps the intellectual structure of the field through a comprehensive B-SLR method, revealing its thematic evolution, dominant clusters and conceptual gaps. Secondly, it proposes an integrative framework grounded in institutional, stakeholder and legitimacy theories to explain how businesses embed SDGs within their strategic and operational practices. Thirdly, it offers actionable recommendations for managers, policymakers and civil society by identifying best practices and implementation challenges. While earlier reviews, such as [Mio et al. \(2020\)](#) and [Pizzi et al. \(2020a, 2020b\)](#), provided important descriptive overviews particularly of CSR and reporting practices, this study advances the

field by adopting a dual-mode B-SLR approach (Marzi *et al.*, 2024) that enables both structural mapping and theoretical synthesis. Moreover, our analysis updates the state of the literature, revealing a 97% bibliographic coupling rate compared to 25.9% reported by Pizzi *et al.* (2020a, 2020b), indicating a more cohesive and mature research landscape. In doing so, this study not only builds on prior work but substantially extends its theoretical and methodological scope.

The paper is structured as follows: the methodology section details the B-SLR methods used. The subsequent section discusses the results of these analyses and presents a proposed model for SDG integration in enterprising strategies. The paper concludes with a discussion of theoretical and practical implications, research limitations and a forward-looking agenda for advancing SDG scholarship in management.

## Methods

This study adopts a B-SLR approach (Marzi *et al.*, 2024), combining bibliometric mapping with systematic synthesis to examine how the SDGs are embedded within enterprising strategies in the management field. The method enables analysis of the field's intellectual structure and its evolving theoretical and practical contributions. Building on earlier studies (e.g. Mio *et al.*, 2020; Pizzi *et al.*, 2020a, 2020b), this review advances prior work by using a dual-mode review design that facilitates both structural mapping and theoretical integration, in line with recent best practice guidelines.

### *Search strategy and data selection*

Following protocols established in systematic review scholarship (Hiebl, 2023; Marzi *et al.*, 2024), the Scopus database was chosen as the primary source due to its comprehensive indexing of peer-reviewed journals in business and management (Dabić *et al.*, 2022). To ensure the quality and disciplinary relevance of included studies, the review was restricted to journals listed in the ABS Academic Journal Guide 2018, a recognised standard in the field (Marzi *et al.*, 2024).

Keyword selection was informed by preliminary scoping and existing literature. The terms “sustainable” and “SDG” were used to search titles, abstracts and keywords. An initial search conducted on 28 September 2023 returned 13,779 records. Two inclusion criteria were then applied: (1) the article must be published in English in a peer-reviewed academic journal, and (2) it must explicitly address SDGs in the context of enterprising strategies. Studies that only mentioned SDG-related terminology without linking it to enterprise, such as those focused exclusively on health care or public policy, were excluded. Limiting the results to ABS-ranked journals yielded 1,897 articles. After removing duplicates and screening titles and abstracts, a final data set of 335 articles was retained for full analysis.

### *Bibliometric analysis and rationale*

The bibliometric component of the review was designed to identify conceptual patterns and the intellectual structure of SDG-related research in management. To strengthen analytical validity, the study followed recommendations to apply a multi-indicator approach rather than relying on a single bibliometric metric (Marzi *et al.*, 2017; Pizzi *et al.*, 2020a, 2020b). Analyses were conducted using the *bibliometrix* package in R (Aria and Cuccurullo, 2017) and VOSviewer (Van Eck and Waltman, 2010), both widely used tools in bibliometric research.

The bibliometric analysis combined performance analysis and science mapping. Performance analysis provided a descriptive overview of the field's development by examining citation counts, author and journal productivity and temporal publication trends.

Science mapping then offered a deeper exploration of the field's structure through three techniques: co-citation analysis, bibliographic coupling and keyword co-occurrence.

Co-citation analysis was used to identify foundational literature by examining how frequently pairs of documents, journals or authors were cited together. To ensure the interpretive rigour of results, thresholds were set at a minimum of three citations for individual articles and 40 citations for journals and authors, consistent with prior bibliometric studies (Pizzi *et al.*, 2020a, 2020b). Bibliographic coupling, in contrast, identified clusters of conceptually related articles based on shared references (Kessler, 1963; Ferreira, 2018). Minimum thresholds of two citations per article and two articles per journal or author were applied to retain analytical focus while avoiding noise from peripheral contributions.

To identify thematic clusters, we conducted a keyword co-occurrence analysis using VOSviewer (Van Eck and Waltman, 2010). A minimum keyword occurrence threshold of five was applied to focus the analysis on terms that appeared with sufficient frequency across the data set. Prior to analysis, we implemented a keyword harmonisation process to standardise spelling, consolidate synonyms and avoid redundancy (Marzi *et al.*, 2024). The clustering algorithm applied was VOSviewer's default LinLog/modularity-based clustering method, with the resolution parameter set at 1.0, in line with recommendations from prior studies (Pizzi *et al.*, 2020a, 2020b). This technique prioritises keyword frequency and co-location over citation prominence, facilitating the identification of emerging themes and conceptual linkages (Fisch and Block, 2018; Pizzi *et al.*, 2020a, 2020b). It groups keywords based on co-occurrence strength, enabling the detection of conceptually coherent clusters. Articles were then assigned to clusters based on keyword proximity and density in the co-occurrence network.

#### *Thematic synthesis and Sustainable Development Goal mapping*

These procedures resulted in six thematic clusters, each representing a major research focus within the SDG-management literature. To synthesise these clusters, the ten most-cited articles within each thematic area were reviewed in depth. This sampling strategy balanced breadth and depth by capturing the most influential work within each cluster while retaining sensitivity to theoretical variation. Articles were assigned to clusters based on keyword proximity and thematic similarity, resulting in a conceptually grounded framework for analysis.

To strengthen alignment with the SDG agenda, the study incorporated Scopus SDG classifications, which use machine learning and curated keyword logic to link documents to individual SDGs (Scopus, 2023). This mapping enabled an additional layer of analysis, tracing how management scholarship engages with specific sustainability goals.

#### *Integration of bibliometric and systematic approaches*

The integration of bibliometric mapping with systematic literature review offers a comprehensive lens on the field. The bibliometric component clarifies the intellectual architecture of SDG-related research, while the systematic review component offers a deeper examination of the theoretical and practical content of each thematic cluster. Together, these components reveal how research on SDGs in the management domain has evolved, how it is structured and where future contributions are most needed. This dual approach reflects current best practice in management research synthesis and provides a robust foundation for advancing theory and informing practice (Marzi *et al.*, 2024).

