

RESEARCH ARTICLE

The challenge of engaging with and reporting against the SDGs for SMEs such as Sydney Theatre Company

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Abstract

The UN Sustainable Development Goals to 2030 call for action by the globe to tackle some of the most pressing problems facing humanity. There is a key role for business in helping to meet the goals, and in particular, small- to medium-sized enterprises (SMEs), which account for over 90% of global businesses. Many organisations that were already engaged in addressing sustainability prior to the release of the SDGs will need to shift their approach to accommodate the new framework, including SMEs like Sydney Theatre Company (STC). This paper explores the use of the SDG Compass as a tool for making that shift by revisiting a previous case study on STC's sustainability journey since 2008 to assess the efficacy of the SDG Compass as a guide to addressing the SDGs. It finds that the SDG Compass is prohibitively complex for SMEs which could impede engagement with the SDGs by SMEs.

Key words: Australia; case study; small- and medium-sized enterprises (SMEs); sustainability; sustainable development

Introduction

Sustainable development, which is understood to be 'development that meets the needs of the present without compromising the ability of future generations to meet their own needs' (Brundtland, 1987: 24), is a journey that can be traced back to Carson's (1962) *Silent Spring* and the Club of Rome's *Limits to Growth* (Meadows, Randers, & Meadows, 1974). Over the last few decades, organisations have already been addressing sustainability in different ways and with different motivations, ranging from requirements for compliance to a genuine commitment to contributing more than financial value to society (Benn, Dunphy, & Griffiths, 2014). Sustainability can be framed in multiple ways to include environmental sustainability only or environmental sustainability, social sustainability, cultural sustainability and economic sustainability (Elkington, 1998; Nattrass & Altomare, 2016; Pizzirani, McLaren, Forster, Pohatu, Tangi Whaiora Porou, & Aroha Warmenhoven, 2018). In 2015, the United Nations (UN) released its latest framework for sustainability, the 17 Sustainable Development Goals (SDGs) to 2030, which have 169 subtargets and cover a significant range of issues from ending poverty to providing decent work, economic growth and peaceful societies. Then Secretary General of the UN, Ban Ki-Moon called for action by all people, everywhere (United Nations Global Compact, 2015). Organisations are a key part of meeting those goals, whether they are multinational corporations or the small to medium-sized enterprises (SMEs), which make up over 90% of all enterprises globally (Kingo, 2015; Shields & Shelleman, 2017).

Like many organisations, Sydney Theatre Company (STC) was already on its own sustainability journey at the time the SDGs were launched. It had framed its approach to sustainability in environmental terms and focused its attention on infrastructure and organisational change. It

also had its own way of engaging its stakeholders in the story of their sustainability journey, as articulated in their annual reports. This paper imagines how STC could address and report on its sustainability if it were using the SDGs as a framework, drawing on data gathered in 2014 for an in-depth case study on its sustainability project known as Greening the Wharf (GTW). The paper takes a practitioner's perspective and uses the SDG Compass as a key tool to understand how to act on and report about action towards the SDGs. The key question is 'how easy is the SDG Compass to use for management practitioners in SMEs?'

The UN and two partner institutions, the Global Reporting Initiative (GRI) and the World Business Council for Sustainable Development (WBCSD), developed the SDG Compass to assist organisations to work towards and report progress towards meeting the SDGs. Although the SDG Compass tool was developed with larger organisations in mind, it does suggest that smaller organisations such as STC could adapt it to suit their needs (Sdgcompass.org, 2017). The investigations suggest that the SDG Compass is not ideal for use by SMEs and that there is a need to develop a tool that is better suited to SMEs.

Literature review

Beyond Brundtland's (1987) classic definition mentioned above, sustainability has been defined as 'the long-term maintenance of systems according to environmental, economic and social considerations' (Crane & Matten, 2010: 34). Organisational sustainability can be described as a means of running an organisation according to an integration of economic, environmental sustainability and social dimensions, or the Triple Bottom Line (Elkington, 1998). 'Corporate sustainability can be defined as meeting the needs of a firm's direct and indirect stakeholders (such as shareholders, employees, clients, pressure groups, communities, etc), without compromising its ability to meet the needs of future stakeholders as well' (Dyllick & Hockerts, 2002: 131). The UN SDGs were released in 2015 and represent the global expression of both current and future stakeholder needs (Rosati & Faria, 2019). They succeeded the millennium development goals (MDGs) as the 'reference goals for the international community for the period 2015–2030' (Le Blanc, 2015).

The MDGs, which were launched in 2000, focused on eight key goals with measurable targets and deadlines for improving the lives of the world's poorest people. They focused on the eight key areas of poverty, education, gender equality, child mortality, maternal health, disease, the environment and global partnership. The 2030 Agenda for Sustainable Development, which was adopted by all United Nations member states in 2015, provided a blueprint for peace and prosperity for people and the planet into the future. The core of the blueprint are 17 SDGs that are a call for action by all countries, whether developed or developing, to work in a global partnership to achieve the goals and the 169 targets they set out. The goals are summarised in Table 1.

The goals and targets were the result of extensive public consultation with multiple stakeholders and civil societies across the world, with particular focus on those who were most vulnerable (United Nations Global Compact, 2015). Inputs were sought from all sectors of society, and over 1500 companies provided input (United Nations Global Compact, 2015). Each of the 17 goals includes specific subtargets with defined deadlines. For example, SDG 3, good health and well-being, has nine subtargets that address issues for the developing world such as reducing the maternal mortality ratio and global issues such as attaining reductions in narcotic drug abuse. Both targets have a 2030 deadline but other targets have earlier deadlines. For example, target 3.6 aims to halve the number of global deaths and injuries from road traffic accidents by 2020.

