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IMPORTANCE OF SUSTAINABLE DEVELOPMENT GOALS IMPLEMENTATION BY COMPANIES: OPINION OF BUSINESS STUDENTS

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I hereby declare that I have compiled the thesis independently

and all works, important standpoints and data by other authors

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has not been previously presented for grading.

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ABSTRACT

The purpose of this study is to investigate opinions of the Sustainable Development Goals (SDG), which goals business students considered to be the most important in business implementation. The quantitative research method has been used in the study. An online survey has been conducted and the results have been compared on the basis of the SDGs grades. In the survey, business students rated the importance of each SDGs in business implementation on a Likert scale of 1 to 5. The survey also examined business students' previous awareness of the SDGs. The results of the study showed that awareness of the SDGs was quite low as merely half of the business students were aware of the goals. Of the SDGs, social and welfare goals were clearly considered to be the most important among business students, whilst economic goals were recognized as the least important. Additionally, the study investigated if there is a significant difference between genders and age groups. There were no gender differences in the outcomes, which were considered the most important. However, the least important goals differed between male and female students. Female students considered only economic goals as the least important, while male students acknowledge in addition to economic goals, the equality goals as the least important. No significant differences were found between age groups either, except in the oldest age group 30 years and above. Environmental goals were considered to be the most important in business implementation rather than social goals.

Finally, the study examined the impact of Covid-19 on Agenda 2030 and its 17 SDGs. The study found that the pandemic has raised inequalities around the world, especially in social goals. However, after the pandemic, a strong commitment from each UN Member State to Agenda 2030 and its 17 goals is needed. Thus, to enable Agenda 2030 and the SDGs to be achieved by the deadline of 2030.

Keywords: Sustainable Development Goals, Agenda 2030, Business students, Corporate responsibility

INTRODUCTION

Sustainable development and responsibility have emerged as a global megatrend that affects everyone as individuals, states and companies. It has been internationally recognized that even more companies are focused on their corporate responsibility. Investors are increasingly interested in responsible companies, and customers of responsible companies are seen as remaining more loyal in the recession. (Silvola, Landau 2019, 11-21). In 2015, a big step forward in sustainable development was taken when United Nations Agenda 2030 and its 17 Sustainable Development Goals were adopted. The SDGs are universal and therefore apply to all people in the world. The goals are an action plan for the benefit of the planet, people and well-being. In addition, the purpose is to strengthen global peace and eradicate poverty in all its forms. Companies are stated to have a major responsibility for achieving the Agenda 2030 and its SDGs by the 2030 deadline. (United Nation). It has been noted that companies are increasingly integrating SDGs into their corporate strategies and want to communicate transparently to stakeholders about their corporate responsibility. In particular, corporate social responsibility is seen to increase stakeholder trust in companies and thus a more positive impression of the company (Hales 2021).

The purpose of the thesis was to investigate the opinions of business students about the importance of SDGs in business implementation. Business students were chosen as the target group because they are potential stakeholders for companies as investors, possible employees or in a management position. The main aim was to answer the following research questions:

1) Are business students aware of Sustainable Development Goals?

2) Which SDGs are considered to be the most vital to be implemented by companies as seen by business students?

3) Are opinion on the importance of the SDGs significantly different among business students' gender or age?

The study was conducted as an online questionnaire to which a total of 101 business students responded. The research measured business students 'awareness of the SDGs and the results showed that students' awareness of the goals was only 54.5%. The percentage of awareness can be considered low because everyone should be aware of the SDGs in order to be able to achieve them. After this business students rated each of the 17 SDGs on a Likert Scale 1 to 5 thus, how they considered which goals are the most vital ones in business implementation. The results showed among all business students that the goals which perceived as the most important were Goal 2 - Zero hunger, Goal 6 - Clean water and Sanitation and Goal 3 - Good health and well-being. In other words, the most important were considered the SDGs of social and welfare. The least important goals were Goal 9 - Industry, innovation and infrastructure, Goal 10 - Reduced inequality and Goal 7 - Affordable and clean energy. The least important goals were considered Goal 9 - Industry, innovation and infrastructure, Goal 10 - Reduced inequality and Goal 7 - Affordable and clean energy. In other words, economic goals and additionally social Goal 10. Goal 10 aim is to reduce inequality within and among countries. It can be stated it is somewhat surprising that the goal is considered to be less important in business implementation among business students as the other social goals were prioritized.

The purpose of research question three was to compare the SDGs between genders and age groups. There were no major differences among female and male business students in consideration of the most important goals. Among female students, the economic goals of Goal 7- Affordable and clean energy, Goal 8 - Decent work and economic growth and Goal 9 - Industry, innovation and infrastructure were considered the least important. In addition to economic Goal 7, the least important goals among male students were equality goals: Goal 5 - Gender equality and Goal 10 - Reduced inequality. There were no significant differences between age groups in what goals were considered most and least important except for the oldest research group: 30 years and above. The oldest research group perceived the three environmental goals to be the most important for business implementation: Goal 13 - Climate action, Goal 14 - Life below water and Goal 15 - Life on land. However, on average, other age groups considered social and well-being goals to be most important in companies implementation.

The thesis was written at a time when the global pandemic Covid-19 has had an impact on the world for over a year. Therefore, it has been crucial to study how the pandemic has impacted the SDGs as well as Agenda 2030. It has been stated that Covid-19 has had both a negative and a positive impact on both the SDGs and Agenda 2030. In particular, the negative impact of Covid-19 on the SDGs was seen to have increased global inequalities in education, well-being and poverty. In other words, it has been assumed that Agenda 2030 is more unlikely to achieve by the year 2030, as social SDGs have especially suffered due to the pandemic. However, on the positive side, it has been presumed that pandemic has might strengthen countries' commitment to Agenda 2030 as well as to the SDGs. Therefore, it has been concluded that if a stronger commitment is confirmed hence, it might be possible that Agenda 2030 and SDGs are successfully achieved in nine years.

This work is structured into three parts. The first part reviews the theoretical framework of the research topic, the Covid-19 impact on Agenda 2030 and SDGs and additionally, presents previous studies on the topic. The second part introduces the research sample, methods, results and discussion. Finally, in the third part has been presented the conclusion of the study and in addition, the questionnaire of the online survey has been added into appendices.

1. OVERVIEW OF SUSTAINABLE DEVELOPMENT GOALS

In 2015, all United Nations Member States committed to 17 Sustainable Development Goals (SDGs), as well as 169 targets. These 17 goals are part of the United Nations Agenda 2030, which is described in later more detail in its own chapter. The main objective of Agenda 2030 is to achieve all 17 main goals by 2030. The main aim of the Sustainable Development Goals is to make the world a better place by transforming global development in a way that human well-being and human rights, economic prosperity and the stability of societies are safeguarded in an environmentally sustainable way. In addition to these, the purpose is to eradicate extreme poverty in all its forms from the world. (United Nations 2021)

1.1. Sustainable Development Goals: history and development

First time in the 1980s, sustainable development emerged politically in the world. This was due to the United Nations "Our Common Future", also known as the Brundtland Report (1987). The report stated that sustainable development is not just an environmental issue but includes economic, cultural and social aspects. All of the aforementioned areas were emphasized as equally important (United Nations 2021). Also at the same time, corporate responsibility was initially spoken about as a social responsibility and it began to rise to the agenda of corporates management. Companies environmental responsibility embraced by hiring environmental experts and building environmental organisations. Many companies started to pay more attention to environmental issues. Especially in the heavy industry it was planned to make a positive impact on the environment by reducing emissions (Koipijärvi, Kuvaja 2020, 22).