## Results of the bibliometric analysis

### Performance analysis

Annual scientific production serves as a key indicator of research activity and trends in SDG-related management scholarship. The publication volume has grown rapidly, with an annual growth rate of 80.57% between 2015 and 2023. This surge aligns with the adoption of the 2030 Agenda, signalling the integration of sustainability into mainstream management research.

Within the most active journals: the *Journal of Cleaner Production* accounts for 17% of publications, significantly ahead of *Corporate Social Responsibility and Environmental Management* (7%) and *Business Strategy and the Environment* (6%). While these journals maintain a strong sustainability focus, the presence of generalist outlets like the *Journal of Business Research* (3%) reflects broader disciplinary engagement.

Citation analysis of the 335-article data set shows 9,741 citations across 120 journals, with an average of 29.08 citations per article (SD = 58.26). The top ten articles account for 28.45% of all citations, a decline from 40.32% in Pizzi et al. (2020a, 2020b), reflecting a more distributed pattern of influence.

Among 918 contributing authors, the average is 3.12 authors per article, yet only 84 authors contributed more than once and 184 received over 50 citations, pointing to a concentrated core of influence and opportunities to broaden participation in the field.

Country-level analysis (Figure 1 and Table 1) shows Italy leading in output, while the UK ranks first in total citations (1,506) and average citations (51.93). Denmark (78.67) and New Zealand (65.56) also show high average impact, despite fewer publications, underscoring the influence of quality over volume.

While citation metrics provide useful insights, they should be interpreted with caution. They may not fully capture research quality or reflect the contributions of multi-country collaborations, particularly when based solely on first-author affiliations.

### Co-citation analysis

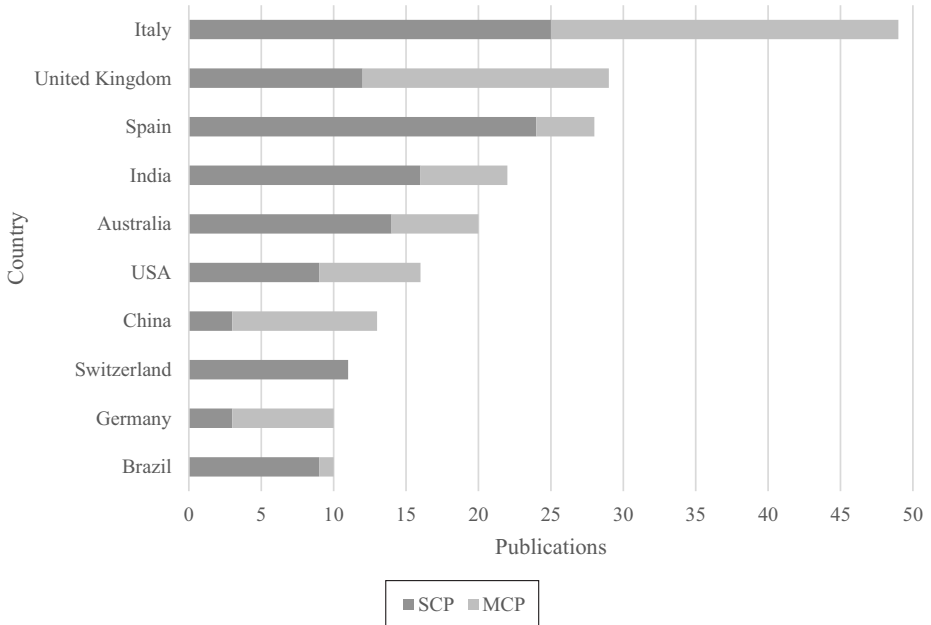
The co-citation analysis identified 427 key references from a data set of 24,754 cited sources, mapping the intellectual foundations of SDG-related management research. Figure 2 shows a density map of co-cited articles, where node proximity and clustering reflect how often articles are cited together. Denser areas indicate stronger conceptual linkages.

Van Zanten and Van Tulder (2018) and Rosati and Faria (2019b) emerge as central works, offering key insights on institutional drivers of SDG engagement and organisational factors in SDG reporting. The United Nations (2015) agenda document also ranks highly, highlighting its normative influence. Clustering around these works underscores their foundational role in shaping the field.

At the journal level, over 7,000 journals were cited, but only 71 received more than 40 citations. The *Journal of Cleaner Production* is the most co-cited (1,826 citations), followed by *Sustainability* (783 citations) and the *Journal of Business Ethics* (782 citations), reflecting the field's alignment with environmental and ethical concerns.

Figure 3 illustrates thematic clusters of journals based on co-citation patterns. The green cluster, led by *Journal of Cleaner Production and Sustainability*, focuses on environmental management. The blue cluster, centred on *Business Strategy and the Environment*, addresses strategy and reporting. The red cluster, led by *Journal of Business Ethics*, emphasises ethics in management. The yellow cluster, anchored by *Journal of Business Research*, spans broader theoretical themes such as marketing and innovation.

Author-level co-citation (Figure 4) shows 239 authors cited more than 20 times out of 35,000+. The map highlights central scholars often cited together, forming the intellectual



**Figure 1.** Most productive countries  
Source: Authors' own work

**Table 1.** Total citations per country

Country	Total citations	Average article citations
United Kingdom	1,506	51.93
Italy	1,141	23.29
Denmark	717	78.67
New Zealand	590	65.56
China	544	41.85

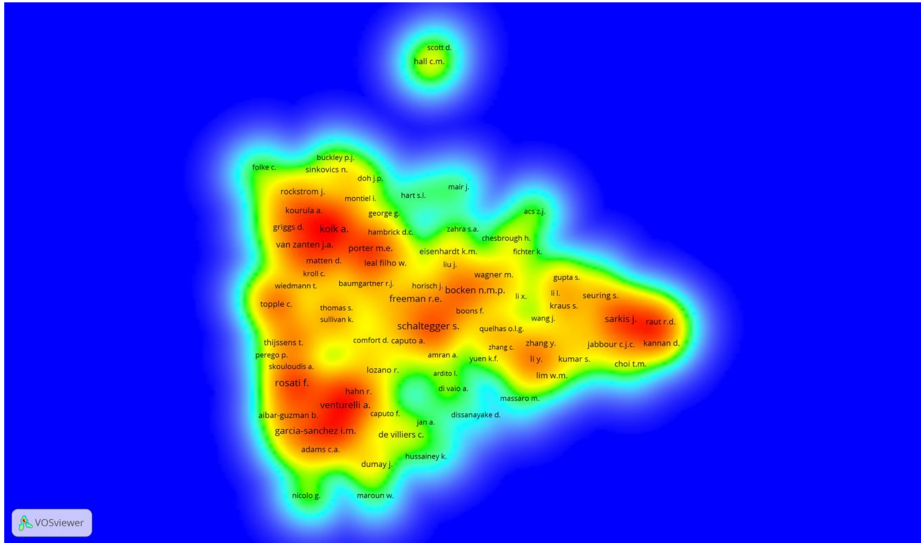
Source(s): Authors' own work

core of SDG research. Authors like Hall and Scott appear on the periphery, reflecting a specialised focus on areas such as sustainable tourism rather than marginal influence.

