

# 一切或任何事情，企業如何從聯合國可持續發展目標開始

## Everything or Anything How Businesses Can Start with the SDGs

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## 摘要

### 研究目的

本篇研究旨在調查企業在聯合國發布全球永續發展目標後，如何升級現有永續性指標或發表新的永續計畫。

### 研究方法

訪談包含跨國公司、中小型公司、新創公司、投資型公司及金融業、非營利組織和職業工會...等，超過 60 家企業機構。

### 研究發現

各企業在報告永續性發展計畫時仍有變動性，但大部分的永續發展計畫都重視聯合國 2030 永續議程，並試圖思考如何使現行公司發展策略符合 SDGs 的規範。而在剛開始實施永續性旅程的公司，則有大量的選擇性，可挑選參考的測量、揭露標準以雕琢策略。

### 原創性/價值

我們關於企業的調查，研究了企業如何調整公司永續性策略以符合 SDGs，並提供了大量策略面及具說服性的最佳實務操作方針。

**關鍵字：**永續發展目標、永續性、ESG (環境、社會、公司治理)、揭露、公司治理

## ABSTRACT

### Purpose

The purpose of this paper is to investigate how companies are reacting to the launch of the United Nations' Sustainable Development Goals, either by updating their existing sustainability initiatives or launching new programs.

### Methodology

Interviews were performed with more than 60 multinational corporations, SMEs, startups, investors and financial institutions, NGOs and industry associations.

### Findings

The field of reporting on SDG impacts is in flux, but most companies that have sustainability programs are aware for the UN's 2030 Sustainable Agenda and are trying to figure out how they can use their current approaches to sustainability to map their efforts to the SDGs. Companies just starting the sustainability journey have a wealth of options to choose from for measurement, disclosure and crafting strategy.

### Originality/value

Our survey of companies' approaches to aligning their sustainability programs with the SDGs sheds light on a wealth of strategies and best practices to pursuing this course of action.

**Keywords:** Sustainable development goals, Sustainability, ESG, Disclosure, Corporate governance