The focus of the SDGs has expanded beyond the MDGs to include more climate and prosperity-related goals. 'They recognize that ending poverty and other deprivations must go hand-in-hand with strategies that improve health and education, reduce inequality, and spur economic growth – all while tackling climate change and working to preserve our oceans and forests' (United Nations Global Compact, 2015). The Business and Sustainable Development Commission (BSDC) has calculated that there are potential economic rewards for delivering

Table 1. The 17 Sustainable Development Goals

Note: Reprinted from *The challenge: why do we need the SDG compacts*, by SDG Compacts, n.d., retrieved from <https://www.sdgcompacts.org/approach>.

solutions to the SDGs that are in the order of \$12 trillion per year and up to 380 million new jobs by 2030 (Business & Sustainable Development Commission, 2017). It should be noted that the inherent tension between continued economic growth and tackling climate change and protecting the natural environment has been a major source of criticism of the SDGs. The International Council for Science (ICS) argued that the SDG framework might lack internal consistency due to the complex interlinkages and dynamics between the goals (International Council for Science, & International Social Science Council, 2015). An in-depth analysis of the goals quantified this inconsistency, and showed that while economic growth might fulfil socioeconomic goals, it simultaneously hinders the attainment of environmental goals (Spaiser, Ranganathan, Swain, & Sumpter, 2017). Spaiser et al. (2017) noted that this conflict should not mean that work cannot proceed towards meeting the SDGs by 2030, but rather it is necessary to ‘try and find responses to the incompatibility of economic development and environmental sustainability within our present capabilities’ (p. 468).

In order to make the 2030 agenda a reality, the UN wants to see ownership of the SDGs at all levels of society. Compared to their predecessors, the SDGs are an attempt to cover every aspect of sustainable development, which includes all areas of human enterprise globally (Le Blanc, 2015). The achievement of Moon’s call for action by everyone everywhere requires involvement at all levels of society – national, organisational and individual.

At the national level, governments have a large public service to assist in gathering data and building reports. For example, the Federal Government of Australia reported on the implementation of the SDGs at the national level in 2019 (Department of Foreign Affairs & Trade, 2019). While the SDGs have been agreed to by all member states of the UN, they also explicitly invite businesses and other organisations to apply their capabilities for innovation and creativity to help solve the challenges they have set out to tackle (United Nations Global Compact, 2015). The UN and its partner organisations as well as large accounting firms such as KPMG and PWC have

provided 'how to' guides on websites and downloadable documents to assist organisations to report on their activities towards attaining the SDGs by 2030.

At the organisational level, multinational corporations also have extensive resources to deploy in order to meet their reporting obligations, and as at 2018, KPMG indicated that 40% of the world's largest companies were already reporting against the SDGs (Blasco, King, & Jayaram, 2018). The SDGs represent an opportunity for businesses to demonstrate how they are advancing the sustainable development agenda, as they are able to promote how their actions are both having positive impacts on people and the planet and minimising negative impacts. The argument is that business, including SMEs like STC, can use the SDGs as an 'overarching framework to shape, steer, communicate and report their strategies, goals and activities' (UNDC, 2015: 4).

In 2015, Lise Kingo, Executive Director of UN Global Compact, argued that as the world engaged with the challenge of the sustainable development goals, the engagement of SMEs would be a pivotal factor because they constitute over 90% of the world's businesses and employ more than 50% of its workers (Kingo, 2015). These businesses and organisations have between 22 and 250 employees. In Australia, the definition of a small business is one with up to 200 employees and a turnover of less than \$10 million (Australian Taxation Office, 2018). According to the 2017–2018 Australian budget, over 90% of all businesses are small businesses and contributed \$380 billion to the Australian economy over the reporting period (Commonwealth of Australia, 2017).

Kingo (2015) argued that SMEs have been largely overlooked in the global agenda for sustainability. She highlighted SDG12, which addresses sustainable consumption and production, as being one key area that SMEs will be key to meeting. SMEs are also mentioned in SDG8, sustainable economic growth and decent work for all, and in SDG9, which relates to inclusive and sustainable industrialisation. However, she also acknowledged the challenge of engaging with a heterogeneous dispersed set of organisations that have little access to resources for such reporting (Kingo, 2015). While little literature explores that challenge in relation to the SDGs at this stage, other literature on SME engagement with sustainability tools and reporting reinforces Kingo's point.

In 2016, a comprehensive literature review of the preceding 20 years of research revealed several reasons why SMEs should engage with using sustainability tools and the reasons why they did not tend to do so (Johnson & Schaltegger, 2016). Reasons for engaging in reporting included ensuring legal compliance on social and environmental issues; managing and improving stakeholder relationships, particularly regulators; helping to reduce the complexities of sustainable development by helping them to measure their performance in the environmental and social spaces; improving their evaluation of environmental and social impacts to improve decision making; improving companies' sustainability performance by providing indicators to measure environmental and social performance and impacts; helping to operationalise sustainability strategies through integrating the social and environmental into integrated systems; and creating opportunities for companies to explore organisational learning and opportunities for innovation. However, Johnson and Schaltegger (2016) found two key types of reasons why SMEs did not implement sustainability tools and use their attendant reporting options – internal shortcomings and external deficiencies. Internal shortcomings included issues such as a lack of awareness of sustainability issues, inability to perceive potential benefits of pursuing sustainability, a lack of knowledge or expertise, lack of human or financial resources, and time constraints. External deficiencies included insufficient incentives from the government or the market and unsuitable formal management tools, and the complexity of the existing sustainability tools was noted to be a major obstacle. Johnson and Schaltegger (2016) reinforced Kingo's point about the difficulty of proposing universal sustainability tools for such a heterogeneous group of organisations.