The next remarkable step in sustainable development was taken at the United Nations Conference on Environment and Development (UNCED) in Rio de Janeiro, Brazil. At the UNCEDs also known as Earth Summit, Agenda 21 was adopted which laid the groundwork for many important international environmental agreements. Especially, three important legally binding agreements emerged on sustainable development: Climate Change Convention, Biodiversity Convention and Combat Desertification Convention. Subsequently, the Climate Change Convention was supplemented by the Kyoto Protocol in 1997. The core point of the

Climate Change Convention was the commitment of all states that adopted it to reduce greenhouse gas by 5% from levels of 1990 (United Nations, UNCED 2021).

Prior to the adoption of the Sustainable Development Goals (SDGs) was adopted, United Nations presented the Millennium Development Goals (MDGs) in September 2000. The MDGs launched a new innovative partnership and an immense engagement that aroused global interest. The MDGs showed the importance of setting ambitious targets (United Nations 2015). World leaders signed the eight MDGs to combat poverty, hunger and discrimination against women. Several of the eight goals focus significantly on health, and United Nation Member States agreed to achieve the goals by 2015. However, even though not all MDGs were achieved by the deadline, much progress has been made in the bigger picture as world poverty was reduced by half since 1990 and access to clean water were improved. In September 2015 at the United Nations Sustainable Development Summit the MDGs were superseded by the Sustainable Development Goals. The new ambitious global program Agenda 2030 was adopted and it consists of the 17 SDGs and 169 targets which aim is to achieve by 2030 (Diaz-Sarachaga *et al.* 2018; United Nations 2021). Figure 1 represents all 17 SDGs formulated in Agenda 2030.

Figure 1. Sustainable Development Goals icons
Source: (United Nations, Sustainable Development Goals – Communications materials, 2021)

The SDGs are universal, broader and more ambitious than the MDGs because all countries take action. The biggest difference between the old and new goals is that the SDGs affect all UN member states, while the MDGs only affected developing countries. Additionally, SDGs take a more comprehensive account of all dimensions of sustainable development, including economic, social and ecological sustainability. All SDGs are meaningful and are closely linked thus, no goal can be pursued at the expense of another. States, decision-makers and citizens are all needed to achieve the SDGs. At the heart of the sustainable development agenda is the idea for a promise to leave no one behind and get furthest behind first - "Leave No One Behind". For SDGs were created colour icons for every 17 different goals which are presented in Figure 1. In many ways, the 17 icons have become a colourful symbol that people can easily identify around the world (United Nations 2021; United Nations Development Programme 2021).

1.2. Agenda 2030

Agenda 2030 is a plan which can be divided in five categories: People, planet, prosperity, peace and partnership "5Ps". The 5Ps can be used to measure the achievement of the SDGs. The first P is People and aims to end poverty and hunger in all its forms and dimensions which are Sustainable Development Goal numbers 1. "No Poverty" and 2. "Zero Hunger". Additionally, the pursuit of the right of every human being to an equal and healthy living environment, SDGs number 3. "Good health and well-being", 4. "Quality education" and 5. "Gender equality" . The second P is Planet hence resolved to protect the planet from corruption. It is including reasonable utilization and creation, economically dealing with its common assets and making a pressing move on environmental change, thus can uphold the requirements of the present and people in the future. The SDGs for Planet are adressed in numbers: 12. "Responsible consumption and production", 13. "Climate action", 14. "Life below water" and 15. "Life of land". The third P, Prosperity it is to resolved guarantee that all people can appreciate prosperous and satisfying lives whilst financial, social and innovative advancement happens in congruity with nature. The Prosperity SDGs are numbers: 6. "Clean water and sanitation", 7. "Affordable and clean energy", 8. "Decent work and economic growth", 9. "Industry, innovation and infrastructure", 10. "Reduced inequalities" and 11. "Sustainable cities and communities". Peace is the fourth P which aimed to foster peace and avoiding unrest and fears globally, SDG number 16. "Peace, justice and strong institutions". The last P, Partnership which aims to see Agenda 2030 as a renewed global partnership for sustainable development,

focusing in particular on the needs of the poorest and most vulnerable, involving all countries, stakeholders and individuals, SDG number 17. "Partnership for the goals" (United Nations 2021).

Agenda 2030 aim is to achieve all aforementioned goals by 2030 collaboration with all the states. However, the failure of the eight MDGs has caused concerns and Camacho in his article raised that there is no guarantee for achieving SDGs either as there are nine additional goals (Camacho 2015, 19). It can be stated that the extra nine goals have put pressure on Agenda 2030 and the global pandemic has certainly contributed negatively to fulfilling the program. The influence of Covid-19 on SDGs and Agenda 2030 has been examined in more detail in its own chapter. Global awareness of the SDGs contributes to the success of Agenda 2030. It is assumed that the majority of the population is expected to be aware of SDGs and feels important to them in order to be able to achieve the goals also in the individual aspect. Nevertheless, it seemed the biggest and necessary role to achieve Agenda 2030 is the participation of governments, organisations and educational institutions (Smaniotto *et al.* 2020).

Whenever discussing about the Agenda 2030, author considers it important to pay special attention to the allocation of the responsibility between the fiscal institutional bodies and the private sector. As Camacho pointed out in his article "Sustainable Development Goals: kinds, connections and expectations", some of the goals in fact requests adequately functioning government (Camacho 2015, 19). It shall be kept in mind that after all SDGs and Agenda 2030 is designed for and adopted by 193 Member States of the UN General Assembly, not only by developed states. Such a number of countries inevitably consist of heterogeneous level of state control. Camacho reminded that since governments' degree of functioning varies from one country to another, some might "operate only in regions of the respective countries, and some function only at limited levels of administration" (Camacho 2015, 20).

The lack of standardized government functions on a global level shall not prevent the achievement of the SDGs. It can be stressed that private sector plays a crucial role in the achievement of Agenda 2030. According to Consolandi *et al*, large institutional investors and corporations are taking advantage of the social and environmental impacts created by the SDGs in their resource allocation decisions (Consolandi *et al* 2020, 511). However, researchers have recognized a few core problems in placing the burden of environmental responsibility on the

private sector. Corporations, companies and other legal entities are not – nor should they be – uniform. This has, however, resulted in lack of standardization in the responsibility or sustainability ratings they use. Consoladi *et al* stated in their article that this inescapably leads to "subjective judgments and some guess work", which is not effective in the achievement of the common and shared goals.

