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Do the United Nations’ Sustainable Development Goals matter for social entrepreneurial ventures? A bottom-up perspective

Abstract
Research on societal grand challenges has become a major theme in management research. Societal grand challenges require joint efforts by private, public, and social sector organizations and are described in the framework of the United Nations’ Sustainable Development Goals (SDGs). One major contributor to this framework are social entrepreneurial ventures. Aligning their interventions and indicators with the SDGs can provide them with great benefits, such as facilitating resource mobilization and increasing legitimacy among stakeholders. The majority of research on SDGs tends to understand the SDG framework as inherently good, as a powerful compass and narrative to create social value and take action. However, taking-for-granted that social entrepreneurial ventures readily materialize the SDGs seems to neglect the question of whether they accept the framework and how an utilization may differ among them. Drawing on qualitative interviews of 15 social entrepreneurial ventures, we address this gap and identify three distinct types of SDG utilization, namely SDG evangelism, SDG opportunism, and SDG denial. Our study contributes to research on the intersection of social entrepreneurship and societal grand challenges by uncovering the roles of resourcefulness and deviance in SDGs utilization. Furthermore, we identify trust between the UN and social entrepreneurial ventures as a determinate for SDG utilization and provide several practical implications.

Keywords: Societal grand challenges, social entrepreneurial ventures, sustainable development goals, utilization
1. Introduction

Since its approval in 2015 by the United Nation (UN) member states, the SDG framework has become a pivotal point in discussions and policy work for addressing societal grand challenges (George et al., 2016; Griggs et al., 2013). Previous studies (Littlewood and Holt, 2018) and practitioner work have emphasized the “important role that social enterprises and businesses with a social purpose can play in driving sustainable and inclusive development, tackling inequality, and helping to address some of the biggest challenges targeted by the UN’s Sustainable Development Goals” (Social Enterprise UK, 2015: 4). The SDG framework calls for cross-sectorial collaborations that require global and local partners to converge on a set of goals assumed to be important and legitimate. For social entrepreneurial ventures, the ambitions of the SDG framework requires them to engage and contribute with their local knowledge and adaptive and innovative capacities. As such, the framework also promises great benefits for social entrepreneurial ventures, such as strengthening their relationships to stakeholders by increasing the legitimacy of their social activities and facilitating resource mobilization by bundling their activities for collectively addressing the SDGs (Grodal and Mahony, 2017; Castellas and Ormiston, 2018).

Research on societal grand challenges is still in its infancy (Ferraro et al., 2015; Littlewood and Holt, 2018). Analyzing institutional and organizational success factors and strategies to address the SDGs, the majority of this research tends to understand the SDG framework as inherently good and to be taken-for-granted by the organizations for which it was designed (e.g., Moon, 2018; Schaltegger et al., 2018). However, despite their valuable contributions, scholars have so far largely neglected the critical question of whether and how social entrepreneurs actually utilize the SDG framework to further pro-social agendas and solve social problems. By employing an inductive research design based on qualitative
interviews of 15 prolific social entrepreneurs in Germany, our study addresses this gap and investigates how social entrepreneurial ventures utilize the framework. Our findings outline a heterogenous view of how an arguably useful resource such as the SDG framework is alternatively used, revealing (i) three distinct SDG utilization types as well as showing (ii) resourcefulness and deviance of the social entrepreneurial ventures’ actions in the presence of a vaguely formulated framework such as the SDGs. The current paper contributes to the management literature on societal grand challenges and SDGs by providing insights into an important and challenging gap that has arisen between the SDGs which address governments, corporations, and large-scale NGOs at the macro-level, and the objectives and activities of social entrepreneurs at the micro-level. Our findings reveal the need for local and national governments as well as international bodies to localize their efforts at the intersection of the SDG framework and the social entrepreneurs, mainly in order to realize social entrepreneurs’ potential as major contributors to achieving the SDGs.