*Bibliographic coupling*

Bibliographic coupling identifies conceptual similarity between documents based on shared references. When two articles cite the same sources, they are considered coupled, indicating alignment in research focus. This method is valuable for mapping the intellectual structure of a field and identifying emerging research communities. In this study, 261 of 269 articles with at least two citations were interconnected, producing a connectivity rate of 97%. This represents a substantial increase from the 25.9% reported by Pizzi et al. (2020a, 2020b),





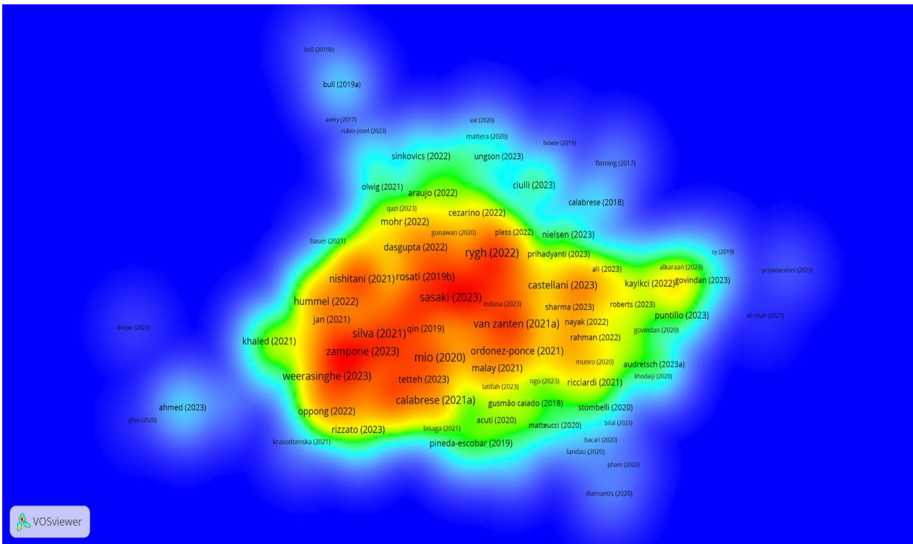
**Figure 4.** Density map of co-cited authors  
Source: Authors' own work

indicating greater coherence and maturity in SDG-related management research. Figure 5 presents a density map of bibliographic coupling among articles, where nodes closer together share more references, and denser areas indicate stronger thematic overlap. The tight clustering reflects a well-integrated network and a more unified research trajectory.

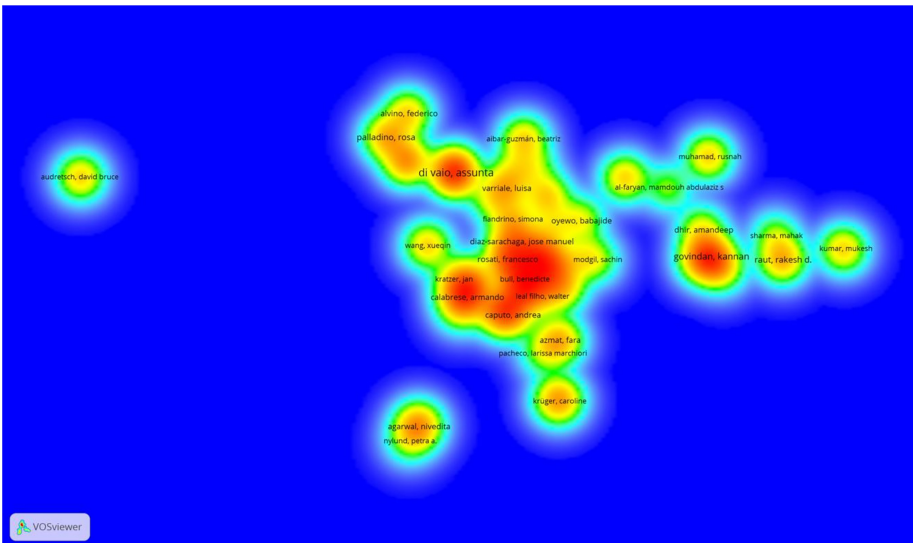
At the journal level, 51 journals with at least two qualifying articles were connected. The *Journal of Cleaner Production* had the highest link strength, followed by *Corporate Social Responsibility and Environmental Management and Business Strategy and the Environment*, confirming their central role in SDG discourse within management. Author-level coupling showed similar integration. Of 77 authors with at least two articles, 76 were linked. Figure 6 displays a density map of author coupling, with clusters representing researchers who draw on similar foundational work. Larger nodes reflect greater influence or productivity, and proximity indicates thematic alignment.

#### Keyword co-occurrence

Keyword co-occurrence analysis offered valuable insights into research topics by identifying thematic clusters within the literature (López-Fernández et al., 2016). For this study, only keywords occurring at least five times were retained, narrowing the initial pool of 320 to 54. The most frequent keywords “Corporate Social Responsibility”, “Reporting”, “Innovation”, “Circular Economy” and “MNE” (Multinational Enterprise), are closely aligned with SDG strategies, underscoring their significance within the research landscape. Figure 7 visualises the interconnections among these keywords, grouping them into distinct clusters. These clusters form a structured basis for thematic analysis, providing a clearer understanding of the research landscape and facilitating the identification of dominant themes and emerging areas of interest.

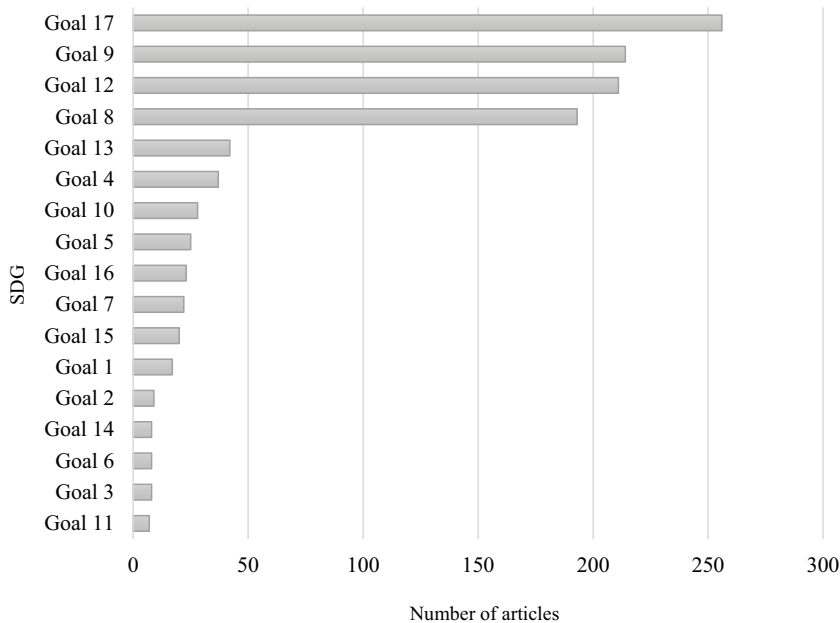


**Figure 5.** Density map of the bibliographic coupling of articles  
 Source: Authors' own work



**Figure 6.** Density map of the bibliographic coupling of authors  
 Source: Authors' own work





**Figure 8.** SDG number in articles

Source: Authors' own work

landscape. This approach provides a clearer understanding of the primary areas of focus and the evolving discourse in SDG-related enterprising strategies.