1.3. SDGs implementation into business processes

For a long time, corporate social responsibility (CSR) was approached through negation. Companies attempted responsibly to minimize the negative effects of their operations on the environment and the surrounding society. The same mindset approached sustainable development through licensing and restrictions. However, this has become a shift in a more positive direction, considering the positive effects of companies on society, for example through paid corporate taxes. Businesses have an immense impact on sustainable development as well as on consumer choices. It is a recognized matter of discussion how, if at all, companies could expand their potentiality in assisting other operators to reduce the negative social and environmental impact. Globally the aforementioned are referred to as "the ecological and social handprint" and on climate issues as "the carbon handprint" (Koipijärvi, Kuvaja 2020, 21).

Companies that have adopted the UN Sustainable Development Goals are seen to have a positive long-term impact. Lassala *et al.* in the article "The financial performance of listed companies in pursuit of the Sustainable Development Goals (SDG)" emphasized, that businesses should embrace a set of values of the SDGs because a sustainable-based model can ensure the present and the future generation to come. In addition, the SDGs are seen as creating wealth and developing social as well as economic values. Taking into account SDGs into a business strategy can also improve financial performance through efficient resource management, thus reduced expenses. The value of the company also improves from the perspective of investors and better long-term results can be expected. However, the mere willingness to implement SDGs in companies does not guarantee positive results whilst motivation and commitment must be included. Lassala *et al.* addressed that while, in general, larger firms have a greater socio-economic impact, smaller firms have more motivation to withstand the SDGs with its potential growth for the firm (Lassala *et al.* 2021).

As has been stated in the previous chapters, companies have a key role in achieving the SDGs. It is important that companies recognize the real link between the impact of their own operations, their products and solutions, and the goals of sustainable development. More importantly, companies should set their own ambitious goals with which they can contribute to global goals, either directly or indirectly. Companies have integrated SDG targets into their own business reports using the Global Reporting Initiative (GRI) and the UN Global Compact. The advantage of responsibility reporting, companies are able to evaluate more accurately the achievement of the company's goals and be more transparent in their operations. The purpose is to inform professedly stakeholders about the progress of the company's responsibility goals. The report is for each reporting year and it reviews the starting points of the responsibility work and presents what goals have been achieved. The report also presents the company's future plans and if any goal has not been fulfilled, what are the reasons for this and what acts can be pursued. High-quality corporate responsibility reporting is also seen as adding value to the company's management and business needs (Koipijärvi, Kuvaja 2020, 48).

The SDGs have been addressed from the beginning as equally important. However, individual companies must interpret and prioritize their own implementation. There are various companies and at different stages, thus can be stated it is difficult to emphasize all 17 goals equally. Ike et al. in the research, "The process of selecting and prioritising corporate sustainability issues: Insights for achieving the Sustainable Development Goals", the results showed that multinational companies focus on a specific sustainable development goal when they were establishing or significantly expanding their subsidiaries (Ike *et al.* 2019). The article also pointed out that companies do not consider all sustainability goals to have the same meaning. In order to understand the policy proposals that guide companies and the perceptions of different actors, it is important to understand which sustainable development goals are considered important in different situations. (Ike *et al.* 2019). Companies are also expected to prioritize targets on a country-by-country basis, based on company size and by company industry. This was encountered clearly when doing research on the websites of different companies, where each company emphasized the most important SDGs according to the company's own values. E.g. the Finnish forest industry company UPM has highlighted certain SDGs more imperative to its own business. The company has presented on its website the following SDGs: 6. Clean water and sanitation, 7. Affordable and clean energy, 8. Decent work and economic growth, 12. Responsible consumption and production, 13. Climate action and 15. Life on land (UPM 2021). These aforementioned goals are clearly emphasized from a

business industry perspective and focus on the Agenda 2030 SDGs in terms of the environment and the economy. It can be stated that companies make their own choices when emphasizing certain SDGs, and not all the 17 goals are treated equally. This could be helped by guidance for companies on how each of the 17 goals could be integrated into each company, regardless of its industry, size or location.

1.4. Covid-19 impact on the SDGs

The thesis has been written at a time when the global Covid-19 pandemic has been affecting the world economy for already a year now. Therefore, it is also important examine how Covid-19 has affected the implementation of the SDGs and Agenda 2030. Covid-19 can be seen as a far-reaching negative impact on the economy, human health and well-being, as well as on the business industry. Next, it will be examined whether Covid-19 has also had a negative impact on Agenda 2030. It can also be assumed that concerns about achieving SDGs by the 2030 deadline have increased due to Covid-19 and it is important to determine what effects the pandemic has actually had so far.

Covid-19 pandemic (hereinforth referred to as pandemic) has been one of the largest, if not the largest, global disasters world has faced in this millennium. The United Nations suggested in 2020 that SDGs are a necessary tool for the recovery of the global health and economy (United Nations 2020). United Nations seems to have high hopes on the SDGs as means and tools of the revival in the post-pandemic era. Not questioning the expertise of the supranational institution, author approaches the relation between SDGs and COVID-19-crisis from a slightly different point of view. The pandemic has highlighted the flaws and vulnerability of global resilience strategy, including the effectiveness of the Agenda 2030. In other words, it has become clear that we have put too less practical effort too slow. Instead of claiming that the SDGs are a key tool out of pandemic, it could be suggested that the pandemic has proved the means behind the goals inefficient.

In winter 2020, the pandemic began to spread and one country after another closed its borders. Societies almost completely closed down and business activity in most sectors almost came to a standstill. For these very reasons, Koipijärvi and Kuvaja in their book Yritysvastuu 2.0 – Johtamisen uusi normaali, have doubted that the SDGs would not be achieved by 2030, at least

not all the 17 goals. (Koipijärvi, Kuvaja 2020, 40). Although the pandemic has prevailed around the world, the question also arises as to why a major shift towards a more sustainable society has not yet been achieved. Are goals wrongly measured in companies or do the sustainable business strategies fail to change? The pandemic has also caused indebtedness to governments and, e.g. the European Union has allocated hundreds of billions of euros to economic recovery (Koipijärvi, Kuvaja 2020, 42). For states, companies, and individuals, the focus on a more sustainable future has been in the background when they have had to focus on recovery in general. However, the crisis can be seen also in a favorable way, according to Klaus Schwab, founder and president of the World Economic Forum, a pandemic can create a better world if governments and companies share a common goal and work together. Once the pandemic is over, the economy needs to be reassessed as social instability increases. This is also seen as an opportunity when there is a particular demand for solutions of sustainable development and the importance of SDGs is emerged. (Koipijärvi, Kuvaja 2020, 40-42).

As the pandemic spread, the world had to face new realities and lifestyles that could not have been imagined before. For the first time, there has been a time when movement and migration have been severely restricted. The SDGs especially emphasize equality by empowering women, general well-being and education. Due to the closure of various educational institutions and workplaces, it has been necessary to switch to working and studying remotely. Distance learning and working have caused inequalities worldwide, but especially in developing countries where technology is not advanced enough. The Agenda 2030 aim "Leave No One Behind" is threatened by growing inequalities and the pandemic has not contributed to its implementation. The aim is already facing multiple global challenges, both economically and financially, thus the pandemic is seen as making it even more difficult to financially helped sustainable development. Due to the pandemic, Agenda 2030 has been seen as in danger and unattainable, but this thinking would risk the possibility of achieving even most of the SDGs. However, the global crisis is seen as an opportunity to strengthen everyone's commitment to Agenda 2030 more and more strongly (Shulla *et al.* 2021).

