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## The Importance of Achieving the Sustainable Development Goals in the Opinion of Customers

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**Abstract:**

**Purpose:** Authors have set a research goal to describe how important it is for businesses to meet the particular Sustainable Development Goals (SDG) in the opinion of customers.

**Design/methodology/approach:** In order to verify hypothesis that for entrepreneurs the implementation of sustainable development goals is important for business reasons, but customers do not pay much attention to particular of 17 aspects, quantitative research was carried out on a representative group of people living in Poland. All data were gathered in Poland.

**Findings:** As a result, it was found that out of the 17 Sustainable Development Goals, all are similarly relevant to buyers and correlated with each other. A few goals stand out, but insignificantly, against the background of others.

**Practical implications:** Entrepreneurs should choose at least a few goals they want to achieve. The choice of individual ones may be of little importance to the clients, they may not notice the company's activities at all and underestimate them.

**Originality value:** It was presumed that it is necessary to analyze customer opinions on the implementation of the SDG, not only entrepreneurs. There are many objectives of the SDG, so entrepreneurs should also be supported in identifying a particularly important group, and this should be done based on customer opinions.

**Keywords:** Sustainable Development Goals, Sustainable Development, Marketing, Management, Customers.

**JEL classification:** M1, M2, M3.

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## 1. Introduction

Eurostat report “Sustainable development in the European Union. Monitoring report on progress towards the SDGs in an EU context” shows EU's progress on Sustainable Development Goals (Eurostat, 2023) implementation. The report shows that the EU has made progress towards most goals over the last five years, in line with Commission's priorities in key policy areas such as the European Green Deal, the 8th Environment Action Programme and the European Pillar of Social Rights Action Plan.

The data show the EU has progressed strongly towards many socio-economic goals, while more progress is expected in the environmental domain as Member States implement the ambitious targets of the European Green Deal.

For the first time, the report analysed the short-term impact of current crises on the SDGs. This includes the energy crisis in the context of Russia's war against Ukraine and the aftershocks of the pandemic. Thus, the current turbulent economic situation in Europe requires a broad analysis of SDG implementation. Therefore, the authors took up this important topic in the study in Poland.

Authors pose research question how important it is for businesses to meet the particular Sustainable Development Goals (SDG) in the opinion of customers. Over the last five years, the EU has made significant progress towards SDGs connected with ensuring decent work and economic growth and moderate progress toward most others.

The question remains how customers have recently perceived the implementation of SDG goals whether they remain important or in the context of the war in Ukraine or the economic crisis in Europe, high inflation, they are no longer so important.

In order to verify hypothesis that for entrepreneurs the implementation of sustainable development goals is important for business reasons, but customers do not pay much attention to particular of 17 aspects, quantitative research was carried out on a representative group of people living in Poland. All data were gathered in Poland.

Paper findings contribute to the management scope and provide information that can help European businesses, policy-makers, researchers to make informed decisions and undertake sustainable development actions so that European societies are better prepared to face current and future challenges.

Although the issue of sustainable development in Poland has been and is taken up by researchers (Siemionek-Ruskań and Fanea-Ivanovici, 2023; Kozina, 2022; Sonntag *et al.*, 2022; Pietrzak, 2022; Chaberek and Ziółkowska, 2022), topics such as SDGs in customers opinion have so far been rarely analyzed. Consequently that focus on SDGs in representation of Polish customers fills the gap.

Entrepreneurs should choose at least a few goals they want to achieve. The choice of individual ones may be of little importance to the clients, they may not notice the company's activities at all and underestimate them. It was presumed that it is necessary to analyze customer opinions on the implementation of the SDG, not only entrepreneurs. There are many objectives of the SDG, so entrepreneurs should also be supported in identifying a particularly important group, and this should be done based on customer opinions.

There are also lots of classical elements motivating companies to implement the SDG, i.e., cost reduction, increase in turnover, increase in innovations, customer acquisition and image enhancement (European Commission, 2018). Thus, the implementation of SDGs in companies is becoming more common.

According to research German enterprises pay more attention to the environmental dimension of sustainable development, whereas Polish enterprises pay more attention to supply chain management.

