



Achieving the Sustainable Development Goals Through Corporate Sustainability in a Private Banking Organization

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ABSTRACT

Corporate sustainability (CS) has drawn the attention of academics and practitioners as a way to achieve profitable businesses without negatively impacting society. However, financial business organizations have not adequately realized the importance of CS in meeting sustainable development goals (SDGs). Thus, it is unclear how the financial sector will achieve the SDGs using CS. All 17 goals are essential, but achieving them depends on which CS issues the organization prioritizes. This study uses a qualitative case study to investigate the use of CS to achieve SDGs at financial corporations. Interviews were conducted with five respondents from City Alo, an SME banking segment of City Bank in Bangladesh, and 15 women entrepreneurs engaging with this organization to receive entrepreneurship education through a bank–university collaboration. The results show that the private banking organization achieved seven SDGs by prioritizing appropriate CS issues.

KEYWORDS

Banking, Corporate Sustainability, Private Organization, Sustainable Development Goals (SDGs)

INTRODUCTION

Corporate sustainability (CS) is becoming an essential component of the corporate world. Brundtland (1987) introduced the CS idea for long-term economic growth, environmental responsibility, and social equality in organizational management. Many stakeholders are interested not only in organizations' financial performance but also in their socioenvironmental performance (Horisch et al., 2014), so firms are deploying additional resources to increase the viability of CS (Cucek et al., 2012). CS presents a framework in which the organization, directly and indirectly, meets the needs of shareholders without depriving stakeholders. In addition to

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the economic, social, and environmental dimensions, CS focuses on interrelationships in the operation, production, marketing, and management domains (Lozano et al., 2015). CS has captured the attention of academics and business practitioners, so it is critical to focus on understanding the CS implementation process. Furthermore, most research emphasizes business practices to achieve environmental sustainability (Delmas et al., 2013). Less research has focused on understanding the attainment of other goals, such as social equality. Sustainability practices in the banking sector have become relevant due to increased awareness of environmental, social, and governance challenges and the financial industry's role in resolving these concerns. A growing interest in CS has been prompted by research that examines the subject from the perspective of banking management (Aras et al., 2018; Jan et al., 2023).

Sustainable development goals (SDGs) refer to a set of 17 goals leading to sustainable development. The private sector is a critical player in achieving these goals (Salvia et al., 2019) and is involved primarily with promoting decent work and economic growth (Ike et al., 2019). These activities can be considered part of CS and sustainable development (Ashrafi et al., 2018; Ike et al., 2019). One of the challenges in this context involves integrating global goals at the organizational level (Hacking, 2019). Thus far, how the private sector can achieve SDGs through CS remains unclear. All 17 SDGs are considered vital, and the United Nations has recommended that the goals be implemented simultaneously (Weitz et al., 2018). The 17 SDGs are (1) no poverty, (2) zero hunger, (3) good health and well-being, (4) quality education, (5) gender equality, (6) clean water and sanitation, (7) affordable and clean energy, (8) decent work and economic growth, (9) industry, innovation, and infrastructure, (10) reduced inequalities, (11) sustainable cities and communities, (12) responsible consumption and production, (13) climate action, (14) life below water, (15) life on land, (16) peace, justice, and strong institutions, and (17) partnerships for the goals. These SDGs form a crucial part of the global agenda in which civil organizations, citizens, scientists, academics, and businesses are extensively engaged. Many organizations have started incorporating SDGs and actively aim to practice sustainability (Rosati & Faria, 2019). The SDGs provide a better direction for any organization, but organizations are free to select which goals to implement based on their priorities (Borgert et al., 2018; Ranangen et al., 2018). This prioritization is undoubtedly affected by the conditions of the organization itself and the country in which it is situated (Van Zanten & Van Tulder, 2018). A spike in interest in sustainability has occurred within the banking industry, and many institutions have made pledges to reach targets (Aras et al., 2018). However, banking managers lack information about attaining and managing CS within the organization (Jan et al., 2023). The motivation underlying studies on this topic is that knowledge of what to implement and why will lead to insights on implementing CS to ensure sustainable development in private organizations. The current study examines how to ease the operation gap by determining which goals play a crucial role in achieving SDGs through CS issues and how private banking organizations can achieve them. City Alo, a private banking organization of the SME banking segment of City Bank in Bangladesh, achieved seven SDGs by prioritizing appropriate CS issues. We designed a qualitative case study and used it to investigate the following research question:

How does a private banking organization achieve SDGs through CS?