2. SDGs, societal grand challenges, and social entrepreneurial ventures

The SDGs have become the most universal and widely adopted framework of the societal grand challenges of our time (George et al., 2016; Venkatesh et al., 2017), to which the UN’s 193 member states politically agreed upon in a historic summit in 2015. Committing to “mobilize efforts to end all forms of poverty, fight inequality and tackle climate change, while ensuring that no one is left behind” (United Nations, 2020), the SDGs set a global social and environmental responsible agenda to be achieved by 2030 (Littlewood and Holt, 2018). The SDGs consist of 17 goals with 169 associated targets for both developing and developed countries (Sachs, 2012).
Research on social entrepreneurship and the SDGs have taken a positive stance, generally assuming social entrepreneurship and the SDGs to be inherently good (Tucker et al., 2019). Consequently, the relationship between the SDGs and social entrepreneurial ventures has been conceptualized as highly synergetic. On the one hand, meeting the SDGs requires social entrepreneurial ventures to address social needs and find innovative solutions to small- and large-scale societal problems underlying the SDGs (Markman et al., 2015; Venkatesh et al., 2017). Interorganizational collaboration consortia featuring social entrepreneurial ventures are considered a central contributor in addressing the SDGs (Apostolopoulos et al., 2018; Rahdari et al., 2016). Given their diverse business models and their primary aim of creating social value (Choi and Majumdar, 2014; Raith and Siebold, 2018; Siebold et al., 2019), social entrepreneurial ventures partner with other organizations, for instance in order to mobilize resources for their operations or to leverage their impact by pursuing common goals (Hahn and Gold, 2014; Jamali and Keshian, 2009). Employing different organizational or legal forms (Bacq and Janssen, 2011; Choi and Majumdar, 2014) and using diverse business models (Dohrmann et al., 2015), social enterprises often have the flexibility and innovativeness that allows them to create and pursue opportunities to catalyze social change and scale solutions to maximize impact (Chliova and Ringov, 2017; Wry and Zhao, 2018). As new social ventures are less invested in the status quo, and unlimited by established organizational routines, culture and modes of thinking, they are more likely to generate new innovative solutions to help meet the SDGs than established organisations (Bacq and Janssen, 2011; Barth et al., 2015; Friedman and Desivilya, 2010; Perrini et al., 2010; Smith and Stevens, 2010). Especially their propensity to operationalize the SDGs into the specific, local context has been highlighted as a strength (Littlewood and Holt, 2018).
On the other hand, the SDGs can represent a potential benefit and resource for social entrepreneurial ventures. Firstly, alignment of organizational activities and outcomes with SDGs could benefit social enterprises by causing collective action that increases their legitimacy and facilitates resource mobilization (Grodal and Mahony, 2017). Secondly, an implementation of SDGs and associated targets may help social enterprises and their stakeholders to understand interrelations and identify complementarities or trade-offs among goals while focusing their efforts effectively (Marti, 2018; Zhang et al., 2016; Stechow et al., 2016). Thirdly, the SDGs represent a generally established and accepted platform from which to communicate the activities and ambitions of the social entrepreneurial ventures, potentially helping them develop better relationships with stakeholders (Schaltegger et al., 2018).

This potential synergy between the social entrepreneurial ventures and the SDGs, however, can only be realized if the social ventures actively utilize the SDGs. Yet, we know very little about the SDGs, as viewed from the perspective of social enterprises. This perspective does not necessarily take for granted the inherent relevance and goodness of the SDGs, but instead emphasise the realities of how the SDGs become materialized and operationalized in the mundane efforts of localized social entrepreneurial ventures. Realizing the assumed potential synergy between the SDGs and social entrepreneurial ventures depends on the social entrepreneurs knowing of, approving of, and actually materializing them in their daily effort to create social value. We aim to fill this important research gap by empirically investigating the following research question: How do social entrepreneurial ventures utilize the SDGs to create social value?
3. Method

An interview study was conducted in order to analyze the utilization of the SDG framework by 15 prolific social entrepreneurs and their ventures. We focused our study on the Berlin region in Germany, which is generally considered a thriving hub for social entrepreneurship. Local organizations, including the local social entrepreneurship association, the TU Berlin, and the University of Potsdam, assisted in identifying successful social entrepreneurial ventures with a proven record of developing initiatives in SDG-related areas such as equality, climate change, immigration, and social integration. Initially, 28 social entrepreneurial ventures were identified in this manner. We contacted all of them via e-mail and, after pre-screening, 18 were finally selected for interviews. The deselection of 10 social entrepreneurial ventures was required due to recent relocation outside Germany, organizational change in mission away from social objectives as well as unavailability of interview partners. We later further omitted three cases as they had never heard of the SDGs. Table 1 provides an overview of the final 15 case ventures in our sample of which we interviewed the (co)-founders and acting CEOs.

| Table 1 | Please insert Table 1 around here |

The selected social entrepreneurial ventures employ different organizational forms (non-profit, for-profit, and hybrid), make use of different business models, and vary both in age (between two and nine years of operation) and in size (between two and 35 employees). Our specific sampling criteria were derived from our research question: (1) all cases are entrepreneurial ventures primarily focused on achieving social goals; (2) all cases work within areas related to the SDGs; and (3) all cases are well-known in the local social entrepreneurship community and understood to be good examples of how to tackle social problems.
We applied an inductive design based on qualitative techniques for the data collection and analysis (Gioia et al., 2013; Miles and Huberman, 1994). Two researchers conducted 15 interviews with the founders or CEOs of the selected social entrepreneurial ventures (totaling 17 hours and 48 minutes, and resulting in 356 pages of transcripts). Based on a step-by-step interpretative analysis, the data were first analyzed individually by two authors and, subsequently, their interpretations were discussed among all members of the research team. We made extensive use of coding matrixes to understand the rationales towards SDGs and their utilization by social entrepreneurs among the case ventures. Figure 1 incorporates the results of the coding and analysis.