The UN provides many frameworks and resources to assist the business to act on and report against the SDGs. For example, the Sustainable Development Solutions Network (unsdsn.org) has

been operating since 2012 and works towards mobilising scientific and technological expertise to develop solutions for sustainable development, including the SDGs. The UN is partnered with the Global Reporting Initiative (GRI) which is a standards organisation that assists countries and organisations to assess and report their impacts on issues related to human rights, climate change and corruption (Global Reporting Initiative (GRI), 2013). The GRI was founded in Boston in 1997 and launched its first reporting guidelines, GRI G1, in 2000. Over the years, the GRI guidelines have been refined and developed in versions G2, G3 and G4. The most recent G4 guidelines were issued in 2013 and preceded the SDG launch by over two years (Global Reporting Initiative (GRI), 2013). Its emphasis is on materiality, which means that organisations should be reporting about their economic, social and environmental impacts to a broad range of stakeholders (Jones, Comfort, & Hillier, 2016).

Another key organisation is the UN Global Compact, which is a UN nonbinding pact to encourage business to factor sustainability and social responsibility into their practices (United Nations Global Compact, 2015). It outlines 10 principles for business to follow in the areas of environment, human rights, labour and anti-corruption. The WBCSD is a council of over 200 leading businesses that are working for a more sustainable world through partnerships with nearly 70 national business councils across a range of projects (World Business Council for Sustainable Development [WBCSD], n.d.). All of these organisations and private accounting firms provide their own guides for the SDGs.

The GRI provides the *Business Reporting on the SDGs Practical Guide* (32 pages) and *Reporting an Analysis of Goals and Targets* (223 pages). The *Blueprint for Business Leadership on the SDGs* (172 pages) was produced by the UN Global Compact. Both PWC and KPMG provide guides for meeting the SDGs, and are 96 and 33 pages long, respectively. Before an organisation can even begin to grapple with the specifics of the SDGs and how they might be relevant to their organisation, they have to wade through an astonishing river of material and come to grips with multiple organisations and guides before somehow arriving at a point where they can select the one that might be appropriate.

Many of the guides available seem to be aimed at large multinationals and therefore assume that organisations have sufficient resources to devote to understanding the models used, to gather the relevant data and present it through the appropriate framework. One study of early SDG reporters found that ‘the organizations that addressed the SDGs in the sustainability report are mostly large organizations, with additional resources and more sensitive brands that they are willing to protect by demonstrating early engagement in emerging sustainability frameworks’ (Rosati & Faria, 2019).

The WBCSD partnered with the UN, the GRI and the UN Global Compact to produce the SDG Compass, which could assist businesses and other organisations to frame their activities in terms of the SDGs (Sdgcompass.org, 2017). However, it too is pitched at the level of multinational organisations, even though the SDG Compass guide states that ‘small and medium enterprises and other organizations are also encouraged to use it as a source of inspiration and adapt as necessary’ (Sdgcompass.org, 2017). The guide is opaque on what ‘adapt as necessary’ might look like. One way to identify such an adaptation was to examine an SME that had undertaken a sustainability initiative and determine how the data might be retrofitted to examine how the existing practices of the organisation aligned with the SDGs. The following discussion revisits research on a sustainability initiative called GTW at STC in order to take a practitioner’s perspective on addressing sustainability through the frame of the SDGs.

Case study revisited: Greening the Wharf at STC

With its 100 permanent staff and range of freelance staff, STC fits squarely within the SME category. Dalton and Cooksey (2019) engaged in an in-depth retrospective case study on an environmental sustainability project called GTW conducted at STC between 2008 and 2011 under the

co-artistic direction of actor Cate Blanchett and her playwright husband, Andrew Upton. When they were announced as the incumbent artistic directors in November 2006, they informed the press that their artistic vision for STC was to 'green theatre'. During 2007, before they formally commenced in their roles, STC began planning the project, and attracted funding from the State Government of New South Wales to audit the heritage-listed wharf building located on Walsh Bay, Sydney Harbour, that housed the company. In early 2008 when Blanchett and Upton formally took on their roles, full project planning took place and staff were invited to participate by contributing ideas as to how their own practices might be modified to make theatre production more environmentally friendly. The process was an exemplar of transformational change for sustainability (Dalton & Cooksey, 2019).

Between 2008 and 2009, STC raised \$5.2 million from government and nongovernment sources, installed a photovoltaic solar array and reticular water harvesting system, retrofitted their bathrooms, changed their waste management practices and modified the way lighting was managed and the way sets were designed and constructed in order to produce theatre in an environmentally sustainable way. The company also managed to achieve cultural change throughout the organisation such that staff saw 'greening' as part of the STC ethos. The results of the environmental gains made were captured in a neat set of metrics that measured the cumulative results attained against a baseline audit that was undertaken in 2007 before the project began.

Methodology

An in-depth retrospective case study approach was employed to explore the GTW project. The case study examined how the project had unfolded over time, and permitted depth and breadth of exploration within the case in order to examine the range of dynamic influences that were at play (Yin, 2011). The benefit of engaging in a single case study was the opportunity to gain a depth of understanding of a particular context and a rich narrative. The approach also comes with an assumption that 'what is learned may not be transportable to other groups or organisations but may be transportable within the case study group or organisation' (Cooksey & McDonald, 2011: 314). The aim was to go in depth and try to gain an understanding of the nuances of the project in its context and the long-term impacts on the organisational practices as they related to sustainability. The key questions being explored were how the project unfolded and whether the changes implemented had become part of organisational practice.