Based on our findings, we developed a framework that clarifies SDGs in terms of CS. The management of any private organization will find the framework helpful in organizing their sustainable development process both internally and externally. As such, our framework will help support policymakers, local communities, non-government organizations, and educators in their quest to achieve SDGs. In this paper, we briefly review related studies and then present the methodology utilized for our investigation. Next, we report the results of our case study and use them to develop a framework. We conclude with a brief discussion of the implications and limitations of the study and suggestions for future research directions.

LITERATURE REVIEW

Corporate Sustainability and Banking

Experts created the theory of CS to incorporate sustainable development into the corporate context. According to Gladwin et al. (1995), the components of sustainable development include environmental and human systems, interrelated world problems, equitable resource allocation, and safety-security. Valente (2012) used the phrase “sustaincentric” in researching the elements influencing the acceptance of sustainable development. Shrivastava (1995) offered four ways to achieve sustainability: (a) environmental management, (b) ecological competitiveness, (c) technology for nature, and (d) business impact control. According to Bansal (2005), economic success via value creation, social equality through corporate social responsibility, and environmental integrity are required to achieve business sustainability. In most studies, CS is recognized in the context of business versus paradoxical case frames (Hahn et al., 2014). Scholars generally believe that there are three components to ensuring business sustainability: economic, social, and environmental (Amini & Bienstock, 2014). Organizations must consider socio-environmental resources to extend the viability of CS in addition to paying attention to their economic performance (Chopra et al., 2021; Kazemi et al., 2023).

Organizations usually report on sustainability in their business practices, including environmental effects and corporate governance mechanisms (Aras et al., 2018). According to Maubane et al. (2014), mining industries tend to report more on environmental issues than social and governance issues, as it is difficult to assess the dependability of sustainability in the latter. Few studies have explored sustainability practices in the banking sector. Peneda Saraiva and Silva Serrasqueiro (2007) investigated CS in Portuguese financial institutions and indicated increased awareness of this issue. FundaOzcelik (2014) researched Turkish banks and identified their poor performance in this domain. Saxena and Kohli (2012) found a lack of support between corporate social responsibility and financial success in Indian banking. According to Sobhani et al. (2009), Islamic banking reports a greater emphasis on economic, social, and environmental transparency than secular banking. According to Rebai et al. (2016), a French financial institution achieved CS based on multiple attribute decision-making in which all stakeholders were considered under governance and the other three traditional aspects of CS.

Sustainable Development in Private Organizations

Although several studies have examined sustainable development in private organizations, very little research has investigated sustainability from the viewpoint of CS (Ashrafi et al., 2018; Chang et al., 2017). However, examining sustainable development through the three dimensions of the environment, society, and economy can improve the study of CS (Aras et al., 2018). The development of sustainability research from these three angles will presumably lead to CS, so there is currently a renewed concentration on the environment and a focus on the social aspect (Muñoz-Villamizar et al., 2018). Several researchers have grasped the need to incorporate sustainability and have started focusing on what CS comprises (Antolín-López et al., 2016). The private sector has attracted interest in this context and has prompted research that endeavors to understand CS from a management perspective (Ike et al., 2019). Also, more studies are now exploring what composes CS and have measured sustainability at the organizational level (Jiang et al., 2018; Schrippe & Ribeiro, 2019). Sustainability indicators help assess CS at the organizational level, but assessing and integrating these indicators from the overall management perspective remains a challenge (Maas et al., 2016). Another critical question is why (aside from basic economic benefits) the private sector should incorporate sustainability. This question has prompted various theories about the importance of stakeholders as well as resources (Aras et al., 2018). Zollo et al. (2013) examined the “how” question and identified several challenges in implementing a sustainable model in enterprises, while Chang et al. (2017) focused on the steps required for achieving sustainability at the organizational level.