4. Findings

Our data reveal two major insights. First, the responses indicate a significant heterogeneity in the utilization of the SDG framework, revealing three distinct types which we label as SDG evangelism, SDG opportunism, and SDG denial. Second, the majority of social entrepreneurial ventures in our sample had reservations towards the specific content of the SDGs or the United Nations as the political organization behind the SDGs, which ultimately influenced how SDGs were utilized by each venture. Considering the optimistic assessment of the synergies between the SDG framework and the efforts of social entrepreneurs in the dominant perspective on societal grand challenges, this finding surprised the research team. Based on our findings, Table 2 outlines the three utilization types of the SDG framework, which we discuss in the following subsections.
4.1 SDG evangelism

Five social entrepreneurial ventures utilized the SDGs proactively as an organizing and unifying framework. Three of these social entrepreneurs utilized the SDGs in internal and external organizational activities, emphasizing that working towards the SDGs was an “affair of the heart” (Co-founder Case Juliet). They integrated the SDGs into the venture’s work processes, as the following quote illustrates:

“I’m convinced that, in our global world, our problems are global in nature. The SDGs summarize them in a good and comprehensive way. Therefore, they are also part of our tandem process. In our newly designed process, we use the SDGs as a basis to match tandem partners, and the SDGs are also part of the learning curriculum. The task for us will be that the tandem partners implement their projects based on the SDGs–so the SDGs become the roadmap for the projects.” (Founder Case Foxtrot)

These ventures had developed tools and processes around the SDGs in order to place them at the forefront of their daily work, using them as an action-oriented framework that provided clarity and set priorities while offering a common language by which to involve stakeholders. The founders of Delta used the SDGs to create mutual understanding and assess the impact they created together with partners, as they viewed the SDGs as an objective system of goals that all stakeholders could agree upon. Other social entrepreneurs used the SDGs to signal an “identification goal” (Co-founder Case Echo) and communicate their social, environmental, and economic performance to high-status stakeholders such as government agencies, federal institutions, and corporate clients, aiming to partner with them in order to achieve their mission, as the following quote illustrates:

“When we present our company, we always use the SDG 4 sign on the first slide. We can signal easily to others that this is what we work for. We cannot change the world on our own. That means that we need allies. (...) We use them [the SDGs] as an identification tool.” (Co-founder Case Echo)

In line with this, another social entrepreneur explained the use of SDGs as a “reference framework (...) in order to map and organize their community” (Co-founder Case Delta) and,
by *matching* potential partners, collaborate to work towards shared or similar SDGs across sectors or within the same sector.

### 4.2 SDGs opportunism

Other social entrepreneurs applied an opportunistic approach as they identified instrumental value in utilizing the SDGs in their organizational practices. These social entrepreneurs only used the SDGs as means to an end to, for example, *mobilize resources from organizations that requested the use of the SDGs* in the funding application process, as this quote shows:

> “Yes, we know about [the SDGs] and consider how we can use them when we write applications [for government funds]. And yes, we use them to connect with others and lobby for our cause. (…) But honestly, I do not have the feeling that they play a central role. We use them when it is beneficial for us, but since only very few know about them, they are mostly irrelevant. (…) They are definitely of no value to our internal work.” (Co-founder Case Alpha)

In particular, social entrepreneurs who acquired funds from government agencies reported that the application of SDGs helped them legitimize their organizational goals and activities and thus were helpful in acquiring government support. Furthermore, these social entrepreneurs would utilize the SDG framework to *assess their performance* against the targets and indicators if funding bodies requested the assessment along the standardized SDG framework. While these ventures saw value in an opportunistic use of the SDGs, they did not apply them as goals themselves or integrate them in internal operations due to their purely symbolic meaning, questioning the *non-binding character*:

> “As soon as it gets difficult politicians throw ideals and goals overboard (…) and you get the bitter sweet taste that in the end they do not prioritize them [the SDGs] at all.” (Co-founder Case November)
4.3 SDG Denial

Our findings reveal a larger group of social entrepreneurial ventures that did not utilize the SDGs due to (i) pragmatic as well as (ii) idealistic reasons. Regarding the former, social entrepreneurial ventures perceived the SDGs as being *impractical* because their operations were small-scale and had limited resources to implement the SDG framework. More specifically, the studied entrepreneurs saw a detachment between the micro-level of social entrepreneurial ventures and the macro-level of the SDGs, as illustrated in the following quote:

“The SDGs are too removed from our reality. We do not understand how to apply the SDGs and have no time or money to investigate them. We know we are making an impact here. Do the SDGs then matter?” (Co-founder Case India)

Due to the self-sustainable nature of some social entrepreneurial ventures and the related lack of public funding, another interviewee reflected that they were not required to “find a common language with the external world” (Co-founder Case Bravo) and, therefore, saw no relevance in applying the SDG framework to their operations.