*Cluster 1: Politics and policy in Sustainable Development Goal integration*

This cluster highlights the critical role of politics and policy in shaping enterprising strategies for SDG integration, advocating for a shift from growth-centric approaches to more inclusive, holistic frameworks (Hall, 2019). Strong sustainability, which prioritises preserving natural capital as non-substitutable, is emphasised over weak sustainability, which assumes technological progress can offset environmental degradation. Achieving effective SDG integration requires tailored policies, active stakeholder engagement and innovative practices that respect ecological boundaries and leverage emerging technologies. These efforts, shaped by internal strategic visions and external pressures, enable firms to contribute meaningfully to sustainable development (Bhatt et al., 2020; Bogers et al., 2020; Centobelli et al., 2020; Mio et al., 2020; Monteiro et al., 2019; Pizzi et al., 2020a, 2020b; Tost et al., 2018).

*Cluster 2: Innovation, technology and entrepreneurship*

This cluster examines the roles of innovation, emerging technologies and entrepreneurship in advancing SDGs. Key themes include open innovation and collaboration (Bogers et al., 2020), knowledge sharing and fairness in supply chains (Zhou et al., 2020) and the influence of intellectual capital on sustainable business models (Alvino et al., 2021). Challenges and opportunities in the sharing economy (Gössling and Hall, 2019) and the importance of

**Table 2.** Main findings of clustered literature

Cluster	Main findings
1. Politics and policy in SDG integration	<ul style="list-style-type: none"> <li>• Influence of politics and critique of neoliberal policies and growth-driven strategies (Hall, 2019; Mio <i>et al.</i>, 2020)</li> <li>• Need for better and tailored policies (Bhatt <i>et al.</i>, 2020; Centobelli <i>et al.</i>, 2020; Monteiro <i>et al.</i>, 2019)</li> <li>• Most policies are based on the concept of “weak sustainability” rather than “strong sustainability” (Tost <i>et al.</i>, 2018)</li> <li>• Broader sustainability knowledge, including community involvement and human perspectives (Bhatt <i>et al.</i>, 2020; Hall, 2019; Monteiro <i>et al.</i>, 2019)</li> <li>• Interest of stakeholders in companies’ sustainability (Pizzi <i>et al.</i>, 2020a, 2020b; Silva, 2021)</li> <li>• The importance of businesses’ contribution to SDGs and the focus of research on companies’ strategies (Mio <i>et al.</i>, 2020; Pizzi <i>et al.</i>, 2020a, 2020b)</li> <li>• Need for a better alignment between companies and SDGs (Bhatt <i>et al.</i>, 2020)</li> <li>• The importance of innovation and emerging technologies (Bhatt <i>et al.</i>, 2020; Bogers <i>et al.</i>, 2020; Centobelli <i>et al.</i>, 2020; Pizzi <i>et al.</i>, 2020a, 2020b)</li> <li>• Different countries’ cultures influence companies’ sustainability (Bogers <i>et al.</i>, 2020)</li> <li>• Companies’ efforts are more symbolic than substantive, so there is a need for business model changes (Bogers <i>et al.</i>, 2020; Silva, 2021)</li> <li>• Different solutions to address SDGs based on the industry (Bhatt <i>et al.</i>, 2020; Centobelli <i>et al.</i>, 2020)</li> <li>• Possibility to measure SDGs through ESG scores (Khaled <i>et al.</i>, 2021)</li> <li>• Country technology and innovation are not drivers for SDG reporting (Rosati and Faria, 2019b)</li> <li>• Innovation is paramount to achieving SDGs and can foster cross-sector collaboration (Bogers <i>et al.</i>, 2020; Schaltegger <i>et al.</i>, 2018; Wang <i>et al.</i>, 2020)</li> <li>• Multilateral cooperation, fair relationships and knowledge sharing in a supply chain foster green innovation (Zhou <i>et al.</i>, 2020)</li> <li>• Intellectual capital is central to shaping innovative decisions to address sustainability (Alvino <i>et al.</i>, 2021)</li> <li>• The sustainable energy transition is central to achieving all SDGs (Ali Shah <i>et al.</i>, 2021)</li> <li>• Sharing platforms may have a positive effect on SDGs, while collaborative platforms could be detrimental to SDGs (Gössling and Hall, 2019)</li> <li>• Entrepreneurship is a driver to achieving SDGs (Home <i>et al.</i>, 2020)</li> <li>• Horizontal and vertical collaborative entrepreneurship is a driver to address SDGs (Schaltegger <i>et al.</i>, 2018)</li> <li>• Values of companies and employees can help engage in SDGs (Fleming <i>et al.</i>, 2017)</li> </ul>
2. Innovation, technology and entrepreneurship	