Sustainable Development and SDGs

One of the biggest challenges for the private sector involves how to implement SDGs through CS. If we can determine precisely what contributes to sustainability, the private sector will be better positioned to organize prospective actions (Hacking, 2019). According to Van Zanten and Van Tulder (2018), the SDGs that work well for multinational enterprises are goals 3 (good health and well-being), 5 (gender equality), 8 (decent work and economic growth), 12 (responsible consumption and production), 17 (partnership for the goals), 4 (quality education), 7 (affordable and clean energy), 10 (reduced inequalities), and 13 (climate action). While helpful, these results are relevant to multinational enterprises and not necessarily national or domestic private organizations. Salvia et al. (2019) reported that current research deems goals 4 (quality education), 11 (sustainable cities and communities), and 13 (climate action) of “high importance” while considering goals 8 (decent work and economic growth), 14 (life below water), and 16 (peace, justice, and strong institutions) less important. A recent study by Ranängen et al. (2018) utilized materiality analysis to determine the importance of particular SDGs. The above studies have all attempted to measure the importance of different types of SDGs for the private sector. By targeting the private sector, we can hopefully bridge the existing research gap and promote SDGs pertaining to CS, thus leading to sustainable development. The current study aims to identify how SDGs can be achieved by selecting CS issues and, from this perspective, fulfill the knowledge gap in private organizations. While addressing several goals in parallel is challenging, our findings provide insights into the procedures necessary for achieving seven key goals.

RESEARCH METHODOLOGY

Research Strategy

A case study is a method for developing an in-depth understanding of a previously unexplored topic. Case study research aims to gather, evaluate, and present data fairly (Yin, 2018). According to Maxwell (2012), qualitative research helps understand participants’ experiences, the environment in which they behave, and the effects of their behavior. We take a qualitative case study approach in this research. The case organization we examine here is City Alo. We conducted a qualitative case study using an inductive approach and analyzed the findings through coding using MAXQDA. We considered interviews, observation, and secondary data sources in the analysis.

Data Collection and Interview Participants

Case study research requires collecting detailed data from multiple sources, such as observation, interviews, documents, and archival records. In this study, we considered two types of data: primary data, for which we conducted interviews, and secondary data, which involved the analysis of documents and journals. Table 1 lists the details of the interviews we conducted from October to December 2021. A total of 20 interviewees participated (15 entrepreneurs and five City Alo officers), and each interview took an average of 30 minutes. We utilized a semi-structured interview strategy and analyzed the interview data qualitatively. We chose five bankers from the case study organization to interview, inquiring about their backgrounds and the nature of their jobs. In addition, we interviewed 15 entrepreneurs about their journey, challenges, and facilities they use to access the case study organization’s SME banking systems. The bankers were selected from the case study organization’s head office, and the entrepreneurs were approached using the contact information provided by the case study organization.

Case

City Alo, a special banking segment of City Bank specializing in women’s banking, opened for business in March 2019. City Alo service points are found in many locations around Bangladesh,

Table 1. Interview participants (case study organization and registered entrepreneurs)

Case Study Organization City Alo	Study Area		Study Participants	
	Division	Location	Employees	No. of Participants
	Dhaka	Head Office of City Bank	Retail Banking	1
			SME Banking	1
			Women Banking	1
City Alo Officer			2	
Total				5
Entrepreneurs	Business name			No. of participants
Catering	Recipe book, My kitchen story			2
Boutique	Jas fashion, Roza boutique			2
Personal accessory	Fashion fiesta			1
Event management	12B Canvas			1
Pastry and baking	Frosted flare, Cake shake			2
Consultancy	Dtempet, Lab 1.6 interior			2
Home decor	Jolrong, Maya home decor			2
Tourism	Kashful			1
Training and fitness	Cfits, health & beauty			2
Total				15

in addition to the head office in Dhaka. The bank features several categories of services to support women entrepreneurs and is dedicated to promoting women's entrepreneurship at the educational level to expand its business scope, capacity, and innovativeness. City Alo has collaborated with the North-South University, American International University-Bangladesh, and Chittagong Independent University to develop and deliver a ten-week entrepreneurship course and has completed many entrepreneurship education sessions. The organization invites companies and institutions to offer accessible contacts to entrepreneurs, which helps women entrepreneurs develop more extensive networks. It collaborates with many corporate organizations to offer workshops and training related to income tax, business management, and other topics. It also arranges a variety of entrepreneurial fairs.