Some social entrepreneurs rejected the SDGs for idealistic reasons and viewed the utilization of the framework very critically. While such social entrepreneurs were aware of potential SDG benefits such as a “together-for-the-SDGs feeling” (Co-founder Case Bravo), they took a distancing stance on implementing top-down frameworks such as the SDGs provided by the UN which, as some social entrepreneurs add, pursue an imperialist agenda. Some social entrepreneurs believed that a *grass-roots approach* is required to create impact locally and saw a misfit between the “superficial SDGs” and (…) the social ventures’ step-by-step grass-roots approach” (Founder Case Hotel). Multiple social entrepreneurs in our study also mentioned a distrust in global organizations such as the UN which are viewed to may have changing political and nontransparent agendas, as the following quote illustrates:
“I basically have a big distrust of huge organizations [like the UN]. I have witnessed too many times how they polish facts and figures and change scenarios. So most of the time the message is good, but everything remains equally bad in reality. Therefore, I do not have too much trust. And that the funding structures and the agendas follow the will of the Global North is hard for me to accept. And therefore, it is not a framework we would work with.” (Co-founder Case Golf)

5. Discussion

We set out to investigate the research question of how social entrepreneurial ventures utilize the SDGs to create social value. Our findings outline a more heterogenous view of how an arguably useful resource such as the SDG framework is alternatively used, revealing i) three different SDG (non)utilization types as well as showing ii) resourcefulness and deviance of the social entrepreneurial ventures’ actions in the presence of a vaguely formulated framework such as the SDGs. In this way, we contribute to research on the intersection of social entrepreneurship and global efforts to address societal grand challenges in three distinct ways.

First, we contribute to the social entrepreneurship literature by exploring social entrepreneurial ventures’ utilization of the SDGs empirically. Scholarly discourse on the implications of the SDG framework for social entrepreneurial ventures is in the process of emerging. In this context, Littlewood and Holt (2018, p. 44) call for future research that “might examine why some social entrepreneurial ventures are engaging with and communicating their commitment to the SDGs and why others are not”. Pomare (2018, p. 24) adds “that future research needs to better reflect the factors that may stimulate SMEs’ sensitivity to SDGs”. We respond to these calls by studying SDG utilization types, detailing the rationales of social entrepreneurs’ underlying alternative usages and illustrating organizational practices that contextualize and operationalize the SDGs. By analyzing the utilization of the SDG framework by social entrepreneurial ventures, our study applies a
bottom-up approach and provides insights into micro-level dynamics of materialization and operationalization of macro-level institutions. In revealing three distinct utilization types, we show that social entrepreneurial ventures do not fully commit and adjust to the SDG framework, although scholars, practitioners, and politicians alike view these ventures as a central contributor towards achieving the SDG. In particular, our findings indicate three distinct form of utilization ranging from an adoption of the SDGs as an organizing and unifying framework (i.e., SDG Evangelism), their utilization as a means to an end when externally required (i.e., SDG Opportunism), to their complete rejection due to pragmatic or idealistic reasons (i.e., SDG Denial).

In general, the SDG framework is supposed to act as a compass and powerful narrative for social entrepreneurial ventures, conducive to creating social value and taking action (SDG Compass, 2015). However, our study shows that the majority of the interviewed social entrepreneurs have strong reservations towards the SDGs. The opportunistic utilization or direct rejection of the SDGs might be a result of its development as a top-down, one-size-fits-all framework which requires contextualization and operationalization in local contexts. Although there are some localization efforts, for example, the SDG index in Germany (Bertelsmann Stiftung, 2016), Finland (Prime Minister’s Office Publications, 2017), or Ecuador (Moncayo et al., 2013), these efforts seem to be insufficient for social entrepreneurial ventures, or social entrepreneurs may be unaware of them. As such, the insufficient localization or the lack thereof may inhibit a feeling of ownership or internalization of goals for local actors, thereby fostering a gap between macro-level SDGs and micro-level social entrepreneurial ventures. Building a better understanding of the conditions necessary for using the SDGs successfully and establishing ways to contextualize
and operationalize the SDGs through localized efforts is severely needed and forms an important and promising research avenue.