*(continued)*

**Table 2.** Continued

Cluster	Main findings
3. Transforming business models for sustainability	<ul style="list-style-type: none"> <li>• Need for business models that integrate sustainability in their core (Bocken and Short, 2021; Moldavska and Welo, 2019; Naidoo and Gasparatos, 2018)</li> <li>• Profitability, environmental policies and stakeholder pressure are the main drivers of adopting sustainability strategies (Naidoo and Gasparatos, 2018)</li> <li>• Sustainability must be seen by companies as directed change (Moldavska and Welo, 2019)</li> <li>• Circular economy practices are effective tools for achieving several SDGs (Schroeder et al., 2019)</li> <li>• Companies are recognising the importance of environmental sustainability (Gunawan et al., 2020)</li> <li>• Renewable energy, securitisation and fair distribution of energy are fundamental to reach sustainability (Ali Shah et al., 2021)</li> <li>• Need for an integrated approach, considering there could be no trade-off between different SDGs (Hall, 2019; van Vuuren et al., 2015)</li> <li>• Need for a change in the managerial approach, going beyond market-driven strategies (Hall, 2019)</li> <li>• Robust policy frameworks to mitigate the negative impacts of positive actions for SDGs must be in place (Aust et al., 2020)</li> </ul>
4. Sustainable operations and supply chains	<ul style="list-style-type: none"> <li>• Integrating GRI guidelines with SDGs helps with operational issues (Tsalis et al., 2020)</li> <li>• Companies can enhance sustainability through transparency and transformation strategies (Silva, 2021)</li> <li>• Intellectual capital drives internal operations' sustainability (Alvino et al., 2021)</li> <li>• The main retail sector strategies include energy management, GHG emissions reduction, integrated waste management and water conservation (Naidoo and Gasparatos, 2018)</li> <li>• Sustainable manufacturing should be based on six paradigms: capability development for environmental management, lean practices and environmental management, environmental management and firm performance, integrating lean and green practices, green supply chain management and sustainability (Bhatt et al., 2020)</li> <li>• Corporate sustainability should be assessed by following criteria for sustainable manufacturing and a sustainable world, based on SDGs (Moldavska and Welo, 2019)</li> <li>• Green practices in firms boost supply chain green practices (Centobelli et al., 2020)</li> <li>• Logistics providers are key for green supply chains (Centobelli et al., 2020)</li> <li>• To achieve SDGs in the fashion industry, the following practices are paramount: sustainable fashion supply chain management, sustainable design, sustainable dyeing, sustainable production, sustainable retailing and consumption, sustainable sourcing, reverse activities and closed-loop supply chain and life cycle assessment (Cai and Choi, 2020)</li> <li>• Open innovation and multilateral collaboration in supply chains are paramount for sustainability (Bogers et al., 2020; Zhou et al., 2020)</li> </ul>

(continued)

Table 2. Continued

Cluster	Main findings
5. Stakeholder engagement and competitive advantage	<ul style="list-style-type: none"> <li>• There is a positive relationship between sustainability and company reputation across stakeholders (Gomez-Trujillo <i>et al.</i>, 2020)</li> <li>• Including stakeholders in CSR activities helps achieve a balance between SDG implementation and cost management (Lu <i>et al.</i>, 2021)</li> <li>• Transparent reporting is a way to foster dialogue with stakeholders and develop sustainability strategies (Gomez-Trujillo <i>et al.</i>, 2020; Lu <i>et al.</i>, 2021; Tsalis <i>et al.</i>, 2020)</li> <li>• Stakeholder engagement enhances the environmental focus of retail companies (Naidoo and Gasparatos, 2018)</li> <li>• CSR activities positively impact societal well-being, by addressing community problems and the achievement of SDGs (Gunawan <i>et al.</i>, 2020)</li> <li>• CSR and circular economy can tackle sustainability issues presented by stakeholders while increasing brand preference, employee loyalty and investor interest (Morea <i>et al.</i>, 2021)</li> <li>• Islamic banking principles could offer valuable lessons for advancing SDGs (Jan <i>et al.</i>, 2021)</li> <li>• Stakeholder engagement, including government, NGOs and local communities, contributes to collaboration, coordination and adoption of sustainability strategies in supply chains (Nayal <i>et al.</i>, 2022)</li> <li>• Organisations that embrace collaborative strategies are better positioned to achieve sustainable outcomes (Khaled <i>et al.</i>, 2021)</li> <li>• The sharing economy can contribute positively to SDGs, while there is a need for policies contrasting the negative effects of the collaborative economy (Grössling and Hall, 2019)</li> <li>• Organisations based in nations highly susceptible to climate change, high CSR levels, investment in tertiary education, permissive, egalitarian, short-term-focused, individualistic, with fewer market coordination laws and weaker employment protection report more on SDGs (Rosati and Faria, 2019b)</li> <li>• Larger companies tend to report more on SDGs, as well as those committed to UNGC and CDP (Rosati and Faria, 2019a; van der Waal and Thijssens, 2020)</li> <li>• There is a positive relationship between young board directors and SDG disclosure, and a weakly significant one between female participation in boards and SDG disclosure (Rosati and Faria, 2019a)</li> <li>• SDG disclosure is mainly driven by image considerations (Emma and Jennifer, 2021; Heras-Saizarbitoria <i>et al.</i>, 2022; van der Waal and Thijssens, 2020)</li> <li>• In controversial sectors SDG reporting has a positive influence on firm performance (Emma and Jennifer, 2021)</li> <li>• There is a low quality of reporting (Heras-Saizarbitoria <i>et al.</i>, 2022; Tsalis <i>et al.</i>, 2020)</li> </ul>
6. Corporate reporting practices	<p>(continued)</p>

**Table 2.** Continued

Cluster	Main findings
	<ul style="list-style-type: none"> <li>• SDG reporting should be more regulated, follow the materiality guideline and include stakeholders (Heras-Saizarbitoria <i>et al.</i>, 2022)</li> <li>• Need for substantive rather than symbolic reporting, which could be considered “SDG-washing” (Heras-Saizarbitoria <i>et al.</i>, 2022; van Vuuren <i>et al.</i>, 2015)</li> <li>• SDG reporting can be classified into conciliatory, stimulation, transparency and transformation. The latter two are the most effective in contributing to SDGs (Silva, 2021)</li> <li>• Sustainability reporting is a tool for accountability and transparency (Tsalis <i>et al.</i>, 2020)</li> <li>• GRI guidelines integrated with SDGs aid reporting (Heras-Saizarbitoria <i>et al.</i>, 2022; Tsalis <i>et al.</i>, 2020)</li> <li>• SDGs may be implemented with education, information, innovation, implementation and monitoring (Gusmão Caiado <i>et al.</i>, 2018)</li> <li>• A sustainability assessment could be made by using three modules: organisational module, criteria for sustainable manufacturing and criteria for a sustainable world (Moldavska and Welo, 2019)</li> <li>• Need for additional policies to drive substantive change (van Vuuren <i>et al.</i>, 2015)</li> </ul>
<b>Source(s):</b>	Authors’ own work

fostering an organisational culture conducive to entrepreneurial action are also explored (Fleming *et al.*, 2017; Horne *et al.*, 2020).

*Cluster 3: Transforming business models for sustainability*

This cluster underscores the need for businesses to embed SDGs into their core strategies by transforming their models. Scholars critique the limitations of current sustainability efforts and call for more comprehensive hierarchies of sustainable business models (Bocken and Short, 2021). Themes include sustainability assessments, circular economy practices (Moldavska and Welo, 2019; Schroeder *et al.*, 2019) and renewable energy's role in green economic recovery (Ali Shah *et al.*, 2021). Policy interventions and foreign direct investment are identified as critical enablers, while integrated approaches to sustainability are emphasised (Van Vuuren *et al.*, 2015; Hall, 2019).