Data Analysis

We conducted thematic analysis, which aims to identify the key theme for a given phenomenon (Saldana, 2021). The interpretation process in thematic analysis utilizes codes to represent the themes and then connects them with data for analysis (Guest et al., 2011). We input the data into MAXQDA (Silver, 2017), and then, from the vast amount of output data, we coded key phrases and extracted key concepts based on the interviewees' statements. This process permitted us to go back and forth between the data and the argument of the emerging theory (Miles & Huberman, 1994). We developed narrative findings based on the order of importance. The data include all primary interviews, documents, and articles. Following Strauss & Corbin's (1998) work on first-order coding, we initially categorized the concept and combined it with the major category to obtain the theoretical dimension. Next, to obtain the second construct from first-order coding, we considered all open codes to get the second order, which directs the development of entrepreneurship education. We built creative coding, constructed a code map,

and considered all codes to create a theoretical framework that clarifies the gradual linkage with SDGs. Entrepreneurship education from universities through banking targets society, so it helps to achieve the SDGs. The interview protocol and the sequence of questions helped us to understand the study results. This approach proved valuable because even though the interview was constructed using semi-structured questionnaires, the results were not straightforward since they originated from several diverse questions and answers.

FINDINGS

Corporate Sustainability

City Alo entrepreneurship education is a system based on a bank–university collaboration that offers women entrepreneurs the opportunity to discuss their business affairs and exchange ideas, knowledge, and experience. When entrepreneurs acquire knowledge and take action to achieve their business goals, sharing ideas plays a crucial role in creating new ideas and encouraging creative competition. The focus is on creating a space where knowledge and ideas can flourish, all of which are innovative qualities in terms of launching a new business. The entrepreneurs in this program gain the skills necessary to generate new business fields by altering the existing fields in the form of unique catering, designer boutiques, and customized services, to name a few. The program gives them the opportunity to listen to stakeholders, financiers, friends, experienced people, customers, and other entrepreneurs, thereby building networks with various experts. Initially, entrepreneurs tend to imitate, innovate, and co-create through entrepreneurship education, but ultimately, they create new entrepreneurship opportunities independently. When entrepreneurs gain the necessary skills this program provides, it gives them more attractive incentives from a practical point of view. One entrepreneur mentioned:

This education facilitates good networking and interaction. It is a platform to present one's own self and build good relations with other entrepreneurs, corporations, etc. . . . Knowing the process of licensing, accounts, VAT, tax, etc., helps to start a new business and also provides useful knowledge about accounting, marketing, and management, which helps when dealing with customers. So, we get good ideas to utilize all prospective knowledge in terms of new and existing businesses.

Table 2 shows a map of the entrepreneur's journey toward gaining insight into the requirements, preferences, and issues of SMEs. This information is essential for adapting financial services to this segment's unique needs. Understanding and evaluating the many stages entrepreneurs encounter when dealing with financial services suited to their requirements is part of this process.

When starting a new business, in addition to having the necessary capital, entrepreneurship education is critical. In entrepreneurship education, learning through practice leads to opportunities that help remove barriers and assist in developing an entrepreneurial identity. This identity grows stronger when individuals can obtain financial and knowledge-related support from one place. Women entrepreneurs gain financial and educational competence from the banking organization by participating in action-oriented entrepreneurship education. This collaborative entrepreneurship education thus assists women entrepreneurs as they transform their lives socially and economically. Moreover, women get the chance to establish their own small businesses in the field. This also benefits the banking organization because they get to deal with many small business entrepreneurs who are not only enrolled in the course but also sometimes need to procure capital from the bank through a loan and execute daily small business-related banking transactions. One City Alo official said:

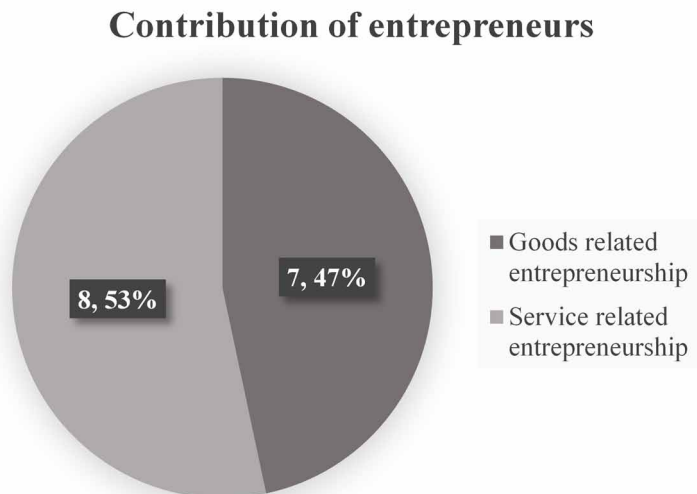
Table 2. Understanding the usefulness of the segment (entrepreneurs' journey map)