Second, we contribute to the management literature on societal grand challenges by revealing resourcefulness and deviance as central themes in the actions of social entrepreneurial ventures in creating social value with vaguely formulated frameworks such as the UN’s SDGs (Clough et al., 2019; Grimes et al., 2019). Our findings show that SDG Opportunists use this framework as a means to an end with a resourceful utilization by getting more from less and identifying ways to mobilize, assemble, and deploy resources, while SDG denial raises arguments against the framework and deviate from using it. In case of resourcefulness, our findings indicate an interdependency between government institutions and social entrepreneurial ventures in creating social value. Indeed, the UN as well as government institutions rely on organizations, in our case social entrepreneurial ventures, that pursue the SDGs by creating social value (Hall et al., 2012). Government institutions may promote the SDGs as a requirement for resource mobilization and transaction, as indicated by SDG opportunism, where the SDGs become a means to mobilize resources. Although such a utilization may allow them to assemble and enact resources to create social value (cf. Baker and Nelson, 2005; Reuer and Koza, 2000), it does not exploit the full potential nor align with the original ambition of the SDG framework. Using the SDGs opportunistically indicates that social entrepreneurs lack understanding of or are indifferent to the SDGs as an organizing and unifying framework of 17 interdependent goals (cf. Castellas and Ormiston, 2018; Le Blanc, 2015; Zhang et al., 2016). This finding indicates the limits of a top-down approach that assumes social entrepreneurial ventures to be a means by which to pursue the SDGs. Thus, governmental institutions need to explicitly address social entrepreneurs as a major contributor to achieving the SDGs. Scholars can support this
process by showcasing social entrepreneurial ventures that have successfully integrated SDGs and studying how social entrepreneurs learn of, and engage with, the SDGs.

With regards to deviance, our findings indicate a discontinuity between government institutions and social entrepreneurial ventures in creating social value, as in case of the SDG denial which raises arguments against implementing the SDG framework and not utilize it due to pragmatic and idealist reasons although many of their actions may contribute to tackling societal grand challenges. Previous work has shown that deviance in sustainability certification can stem from differences in entrepreneurs’ engagement in identity work, which allows to authenticate the distinctiveness of one's identity-based values (Grimes et al., 2019). For deviance of the SDGs, we identify trust to be a central determinant, as several social entrepreneurs reported a distrust towards the global, political organizations such as the UN. Scholars have highlighted that many entrepreneurs derive their mission from a desire to engage with problems that relate to areas where they feel that governmental institutions and multinational corporations have failed (Austin et al., 2006). Considering the UN as part of the same ‘conglomerate’ of institutions that privilege the status quo at the expense of endangered and marginalized groups, they resist the SDGs on account of the organization in which they originate. The lack of the SDG framework’s acceptance among the studied social entrepreneurs implies that government actors and organizations cannot take for granted that social entrepreneurs accept the SDGs as a shared and legitimate framework. Although the UN specifically intended to address “all countries” (ICSU, 2015: p. 7), for some social entrepreneurs the SDGs symbolized an on-going imperialist attempt to impose Western values on the rest of the world.

Third, our findings provide practical value for social entrepreneurs and policy makers alike. For social entrepreneurs, our study shows multiple practices for working internally and
externally with the SDG framework, using them, for example, to map organizational performance, match collaborators, or educate stakeholders. The ways in which the SDGs can be integrated into social entrepreneurial venture’s practices also form an important and promising research avenue. Scholars can further support this process by examining social entrepreneurial ventures that have successfully integrated the SDGs and by studying how social entrepreneurs learn of, and engage with, the SDG framework.

For politicians, our findings identify trust and practicality to be central determinants for the utilization of the SDGs. The deviance and opportunism of the majority of social entrepreneurial ventures chiefly results from distrust towards the UN and the lack of contextualization of the framework. Local, national, and international government bodies should not underestimate the need to justify, localize, and translate SDGs in collaboration with social entrepreneurs. Comments of our interviewees suggest that the UN and other governmental institutions should collaborate with local, legitimate partners that can explicitly address social entrepreneurs as a major contributor in achieving the SDGs, for instance, by providing guidelines. Also, there may well be a need for other modes of mobilization that does not draw on the SDG framework, and actively challenge the hegemony of the SDGs within the general social impact agenda.