Van Zanten and van Tulder suggested in their article "Beyond COVID-19: Applying 'SDG logics' for resilient transformations" that the pandemic has finally drawn international attention to the SDG approach. It is clear that economic development together with ecological sustainability and social growth are endangered unless the repetition of these kind of pandemic is prevented globally. It has been argued that the pandemic has revealed the instability of the

Agenda 2030 (Van Zanten, van Tulder 2020, 453). One can always find a silver lining in every crisis. Perhaps the pandemic has finally shown the need for a common strategy behind the goals that SDGs and 2030 Agenda have pursued.

To conclude, it can be stated that Covid-19 has not had a completely negative impact on Agenda 2030. As already noted, the pandemic has also been seen to have positive effects, such as a stronger commitment to the program. The UN has also stated that the SDGs play a significant role in the recovery of health and the economy. Agenda 2030 and the role of the SDG are seen as great in order to restore the world situation as soon as possible. However, the pandemic has certainly had the effect of slowing down the achievement of Agenda 2030 by the target year, but at this point, it is still not possible to predict how the next nine years will go. At present, a strong commitment to the program is needed from every country, company and individual, thus the opportunity to achieve the program by 2030 exists. In addition, as addressed in previous paragraphs, the fulfilment of each SDG is seen as unlikely. There was growing inequality in the world before the pandemic and the pandemic has not even helped reduce it. Thus, in particular, the SDGs of inequality are at stake and should be improved especially in the next nine years, in order to achieve as many of the SDGs as possible by the year 2030.

1.5. Previous researches

As has been previously presented, the thesis examines the importance of the SDGs in business implementation from the perspective of business students. Previous chapters important to the research have addressed the related theoretical part and the impact of Covid-19 on the SDGs and Agenda 2030. Before presenting the research methodology, it is relevant that the thesis investigates previous research related to the topic and what results have been obtained.

In the section 1.3. it has been determined that companies tend to prioritize certain SDGs. This was influenced by the location, size and stage of the company. However, companies provide services and products to the customers, in such a manner the opinions about the SDGs from consumers, potential future employees and investors are emphasized. There was minor previous research of opinions on the SDGs, especially from the consumer's aspect and research regarding opinions of the SDGs in business implementation were not found. Nevertheless, several studies were found on SDG awareness of the University students. Therefore, the

importance of this thesis can be specially addressed, as no previous researches on this topic have been presented.

As stated earlier in the theory part, it is highly vital that awareness of the SDGs is widespread in order to make it possible to achieve the goals (Smaniotto *et al*. 2020). Smaniotto *et al.* in the article," Sustainable Development Goals and 2030 Agenda: Awareness, Knowledge and Attitudes in Nine Italian Universities, 2019" examined the awareness of bachelor's students about the SDGs. The results showed that only a low proportion of Italian university students had good knowledge of the SDGs. The lack of awareness was found to be due to the fact that students did not have previous academic courses on the SDGs. The student's awareness of sustainable development had mainly accrued from the Paris Agreement on climate change, the Kyoto Protocol and the greenhouse effect cause the aforementioned agreements has received widespread media attention. (Smaniotto *et al.* 2020). Although these agreements are particularly important for sustainable development as well as for Agenda 2030, it would be appropriated to raise awareness of the SDGs more widely. Awareness is certainly also country-specific, as Smaniotto *et al.* found in their research that there were clear regional differences in Italy alone. It has been previously concluded the SDGs needs equally each country's contribution. This expresses that each committed country to Agenda 2030 should be equally aware of the program and its goals, thus the success to achieve the SDGs is possible at all.

Awareness of sustainable development seen to have grown in a more positive direction, nevertheless it still requires further work on wider familiarity. Jati *et al.* in the research, "Awareness and Knowledge Assessment of Sustainable Development Goals Among University Students" noticed that the awareness of SDGs had increased from its predecessor MDGs. The research was conducted among the University students in Universitas Muhammadiyah Yogyakarta, Indonesia where the results showed that almost 90% of students were aware of SDGs (Jati *et al.* 2019). Differences between countries awareness were highlighted again as seen Jati *et al.* in the research of the Indonesian students' awareness were significantly higher compared to the research of Smaniotto *et al*. awareness of Italian university students. University students are a significant target group for awareness of the SDGs. University students are expected to have a higher-than-average awareness of the SDGs and their active support for the SDGs can be perceived as useful for the Agenda 2030. It has been presumed, that due to the academic background, university students are seen as playing an

important role in achieving SDGs and potentially disseminating awareness forward (Jati *et al.* 2019).

Whilst all 17 SDGs should be valued equally, it is inevitable that only certain goals will be emphasized at the individual level as well as in companies. This is greatly influenced by own existing values, adaptive trends in the world and issues that have received media attention. As presented previously, the SDGs are divided into three categories: social, economic and ecological. (United Nations). For this study, it is important to investigate how people perceive what are the most important goals for companies´ development. The trust in business is seen increased, especially when companies' have taken account of social responsibility. There has been a long-standing concern for equality, and especially in recent years, there have been globally major movements against inequality such as #MeToo and Black Lives Matter. The goals for equality are the SDG numbers Goal 5 - Gender Equality and Goal 10 - Reduced Inequalities. Inequality and equality are considered to be quite sensitive issues and evoke a lot of different emotions in people. Earlier mentioned equality movements caused particularly targeted attention for the equality SDGs worldwide. It can be seen as irresponsible action if a company ignore these goals, especially in its business plan. It can also cause conflict for employees, investors and customers if their own values do not meet the company's focused SDGs. Another goal that will certainly create pressure on companies is climate goal number Goal 13 - Climate Action. The Climate Action aim is to achieve net-zero emissions by 2050. This is a very ambitious goal that has gained wide media visibility which is sure to put pressure on every business. Whilst the goals are demanding for companies, SDGs is also seen as having a positive impact on engaging employees in companies. To make employees engagement more likely thus should be considered that employees are able to reflect at least one of the SDGs that the company has emphasised. All in all, due to the pandemic, the world is currently in a situation where every company should re-evaluate its goals as well as its business strategy (Hales, 2021). Hales in the article, "The Sustainable Development Goals Are Good for Business", brings out well: "Times of crisis are opportunities to re-evaluate our priorities — every company should be taking this opportunity to examine their business practices, their purpose and their impact." (Hales, 2021).

2. METHODOLOGY AND RESEARCH DESIGN

Methodology and research design chapter presents the research methods, results and discussion. Section 2.1. presents the research method and the sample, 2.2. the research results and finally, 2.3. discussion and concluding remarks. The purpose is to find out the opinions of the business students who responded to the research survey about what they consider to be the most important SDGs in business implementation. In addition, the aim is to get answers to the research questions that have presented in the introduction section.