Customer Journey Mapping	Awareness	Consideration	Conversion	Onboarding	Advocacy
User action	Friends, advertise, SNS	Search various financial, non-financial institutes	Select bank for entrepreneurship and finance	Starting financial consultation and joining courses	Recommending the service to other entrepreneurs
Touch point	Search the website and consider offers	Survive in any situation by knowing the basics of business	Register the course as well as doing necessary transactions	Expanding business, meeting entrepreneurs	Customer review story at various sites
Pain point		Difficult to follow in the practical field	Maintain bank account and business records	Following the procedure	Need to ask for advice later
Solution		Offer more precisely	Write all requirements on website and flyer	Long-term relations	Share experience after generating net profit

Women entrepreneurs can hold a strong position in society and the economy. Entrepreneurship education accelerates women's entrepreneurship and helps the economy to grow quickly. . . . The funding is mainly covered by the bank, and a small amount is charged to the entrepreneurs for registration. This bank–university collaborative education can help the organization in the long run.

Figure 1 depicts entrepreneurs' significant contributions to the goods and services entrepreneurship domains. Entrepreneurs can solve social issues and contribute to constructive societal development. Entrepreneurs find market gaps and develop novel goods and services to fulfill customer wants. The product-based segment includes boutique, personal accessory, pastry and baking, and home décor businesses. The service-based segment comprises catering, event management, consultancy, tourism, and training and fitness. While 53% of entrepreneurs contribute to service-oriented entrepreneurship, 47% are active in goods-related entrepreneurship.

Figure 1. Entrepreneurship contributions



Selection of Corporate Sustainability Issues

Engaging in City Alo education has advantages for women in terms of reducing entrepreneurship problems through self-employment. Educated women entrepreneurs consider banking for entrepreneurship support, so they become essential customers in that banking organization, which in turn increases organizational profitability. City Alo’s educational initiative is closely related to goal 4: quality education. Self-employment revolves around utilizing resources and strategies to enhance control in one’s personal life. City Alo entrepreneurship education includes various educational training sessions to help women entrepreneurs thrive as successful entrepreneurs. City Alo’s CS focus aims to reduce inequity in banking so that they can access more customers within a target group of people. The target of women customers’ equality aligns with goal 5: gender equality. Women entrepreneurs are motivated by various financial, social, and personal reasons, and they build resources through the City Alo educational network to become more empowered. This banking supply chain and procurement process targets specialized women’s banking with educational support, so City Alo’s CS has achieved the status of promoting working opportunities and economic growth among women customers, which leads to goal 8: decent work and economic growth. Integrated improvement promotes women’s collective engagement in community development. Education through banking benefits the environment, infrastructure, and personal empowerment. A sustainable community relies heavily on the progress of the individuals within that community. City Alo includes community empowerment in their business framework to cultivate community members as entrepreneurial customers, which leads to goal 11: sustainable cities and communities. Table 3 shows the link between the CS of the case organization and related SDGs.

The systematic market function enhances economic growth in areas where infrastructural barriers limit participation in the market. Being socially responsible helps to increase an organization’s strategic value. Utilizing a wide range of stakeholders is essential to ensure infrastructural innovation. City Alo is concentrating on a key group of stakeholders who are also their main customers to bring innovation to their industrial infrastructure, which is a part of goal 9: industry, innovation, and infrastructure. The business aspect focuses more on economic success, but CS concentrates on various supportive connectivity elements to ensure good progress overall. City Alo is undoubtedly working hard to ensure longer-term CS, so its economic viability depends on minimizing negative impacts on the community. Nowadays, defining business success merely in terms of profit is not considered progressive. This is a crucial reason City Alo has chosen to focus on women entrepreneurs as its primary customers, as this group is often deprived of access to necessary opportunities; this forms a part of goal 12: responsible consumption and production. Communication through the conventional organizational system is nearly impossible because banking generally requires much work inside the organization; thus, innovation is crucial. This innovation needs to be applied by targeting the prospective field. A necessary partnership is considered invaluable when a banking organization lacks customer