In conclusion, our study presents an early empirical investigation of social entrepreneurial ventures’ bottom-up perspective on the UN’s SDGs. We are hopeful that our work inspires scholars to delve more deeply into societal grand challenges from the perspective of social entrepreneurial ventures.
References


First, we start to ask our members: 'Which SDGs are you working right now? To see if we can establish a connection between them. Is it possible to say: 'We know exactly that, out of our 200 members, 15 work on SDG 1, no poverty' and then we can say: 'You all work on the same topic.' (Co-founder Case Delta)"}

"I'm convinced that in our global world, our problems are global in nature. The SDGs summarize them in a good and comprehensive way. Therefore, they are also part of our tandem process. In our newly designed process, we use the SDGs as a basis to match tandem partners, and the SDGs are also part of the learning curriculum. The task will be to get new tandem partners that implement the projects based on the SDGs in the same timeframe as the projects, so to say. But at the same time, we also discuss the SDGs critically." (Co-founder Case Kilo)

"When we present our company, we always use the SDG 4 sign on the first slide. We can signal easily to others that this is what we do and that we want to change the world on our own. That means that we need allies. These goals have had no impact on our everyday practice, but we use them as an identification tool." (Co-founder Case Echo)

"Well—they create a ‘Together-for-the-SDGs feeling’. But if I'm honest (…) it is no more than a nice marketing gag to gain some publicity. (…) It is more about money to investigate them. We know we are making an impact here. Do the SDGs then matter?" (Co-founder Case November)

"I basically have a big distrust of huge organizations [like the UN]. I have witnessed too many times how they polish and present issues in a certain way. And that is why we need to ask ourselves: ‘Is it realistic what we are doing? For which SDGs do we work?’ (Co-founder Case Golf)"}

"That is very interesting. And yes, the SDGs are somewhat Eurocentric, the gender goal, for example, is a US-Specific goal. The SDGs are somewhat Eurocentric. If you have a look at a goal like the gender goal, it is clear that it comes from a Western image of women. Then there are questions like: Why is peace fairly at the end of the climate change agenda? Or: (Co-founder Case Lima)"}

"We start to ask our members: 'Which SDGs are you working right now? To see if we can establish a connection between them. To be able to say: 'We know exactly that, out of our 200 members, 15 work on SDG 1, no poverty' and then we can say: 'You all work on the same topic.' (Co-founder Case Delta)"

"The SDGs are the core focus of our operations. When we first became aware of the SDGs, we found them fascinating and exciting. We have tried to design tools for our internal work and work with partners around them and now already work with the second generation of them. For us, the SDGs are central. But, in general, they are still too unknown, which means that we need to spend a lot of resources on educating our customers." (Co-founder Case Lima)

"I think I heard about it [the SDGs] in school. It does not affect me at all in my work. (…) I'll tell you how this works: It is the time of the climate change which is what we would need. The SDGs do not build a sustainability picture of what a better world would look like. (Co-founder Case Bravo)"

"The SDGs are also a good tool to talk about our work with external organizations and to communicate our work at this point in time. Because we use them as an identification tool. In the context of the SDGs, we can say: ‘What do you mean by impact?’ And then we can: ‘Yes, with impact we mean the SDGs to begin with.’ And then we use them in our applications. But in terms of content, they are more or less meaningless." (Co-founder Case Alpha)

"When we present our company, we always use the SDG 4 sign on the first slide. We can signal easily to others that this is what we do and that we want to change the world on our own. That means that we need allies. These goals have had no impact on our everyday practice, but we use them as an identification tool." (Co-founder Case Echo)

"I think the UN has very bureaucratic and complicated structures, and therefore nothing ever changes. (…) The SDGs are often seen as a crisis, where top management goes to a fancy hotel on Fridays to discuss the values of the company. One day they return and declare: ‘People, we have now defined some values. One of our core values is to respect another’s innovation’ And the employee think: ‘Who the fuck cares? It doesn’t mean anything, as values need to be lived. It’s the same for me with the SDGs.’ (Co-founder Case Charlie)

"Well, the goals are not really relevant for decision-makers currently. (The UN) has set noble goals, but who is responsible? And believe me all know that there are nice goals, but if we don’t reach them, nothing happens anyway." (Co-founder Case Alpha)

"Yes, we know about (the SDGs) and consider how we can use them when we write applications (for government funds). And yes, we use them to connect with others and lobby for our cause. (…) But honestly, I do not have the feeling that they play a central role. We use them when it is beneficial for us, but since only very few know about them, they are not really impactful. (…) They are definitely of no value to our internal work." (Co-founder Case Alpha)

"I basically have a big distrust of huge organizations [like the UN]. I have witnessed too many times how they polish and present issues in a certain way. And that is why we need to ask ourselves: ‘Is it realistic what we are doing? For which SDGs do we work?’ (Co-founder Case Golf)

"The SDGs are somewhat Eurocentric. If you have a look at a goal like the gender goal, it is clear that it comes from a Western image of women. Then there are questions like: Why is peace fairly at the end of the climate change agenda? Or: (Co-founder Case Lima)"}