*Cluster 4: Sustainable operations and supply chains*

This cluster focuses on improving corporate sustainability through internal operations and supply chains. Effective reporting and assessments (Tsalis *et al.*, 2020; Moldavska and Welo, 2019), transparency (Silva, 2021) and intellectual capital (Alvino *et al.*, 2021) are key drivers. Sustainable practices in supply chains, such as green sourcing (Centobelli *et al.*, 2020; Naidoo and Gasparatos, 2018), solutions for the fashion industry (Cai and Choi, 2020) and collaborative innovation (Bogers *et al.*, 2020; Zhou *et al.*, 2020), are highlighted as pivotal for achieving sustainability.

*Cluster 5: Stakeholder engagement and competitive advantage*

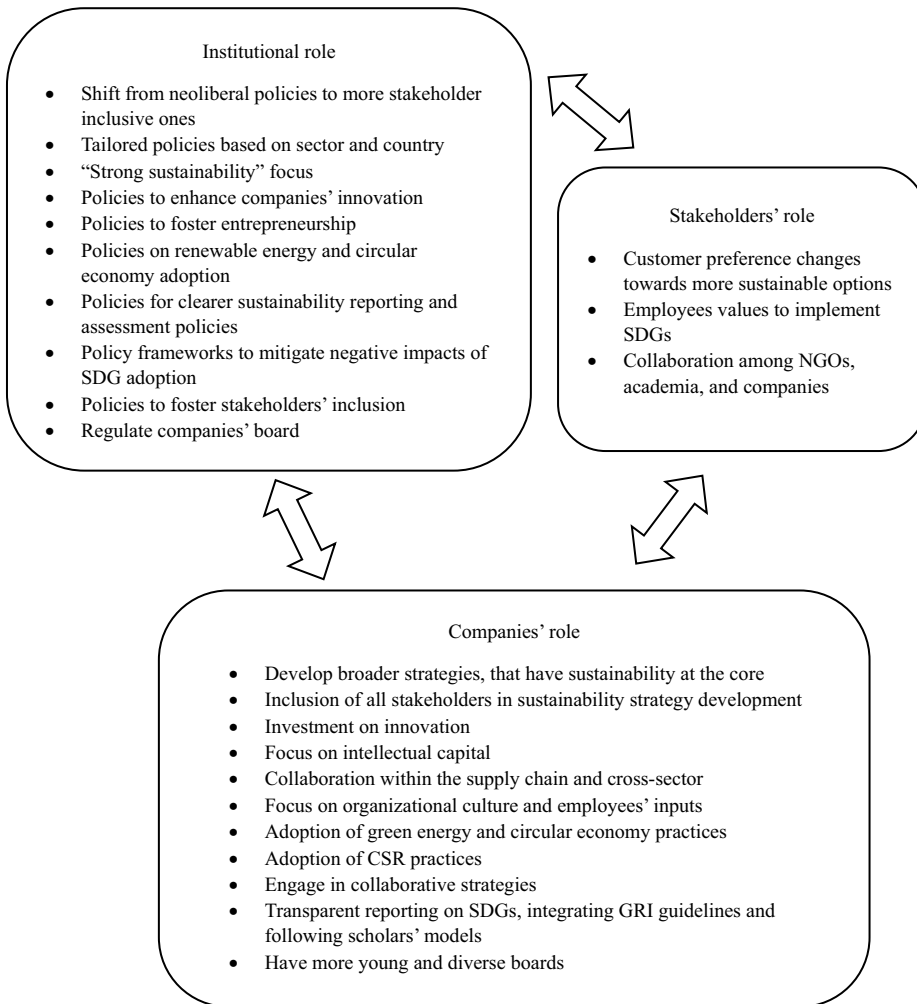
This cluster examines the role of stakeholder engagement in aligning sustainability with financial performance and corporate reputation (Gomez-Trujillo *et al.*, 2020). Models of shared value creation (Lu *et al.*, 2021), transparent reporting (Tsalis *et al.*, 2020) and community-focused CSR practices (Gunawan *et al.*, 2020) reinforce SDG efforts. Integrating circular economy principles is seen as a competitive advantage that aligns with stakeholder expectations (Morea *et al.*, 2021). In addition, Islamic banking principles offer ethical governance models (Jan *et al.*, 2021), and collaborative strategies in supply chains and the sharing economy play a critical role (Gössling and Hall, 2019; Nayal *et al.*, 2022).

*Cluster 6: Corporate reporting practices*

This cluster highlights corporate reporting practices in SDG adoption, with larger firms and those in climate-vulnerable regions showing higher reporting rates (Rosati and Faria, 2019a, 2019b). However, many reports are criticised as symbolic rather than substantive (van der Waal and Thijssens, 2020), and concerns about report quality persist (Heras-Saizarbitoria *et al.*, 2022; Tsalis *et al.*, 2020). Improved reporting frameworks are needed, emphasising transparency, collaboration and rigorous evaluation mechanisms (Gusmão Caiado *et al.*, 2018; Moldavska and Welo, 2019; Tsalis *et al.*, 2020).

## Discussion

The framework presented in Figure 9 synthesises the main thematic clusters from the bibliometric analysis and offers a theoretically grounded model for understanding how SDGs are embedded within enterprising strategies. It advances a more relational and adaptive account of enterprise transformation in response to the SDG agenda. Rather than locating sustainability solely within the remit of business, the framework highlights the mutual



**Figure 9.** Model for the process of SDG embedding in companies’ strategies  
**Source:** Authors’ own work

dependence of organisations, institutional contexts and stakeholders. The bidirectional relationships within the model reflect the recursive nature of SDG implementation, wherein firms are both influenced by and exert influence on their external environments. Three theoretical lenses, institutional, stakeholder and legitimacy, jointly inform the patterns identified in the review. Institutional structures establish the formal and informal parameters within which organisations act; stakeholders introduce claims and expectations that influence strategic direction; and legitimacy serves both as a normative objective and as a mechanism through which organisational actions are rationalised and evaluated.

Institutional theory offers a foundation for explaining how organisations respond to external pressures, particularly from entities such as the United Nations and the European

Union. Clusters in the review point to the institutionalisation of SDG practices, evident in standard-setting, disclosure requirements and regulatory frameworks. As [Scott \(2014\)](#) notes, institutional environments exert coercive, normative and cognitive pressures that guide organisational behaviour. Within this context, SDG-related convergence in corporate practice often stems not from deep commitment but from the pursuit of legitimacy and the need for predictability in a shared institutional field.