2.1. Methods and sample

Business students were chosen as the target group of the research because they are most likely to have an impact on companies in the future as potential employees, investors or company founders. Agenda 2030 has still nine years left, leaving room for impact on whether the program will succeed by the timeframe. It can be seen that business students in particular have the opportunity to make an impact on the program process as they are at an early stage in their careers. A total of 101 participants responded to the study, which can be considered a sufficient number for the analysis

Before starting a research, it is important to choose the right research method. There are three research methods: quantitative, qualitative and mixed research method. Mixed research method means research in which both quantitative and qualitative research methods have been used. The difference between quantitative and qualitative research methods can be roughly compared to quantitative numerical and qualitative non-numerical research method. The quantitative research method is commonly used to collect data as questionnaires and to analyse data using tables, graphs and statistics (Saunders *et al.* 2015, 165-166).

The author has chosen the quantitative research method as a closed-ended questionnaire has been used in the study. Thus, respondents are given ready-made options from which they can choose the right option (Dillman, Christian 2014, 110). The survey was conducted basis author's self-designed questionnaire, using the Google Forms site as an aid. The survey was sent by e-mail to the university's business students and also distributed to the target group via Facebook. The purpose of the survey was to be easily approachable as possible to the

respondents in order to get as many answers as possible. The survey consisted of closed multiple-choice questions which are user-friendly for the respondents and they do not have to write the answers to open questions themselves. At the beginning of the survey, a summary was given of why the survey was conducted and instructions for the respondents to answer the survey.

When starting to conduct the survey should consider what kind of questions will be asked. There are three types of data variable what can be collected in questionnaire: factual or demographic, attitudes or opinions and behaviors and events (Dillman, Christian 2014, 97-98) The survey consisted of a total of 20 questions for which two data variables were selected: questions 1-2 demographic questions and 3-20 opinion variables. Demographic variable questions consisted of respondents backgrounds: age and gender. As the purpose of the research questions is to compare opinions of the SDGs differences between genders as well as age groups. Question three clarified respondents 'previous awareness of SDGs before responding to the survey. After question three, it was important to provide a brief summary of why SDGs were created and what they mean in concrete terms thus the respondents who answered the awareness question negatively would have sufficient information to answer questions 4-20. Questions 4-20 were 17 SDGs set on a Likert scale of 1 to 5 from which respondents had to answer whether they felt a goal between 1 meaning "not important" and 5 meaning "very important". When measuring respondents 'ratings on a particular topic, the Likert scale is often used. The Likert scale is considered an effective form of research to specifically examine the opinion of respondents (Saunders *et al.* 2015, 457-458). In addition, under each of the 17 SDGs, a summary of what the goal means in practice was also provided hence the respondents had adequate knowledge to evaluate the goals correctly.

2.2. Data and survey results

A total of 101 business students responded to the survey. Respondents were given the opportunity to choose their gender: female, male, other and rather not to say. Of the respondents, 59 were women (58.4%), 39 were men (38.6%), 1 other (1%) and 2 rather not to say 2 (2%). Later, when comparing gender differences in SDG awareness as well as the importance of goals, only the proportions of women and men have been used in the study, as the involvement of "other" and "rather not to say" was very low. The response rate for women

was slightly higher than for men, thus comparisons have been set on the arithmetic mean to make the study comparable. Respondents also had pre-selectable age groups whose participation in the study was: Under 18 years old (0%), 18-21 years (16.8%), 22-25 years (31.7%), 26-29 years (42.6 %) and 30 years or above (8.9%). Although the response rates of the age groups differ, the responses of the age groups are also set to arithmetic mean to allow comparison between age groups.

Question three of the survey asked "Were you aware of the 17 Sustainable Development Goals before the survey?" Overall, all business students' awareness responses were divided into nearly half "yes" and half "no". Overall, 54.5% of business students were aware of the SDGs before the survey and 45.5% of respondents responded negatively. Women's knowledge percentage was slightly higher than men. For women, 54% were already aware of the goals and 46% were not. In men, 51% of respondents were aware and 49% were unaware. Figure 2. has been presented more detailed awareness before the survey, between gender and business students overall.
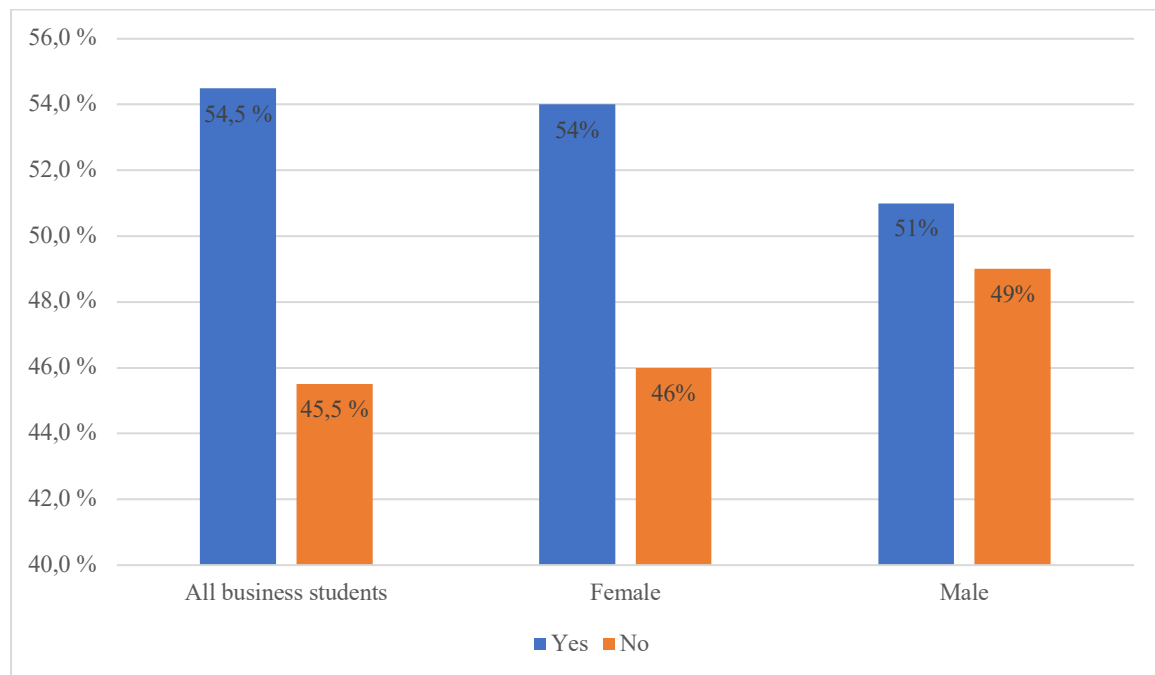

Figure 2. Respondents' awareness of the SDGs before the survey
Source: Authors calculations