Table 3. Corporate sustainability in achieving SDGs

Corporate Sustainability	Sustainable Development Goals
City Alo offers entrepreneurship education through universities	Goal 12: Responsible consumption and production
	Goal 17: Partnerships for the goals
Removing entrepreneurship knowledge barriers to retain entrepreneurs as customers	Goal 4: Quality education
	Goal 5: Gender equality
	Goal 8: Decent work and economic growth
	Goal 11: Sustainable cities and communities
Providing better banking service	Goal 9: Industry, innovation, and infrastructure

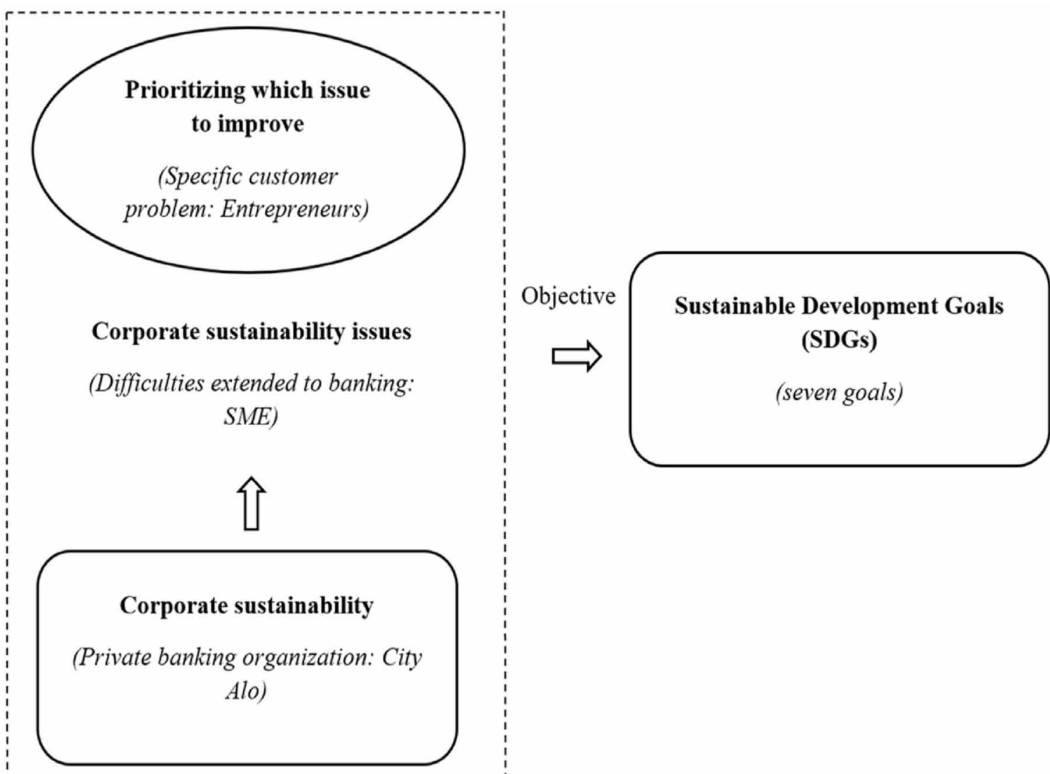
interaction. City Alo is the outcome of a partnership between universities and a bank that achieves goal 17: partnerships for the goals.

Private Organization Achieving SDGs Through Corporate Sustainability

City Alo provides opportunities to entrepreneurs by involving them in entrepreneurship education, which is intended to extend its long-term success. Their primary focus is providing reliability and security to entrepreneurs in banking. This strategy also involves helping entrepreneurs to open an account, lending them money, and doing business with them, which increases banking competitiveness. As a result, when entrepreneurs receive the necessary education from universities through the bank and start a new business, this benefits both the community and the bank. This banking organization understands the entrepreneurship problem and has developed education for individuals to increase their entrepreneurship skills in ways other than welfare. City Alo addresses women entrepreneurs as customers by offering them an education, leading to the bank's business sustainability. This strategy permits City Alo to concentrate on entrepreneurship as a selective corporate focus for organizational sustainability. As shown in Figure 2, City Alo faces challenges regarding CS when extending small- and medium-sized enterprise banking. The logical target is thus determined by considering the problem of women entrepreneurial customers. In this way, the organization can achieve SDGs. Our analysis has shown how it successfully achieves seven goals.