The case study employed a series of semi-structured interviews as the primary data source. These sought to elicit a sense of the understanding of sustainability within STC before and since the GTW project, to gain insights from the project implementers about how the project itself was managed, and to assess how much sustainability, particularly environmental sustainability, was informing organisational processes and practices over the 2 years since the project proper had ended. Key individuals involved in the implementation were interviewed to gain an understanding of how the GTW project was managed. Five members of staff who were employed with STC prior to the project were interviewed to gain a sense of how the organisation had changed through and since the project, and five staff who had joined since GTW had finished were interviewed to gain a sense of how embedded environmental sustainability had become within the culture and practices of STC. An additional five staff members were identified during the research process as being key individuals who could assist in building a full picture of the GTW project and its impacts. The intention of undertaking semi-structured interviews was to gain in-depth understanding of each participant's perspective without stifling a natural conversation (Cooksey & McDonald, 2011). Interviews ran from 20 min to over an hour, depending on the interviewee, and were held on site. All relevant press articles across the period were accessed from the archives department. Company reports were accessed from the website and selected

internal documents were also released for examination. These assisted with data triangulation. In 2015, an interview was sought with the General Manager who ran the project from 2007 to 2010, and this interview proved pivotal to understanding the project history.

The interviews were transcribed, and they and other documents were analysed with the support of MAXQDA 11.3. An interpretive qualitative approach was taken to generate in-depth understanding of an organisational learning and change process within a single context, and as a process through time and space. Initial document coding was descriptive, and attempted to capture how each of the interview questions was answered by participants. Documents such as annual reports, press releases, policy statements and media stories were also descriptively coded for thematic emphases. Second-level coding was then undertaken to identify relationships and patterns of meaning between themes, data sources and stories emerging from the data (Saldana, 2009).

Findings

The data analysis revealed that through the GTW project, STC established a commitment to tackling climate change and engaged in very responsible practices to meet their ambition of being the most sustainable theatre company in the world. They captured their key achievements in the annual reports from 2008 to 2017. The data for 2015 are included in [Figure 1](#) as that was the year in which the data collection was completed.

The environmental metrics presented in [Figure 1](#) are an accessible at-a-glance way of showing the cumulative results of achievements since the initial baseline data were collected in 2007. However, they hide a broader sense of both the human and environmental aspects of sustainability that were evident during the data collection at STC. There was substantial evidence of social or human sustainability observed during the data gathering at STC, both internally in terms of the organisational culture and levels of staff morale and externally in the way that they engaged with a broader set of stakeholders in the community (Benn, Dunphy, & Griffiths, 2014). To try to provide some kind of metric around this, Dalton and Cooksey (2019) drew on the sustainability phase model (Benn, Dunphy, & Griffiths, 2014). This model articulates a rate of adoption of sustainable practices by organisations from rejection to sustaining. A sustaining organisation is one that operates sustainably across both human and ecological dimensions and actively contributes to assisting other organisations and society to become more sustainable (Benn, Dunphy, & Griffiths, 2014). Dalton and Cooksey (2019) assessed STC against the criteria for a sustaining organisation and concluded that STC could be described as a sustaining organisation (Dalton & Cooksey, 2019). Their environmental achievements were matched, in fact underpinned, by a high level of human sustainability both at the time the data were collected and in evidence from the beginning of the project. STC performed particularly well on measures such as their capacity to build internal human capabilities, including building professional capabilities and intellectual capital and ensuring staff relations were based on participatory decision making. The evidence of high levels of human sustainability was exemplified in some of the commentary from interviewees. For example:

I don't have trouble voicing my opinion where it's appropriate in general anyway. I do think particularly because the executive team here.... kind of invite that kind of conversation. I think they genuinely are deeply collaborative people. (Connor, Company Manager, 2014, as cited in Dalton and Cooksey, 2019: 161)

I think greening's sort of an integral part of who we are now. (Cassie, Director of Finance)

I would say it's an excellent company to work for certainly and it's a responsible company. ... If I were to leave then whatever company I would choose I would hope that they would have the same responsibility in and outlook as STC has. It has influenced me in that way. (Will, Ticketing Specialist, 2014, as cited in Dalton and Cooksey, 2019: 162)

