Corporate Citizenship and the United Nations Global Sustainable Development Goals
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Today, business corporations are expressing an increasing interest and appreciation of the direct and indirect impact of their business strategies and activities on the people and communities where they operate (Camilleri & Sheehy, 2021). Scholars ask substantial questions about what comprises good corporate citizenship behavior (Moon et al., 2005) in business interactions with numerous stakeholders (Freeman, 2010; 1984; Dmytriyev, Freeman, Horisch, 2021). The corporate citizenship concept is associated with the corporate social responsibility (CRS) literature (Sheehy, 2015), addressing topics including economic, legal, ethical, and philanthropic activities (Carroll, 1998). Corporate citizenship is a distinct construct that includes additional political and proactive actions to construct social and environmental benefits for communities (Aguilera et al., 2022; Lazzarini, 2021). Corporate citizenship consists of a comprehensive strategic perspective, including traditional business growth, profit, and wealth creation objectives combined with intentional corporate investments and actions to promote stakeholder quality of life issues (Matten & Crane, 2005) and sustain planet Earth. Essentially, firms can strategically manage their profit-generating business operations and simultaneously provide responsible stakeholder benefits (Van Oosterho, 2005).

Dr. D'Intino authored the manuscript, *Tocqueville's Contributions to Understanding Social Theory and Corporate Citizenship,* currently under journal review that will provide a theoretical foundation for this proposed corporate citizenship empirical research article. From the manuscript: "Corporate citizenship is a complex construct to define because it contains genuine tensions between the traditional purposes of a corporation to create business profits and increase the wealth of its owners on the one hand, and the new purpose of a corporation, as stated by the U.S. Business Roundtable (2019) and the United Nations Global Compact (2022) about expected business corporation activities that must provide benefits to the communities and nations where the corporations conduct their business." The UN Global Compact (2022) specifies the ten principles corporations should support with the following ethical introduction: "Corporate sustainability starts with a company's value system and a principles-based approach to doing business. This means operating in ways that, at a minimum, meet fundamental responsibilities in the areas of human rights, labour, environment and anti-corruption. Responsible businesses enact the same values and principles wherever they have a presence, and know that good practices in one area do not offset harm in another." (UNGC, 2022). The UN's ten strategic principles for conducting beneficial corporate citizenship activities include human rights, business employment practices, outsourcing decisions, environmental sustainability, and business investments that support the rights of relevant individuals and communities.

The ten business principles:
1. "Businesses should support and respect the protection of internationally proclaimed human rights.
2. Make sure that they are not complacent and human rights abuses.
3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
4. The elimination of all forms of forced and compulsory labour.
5. The effective abolition of child labour.

6. The elimination of discrimination and respect of employment and occupation.
7. Businesses should support a precautionary approach to environmental challenges.
8. Undertake initiatives to promote greater environmental responsibility.
9. Encourage the development and the fusion of environmentally friendly technologies.
10. Businesses should work against corruption and all its forms, including extortion and bribery"
(UN Global Compact, 2022).

Specific corporate citizenship activities are embedded within the broader leadership structure of
the United Nations Global Sustainable Development Goals (UN, 2022) – the 17 SDGs approved
in 2015. People, planet, prosperity, peace, and partnership are the primary framing goals for this
2030 completion date agenda for community and environmentally sustainable development
(UNSDG, 2022). SDGs are the foundation for the detailed descriptions of the responsibilities
that corporations should accept to become respectable citizen partners within the global
community.

Dr. D'Intino's research article will have three principal components (1) a literature review and
commentary of the corporate citizenship construct (Lazzarini, 2021); (2) an examination of
detailed corporate citizenship and environmentally sustainable statements along with actual
implementation activities – all within the UNGC ten goal scaffold; and (3) a discussion of
disparities between corporate words and deeds, lessons from successful business citizenship
activities, implications for relationships between corporations and communities, and
recommendations for future scholarly research and business practice. An empirical investigation
of UNGC's ten business principles will include corporate strategic citizenship goals and actions
of large global companies in four sustainability significant industry sectors: auto and truck
vehicle manufacturers, electricity generators, oil and gas producers, and large big box and online
retail firms. Empirical data will include corporate reports and news articles, executive statements
and interviews, equity analyst corporate reports, industry journal articles, and video and audio
media. Dr. D'Intino will track similarities and differences between corporate citizenship and
sustainability goals and actual corporate activities, investments, accomplishments, and failures.
Given the timeworn business tradition of *greenwashing* to allow a corporation to appear
environmentally responsible, Dr. D'Intino will look at corporate *distraction-washing* employed
to conceal the realities of destructive or polluting business activities by public relations
highlighting reputable community andenvironment initiatives in other locations.

Starting with global vehicle manufacturers, Dr. D'Intino finds vast differences in their public
citizenship and sustainability goals. Business statements of strategic objectives for corporate net-
zero carbon emissions range from 2030 to 2050 and beyond. While Ford Motor Company has a
CEO committed to rapidly producing millions of electric vehicles to compete directly with Tesla,
other comparable large vehicle manufactures have barely started the planet-necessary transition
away from fossil fuel vehicles to EVs. The article will examine communicated corporate
citizenship and sustainability goals and monitor actual implementations to date that (1) achieve
stated goals, (2) are in an implementation phase, or (3) appear aspirational. This article will
examine the values and conceptual frames of corporate citizenship, social responsibility,
environmental sustainability, and business ethics.