"We do not address the SDGs to show how our solutions — access to clean energy, correspond with access to the biggest opportunity in life: Access to jobs, security, reliable food production, and better health. It transforms lives, improves the planet (…) For the SDGs, we can say: ‘Yes, we understand, we have SDGs, but what does this mean? What are the goals? What do we need to do?” (Co-founder Case Echo)"

"I basically have a big distrust of huge organizations [like the UN]. I have witnessed too many times how they polish and present issues in a certain way. And that is why we need to ask ourselves: ‘Is it realistic what we are doing? For which SDGs do we work?’ (Co-founder Case Golf)"}

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"Yes, even if the SDGs only achieve some of this, the world will really be better off. But this is really too big for me. It’s just wishful thinking and far-removed from reality." (Co-founder Case Alpha)

"I basically have a big distrust of huge organizations [like the UN]. I have witnessed too many times how they polish and present issues in a certain way. And that is why we need to ask ourselves: ‘Is it realistic what we are doing? For which SDGs do we work?’ (Co-founder Case Golf)"

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"As a service provider, we at the Golf have a specific goal: To help small and mid-size companies to market their green initiatives and products more efficiently. We have tried to design tools for our internal work and work with partners around them and now already work with the second generation of them. For us, the SDGs are central. But, in general, they are still too unknown, which means that we need to spend a lot of resources on educating our customers." (Co-founder Case Lima)

"I think I heard about it [the SDGs] in school. It does not affect me at all in my work. (…) I’ll tell you how this works: It is the time of the climate change which is what we would need. The SDGs do not build a sustainability picture of what a better world would look like. (Co-founder Case Bravo)"

"Well, the goals are not really relevant for decision-makers currently. (The UN) has set noble goals, but who is responsible? And believe me all know that there are nice goals, but if we don’t reach them, nothing happens anyway." (Co-founder Case Alpha)"}

"Yes, we know about (the SDGs) and consider how we can use them when we write applications (for government funds). And yes, we use them to connect with others and lobby for our cause. (…) But honestly, I do not have the feeling that they play a central role. We use them when it is beneficial for us, but since only very few know about them, they are not really impactful. (…) They are definitely of no value to our internal work." (Co-founder Case Alpha)
<table>
<thead>
<tr>
<th>Case</th>
<th>Industry</th>
<th>Founding year</th>
<th>Income Source</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alpha</td>
<td>Education</td>
<td>2008</td>
<td>Donations</td>
<td>Social entrepreneurial venture that promotes access to higher education for children from non-academic backgrounds by providing mentoring programs.</td>
</tr>
<tr>
<td>Bravo</td>
<td>Consumer products</td>
<td>2009</td>
<td>Revenues</td>
<td>Social entrepreneurial venture that promotes sustainable living and low-impact consumption by offering a nature retreat and meditation center, with a focus on organic gardening, eco-building, renewable energy, wetland restoration, and sustainable forestry.</td>
</tr>
<tr>
<td>Charlie</td>
<td>Consumer products</td>
<td>2012</td>
<td>Revenues</td>
<td>Social entrepreneurial venture that fosters sustainable consumption by designing products without plastic, promoting the reduction of waste of resources, and donating part of its revenues to projects that provide access to clean water.</td>
</tr>
<tr>
<td>Delta</td>
<td>Consulting</td>
<td>2015</td>
<td>Revenues</td>
<td>Social entrepreneurial venture that fosters social innovation by supporting innovative organizations and emerging collaborations that tackle SDGs.</td>
</tr>
<tr>
<td>Echo</td>
<td>Education, information technology</td>
<td>2015</td>
<td>Donations</td>
<td>Social entrepreneurial venture that provides access to higher education for refugees through the use of information technology.</td>
</tr>
<tr>
<td>Foxtrot</td>
<td>Development aid, information technology</td>
<td>2015</td>
<td>Donations</td>
<td>Social entrepreneurial venture that promotes sustainable development by connecting people in developed and developing countries through the use of information technology and supporting them to work on shared projects with positive impacts.</td>
</tr>
<tr>
<td>Golf</td>
<td>Consumer products, community development</td>
<td>2015</td>
<td>Revenues, Donations</td>
<td>Social entrepreneurial venture that designs social innovation and systematic solutions by addressing issues such as sustainable consumption, community development, and climate change.</td>
</tr>
<tr>
<td>Hotel</td>
<td>Community development</td>
<td>2015</td>
<td>Donations</td>
<td>Social entrepreneurial venture that builds an integrated community by connecting and matching citizens and refugees through daily activities.</td>
</tr>
<tr>
<td>India</td>
<td>Consumer products</td>
<td>2016</td>
<td>Revenues</td>
<td>Social entrepreneurial venture that designed a circular system to produce sustainable food and beverages with ecologically-friendly supply chains and zero waste.</td>
</tr>
<tr>
<td>Juliet</td>
<td>Consulting</td>
<td>2016</td>
<td>Revenues</td>
<td>Social entrepreneurial venture that promotes innovative, user-centered, eco-friendly and socially equitable solutions by providing long-term innovation support to organizations, including workshops on the implementation of SDGs.</td>
</tr>
<tr>
<td>Kilo</td>
<td>Finance, information technology</td>
<td>2016</td>
<td>Revenues</td>
<td>Social entrepreneurial venture that uses data to predict natural disasters and connects with local environmental innovations to provide them with a platform to receive funding for their solutions.</td>
</tr>
<tr>
<td>Lima</td>
<td>Lobbying</td>
<td>2017</td>
<td>Donations</td>
<td>Social entrepreneurial venture that promotes and supports organizations that tackle SDGs through national representation and advocacy.</td>
</tr>
</tbody>
</table>
Table 1: Overview of case ventures (continued).