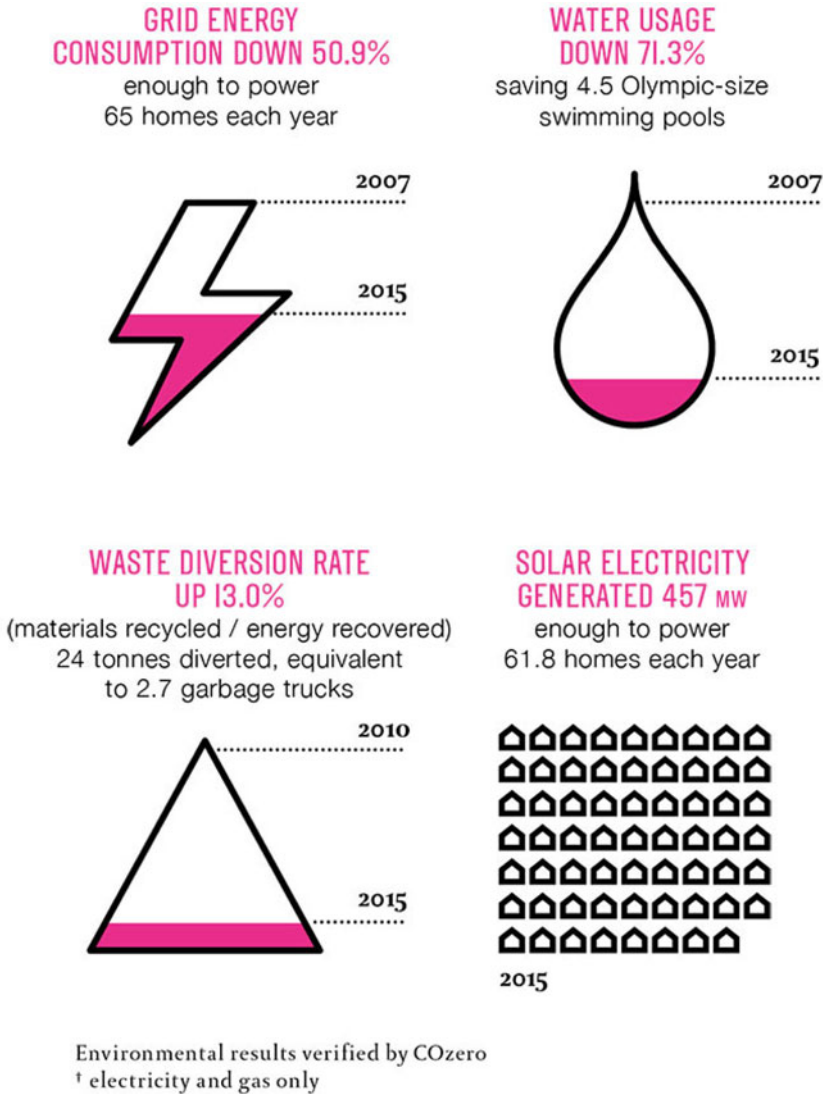


Figure 1. STC GTW Reporting 2015.

Note: Reprinted from *Greening the Wharf. 2015 achievements*, by STC, 2015, retrieved from <https://d2wasljt46n4no.cloudfront.net/files/Annual%20report/2015ResultsGreeningTheWHarf.pdf>.

The high level of human sustainability evidenced by the above statements underpinned the success of GTW but was not articulated within the sustainability narrative in STC's annual reports. Some aspects were discussed in other sections of the annual reports such as one titled 'A great place to work'. However, Dalton and Cooksey (2019) saw it as a missed opportunity for STC to engage their broader stakeholders in wider conversation about what sustainability meant, which goes to the issue of how organisations choose to frame their sense of what sustainability means for them, and whether they create their own sense or adopt a readymade framework. While the idiosyncratic approach might be easier to adopt, it limits opportunities for shared dialogue through discussion via a common framework. The Benn, Dunphy, and Griffiths (2014) checklist was one such framework but the SDGs offer the possibility of engaging in a dialogue around a framework adopted by the 193 countries in the UN. The following section

reports on the findings when the SDG framework was applied to the data collected at STC in 2014 using the SDG Compass.

Revisiting STC'S GTW through the SDG framework

If the analysis of STC's data was being conducted today, the SDGs would be the frame of choice for assessing STC's broader sustainability commitments, and the SDG Compass would be the tool of choice for doing so. The guidelines in the SDG Compass were used to attempt the task of engaging with and reporting the data for STC in terms of the SDGs. This would involve taking a journey as a manager engaging with the tool as well as a researcher exploring its usefulness. The compass has the dual objectives of explaining how the SDGs can influence business activities and offering guidance on how to implement, measure and report on them. The tool offers a five-step process. An organisation needs to engage with the five steps in order to understand how to report against the SDGs. The following outlines how those steps are articulated in the guide, with the suggested resources and actions that an organisation might take each step of the way.

- (1) *Understanding the SDGs.* This step explains the 17 SDGs and the business case for organisational compliance with policies and legislation at the national and international level as well as new opportunities for growth and reduction of the risk profile. It also points to the existence of the actionable subtargets that are available on the SDG Compass website, and calls on all business 'to apply their creativity and innovation to solving sustainable development challenges' (Global Reporting Initiative, United Nations, & World Business Council for Sustainable Development, 2015: 9). It then specifies that all businesses, regardless of size, must comply with existing normative frameworks, principles and guidelines, and refers to a range of principles that apply universally to all companies. Further, it suggests engagement with guidelines such as the ISO 26,000 Guidance on Social Responsibility and the OECD Guidelines for Multinational Enterprises.
- (2) *Defining priorities.* The second step is assessing current activities for positive and negative impacts, then defining indicators and priorities, which involves mapping the value chain to identify areas with a likelihood for negative or positive impact represented by the SDGs. For example, how do company operations impact on SDG8, decent work and economic growth, SDG12, responsible consumption and production, or SDG13, climate change? Here, the recommendation is to take a high-level scan across the value chain. A number of methodologies and tools that can assist companies to map high-impact areas are suggested, including the Social Hotspots Database, the Poverty Footprint Tool and the WBCSD Global Water Tool. There are 58 different tools to draw from within the SDG Compass. Organisations then need to select the indicators they will use. The SDG Compass website contains an inventory of indicators taken from a wide range of sources, including GRI, the Carbon Disclosure Project (CDP), the Sustainability Accounting Standards Board (SASB), the International Labour Organisation (ILO) and the Organisation for Economic Cooperation and Development (OECD). These indicators assist organisations to understand how their activities translate into economic, environmental and social impacts, and organisations should choose a combination of indicators that provide an adequate but balanced measurement of performance and impacts. The inventory allows organisations to select against different line items or points of focus that can be looked up by SDG, by SDG subtarget or by a particular standard and its equivalent indicator description. In an MS Excel export, it runs to over 1,500 individual items related to the SDG goal (e.g., achieve gender equality and empower all women and girls), SDG target (e.g., 5.1 end all forms of discrimination against all women and girls everywhere), business theme (e.g., parental leave), type of indicator (e.g., GRI), indicator source (e.g., general GRI Sustainability Reporting Standards), indicator description (total

number of employees that were entitled to parental leave, by gender), indicator ID (e.g., GRI Standard 401-3) or date (e.g., 2017). From there, the organisation needs to collect data against those indicators, drawing on existing systems where possible. Priorities need to be defined by considering the likelihood of certain potential negative impacts against certain SDGs and their magnitude and severity in terms of stakeholders. They should then assess the opportunity for the organisation to take advantage of its current or possible positive impacts across the SDGs, which might include potential new products, services, innovations or market segments. This section points to further protocols (e.g., natural capital and social capital protocols and the range of tools available on the SDG Compass site).