In addition, the study examined knowledge between age groups. There were no respondents under the age of 18 at all so they are left out of the study. The age group of 18-21-year-olds had

a total of 17 respondents of whom 47% were already aware of SDGs and 53% answered negatively. The next age group, aged 22-25, had a total of 32 respondents, of whom 53% answered yes and 47% no. The largest group that received responses was 26–29-year-olds with a total of 43 and their awareness percentage was the highest at 65% and not already aware at only 35%. The last group was 30 years old and above, and there were only 9 of them, also their awareness percentage was the lowest. Only 22% were aware of the SDGs before the survey and 77% had not. Figure 3 represents how respondents awareness of the SDGs divided between different age groups.
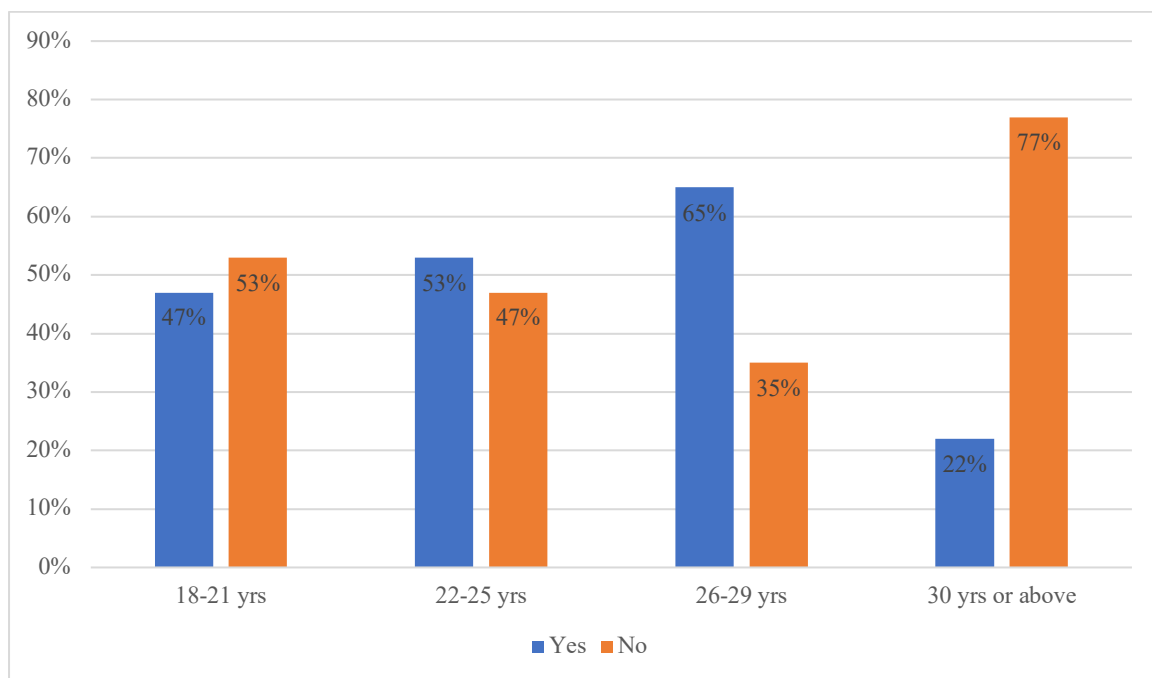
Figure 3. Respondents' awareness of the SDGs before the survey by age groups
Source: Authors calculations

The next section presents business students opinions of the SDGs in business implementation which goals are considered to be most important and which are least important. The SDGs are introduced in more detail Appendix 1 (questionnaire), where the purpose of all 17 goals is explained more specifically. For this reason, in the results, the SDGs are only presented by their number and name. For statistics comparison, the respondents' three most important goals and the three least important goals have been selected. The results are divided into research groups and first, the results are presented to all business students according to the most important and least important goals, then by gender and finally by age groups. Average scores for the SDGs have been calculated for each goal among their research group. In other words, the calculation

for the average score is the sum of the grades (1-5) divided by the total number of answers of the research group, thus a comparable average score between 1-5 has been obtained for the goals. For example in Table 1, for Goal 2 - Zero hunger, all business students gave the following grades: 0 times grade 1, 2 times grade 2, 6 times grade 3, 31 times grade 4, and 62 times grade 5. All grades are multiplied by the number of times the grade has been given, which obtained "sum of the grades" then the sum has been divided by the total number of research groups, i.e., in Table 1, the number of all business students 101. From this division result, the mean of the goals has been obtained for the "average" column. In other tables 2 to 7, the "number of respondents" is reported as the total number of each research group, i.e. Table 2 shows the number 59, which means the total number of female business students who responded to the survey.

Between all business students, the most important SDGs considered to be: Goal 2 - Zero hunger (4.51), Goal 6 - Clean water and sanitation (4.44) and Goal 3 - Good health and well-being (4.39). The least important goals were Goal 9 - Industry, innovation and infrastructure (3.62), Goal 10 - Reduced inequality (3.64) and Goal 7 - Affordable and clean energy (3.65).

Table 1. All business students average scores for the goals

All business students							
Grade	1	2	3	4	5	sum of the grades/number of respondents	average
High priority goals:							
Goal 2	0	2	6	31	62	456/101	4.52
Goal 6	0	1	11	32	57	448/101	4.44
Goal 3	1	1	8	39	52	443/101	4.39
Low priority goals:							
Goal 7	1	15	26	35	24	369/101	3.65
Goal 10	3	8	34	33	23	368/101	3.64
Goal 9	1	14	28	37	21	366/101	3.62

Source: Authors calculations

In total 59 female business students were contributed to the research and the most important goals considered to be the same as all business students: Goal 2 - Zero hunger (4.61), Goal 6 - Clean water and sanitation (4.54) and Goal 3 - Good health and well-being (4.47). The lowest average scores were: Goal 7 - Affordable and clean energy (3.73), Goal 8 - Decent work and economic growth (3.68) and Goal 9 - Industry, innovation and infrastructure (3.58) Table 2. presents female business students average means for the SDGs.

Table 2. Female business students average scores for the goals

Female business students							
Grade	1	2	3	4	5	sum of the grades/number of respondents	average
High priority goals:							
Goal 2	0	0	4	15	40	272/59	4.61
Goal 6	0	0	6	15	38	268/59	4.54
Goal 3	1	0	3	21	34	264/59	4.47
Low priority goals:							
Goal 7	0	7	16	22	14	220/59	3.73
Goal 8	0	6	19	22	12	217/59	3.68
Goal 9	0	8	21	18	12	211/59	3.58

Source: Authors calculations

39 male business students participated in the survey and their most important SDGs were perceived similarly as previously presented in female students: Goal 2 - Zero hunger (4.36), Goal 6 - Clean water and sanitation (4.26) and Goal 3 - Good health and well-being (4.23). However, male students differed more clearly from female students in what they considered least important. The least important goals were Goal 5 - Gender equality (3.62), Goal 7 - Affordable and clean energy (3.56) and the least important of all goals was Goal 10 - Reduced inequality (3.36). Table 3 presents male business students average means for the SDGs.