Overall, most of the managers stated that the absence of financial resources remains the primary obstacle to the implementation of sustainable development goals in enterprises, while motivation results from cost reduction and increase in turnover (Sonntag *et al.*, 2022).

It is necessary to identify most important aspects of SDG for customers, so that companies can prepare and implement them consciously and really achieved cost efficacy. There are many SDG and it can be a significant burden for companies to pursue many goals at the same time. It is important to approach this according to specific guidelines. However, these guidelines should be based on consumer opinions and the present research reduces the research-to-practice gap related to this aspect.

The article consists of five parts. Firstly, the main findings of the literature review on SDGs implementation into Polish business are presented. Secondly, the research approach is described. The results of the study are summarized in the following section. The article ends with the conclusions and recommendations.

## **2. Literature Review**

Currently over 80 percent of large corporations across all industry-sectors report on corporate responsibility (KPMG, 2020). Also companies from the micro, small and medium sector are increasingly involved in the implementation of concepts that respond to the Sustainable Development Goals.

Sustainable development is perceived as the source of new entrepreneurial opportunities, which facilitate solving both social and environmental problems. It is beneficial from the perspective of enterprises because they can contribute to the

implementation of “green solutions” and, at the same time, respond to the needs of customers who increasingly frequently pay attention to the benefits of these solutions (Sonntag *et al.*, 2022).

Over the last five years, the EU has made significant progress towards three SDGs and moderate progress toward most others (Eurostat, 2023). The EU made the most progress towards ensuring decent work and economic growth (SDG 8). In 2022, the EU's employment rate reached a new record high of 74.6 %, while the EU's long-term unemployment rate fell to a new record low.

Significant progress was also made towards the goals of reducing poverty (SDG 1) and improving gender equality (SDG 5). The share of people overburdened by their housing costs has fallen since 2015 and women's hourly earnings are catching up with those of men (Europe Direct, 2023).

There was also good progress towards reducing inequalities (SDG 10), ensuring quality education (SDG 4), and fostering peace and personal security within the EU's territory and improving access to justice and trust in institutions (SDG 16). The income gaps between the richer and the poorer population groups narrowed and the EU is well on track to meet its target of a share of 45% of the population with tertiary studies.

Life in the EU has become safer over the past few years, as deaths due to homicide or assault and the perceived occurrence of crime, violence and vandalism in European neighbourhoods have fallen considerably. Moreover, the EU has seen positive progress towards the goals of health and well-being (SDG 3) despite the setbacks caused by the COVID-19 pandemic, and on innovation and infrastructure (SDG 9).

Progress was moderately favourable for trends in the areas of responsible consumption and production (SDG 12), sustainable cities and communities (SDG 11), life below water (SDG 14), zero hunger (SDG 2), clean water and sanitation (SDG 6) and affordable and clean energy (SDG 7).

More progress is expected for three goals – climate action (SDG 13), life on land (SDG 15) and global partnerships (SDG 17) – as EU Member States are set to implement the higher level of ambition in the environmental targets set at EU level. Regarding climate action (SDG 13), the EU has set very ambitious and unparalleled climate targets for 2030 and, as compared to past trends, they will require more efforts.

The EU has already put in place the policy measures to deliver these additional efforts, notably via the ‘Fit for 55’ package, with a revision of the EU emissions trading system (ETS), and the Effort Sharing Regulation that sets binding annual greenhouse gas emissions targets for Member States. In the area of energy, the EU

has also set more ambitious targets for 2030.

This implies that stronger progress is expected to be visible in the coming years in the area of energy efficiency and renewable energies in the EU, as well. Concerning life on land (SDG 15), even though terrestrial protected areas have increased since 2013, the EU continues to face steady declines in common bird and grassland butterfly populations.

Additional efforts needed to reverse the degradation of ecosystems are envisaged in the EU 2030 Biodiversity Strategy, in the EU forest strategy for 2030 launched this year and in the EU Soil Strategy, which sets a 2030 objective on restoring degraded land and soil and combatting desertification.

Regarding partnerships for the goals (SDG 17), the trend partially reflects cyclical effects and notably the increase in public debt resulting from the COVID-19 crisis (Europe Direct, 2023).