- (3) *Setting goals.* In the third step, organisations should set specific, measurable and time-bound goals and related strategic priorities. Then, they should establish key performance indicators that can be the basis for pushing, monitoring and reporting on progress. These should also be specific, measurable and time-bound. The set of indicators in the SDG Compass provide the basis for the identification of the KPIs. Once the identifiers and KPIs have been established, organisations should define a baseline and select a goal type. The baseline should refer to each goal; for example, it might be about increasing the number of women on the board by 30% or it could be about reducing energy consumption by a 40% over the following 3 years. Some goals will be absolute, such as reducing the number of work, health and safety incidents by 20%, while others may be relative, where the measure of the impact is unsure and focused on something more qualitative, like improving employee well-being. Once this step is completed, the organisation should set its level of ambition.
- (4) *Integrating.* In step four, organisations should anchor the SDGs into the business strategy, culture and operations and engage in partnerships with other stakeholders. This step requires active leadership by the senior executive of the organisation to promote the commitments, and would involve building shared understanding and embedding the commitments into performance reviews so that they can be tied to remuneration and incentives. Also, sustainability should be embedded across all functions within the organisations rather than having it sit within the space of sustainability teams or individuals. In addition, organisations should engage in partnerships within its value chain, sector or across multiple stakeholders where they can work with governments and civil organisations to deal with complex problems.
- (5) *Reporting and communicating* on the importance of the SDGs, their impacts and progress made towards them is the final stage for organisations. The SDGs require that organisations report against their sustainability performance as part of target 12.6. According to the guide, 93% of the world's largest 250 multinationals report on their sustainability performance (Global Reporting Initiative, United Nations, & World Business Council for Sustainable Development, 2015). This step encourages organisations to draw on the GRI Sustainability Reporting Guidelines and have a materiality focus to their reporting; that is, to focus on the important organisational economic, environmental and social impacts within the reporting period. Organisations are also encouraged to 'make use of competent and independent external assurance as a way to enhance the credibility and quality of their reports' (Global Reporting Initiative, United Nations, & World Business Council for Sustainable Development, 2015: 27). At the end of the guide there is a disclaimer from the GRI, UNGC and WBCSD stating that the publication has been prepared 'for general guidance on matters of interest only, and does not constitute professional advice' and organisations should 'not act upon the information contained' therein 'without obtaining specific professional advice', and further, 'no representation or warranty ... is given as to the accuracy or completeness of the information contained' therein (Global

Reporting Initiative, United Nations, & World Business Council for Sustainable Development, 2015: 29). While these disclaimers may be included for legal reasons, it is something of an indictment on the usefulness of the guide for any organisation, let alone an SME with already stretched resources.

The description above supports arguments by others that the SDG Compass is limited in its usability for smaller organisations due to its complexity (Verboven & Vanherck, 2016). Verboven and Vanherck (2016) argue that there are three key problems with the tool. First, while the prioritising and goal setting are described in great detail in the SDG Compass, the tool does not explain how organisations might select concrete actions, and small organisations really need some kind of framework for enacting sustainability. Second, the SDG Compass does not have a phase that deals with following up activities and strategies. Its focus on reporting externally comes at the expense of evaluating progress internally and exercising control to ensure that actions are followed up. Third, what the SDG Compass refers to as ‘tools’, which it links to the specific SDGs, is in reality describing assessment, compliance or reporting standards where the usability for small organisations is limited. There is also a lack of specific advice on how to operationalise targets, which is essential to smaller organisations (Verboven & Vanherck, 2016).





The assessment of STC is included in Table 2. Although very preliminary, the information points to some of the difficulties with using the SDG Compass.




There is a lack of clarity around how the metrics or the other data gathered about STC could translate to those in the SDG inventory, and how direct comparisons could be made with another organisation. Over time, however, if STC decided to go with the SDG framework to report on its sustainability in a more holistic way, it could modify its metrics to align with the guidelines offered by the SDG Compass or affiliated measures. For example, STC reports on training undertaken by staff in its annual reports but it does not specify how many staff were trained or how many hours of training were attended. If they applied the SDG Compass inventory that draws on GRI Standard 404 Education and Training (11 pages) and substandard 1 that relates to average hours of training per employee per year, they could report on the average hours of training during the reporting period and break it down by gender and employee category. However, in order to do that, a staff member would need to understand the GRI reporting guidelines. To get to standard 404-1, that staff member would have to familiarise themselves with Standards GRI 101: Foundation (29 pages), GRI 102: General Disclosures (44 pages) and GRI 103: Management (13 pages), which are foundational to understanding the more specific standards such as GRI 404. The time required to engage in just that one task for one target of one SDG seems prohibitive.

Further, the environmental results included in Figure 1 show accumulated figures from the baseline year, which was before STC started the GTW project. In addition, the metric for waste puts total tonnes of waste diverted from landfill since 2007 as a single figure. However, under SDG12, sustainable consumption and production patterns, the SDG Compass seeks data based on GRI standard 306-2, which requires reporting on total weight of waste, with a breakdown by the disposal methods such as reuse, recycling, composting, recovery, incineration, landfill, among others. The same points about the time taken to understand the relevant GRI standard outlined above still apply and, in addition, STC would need to break the data down into those component parts to meet the reporting requirements of that standard. If the required data were already on file, this step may not be too prohibitive, but if that level of information was not recorded at that level of detail, the work involved might make such reporting too difficult.