City Alo is concerned with allocating socioenvironmental resources sustainably. This organization focuses on the barriers facing women entrepreneurs from a social and educational standpoint, where these problems are not far from the global situation. The organization is committed to business value and prioritizes the international context, which indicates City Alo's success in achieving its global

Figure 2. Achieving sustainable development goals by focusing on corporate sustainability



goals. In its quest to ensure sustainable development, this private banking organization is achieving seven of the SDGs: quality education; gender equality; decent work and economic growth; industry, innovation, and infrastructure; sustainable cities and communities; responsible consumption and production; and partnerships for the goals through its CS activities.

DISCUSSION

Theoretical Implications

By deconstructing CS, SDGs are covered under social, economic, and environmental factors, and the bank uses these indicators to incorporate the socioeconomic factors. This helps increase CS while satisfying significant shareholders and stakeholders (Chopra et al., 2021; Jan et al., 2023). CS is somewhat related to social issues, which makes it possible to determine the effectiveness of CS in terms of SDGs. Deriving economic progress by linking social concerns is not easy, but success can be attained when the corporate issue is the conduit through which SDGs are achieved (Hahn et al., 2018; Montiel & Delgado-Ceballos, 2014). Our study showed that City Alo utilized this medium and successfully achieved seven SDGs through CS as a result. Entrepreneurship has been identified as a corporate barrier extending to SME banking businesses, so when CS issues are prioritized, all SDGs can potentially benefit (Ferreira et al., 2016; Xiao et al., 2018). By attempting to cultivate women entrepreneurial customers, this banking organization has achieved several SDGs (Borgert et al., 2019; Dos Santos et al., 2019; Engert et al., 2016). CS efforts are not mandated by any rules or regulations. Previously, organizations informed shareholders about the organizations' financial situations, but stakeholders were not always aware of their social and environmental performance. However, via various business-generated activities, stakeholders are now learning about companies' performance and receiving the advantages (Taskin et al., 2023). This banking approach makes a favorable impression on investors and society, not just because of its economic success but also because of its commitment to sustainability (Aras et al., 2018).

Practical Implications

SDGs are affected by CS. Therefore, if an organization addresses sustainable development by focusing on the issues unique to CS, it can achieve SDGs (Ivory & Brooks, 2018; Lozano et al., 2015). In the case of City Alo, high productivity ensures a standard within the organization in which economic progress increases production by utilizing human resources as non-material capital (Hockerts, 2015; Leal Filho et al., 2018). Here, flexibility, stability, and security at the enterprise and customer levels also make this a safe place to develop individuals (Chapman & Shigetomi, 2018; Cobbinah et al., 2015). Organizational security, community improvement, and personal integrity ensure services, facilities, and liberality in honorable business practices (Abdul-Rashid et al., 2017; Gusmao Caiado et al., 2018).

Managerial Implications

CS is a multifaceted approach with a broad view for obtaining long-term benefits. The primary goal is to achieve CS that meets the demands and expectations of banking shareholders and stakeholders. It not only benefits banking but also contributes to a more sustainable and equitable world, which is becoming increasingly important to consumers, investors, and society as a whole (Taskin et al., 2023). City Alo shares several entrepreneurship facilities to meet stakeholders' growing interest and awareness by aligning with the SDGs (Bilderback, 2023). The banking organization recognizes the benefit of CS by including its social, economic, and environmental aspects.

CONCLUSION

In this research, we utilized the case study approach to explain how CS can be implemented to achieve SDGs by prioritizing specific issues to ensure sustainable development. We examined the case of a private banking organization that has selected specific issues to achieve sustainability through CS, namely the barriers facing women entrepreneurs and its provision of necessary support for banking customers related to seven SDGs. The entrepreneurship educational program facilitated by City Alo, the target organization, provides working opportunities for many entrepreneurs, thus helping to bring about change in the field of entrepreneurship that can be utilized in their CS plan to achieve SDGs. The community, country, and organization also affect decision-making in determining which issues to prioritize. We found that the case study organization achieved seven goals, and we clarified how it successfully explored these goals to ensure the viability of CS in private organizations.

Limitations and Future Directions

The potential to apply our findings to cases in other developing countries is unclear and requires further investigation. Specifically, we must examine how other countries and organizations prioritize issues when the sustainability target changes. Ongoing research into how sustainability is determined can provide clear objectives for managing sustainability in the future.

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COMPETING INTERESTS

The authors of this publication declare there are no competing interests.

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