The European economy is showing resilience after the crisis experienced over the last years. However, companies need to continue addressing challenges while maintaining commitment to the green and digital transition.

Circular economy is not a new paradigm any longer in sustainability that has attracted the attention of governments and organizations around the world. It is widely regarded as a promising concept for enabling more sustainable economic development in a changing socio-economic landscape of resource scarcity. Its principles are based on eliminating waste and pollution.

Manufacturers, following nature's lead, introduce solutions that reduce or eliminate the waste problem. The benefits of this approach are substantial. Circular economic assumptions are no longer just postulates. Those rules are increasingly reflected in consumer behavior, approaches to business models, and business policies. However, the path to redefining the economy is long, given that "development" and "sustainability" will not be in conflict.

The 2030 Agenda for Sustainable Development was adopted in 2015 by all member states of the United Nations. It is a blueprint for peace and prosperity for people and the planet, both now and in the future. It contains 17 Sustainable Development Goals (SDGs), which are both a call to action for all developed and underdeveloped countries in a global partnership.

The Agenda emphasizes the fact that the fight against poverty and other forms of deprivation must go hand in hand with strategies that improve health and education, reduce inequality, and spur economic growth, while tackling climate change and working to protect our oceans and forests (UN, 2015).

The Sustainable Development Goals can remain directions in companies social and environmental efforts. The UN 2030 Agenda is a global roadmap that was prepared to serve as transformational change policy (Schot and Steinmueller, 2018). Figure 1 shows the list of 17 Sustainable Development Goals.

**Figure 1.** The 17 sustainable development goals (SDGs)



*Source:* Own study.

Implementing the Sustainable Development Goals means reorienting the company and its way of thinking and managing. As well as a transition to a circular economy means a whole system change. There is a need for innovation not only in product design, production methods and technologies, but also in policies, business models, financing, and consumer behaviors (Botsman and Rogers, 2010).

It was presumed that it is necessary to analyze customer opinions on the implementation of the SDG, not only entrepreneurs. There are many objectives of the SDG, so entrepreneurs should also be supported in identifying a particularly important group, and this should be done based on customer opinions. The authors focused on the study of customers in Poland because there is no such data that would illustrate the opinions about SDG provided by customers. Research on the level of SDG awareness and acceptance among consumers is also relatively sparse and fragmented (Maciejewski and Lesznik, 2022).

Sustainable development aspects in managing organizations are not only about incorporating SDGs into the business strategies, CSR or Environmental, Social, Governance (ESG) strategies. Sustainable development calls for innovation, financial discipline and greater transparency (PwC, 2022).

The COVID-19 pandemic has not halted the implementation of SDGs, although, in some cases, it has forced the implementers to revise their initiatives. The cities and businesses have also slightly amended their sustainable development priorities (Jastrzębska and Legutko-Kobus, 2022). Changing priorities and the scope requires information on recommended actions, which is why the authors focused on the exact most important SDG in the opinions of consumers.

### 3. Research Methodology

The SDG implementation has become a challenge for business throughout the whole world not only European Union. However the authors decided to concentrate research in one country of the European Union and conduct research in Poland. The authors wanted to achieve national representativeness of the results. Concentrating research in one country methodically made it possible, to focus on wide and representative sample.

Data were gathered from adult representative group of Poles. 972 people were included in the study. 50% of women and 50% of men took part in the study. Table 1 below presents the division of respondents by age and education.

**Table 1.** Respondents sample by gender, age and education

	Total	Gender		Age				Education		
		men	women	18-24	25-34	35-44	45-65	basic/vocational	secondary	higher
men	50%	100%	0%	46%	44%	52%	54%	44%	54%	54%
women	50%	0%	100%	54%	56%	48%	46%	56%	46%	46%
Total	972	488	484	144	222	231	405	389	340	243

*Source:* Own study.

Table 2 below presents the division of respondents by earnings.