The SDG Compass inventory was found to be quite unwieldy, especially when trying to navigate the various resources and develop an understanding of the various affiliate organisations that contribute to it. The level of background knowledge required prior to using the inventory is too much to expect many organisations to undertake, especially SMEs, which are unlikely to have the



Table 2. STC reporting on the SDGs using SDG compass

SDG	SDG description	SDG subtarget	Equivalent standard	Indicator description	STC's action 2015 metrics
	3. Ensure healthy lives and promote well-being for all at all ages	3.4 By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being	GRI G4 Sustainability Reporting Guidelines And PWC SDG Guide	Disclosure 403-6-b Ensuring healthy lives and promoting wellbeing for all including promoting mental health and wellbeing. Mental health issues are estimated to cost developed countries between 3% and 4% of GNP in lost productivity at work, benefit payments and health care expenditure. What programmes do you have in place to support mental resilience in your workforce?	See Workplace Bullying and Harassment Prevention Policy Grievance Procedure Policy. (STC internal policy)
	4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university	GRI Standard 404-1	Average hours of training that the organization's employees have undertaken during the reporting period, by: i. Gender; ii. Employee category	Staff engaged in many training and professional development programs throughout the year, in both hard and soft skill areas. Cannot report by GRI breakdown. (STC, 2015a)
	5. Gender equality		GRI PWC SDG Guide	How can you foster a corporate culture that reduces direct and indirect discrimination, such as sexist microaggressions and unconscious bias in the workplace?	STC has statements titled: Harassment is unacceptable and Our commitment to making positive change (STC, 2015b)
	6. Ensure availability and sustainable management of water and sanitation for all	6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable	UN Global Compact-Oxfam	Does the company system have procedures or systems in place to help reduce its footprint on	Water usage was down 71.3% on 2007 levels or 4.5 Olympic swimming pools of water was saved (STC, 2015a)

		withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity	Poverty Footprint	water? (for instance, seeking alternative water sources, such as grey water or rainwater capture systems)?	
	7. Ensure access to affordable, reliable, sustainable and modern energy for all	7.3 By 2030, double the global rate of improvement in energy efficiency	CDP 2017 Climate Change	Company targets – Details of company emissions reduction initiatives implemented in the reporting year <ul style="list-style-type: none"> - Energy efficiency: Building fabric - Energy efficiency: Building services - Energy efficiency: Processes - Fugitive emissions reductions - Process emissions reductions 	Greenhouse gas emissions down by 47.7% on 2007 levels. Solar electricity generated 457MW (STC, 2015a)
	8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value	GRI Standard 102-8	Whether a significant portion of the organization's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees	STC has a permanent staff of about 100 and draws on freelance staff for its productions on short term contracts (STC, 2015a)
	12. Ensure sustainable consumption and production patterns	12.4 By 2020, achieve the environmentally sound management of chemicals and all wastes throughout their life cycle, in accordance with agreed international frameworks, and significantly reduce their release to air, water and soil in order to minimize their adverse	GRI G4 Sustainability Reporting Guidelines	Total weight of non-hazardous waste, with a breakdown by the following disposal methods where applicable: <ul style="list-style-type: none"> Reuse Recycling Composting Recovery, including energy recovery 	24 tonnes of waste diverted since 2007. All food waste composted. Implementation of comprehensive recycling systems front and back of house. Theatre flats, props and costumes reused. A green design policy has assisted production teams reduce, reuse and recycle across productions. Supplier

(Continued)

Table 2. (Continued.)

SDG	SDG description	SDG subtarget	Equivalent standard	Indicator description	STC's action 2015 metrics
		impacts on human health and the environment		Incineration (mass burn) Deep well injection Landfill On-site storage Other (to be specified by the organization)	Guidelines assist designers consider ecological choices of their products and processes at the pre-design stage and throughout construction. Source: https://www.sydneytheatre.com.au/about/sustainability
		12.2 By 2030, achieve the sustainable management and efficient use of natural resources	GRI Sustainability Reporting Standards	Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.	457MWH of solar electricity generated in 2015 (STC, 2015a)
	15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally	CDP's 2015 Forests Information Request	Please identify which of the following criteria are specifically stated in your organization's commitment to reduce or remove deforestation and forest degradation from your direct operations and/or supply chain	In 2008 STC discontinued the use of huon ply from old growth forests and switched to birch ply sourced using appropriate forestry and chain of command standards (AFS, PEFC or FSC). Source: https://www.sydneytheatre.com.au/about/sustainability
	16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	16.5 Substantially reduce corruption and bribery in all their forms	GRI G4 Sustainability Reporting Guidelines	Communication and training on anti-corruption policies and procedures	See STC anti-corruption commitment (STC, 2015b)



17. Strengthen the means of implementation and revitalize the global partnership for sustainable development

17.16 Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources, to support the achievement of the sustainable development goals in all countries

STC engaged with a range of stakeholders in bringing the GTW project to fruition and shared all the knowledge developed throughout the project on the greeningthewharf.com website (now decommissioned) and in public or industry fora.

STC worked with the NSW State Government, the Federal Government, other theatre companies and support organisations such as Julie's Bicycle (UK-based organisation supporting sustainability in theatres- <https://juliesbicycle.com/>).

Source: <https://www.sydneytheatre.com.au/about/sustainability>

resources to dedicate to the process. It remains something that requires considerable effort for the novice to navigate and thus would likely deter many SMEs. The idea of a simpler tool that could walk an organisation through the process and assist them to report progress in a pithy and accessible manner is compelling. The metrics that STC used were very accessible to the general public and potential investors/donors.

The attraction of using a universal metric like the SDG Compass is that it invites the capacity for comparison. While metrics like the SDG Compass aim for comparability between organisations, sectors or cultures, without some kind of standardisation, the way in which aspects of the SDGs might be interpreted and reported by any of those entities is likely to be idiosyncratic. However, the complexity of contexts and organisation types that would be seeking to use the tools would make the development of appropriate standardisation a very difficult task. The value of comparing disparate entities also needs to be questioned.