Table 3. Male business students average scores for the goals

Male business students							
Grade	1	2	3	4	5	sum of the grades/number of respondents	average
High priority goals:							
Goal 2	0	2	2	15	20	170/39	4.36
Goal 6	0	1	5	16	17	166/39	4.26
Goal 3	0	1	4	19	15	165/39	4.23
Low priority goals:							
Goal 5	2	3	13	11	10	141/39	3.62
Goal 7	1	8	8	12	10	139/39	3.56
Goal 10	2	5	14	13	5	131/39	3.36

Source: Authors calculations

Next, will be compared SDGs by age groups for how business students have rated the goals. The first age group is 18-21-year-olds, which totalled responded by 17 students. Among the youngest age group, the most important goals were: Goal 2 - Zero hunger (4.59), Goal 14 - Life below water (4.59) and Goal 3 - Good health and well-being (4.53). Instead of three goals, four are presented as the least important, because three SDGs were equally considered to be the second least important. These goals were: Goal 5 - Gender equality (3.94), Goal 8 - Decent work and economic growth (3.94) and Goal 15 - Life on land (3.94). The least important of all was Goal 9 - Industry, innovation and infrastructure, which averaged: 3.71. Table 4 presents how the youngest age group rated the SDGs.

Table 4. Age group of 18-21 business students average scores for the goals

18-21 yrs business students							
Grade	1	2	3	4	5	sum of the grades/number of respondents	average
High priority goals:							

Goal 2	0	0	1	5	11	78/17	4.59
Goal 14	0	0	1	5	11	78/17	4.59
Goal 3	0	0	0	8	9	77/17	4.53
Low priority goals:							
Goal 5	0	1	5	5	6	67/17	3.94
Goal 8	0	0	6	6	5	67/17	3.94
Goal 15	0	1	4	7	5	67/17	3.94
Goal 9	0	1	9	1	6	63/17	3.71

Source: Authors calculations

The next age group is 22-25-year-olds who participated in the survey the second most, i.e. 32 business students. This age groups highest SDGs were: Goal 2 - Zero hunger (4.53), Goal 6 - Clean water and sanitation (4.47) and Goal 4 - Quality education (4.44). Of which only Goal 2 was presented in the previous age group's highest goals. The least important goals in this age group were: Goal 7 - Affordable and clean energy (3.44), Goal 9 - Industry, innovation and infrastructure (3.41) and Goal 11 - Sustainable cities and communities (3.34). Of which, Goal 9 was equally in the least valued than in the younger age group. Otherwise, differences in the importance of goals were seen between age groups.

Table 5. Age group of 22-25 business students average scores for the goals

22-25 yrs business students							
Grade	1	2	3	4	5	sum of the grades/number of respondents	average
High priority goals:							
Goal 2	0	1	0	12	19	145/32	4.53
Goal 6	0	0	4	9	19	143/32	4.47
Goal 4	0	0	4	10	18	142/32	4.44
Low priority goals:							
Goal 7	0	7	8	13	4	110/32	3.44
Goal 9	0	8	7	13	4	109/32	3.41
Goal 11	3	3	12	8	6	107/32	3.34

Source: Authors calculations

The highest number of respondents in the age group was 26-29, i.e. 43 business students. In Table 6. has been presented the highest-rated goals among the 26-29 age group: Goal 2 - Zero hunger (4.53), Goal 6 - Clean water and sanitation (4.49) and Goal 3 - Good health and well-being (4.40). Of these, Goal 2 has been ranked among the highest in each of the age groups presented so far. Goal 6 was not presented in the younger age group's most valued goals however, it was also in the 22-25 age group's top three. On the other hand, Goal 3 was included also in the youngest age group's top three SDGs, but not in the 22-25 age group. Among 26-29-year-olds, the following goals were considered the least important: Goal 9 - Industry, innovation and infrastructure (3.86), Goal 8 - Decent work and economic growth (3.77) and Goal 7 - Affordable and clean energy (3.70). Of these, Goal 9 has also been among the least valued in the two age groups that have been presented earlier. Goal 8, was not presented among the 22-25 age group but was also considered the least important in the younger age group. Goal 7 was not found among the youngest age group's lowest or highest SDGs at all however, the goal also stated as the least important among the 22-25 age group.

Table 6. Age group of 26-29 business students average scores for the goals

26-29 yrs business students							
Grade	1	2	3	4	5	sum of the grades/number of respondents	average
High priority goals:							
Goal 2	0	0	4	12	27	195/43	4.53
Goal 6	0	0	5	12	26	193/43	4.49
Goal 3	0	0	5	16	22	189/43	4.40
Low priority goals:							
Goal 9	0	3	10	20	10	166/43	3.86
Goal 8	0	1	16	18	8	162/43	3.77
Goal 7	0	5	14	13	11	159/43	3.70

Source: Authors calculations

The last age group of 30 years and above has only nine respondents in the survey. However, even for this small age group, it has been calculated average scores which SDGs were

considered most important in business implementation. Table 7 presents the last age groups average scores.

Table 7. Age group of 30 years or above business students average scores for the goals

30 yrs or above business students							
Grade	1	2	3	4	5	sum of the grades/number of respondents	average
High priority goals:							
Goal 15	0	0	1	0	8	43/9	4.77
Goal 14	0	0	1	1	7	42/9	4.66
Goal 13	0	0	1	1	7	42/9	4.66
Low priority goals:							
Goal 8	1	1	4	1	2	29/9	3.22
Goal 9	1	2	2	3	1	28/9	3.11
Goal 10	1	2	2	3	1	28/9	3.11

Source: Authors calculations

This age groups' responses to what goals considered to be most important clearly differed from previous age groups. The most important goals were: Goal 15 - Life on land (4.77), Goal 14 - Life below water (4.66) and Goal 13 - Climate action (4.66). Mere similarity with other age groups was found in Goal 14, which was also rated higher among the youngest age group. In this age group, the three least important goals were perceived: Goal 8 - Decent work and economic growth (3.22), Goal 9 - Industry, innovation and infrastructure (3.11), and Goal 10 - Reduced inequality (3.11). Of these aforementioned goals, Goal 9 has presented as the least important in each age group and additionally, Goal 8 in all other groups except the age group 22-25. Goal 10 was not considered as the least important in other age groups

2.3. Discussion and concluding remarks

In this section, the research results are analyzed in more clarifying and answers to the research questions are presented. Also, recommendations are stated for the possible studies what could

be investigated later on the topic. In addition, the possible difficulties in the research itself have been brought out and suggestions what should be taken into account for further researches.

The main purpose of the research was to obtain answers to the three research questions:

- Are business students aware of Sustainable Development Goals?

- Which SDGs are considered to be the most vital to be implemented by companies as seen by business students?

- Are opinion on the importance of the SDGs significantly different among business students' gender or age?