**Table 2.** Respondents sample by earnings

	Total	Gender		Age				Education		
		men	women	18-24	25-34	35-44	45-65	basic/vocational	secondary	higher
up to 3000 zł	21%	16%	26%	22%	21%	18%	22%	37%	13%	7%
3000 zł - 5000 zł	23%	26%	20%	19%	20%	24%	26%	23%	26%	20%
5000 zł - 8000 zł	26%	37%	25%	18%	26%	28%	27%	18%	30%	34%
above 8000 zł	17%	19%	15%	17%	16%	19%	16%	9%	18%	28%
refusal to answer	13%	12%	14%	24%	17%	11%	9%	14%	13%	11%
Total	972	488	484	114	222	231	405	389	340	243

*Source:* Own study.

In order to process and verify hypothesis that the for entrepreneurs the implementation of sustainable development goals is important for business reasons, but customers do not pay much attention to particular of 17 aspects, empirical quantitative study was used. The study was conducted using the Computer-Assisted Web Interview (CAWI) technique.

The CAWI technique made it possible to rotate the answers to the question asked of the respondents so that they would not be influenced by the order of possible answers in the cafeteria. The study was carried out in May 2023.

Thereby the main research question was: how important do you think it is for businesses to meet the following Sustainable Development Goals? So customers was asked to indicate the most important in their opinion. Respondents chose from all 17 Sustainable Development Goals. In the study authors used a 10-point scale, where 0 means - this goal is completely unimportant and 10 which means 10 - this goal is very important.

CAWI technique enabled the subjects to ask an extensive question, giving the respondents time to think and answer. The physical lack of the interviewer eliminated the effect of taking the answer so that it would look good in the eyes of the interviewer.

#### **4. Research Results and Discussion**

The present research reduces the research-to-practice gap pertaining aspects of Sustainable Development Goals implementation. Consumers pointed to several sustainable goals with similar frequency as being important for companies to implement. The results of the median and mean as well as standard deviation are presented in Table 3 (in Appendix).

Taking into account the median analysis, which is the middle value of the set, it divides all observations into two equal parts, there were 7 SGD, the median of which was 9. They were:

- SDG 1: No poverty,
- SDG 2: Zero hunger,
- SDG 3: Good health and well-being,
- SDG 6: Clean water and sanitation,
- SDG 7: Affordable and clean energy,
- SDG 8: Decent work and economic growth,
- SDG 14: Life below water.

Thus, these are mainly the goals that entrepreneurs should focus on according to consumers. Goals with a median value of 9 have a common feature related to the overall quality of life. It can be seen that these aspects are still important for Poles



and have not been fully satisfied.

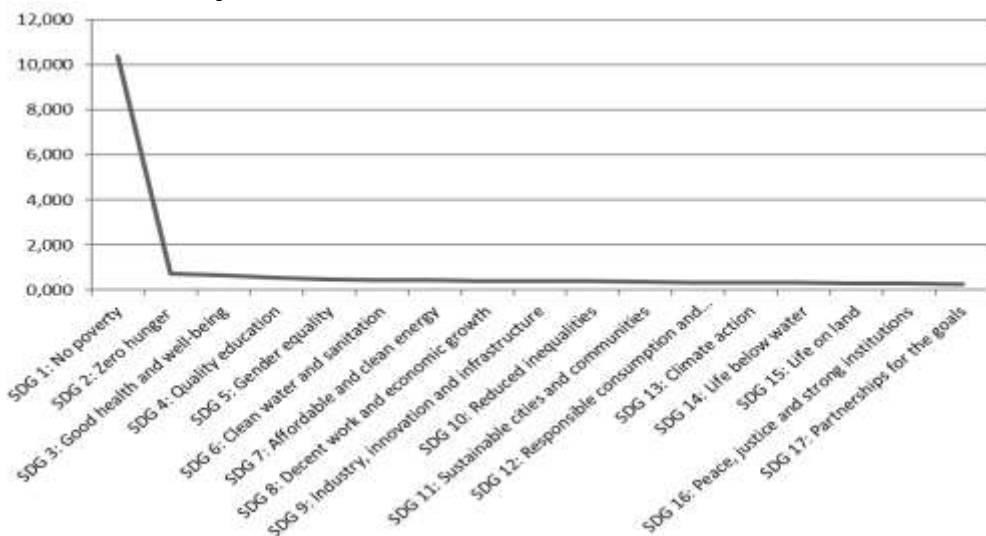
It is also worth noting that, in the opinion of consumers, the next goals on which entrepreneurs should buy received a median value of 8. They were:

- SDG 4: Quality education,
- SDG 5: Gender equality,
- SDG 9: Industry, innovation and infrastructure,
- SDG 10: Reduced inequalities,
- SDG 11: Sustainable cities and communities,
- SDG 12: Responsible consumption and production,
- SDG 13: Climate action,
- SDG 15: Life on land,
- SDG 16: Peace, justice and strong institutions,
- SDG 17: Partnerships for the goals.