The prominence of cross-sector partnerships, community engagement and collaborative sustainability initiatives across multiple clusters reflects the relevance of stakeholder theory. Organisations increasingly co-develop SDG priorities with NGOs, academic institutions and local communities. This reflects [Freeman's \(2010\)](#) perspective of firms as embedded in networks of stakeholder relationships, where responsiveness to diverse interests becomes a strategic necessity. The framework captures how stakeholder influence informs and reshapes enterprising strategies, particularly as these actors gain visibility in sustainability discourse.

Legitimacy theory provides further explanatory depth, clarifying why organisations engage not only in SDG-aligned practices but also in the construction of narratives that affirm their legitimacy in the eyes of both institutional gatekeepers and the public. Clusters concerned with sustainability reporting, impact metrics and strategic communication suggest that legitimacy is not a passive consequence of compliance but an actively pursued outcome. As [Silva and Figueiredo \(2020\)](#) argue, organisations mobilise sustainability narratives to maintain moral and cognitive legitimacy within their operational spheres. In this light, SDG engagement is not solely about fulfilling obligations but also about managing perception and signalling alignment with evolving societal values.

The systematic review also reveals key contextual enablers that shape enterprise engagement with the SDGs. Research across clusters one and six highlights the role of governments and institutions in facilitating or constraining sustainability transitions. These actors are not merely external forces but constitute institutional structures that define the normative and regulatory context in which firms operate. From the perspective of institutional theory, state and supranational bodies exert coercive and normative pressures that move organisations away from market-driven, neoliberal approaches towards more inclusive, stakeholder-oriented models ([Hall, 2019](#); [Monteiro et al., 2019](#)). This shift is particularly evident in contexts where sector or country-specific policies promote what [Tost et al. \(2018\)](#) term “strong sustainability”, involving a balance of economic, social and environmental objectives, even when it requires foregoing short-term gains. Such institutional arrangements are essential for redirecting firm behaviour towards long-term sustainability goals.

Clusters two and three emphasise the importance of innovation and entrepreneurship in advancing the SDGs. Although some evidence suggests that country-level innovation does not directly influence SDG reporting ([Rosati and Faria, 2019b](#)), broader findings support the relevance of institutional entrepreneurship, organisational actors who mobilise resources to initiate change within institutional settings. This aligns with [Scott's \(2014\)](#) account of institutional dynamism, where strategic agency can reshape prevailing norms and expectations. Government initiatives, regulatory frameworks and targeted incentives help mitigate the risks of disruptive business models emerging from the sharing economy ([Aust et al., 2020](#); [Gössling and Hall, 2019](#)). These clusters also point to stakeholder-inclusive innovation systems in which public and private actors co-develop sustainability solutions through subsidies, start-up hubs and collaborative funding. This convergence reflects both institutional and stakeholder enablers of SDG-oriented entrepreneurship.

Cluster four shifts attention to internal organisational processes, especially operations and supply chains. While institutional incentives and penalties influence firm behaviour, this

cluster also shows how stakeholder engagement becomes embedded in daily routines and decision-making. In line with stakeholder theory, NGOs and local communities act not only as external advocates but as active participants in shaping strategy (Nayal *et al.*, 2022). Adoption of circular and sharing economy models (Ali Shah *et al.*, 2021; Bocken and Short, 2021; Schroeder *et al.*, 2019) points to a deeper orientation where sustainability is integrated into value creation rather than addressed through peripheral reporting. While transparency and transformative approaches are widely applicable, tailoring strategies to sector-specific challenges ensures more targeted and effective outcomes (Centobelli *et al.*, 2020; Moldavska and Welo, 2019; Naidoo and Gasparatos, 2018; Silva, 2021).

Cluster five frames' stakeholders as both constraints and resources, emphasising their dual influence on enterprising behaviour. Rising public concern for socio-environmental goals contributes to growing demands for moral legitimacy, the perception that firms are acting appropriately within societal norms (Silva and Figueiredo, 2020). Legitimacy theory helps explain why organisations increasingly align with stakeholder values: to maintain trust and credibility with customers, employees and civil society (Fleming *et al.*, 2017; Gosselt *et al.*, 2019; Hall, 2019; Pizzi *et al.*, 2020a, 2020b). Employee expectations shape governance and internal practices, while collaboration with academia and NGOs contributes to co-created sustainability solutions, such as shared consumption platforms (Ethical Consumer Research Association Ltd, 2024; Gössling and Hall, 2019). These dynamics suggest that legitimacy is actively constructed through ongoing stakeholder interaction and not passively granted (Gunawan *et al.*, 2020; Khaled *et al.*, 2021; Lu *et al.*, 2021; Nayal *et al.*, 2022). Collaborative entrepreneurship and supply chain partnerships enhance these efforts, promoting broader systemic impacts (Alvino *et al.*, 2021; Schaltegger *et al.*, 2018; Tost *et al.*, 2018).

Finally, cluster six returns to the relevance of transparent governance and inclusive reporting as mechanisms for institutionalising legitimacy. The adoption of frameworks such as the Global Reporting Initiative and efforts to diversify board composition illustrate how firms seek to secure legitimacy across multiple audiences (Heras-Saizarbitoria *et al.*, 2022; Rosati and Faria, 2019b; Tsalis *et al.*, 2020). In this setting, legitimacy theory provides a compelling account of how organisations respond to shifting societal expectations by adapting their structures and disclosures. The combination of governance innovation and sustainability performance supports long-term value creation, indicating that legitimacy is not only reputational but also strategic.

Building on the integrative framework and thematic synthesis, the following propositions are advanced to theorise the mechanisms through which institutional pressures, stakeholder relationships and legitimacy concerns shape enterprise engagement with the SDGs:

- P1. The presence of coercive and normative pressures from institutional actors (e.g. governments, the UN, EU) increases the likelihood that firms will adopt SDG-aligned practices, regardless of internal commitment to sustainability.
- P2. Firms operating in countries with sector-specific sustainability regulations or strong policy frameworks (e.g. policies promoting "strong sustainability") are more likely to internalise SDG-related objectives into core strategies.
- P3. Institutional entrepreneurship, supported by innovation-friendly public policy, enhances a firm's capacity to reshape sustainability norms within its sector.
- P4. Firms that actively engage with diverse stakeholder groups – including NGOs, academia and local communities – are more likely to co-create and implement inclusive SDG strategies.