<table>
<thead>
<tr>
<th>Case</th>
<th>Industry</th>
<th>Founding year</th>
<th>Income Source</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mike</td>
<td>Information technology</td>
<td>2017</td>
<td>Revenues</td>
<td>Social entrepreneurial venture that uses consumer behavior and information technology to generate advertising revenues which are partly donated to organizations that provide food, access to medicine, and protect nature and the environment.</td>
</tr>
<tr>
<td>November</td>
<td>Consumer products, information technology</td>
<td>2017</td>
<td>Revenues</td>
<td>Social entrepreneurial venture that fosters consumers’ sustainable consumption by providing them with information on the (non-)sustainability of specific goods through the use of machine learning and artificial intelligence.</td>
</tr>
<tr>
<td>Oscar</td>
<td>Consumer products</td>
<td>2015</td>
<td>Revenues, Donations</td>
<td>Social entrepreneurial venture that provides sustainable products for refugees in order to enhance their safety, education and health.</td>
</tr>
</tbody>
</table>
### Table 2: SDG utilization types.

<table>
<thead>
<tr>
<th>Form of utilization</th>
<th>SDG Evangelism</th>
<th>SDG Opportunism</th>
<th>SDG Denial</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Rationales</strong></td>
<td>SDG utilization as organizing and unifying frames</td>
<td>SDG utilization in response to external requirements</td>
<td>No utilization of SDGs</td>
</tr>
<tr>
<td><strong>Utilization of SDGs as organizing frame:</strong></td>
<td>− SDGs are useful to create common language</td>
<td>− SDGs can be useful to mobilize resources externally</td>
<td>− Rejection of SDGs due to pragmatic reasons:</td>
</tr>
<tr>
<td></td>
<td>− SDGs are a useful framework for work processes though which people can organize, coordinate, and learn</td>
<td>− SDGs can be used to assess performance in a standardized form</td>
<td>− SDGs have no relevance for operations</td>
</tr>
<tr>
<td></td>
<td>− SDGs are useful to match collaborators and co-create social value</td>
<td><strong>Utilization of SDGs as unifying frame:</strong></td>
<td>− SDGs are impractical in daily work operations</td>
</tr>
<tr>
<td></td>
<td>− SDGs are useful to signal goal alignment and communicate performance</td>
<td>− SDGs have a purely symbolic meaning because no one is held accountable</td>
<td>− Rejection of SDGs due to idealistic reasons:</td>
</tr>
<tr>
<td></td>
<td><strong>Utilization of SDGs in non-binding manner:</strong></td>
<td></td>
<td>− Local impact creation needs a grass-roots approach</td>
</tr>
<tr>
<td></td>
<td>− SDGs have a purely symbolic meaning because no one is held accountable</td>
<td></td>
<td>− Global, political organizations such as UN (as SDG creators) may have changing political and nontransparent agendas and cannot be trusted</td>
</tr>
<tr>
<td><strong>SDG Practices</strong></td>
<td>− Translation of SDG framework into structure and practices</td>
<td>− Applying SDGs in funding proposals to meet applications requirements</td>
<td>− None</td>
</tr>
<tr>
<td></td>
<td>− Integration of SDG targets and indicators in internal work processes</td>
<td>− Mapping of performance against SDGs to meet external evaluation requirements</td>
<td></td>
</tr>
<tr>
<td></td>
<td>− Educating stakeholders by utilizing SDG framework</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>− Matching collaborators along SDGs</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>− Signaling goal alignment with SDGs</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Communicating organizational performance with SDG framework</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Cases</strong></td>
<td>Delta, Echo, Foxtrot, Juliet, Lima</td>
<td>Alpha, November, Oscar, Golf, Hotel, India, Kilo, Bravo, Charlie, Mike</td>
<td></td>
</tr>
</tbody>
</table>

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