The conducted correlation analysis shows a fairly strong connection between all the statements that make up the question regarding important SDGs. Pearson's  $r$  correlation ranges from 0.486 to 0.663. The results of correlation are presented in Table 4 (in Appendix). Similarly, the correlations are confirmed by Spearman's rho correlation matrix, presented in Table 5 (in Appendix).

The strong correlation of these variables influences the factor analysis result. The first component explains more than 60% of the variance, the next one explains only less than 5%, and its Eigenvalue is below 1. This and the scree chart (Figure 2) shown below show that a one-factor solution of the analysis should be adopted.

**Figure 2.** How important do you think it is for businesses to meet the following Sustainable Development Goals? Screen chart



Source: Authors' calculations.

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## 5. Conclusions, Proposals, Recommendations

The importance of achieving the sustainable development goals in the opinion of customers indicates the importance of almost every sustainable goal in the company. It can be pointed out that individual goals are correlated with each other. Thus, it is information for managers to approach the implementation of concepts related to the goals of sustainable development holistically.

The implementation of single assumptions may not be noticed by the recipients, what's more, it can be seen that their requirements are greater. As the authors' research has shown, in Poland the aspects that they pay particular attention to are goals related to the overall improvement of the quality of life.

No similar study was conducted in Poland, thus it is the first such extensive study indicating a shorter list of goals that are particularly important for clients:

- SDG 1: No poverty,
- SDG 2: Zero hunger,
- SDG 3: Good health and well-being,
- SDG 6: Clean water and sanitation,
- SDG 7: Affordable and clean energy,
- SDG 8: Decent work and economic growth,
- SDG 14: Life below water.

Seven sustainable development goals indicated in this study fit almost completely into the list of 13 SDGs identified in the study in Poland for chemical companies. The analysis of strategies and policies of the Polish chemical companies allowed to identify 13 key SDGs (Tutko, 2023):

- SDG 2 Zero hunger,
- SDG 3 Good health and well-being,
- SDG 4 Quality education,
- SDG 5 Gender equality,
- SDG 6 Clean water and sanitation,
- SDG 7 Affordable and clean energy,
- SDG 8 Decent work and economic growth,
- SDG 9 Industry, innovation and infrastructure,
- SDG 11 Sustainable cities and communities,
- SDG 12 Responsible consumption and production,
- SDG 13 Climate action,
- SDG 15 Life on land,
- SDG 17 Partnerships for the goals.

Thus, in this study, consumers indicated goals that should be taken into account by companies and from list above SDG 1: No poverty and SDG 14: Life below water

ad missing. Thus, in the light of these results of the study, the managers of chemical industry companies in Poland should include them in their strategies.

Thereby, it is recommended to develop concepts for company activities that will be in line with several sustainable development goals. It is necessary to analyze customer opinions on the implementation of the SDG, not only entrepreneurs. There are many objectives of the SDG, so entrepreneurs should also be supported in identifying a particularly important group, and this should be done based on customer opinions.

Literature in scope of SDGs highlights the need to undertake comprehensive research on the awareness, knowledge, and acceptance of SDGs by individuals and society. Effective information and education campaigns can only be carried out after identifying existing information gaps. After people recognize SDGs as legitimate goals and accept them as their own, the public should be provided with knowledge and equipped with the necessary competencies for implementation of the SDGs (Maciejewski and Lesznik, 2022).

The conducted research supports research on SDGs in Poland. However, there are not many of these studies. Especially from the perspective of buyers, which is very valuable in this case. The conducted research does not exhaust the topic and do not answer questions about all trends in SDGs implementation. There were also some research limitations, such as focus on Polish customers.