For smaller organisations like STC, there is still a need to develop a tool that allows them to enter their data or answer a series of questions that will enable them to generate a report on how they are performing in relation to the SDGs. If such a tool could be developed, it would likely increase participation in the vital global conversation about how all levels of business can contribute to achieving the SDGs by 2030. One approach uses a variation on the SWOT analysis as a frame for assessing sustainability in organisations (Shields & Shelleman, 2015). The B-Corp assessment is a tool where business can be certified if they meet high standards of social and environmental performance, legal accountability and public transparency so that they can demonstrate a balance of both profit and purpose (see <https://bcorporation.net/>). In addition, the HealRWorld assessment tool offers a more accessible tool for business to report on the SDGs (see <https://www.healrworld.com>). It might be worthwhile for the UN to develop and provide such a tool or work with existing tools aimed specifically at SMEs to make them available to the widest possible audience.

However, recently, the UN themselves have shown that they can offer much more straightforward, action-oriented guides. The UN has developed simpler guides to assist individuals to achieve the SDGs with documents such as *The Lazy Person's Guide to Saving the World* (United Nations, 2018) and *Be the Change* (United Nations, 2017), which are designed to provide 'an opportunity for all of us to better 'walk the talk' when it comes to the Sustainable Development Goals (SDGs) and help encourage people around us to live more sustainably' (United Nations, 2017). These guides encourage individuals and groups to take small actions that will have a large collective impact. These resources may even be a better place for SMEs to start because they can operate at the level of encouraging personal behaviour change in staff members as well as providing guidance on concrete actions that can be taken at the organisational level. This approach harks back to the call from Ban Ki-Moon for action by everyone everywhere and what it is we are trying to achieve.

When providing tools to promote the aims of the SDGs, is it more important to tie SMEs and other small organisations up in knots trying to use unwieldy tools and guides or is it more important to have them engaging with the conversation and action as part of a global effort because the stakes are so high? The latter would seem more important from the vantage point of the present day and the current state of the world. To that end, Table 3 is a preliminary attempt at replacing the graphics from Figure 1 with an expanded range of reported items using Table 2 and removing the unwieldy SDG Compass informed details to allow STC to tell its own story in a way that might be more conducive to engaging stakeholders and interested observers in a dialogue about how everyone can contribute.

Conclusion




This paper explored the usefulness of the SDG Compass to management practitioners in SMEs. It did so by revisiting a previously researched organisation, STC, to capture the data around their

Table 3. STC reporting on the SDGs in its own words

SDG	SDG description	STC's actions and/ or reported results 2015 from 2007 baseline
	3. Ensure healthy lives and promote well-being for all at all ages	STC has a number of key policies in place that assist them to provide a safe workplace and the best possible care for all employees. These include the Workplace Bullying and Harassment Prevention Policy and the Grievance Procedure Policy. The Human Resources team carries out inductions for all staff across all departments, and sets out who employees should talk to if they want to discuss an issue (STC, 2015a, 2015b)
	4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	Staff engaged in many training and professional development programs throughout the year, in both hard and soft skill areas. Technical training was undertaken with work-related training in areas such as advanced rigging, rescue at heights, first aid, WHS, advanced resuscitation, blue card traffic control safety training and HSR training also being delivered. Staff also took advantage of programs that enhanced communication, leadership, change management, dealing with difficult customers and cultural awareness (STC 2015a)
	5. Gender equality	Refer to Harassment is unacceptable and Our commitment to making positive change (STC, 2015b)
	6. Ensure availability and sustainable management of water and sanitation for all	As part of GTW, STC replaced its toilets with the most water-efficient devices available, installed water usage monitoring and installed a rainwater harvesting system that captures 80% of rainwater that falls on the roof. The system supplies 100% of the non-potable water to all buildings and in Pier 4 and 5. Source: https://www.sydneytheatre.com.au/about/sustainability
	7. Ensure access to affordable, reliable, sustainable and modern energy for all	Greenhouse gas emissions down by 47.7% Solar electricity generated 457MW (STC, 2015a)
	8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	STC has a permanent staff of about 100 and draws on freelance staff for its productions (STC, 2015a)
	12. Ensure sustainable consumption and production patterns	24 tonnes of waste diverted. All food waste composted. Implementation of comprehensive recycling systems front and back of house. Theatre flats, props and costumes reused. A green design policy has assisted production teams to reduce, reuse and recycle across productions. Supplier Guidelines assist designers consider ecological choices of their products and processes at the pre-design stage and throughout construction (Source: www.sydneytheatre.com.au/about/sustainability)

(Continued)

Table 3. (Continued.)

SDG	SDG description	STC's actions and/ or reported results 2015 from 2007 baseline
	15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	STC timbers for sets are sourced using appropriate forestry and chain of command standards (AFS, PEFC or FSC) (Source: www.sydneytheatre.com.au/about/sustainability)
	16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	See Anti-corruption commitment (STC, 2015b)
	17. Strengthen the means of implementation and revitalize the global partnership for sustainable development	STC engaged with a range of stakeholders in bringing the GTW project to fruition and shared all the knowledge developed throughout the project on the greeningthewharf.com website (now decommissioned) and in public or industry fora. They worked with the NSW State Government, the Federal Government, other theatre companies and support organisations such as Julie's Bicycle (UK-based organisation supporting sustainability in theatres). Source: https://www.sydneytheatre.com.au/about/sustainability

sustainability initiatives using the SDG framework. The analysis found that many SMEs may be reluctant to engage with the SDGs because there are a vast range of websites, tools and guides that they could follow as part of the process, and determining the most appropriate ones to use for their situation is likely to be difficult and time consuming. The analysis then used the SDG Compass as a tool for building an understanding of the SDGs and how it could assist in reporting on STC's sustainability results through the SDG framework. The results show that the tool is too complex and time consuming and does not produce a neat report that an organisation could use in their reporting in a way that might be compelling to its stakeholders. Therefore, the conclusion is that far easier tools need to be developed to assist SMEs to plan, implement and report on their progress towards the SDGs in a way that can succinctly engage its stakeholders.

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