As presented in the survey results in Figure 2, the business students 'awareness of the SDGs was 54.5% answered yes and 45.5% answered no. At a general level, this can be considered a slightly low percentage in terms of SDG knowledge. As emphasized previously in the theory section that awareness of the SDGs should be at a high level in order for Agenda 2030 to be achieved. As noted earlier, university students are also expected to have a higher-than-average knowledge of SDGs thus, it can be stated that business students awareness percentage should be higher than the results showed (Jati *et al.* 2019). Based on the survey, it can be concluded that it would be relevant to include SDGs in university academic courses in order to increase the percentage of students' knowledge. The results in Figure 3 presented awareness of the SDGs between the age groups. Although response rates varied widely by age group, it can still be seen from the results that, knowledge in the age group 30 years and above was clearly lower than in other age groups. From this it can be concluded that sustainable development has been particularly emphasized in recent years, perhaps younger age groups achieve knowledge of SDGs better than older age groups.

The second research question addressed the business students opinions of the SDGs which are considered to be the most vital ones in business implementation. The goals were compared in the results using tables, where the averages for each goal were calculated. Among business students, social and well-being goals were clearly rated as the most important: Goal 2 - Zero hunger, Goal 3 - Good health and well-being and Goal 6 - Clean water and Sanitation. As pointed out earlier, corporate social responsibility has been shown to have a positive impact on

business. It can therefore be said that companies should invest in particular in social and welfare-based SDGs. As Hales, 2021 emphasized in the article importance of the equality SDGs thus it was somewhat surprising in the responses that the goals of equality were not the most highly valued among business students. The least valued among business students were the economical goals: Goal 7 - Affordable and clean energy, Goal 8 - Decent work and economic growth and Goal 9 - Industry, innovation and infrastructure. While these economical goals could be seen as the most important goals for businesses, in particular, they are less important from a consumer perspective than social and environmental goals. For the next research, it would be interested to focus especially on the opinions of students, why they have chosen a certain goal as important to them and how companies could take these goals into account for business practice.

The final research question was to find out the differences in the importance of goals between genders and age groups. Between the genders, the results found that there was no clear difference between men and women. In both genders, the social and well-being goals were rated as the most important goals. However, among the least important goals in the male students had Goal 5 - Gender quality. This can be considered a bit unfortunate results, as gender inequalities, especially in companies, has caused a lot of discussions. Laws for gender equality have been changed in a more positive direction and, fortunately, women now have opportunities to enter leader positions in companies. Still, much remains to be done for equality, especially in the business world (United Nations). There were also no significant differences between age groups, except in the oldest age group of 30 years or above. In this age group, environmental goals were considered the most important, while in other groups, social goals were considered the most important. However, the conclusions cannot be fully built on the survey research, as the response rate for the oldest age group was clearly lower than for the other age groups, thus it is recommended for further studies to have the same number of responses for each age group.

Overall, the study was successful and the answers to each research question were obtained. The study certainly also provided awareness of the SDGs to the business students who were not aware of them before the survey. Research can also be considered relevant for companies in order to see what goals companies should improve in their business strategies. A proposal for further research would be to conduct a study for a specific company on how all the 17 SDGs can be emphasized equally in the company's business practice. In addition, relevant research

would be where respondents' opinions on SDGs in business implementation would be measured as an interview format hence respondents are able to explain more specifically why certain goals are perceived as most important.

CONCLUSION

The main aim of the research was to reveal the opinion of business students about Sustainable Development Goals in business implementation. The study measured how important business students considered every 17 SDGs individually and gave a rating for each goal on the Likert scale. The research questions consisted of business students' previous awareness of the SDGs, and the goals were compared between business students' genders and age groups. The thesis additionally examined the impacts of Covid-19 on SDGs and Agenda 2030.

The results showed that business students considered especially social and well-being-based SDGs to be the most important goals. As stated earlier in the thesis, corporate social responsibility is seen to have positive effects on the business and the responses of the survey also support this. There were no clear differences between the genders and the age groups nonetheless, especially economical SDGs were considered less important, in each comparison group. Business students' awareness of the SDGs can be stated as a low rate because merely half of the respondents were aware of the SDGs.

Covid-19, on the other hand, was seen to affect SDGs as well as Agenda 2030 both positively and negatively. On the negative aspect, the pandemic was seen as a rise in inequalities in education, health and poverty. However, on a positive note, it was emphasized that the pandemic might has strengthened the countries' commitment to the program even more strongly thus it may even help to achieve the SDGs and Agenda 2030 within the given deadline.

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APPENDICES

Appendix 1. Questionnaire

The survey is for business students about the United Nations 17 Sustainable Development Goals (SDG). The purpose of the survey is to find out which of the SDG goals business students consider the most important for the implementation of companies. The survey is answered with the numbers between 1 to 5, 1 meaning not important and 5 being very important.

Questions:

1. Your age?

   o Under 18 years old
   o 18 - 21 years
   o 22 - 25 years
   o 26 - 29 years
   o 30 years and above

2. Your gender?

   o Female
   o Male
   o Other
   o Prefer not to say

3. Were you aware of the Sustainable Development Goals before the survey?

   o Yes
   o No

Sustainable Development Goals (SDG)

Member States of the United Nation are jointly committed to end poverty, protect the planet and ensure that all people enjoy peace and prosperity by 2030. Sustainable Development Goals

(SDG) is a collection of global and shared goals designed by the United Nations to leave the world a better place for future generations.

Please rate the importance of implementation of the 17 SDG's listed below into the business practices of companies:

1. No poverty (end poverty in all its forms everywhere)

    1 = Not important, 5= Very important

2. Zero hunger (end hunger, achieve food security and improved nutrition and promote sustainable agriculture)

    1 = Not important, 5= Very important

3. Good health and well-being (ensure healthy lives and promote well-being for all at all ages)

    1 = Not important, 5= Very important

4. Quality education (ensure inclusive and equitable quality education and promote lifelong learning opportunities for all)

    1 = Not important, 5= Very important

5. Gender equality (achieve gender equality and empower all women and girls)

    1 = Not important, 5= Very important

6. Clean water and sanitation (ensure availability and sustainable management of water and sanitation for all)

    1 = Not important, 5= Very important

7. Affordable and clean energy (ensure access to affordable, reliable, sustainable and modern energy for all)

    1 = Not important, 5= Very important

8. Decent work and economic growth (promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all)

        1 = Not important, 5= Very important

9. Industry, innovation and infrastructure (build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation)

        1 = Not important, 5= Very important

10. Reduced inequality (reduce inequality within and among countries)

        1 = Not important, 5= Very important

11. Sustainable cities and communities (make cities and human settlements inclusive, safe, resilient and sustainable)

        1 = Not important, 5= Very important

12. Responsible consumption and production (ensure sustainable consumption and production patterns)

        1 = Not important, 5= Very important

13. Climate action (take urgent action to combat climate change and its impacts)

        1 = Not important, 5= Very important

14. Life below water (conserve and sustainably use the oceans, seas and marine resources for sustainable development)

        1 = Not important, 5= Very important

15. Life on land (protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss)

    1 = Not important, 5= Very important

16. Peace and justice strong institutions (promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels)

    1 = Not important, 5= Very important

17. Partnerships to achieve the goal (strengthen the means of implementation and revitalize the global partnership for sustainable development)

    1 = Not important, 5= Very important

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