The study was carried out on a large repetitive sample, allowing to obtain representative results. The performed analysis can serve as the basis for further research also in other countries. It is worth continuing the analysis for forecasts for the coming years. Thanks to this, it will be possible to verify whether this opinion of customers in Poland in SDGs is changing. Authors recommend further research in also in other Baltic Sea countries. As noted, Polish consumers are a large group of consumers. However, they have their own specificity.

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**Conflicts of Interest:** *The authors declare no conflict of interest.*

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**Appendix:**

**Table 3. How important do you think it is for businesses to meet the following Sustainable Development Goals?**

		Total	Gender		Age				Education		
			men	women	18-24	25-34	35-44	45-65	basic/vocational	secondary	higher
SDG 1: No poverty	Mean	8,0	7,9	8,2	7,0	7,8	7,9	8,5	8,0	8,1	7,9
	Median	9	9	9	7	8	9	9	9	9	8
	Dev. Standard	2,35	2,48	2,21	2,83	2,44	2,38	2,01	2,52	2,27	2,18
	Total	972	488	484	137	245	231	359	282	404	286
SDG 2: Zero hunger	Mean	8,3	8,1	8,4	7,4	8,0	8,3	8,7	8,2	8,4	8,2
	Median	9	9	10	8	9	9	10	9	10	9
	Dev. Standard	2,22	2,21	2,21	2,70	2,35	2,24	1,86	2,38	2,14	2,04
	Total	972	488	484	137	245	231	359	282	404	286
SDG 3: Good health and well-being	Mean	8,0	7,8	8,2	7,4	7,7	7,7	8,5	8,0	8,1	7,9
	Median	9	8	9	8	8	8	9	9	9	8
	Dev. Standard	2,34	2,45	2,21	2,58	2,57	2,44	1,96	2,49	2,23	2,25
	Total	972	488	484	137	245	231	359	282	404	286
SDG 4: Quality education	Mean	7,9	7,6	8,1	6,8	7,8	7,7	8,2	7,8	7,9	8,0
	Median	8	8	9	7	8	8	9	8	8	8
	Dev. Standard	2,34	2,35	2,31	2,82	2,41	2,24	2,11	2,56	2,27	2,05
	Total	972	488	484	137	245	231	359	282	404	286
SDG 5: Gender equality	Mean	7,5	6,9	8,1	6,8	7,1	7,4	7,8	7,4	7,6	7,4
	Median	8	7	9	8	8	8	8	8	8	8
	Dev. Standard	2,64	2,72	2,40	2,98	2,85	2,50	2,43	2,79	2,57	2,47
	Total	972	488	484	137	245	231	359	282	404	286
SDG 6: Clean water	Mean	8,4	8,2	8,6	7,5	8,3	8,3	8,7	8,2	8,5	8,4
	Median	9	9	10	8	9	9	10	9	10	9

and sanitation	Dev. Standard	2,17	2,30	2,00	2,90	2,15	2,07	1,90	2,31	2,08	2,04
	Total	972	488	484	137	245	231	359	282	404	286
SDG 7: Affordable and clean energy	Mean	8,2	8,0	8,3	7,5	8,0	8,0	8,6	8,1	8,3	8,2
	Median	9	9	9	8	9	9	10	9	9	9
	Dev. Standard	2,28	2,27	2,29	2,47	2,44	2,36	2,03	2,42	2,29	2,04
	Total	972	488	484	137	245	231	359	282	404	286
SDG 8: Decent work and economic growth	Mean	8,1	7,8	8,4	7,6	7,8	8,0	8,4	8,1	8,2	8,0
	Median	9	8	9	8	9	9	9	9	9	9
	Dev. Standard	2,25	2,33	2,12	2,20	2,51	2,34	2,01	2,32	2,21	2,19
	Total	972	488	484	137	245	231	359	282	404	286
SDG 9: Industry, innovation and infrastructure	Mean	7,8	7,6	7,9	6,9	7,6	7,6	8,1	7,6	7,9	7,8
	Median	8	8	8	7	8	8	8	8	8	8
	Dev. Standard	2,21	2,26	2,15	2,55	2,39	2,12	1,97	2,38	2,12	2,04
	Total	972	488	484	137	245	231	359	282	404	286
SDG 10: Reduced inequalities	Mean	7,8	7,4	8,1	6,9	7,6	7,5	8,2	7,8	7,9	7,6
	Median	8	8	9	7	8	8	9	8	9	8
	Dev. Standard	2,38	2,51	2,20	2,68	2,49	2,48	2,06	2,56	2,31	2,16
	Total	972	488	484	137	245	231	359	282	404	286
SDG 11: Sustainable cities and communities	Mean	8,0	7,8	8,2	7,4	7,7	7,8	8,4	8,0	8,1	7,9
	Median	8	8	9	8	8	8	9	9	9	8
	Dev. Standard	2,21	2,21	2,20	2,47	2,39	2,24	1,93	2,37	2,20	1,96
	Total	972	488	484	137	245	231	359	282	404	286
SDG 12: Responsible consumption and production	Mean	7,7	7,3	8,0	7,0	7,6	7,5	8,0	7,6	7,8	7,7
	Median	8	8	8	8	8	8	8	8	8	8
	Dev. Standard	2,31	2,41	2,14	2,71	2,43	2,28	2,08	2,53	2,21	2,07
	Total	972	488	484	137	245	231	359	282	404	286
SDG 13:	Mean	7,8	7,6	8,0	7,1	7,3	7,8	8,2	7,6	7,8	8,0