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- P5. Stakeholder salience positively moderates the relationship between institutional pressure and SDG adoption, such that firms facing both strong institutional mandates and high stakeholder expectations are more likely to integrate SDG goals into their operational practices.
- P6. Firms embedded in stakeholder-inclusive innovation ecosystems are more likely to develop novel sustainability-oriented business models than firms operating in isolated or investor-centric environments.
- P7. Firms that adopt transparent reporting frameworks (e.g. GRI) and diversify governance structures (e.g. board composition) are more likely to secure moral and cognitive legitimacy in their institutional environments.
- P8. Organisations strategically use sustainability narratives to reinforce legitimacy among stakeholders, particularly when operating under conditions of reputational scrutiny or evolving societal expectations.
- P9. Stakeholder-driven expectations regarding environmental and social performance contribute to the construction of legitimacy as an active organisational process rather than a passive outcome of compliance.
- P10. Firms that align SDG strategies with institutional norms, stakeholder priorities and legitimacy goals are more likely to achieve sustained performance outcomes than those that treat sustainability as peripheral to core business operations.
- P11. The recursive interaction between organisational strategies and external institutional or stakeholder environments leads to adaptive SDG practices that evolve over time rather than follow a linear path.

### Reflections on a future research agenda

The present review identifies interrelated avenues for advancing scholarship on SDG integration in enterprising strategies. These are grounded in conceptual and empirical gaps identified through the synthesis of bibliometric clusters and systematic literature.

Firstly, future research should prioritise longitudinal, context-sensitive studies that examine how firms internalise and adapt SDG strategies over time. Current work remains overly reliant on cross-sectional designs and disproportionately focused on Western contexts. Studies situated in the Global South, such as analyses of regulatory change in Nigeria's oil sector or institutional support for rural enterprises in India could offer new insight into how firms respond to evolving policy, investment and stakeholder pressures. Mixed-method longitudinal designs incorporating panel data, process tracing and stakeholder interviews are particularly well-suited to capturing these dynamics.

Secondly, although technologies such as artificial intelligence, blockchain and Internet of Things (IoT) are frequently cited as SDG enablers, little is known about how their effectiveness is mediated by behavioural and organisational conditions. Future research should investigate how employee engagement, consumer trust and organisational learning shape technological outcomes in sustainability contexts (Nayal *et al.*, 2022). Empirical work on blockchain traceability in Congolese mining or IoT applications in Amazonian deforestation monitoring could yield practical insight. Simultaneously, comparative studies of entrepreneurial ecosystems, such as India's off-grid energy ventures or township micro-enterprise hubs in South Africa can illuminate how institutional support influences SDG-oriented innovation (Lu *et al.*, 2021; Bogers *et al.*, 2020; Dabić *et al.*, 2022).

Thirdly, there is a need to examine how informal governance structures and socio-cultural institutions shape business model innovation for sustainability. Traditional and indigenous systems, such as communal resource management in the Andes or youth-led networks in East Africa may offer underexplored mechanisms for embedding SDG commitments. Furthermore, studies comparing “strong” and “weak” sustainability logics across industries, including Ghana’s gold mining and Bangladesh’s textile sectors, could clarify when and how ecological priorities are reconciled with economic objectives (Tost *et al.*, 2018; Mensah *et al.*, 2021). Ethnographic and comparative longitudinal methods are particularly apt for tracing such dynamics.

Fourthly, more attention is needed on how supply chains function as platforms for SDG delivery. Research should explore how firms co-create sustainability with suppliers, intermediaries and logistics providers, especially in fragmented or transnational supply chains (Cai and Choi, 2020). In West Africa’s cocoa industry, firms must navigate ethical imperatives such as child labour while ensuring commercial viability (Nyantakyi-Frimpong, 2020). In South Asia’s garment sector, studies might assess how multinationals promote compliance through incentives and capacity building. Tracing sustainability practice diffusion across supply chain tiers could reveal critical inter-organisational mechanisms.

Fifthly, stakeholder engagement remains under-theorised as a driver of strategic change and competitive advantage. There is scope for deeper inquiry into participatory and collaborative CSR practices, especially where informal authority and hybrid governance shape legitimacy. Participatory governance in Colombia’s reforestation efforts and chieftaincy involvement in West African extractives offer compelling contexts (Vanegas-Cubillos *et al.*, 2022). Future research should examine how stakeholder inclusion interacts with institutional complexity and legitimacy strategies, with configurational methods well-suited to revealing context-specific engagement pathways.

Finally, the expansion of SDG reporting has outpaced rigorous evaluation of its organisational impact. The field remains largely descriptive, with limited insight into how disclosures affect investor behaviour, firm valuation or risk (Mio *et al.*, 2020). Future studies should examine whether reporting influences outcomes such as cost of capital, ESG financing access or reputational performance. Emerging markets where institutional and financial constraints are more pronounced offer valuable empirical settings (Emma and Jennifer, 2021). Content analysis, text mining and fsQCA can uncover patterns in disclosure quality and governance configurations. Moreover, the role of third-party verification in strengthening trust and mitigating greenwashing warrants further scrutiny. In contexts such as Vietnam and Ethiopia, sustainability-linked bonds merit investigation for their capacity to align growth with SDG goals. Research should also assess how microfinance institutions in South Asia and Latin America embed SDG criteria in lending, and whether third-party mechanisms enhance reporting credibility (Sarfo *et al.*, 2024).

## Conclusion

The exponential growth of scholarly interest in SDGs underscores their importance, yet achieving these global objectives remains a persistent challenge. This study seeks to advance understanding by offering an intellectual framework for SDG research in management and presenting a model that elucidates the mechanisms of SDG integration into enterprising strategies. The bibliometric and co-citation analyses conducted reveal the intellectual structure of SDG research, identifying key themes, influential works and emerging clusters within the field. The proposed model extends institutional, stakeholder and legitimacy

theories by detailing how institutions and stakeholders shape enterprising decision-making. This integration enhances the theoretical understanding of the interconnected dynamics underlying SDG adoption across organisational contexts.

From a practical perspective, the framework provides actionable insights for companies aiming to integrate SDGs into their strategic planning and operations. By understanding the mechanisms and stakeholder dynamics identified in the model, managers can align sustainability efforts with global SDG objectives, enhancing both organisational impact and long-term competitiveness. For policymakers, the model serves as a tool to design targeted policies that encourage private-sector contributions to SDGs. It also highlights the potential for public-private partnerships to bridge gaps between corporate initiatives and broader public goals, fostering collaborative approaches to sustainability. Other stakeholders, including NGOs, academia and civil society, can use the framework to clarify their influence on enterprising contributions to SDGs. By delineating the roles and interactions of diverse actors, the model empowers stakeholders to engage strategically in advancing sustainability initiatives and fostering collective impact.

Despite its comprehensive findings, this study has limitations that highlight opportunities for further exploration. The reliance on the Scopus database and journals listed in the ABS Academic Journal Guide may have excluded contributions from newer or unranked journals, including those led by sustainability experts. Moreover, the absence of industry reports and unpublished studies limits the incorporation of practical, innovative perspectives, potentially narrowing the scope of analysis (Vinayavekhin *et al.*, 2023).

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