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Climate action	Median	8	8	9	8	8	8	9	8	9	9
	Dev. Standard	2,47	2,50	2,42	2,84	2,68	2,39	2,18	2,54	2,49	2,31
	Total	972	488	484	137	245	231	359	282	404	286
SDG 14: Life below water	Mean	8,1	7,9	8,3	7,5	7,9	8,0	8,6	8,1	8,2	8,2
	Median	9	9	9	8	8	9	10	9	9	9
	Dev. Standard	2,34	2,37	2,29	2,69	2,44	2,44	2,03	2,47	2,29	2,17
SDG 15: Life on land	Total	972	488	484	137	245	231	359	282	404	286
	Mean	7,7	7,5	7,8	6,8	7,2	7,6	8,2	7,5	7,7	7,8
	Median	8	8	9	7	8	8	9	8	8	8
	Dev. Standard	2,49	2,46	2,52	2,86	2,68	2,49	2,14	2,69	2,43	2,22
SDG 16: Peace, justice and strong institutions	Total	972	488	484	137	245	231	359	282	404	286
	Mean	7,8	7,6	7,9	7,0	7,7	7,5	8,2	7,6	7,9	7,8
	Median	8	8	9	7	8	8	9	8	8	8
	Dev. Standard	2,46	2,44	2,47	2,46	2,51	2,62	2,24	2,66	2,41	2,15
SDG 17: Partnerships for the goals	Total	972	488	484	137	245	231	359	282	404	286
	Mean	7,5	7,3	7,6	6,7	7,3	7,2	7,9	7,4	7,6	7,4
	Median	8	7	8	7	8	7	8	8	8	8
	Dev. Standard	2,35	2,25	2,44	2,56	2,41	2,30	2,23	2,52	2,28	2,18
Total	972	488	484	137	245	231	359	282	404	286	

*Source: Authors' calculations, N=972, CAWI.*

**Table 4.** *How important do you think it is for businesses to meet the following Sustainable Development Goals? Pearson correlation matrix*

	SDG 1: No poverty	SDG 2: Zero hunger	SDG 3: Good health and well-being	SDG 4: Quality education	SDG 5: Gender equality	SDG 6: Clean water and sanitation	SDG 7: Affordable and clean energy	SDG 8: Decent work and economic growth	SDG 9: Industry, innovation and infrastructure	SDG 10: Reduced inequalities	SDG 11: Sustainable cities and communities	SDG 12: Responsible consumption and production	SDG 13: Climate action	SDG 14: Life below water	SDG 15: Life on land	SDG 16: Peace, justice and strong institutions	SDG 17: Partnerships for the goals
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SDG 9: Industry, innovation and infrastructure	Pearson correlation	.602**	.596**	.545**	.582**	.524**	.587**	.596**	.638**	1	.547**	.613**	.656**	.528**	.601*	.612**	.607**	.679**
	Significance (two-sided)	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000		0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000
	N	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972
SDG 10: Reduced inequalities	Pearson correlation	.592**	.561**	.551**	.550**	.550**	.529**	.524**	.566**	.547**	1	.579**	.595**	.495**	.525*	.542**	.588**	.569**
	Significance (two-sided)	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000		0,000	0,000	0,000	0,000	0,000	0,000	0,000
	N	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972
SDG 11: Sustainable cities and communities	Pearson correlation	.643**	.636**	.598**	.617**	.501**	.654**	.618**	.619**	.613**	.579**	1	.591**	.560**	.618*	.573**	.621**	.602**
	Significance (two-sided)	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000		0,000	0,000	0,000	0,000	0,000	0,000
	N	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972
SDG 12: Responsible consumption and production	Pearson correlation	.614**	.600**	.578**	.596**	.587**	.593**	.560**	.594**	.656**	.595**	.591**	1	.583**	.612*	.625**	.586**	.668**
	Significance (two-sided)	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000		0,000	0,000	0,000	0,000	0,000
	N	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972
SDG 13: Climate action	Pearson correlation	.558**	.584**	.492**	.540**	.524**	.581**	.599**	.519**	.528**	.495**	.560**	.583**	1	.637*	.621**	.505**	.590**
	Significance (two-sided)	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000		0,000	0,000	0,000	0,000
	N	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972
SDG 14: Life below water	Pearson correlation	.611**	.653**	.588**	.583**	.522**	.649**	.635**	.579**	.601**	.525**	.618**	.612**	.637**	1	.663**	.558**	.567**
	Significance (two-sided)	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000		0,000	0,000	0,000
	N	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972
SDG 15: Life on land	Pearson correlation	.578**	.649**	.562**	.558**	.511**	.617**	.618**	.584**	.612**	.542**	.573**	.625**	.621**	.663*	1	.621**	.600**
	Significance (two-sided)	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000		0,000	0,000	
	N	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972
SDG 16: Peace, justice and	Pearson correlation	.594**	.600**	.589**	.576**	.518**	.579**	.614**	.621**	.607**	.588**	.621**	.586**	.505**	.558*	.621**	1	.570**
	Significance (two-sided)	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000		0,000	





ies	N	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972
SDG 12: Responsible consumption and production	rho Spearman	,600**	,596**	,599**	,616**	,608**	,593**	,589**	,619**	,664**	,601**	,616**	1,000	,615**	,632**	,641**	,593**	,687**
	Significance (two-sided)	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000		0,000	0,000	0,000	0,000	0,000
	N	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972
SDG 13: Climate action	rho Spearman	,569**	,605**	,537**	,564**	,569**	,610**	,608**	,535**	,560**	,510**	,602**	,615**	1,000	,681**	,647**	,549**	,620**
	Significance (two-sided)	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000		0,000	0,000	0,000	0,000
	N	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972
SDG 14: Life below water	rho Spearman	,620**	,659**	,610**	,614**	,564**	,660**	,668**	,624**	,619**	,562**	,635**	,632**	,681**	1,000	,685**	,611**	,608**
	Significance (two-sided)	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000		0,000	0,000	0,000	
	N	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972
SDG 15: Life on land	rho Spearman	,583**	,625**	,568**	,573**	,542**	,626**	,625**	,588**	,621**	,557**	,590**	,641**	,647**	,685**	1,000	,642**	,616**
	Significance (two-sided)	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000		0,000	0,000
	N	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972
SDG 16: Peace, justice and strong institutions	rho Spearman	,614**	,628**	,624**	,622**	,568**	,616**	,630**	,649**	,630**	,611**	,656**	,593**	,549**	,611**	,642**	1,000	,599**
	Significance (two-sided)	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000		0,000
	N	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972
SDG 17: Partnerships for the goals	rho Spearman	,574**	,591**	,566**	,616**	,613**	,562**	,605**	,586**	,706**	,578**	,645**	,687**	,620**	,608**	,616**	,599**	1,000
	Significance (two-sided)	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000	
	N	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972	972

**Note:** \*\* The correlation is significant at the level of 0.01 (two-sided).

**Source:** Authors calculations, N=972, CAWI.