

Integration of Sustainable Development Goals in Multinational Apparel Companies

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ABSTRACT

Purpose: In today's rapidly changing world, global challenges including poverty, inequality, climate change and conflict require coordinated and sustainable responses. MNEs are significant stakeholders that are addressed for these issues through Sustainable Development Goals (SDGs) of the United Nations to achieve a better and more sustainable future for all. The aim of the study is to explore sustainability integration of two global fashion leaders in apparel sectors and main barriers for achieving these SDGs.

Design/data/methodology- This study examines the sustainability integration of two multinational companies in the apparel sector by employing a mixed-methods approach: a quantitative content analysis of secondary data, followed by a qualitative exploratory analysis using thematic analysis.

Findings- The results reveal that both companies centralize sustainability issues at different levels in accordance with their global strategy. In contrast, there is a lack of initiatives of SDGs such as Zero Hunger, Life Below Water, and Life on Land. The findings show that despite advancement for achieving SDGs, global supply chains remain a major source of environmental degradation and social inequality, as cooperate sustainable strategies often fail to extend beyond immediate suppliers. Based on the results, the study discusses the potential barriers and challenges for SDGs integration

Originality/value- The study contributes the literature by focusing apparel industry's sustainability efforts and challenges based on their disclosures. Also, the study informs policy makers to design incentives and regulations.

Keywords: Sustainability, SDGs, MNEs, Apparel Sector

Sürdürülebilir Kalkınma Amaçlarının Çok Uluslu Hazır Giyim Şirketlerine Entegrasyonu

ÖZET

Amaç – Günümüzün hızla değişen dünyasında yoksulluk, eşitsizlik, iklim değişikliği ve çatışma gibi küresel zorluklar, koordineli ve sürdürülebilir yanıtlar gerektirmektedir. Çok uluslu şirketler, Birleşmiş Milletler'in Sürdürülebilir Kalkınma Hedefleri (SKH) aracılığıyla herkes için daha iyi ve daha sürdürülebilir bir gelecek elde etmek için önemli paydaşlar olarak gösterilmektedir. Çalışmanın amacı, giyim sektörlerindeki iki küresel moda liderinin sürdürülebilirlik entegrasyonunu ve bu SKH'lere ulaşmanın önündeki temel engelleri araştırmaktır.

Tasarım/veri/metodoloji – Bu çalışma, giyim sektöründe faaliyet gösteren iki çok uluslu şirketin sürdürülebilirlik entegrasyonunu, ikincil verilerin nicel içerik analizi ve ardından tematik analiz kullanılarak gerçekleştirilen nitel keşfedici analizden oluşan karma yöntem yaklaşımıyla incelemektedir.

Bulgular – Sonuçlar, her iki şirketin de küresel stratejilerine uygun olarak sürdürülebilirlik sorunlarını farklı düzeylerde merkezileştirdiğini ortaya koymaktadır. Buna karşılık, Açılığa Son, Sudaki Yaşam ve Karasal Yaşam gibi SKH'lere yönelik girişimlerin eksikliği bulunmaktadır. Bulgular, SKH'lere ulaşmada kaydedilen ilerlemelere rağmen, küresel tedarik zincirlerinin, kurumsal sürdürülebilirlik stratejilerinin sıklıkla doğrudan tedarikçilerin ötesine ulaşamaması nedeniyle, çevresel bozulmanın ve sosyal eşitsizliğin önemli bir kaynağı olmaya devam ettiğini göstermektedir. Sonuçlara dayanarak, çalışma SKH'nin entegrasyonunun önündeki potansiyel engeller ve zorluklar tartışmaktadır.

Özgünlük/değer – Bu çalışma, giyim sektörünün açıklamalarına dayanarak sürdürülebilirlik çabaları ve karşılaştığı zorluklara odaklanarak literatüre katkı sağlamaktadır. Ayrıca, çalışma politika yapıcılara teşvikler ve düzenlemeler tasarlamaları konusunda bilgi sunmaktadır.

Anahtar Kelimeler: Sürdürülebilirlik, SKH, ÇUŞ, Giyim Sektörü

1. Introduction

It is argued that ensuring the stability of key processes on the planet, such as the water and carbon cycles, preserving biodiversity and reducing poverty, is no longer the sole responsibility of developed and developing countries, as they now have to address the complex interrelationships between environmental, economic and social sustainability as well (Griggs et al., 2013). To address these pressing issues, the United Nations introduced the Sustainable Development Goals (SDGs) in 2015 as a global action plan (UN, 2015). These goals address poverty, environmental sustainability, and the creation of peaceful and inclusive societies (Kleespies & Dierkes, 2022) and their revised version of UN 2030 Agenda is designed to be universally applicable and transformative, which includes 17 interrelated goals and targets adopted by 193 member states (Kreinin & Aigner, 2021). Hence, the SDGs offer a holistic and new approach to sustainable development, providing an initial plan to eradicate hunger with sustainable, forward-looking financial flows at a manageable cost to the Earth's life-support systems (Binns et al., 2017). Given the scale, diversity, complexity and political landscape that emerges from all countries which are committed to this development, there can never be a one-size-fits-all approach in such initiatives. This means that efforts to promote and achieve sustainability must now be scaled up, as any major setback in active initiatives can jeopardise the overarching goal and damage the long-term strategic functioning of core national systems (International Monetary Fund, 2020; Kates & Dasgupta, 2007).

The growing relevance of global sustainability issues has placed multinational corporations (MNCs), at the center of discussions and sustainable business transformation, as they are vital for achieving the Sustainable Development Goals due to their global reach, access to resources, and impact on the global economy (Eang et al., 2022). As key economic players, MNCs are expected to integrate the UN Sustainable Development Goals (SDGs) into their core business activities, aligning business growth with social and environmental well-being (United Nations, 2015). Thus, MNCs can contribute directly to about half of the SDGs and indirectly to the others (Ghauri, 2022), and they also have a significant impact on local sustainable development (Eang et al., 2022). MNCs can deliver goods and services to remote areas and move resources globally, which is of great importance (Eang et al., 2022). Besides, in terms of innovation and technology, MNCs can utilize green technologies and collaborate with governments to reduce inequality and promote sustainable development (Ghauri, 2022).

Despite widespread claims by companies that they are committed to sustainable development principles, the actual implementation of the Sustainable Development Goals (SDGs) in strategic planning is often superficial (Kolk et al., 2017). Many corporations find it difficult to move from declarative initiatives to meaningful change due to a number of systemic barriers. These *strategic barriers* include; the prioritisation of short-term financial gains, driven by shareholder pressure, over long-term environmental and social

consequences (Engert et al., 2016), organizational barrier such as; fragmented organizational structures that prevent the integration of sustainability departments into key decision-making processes; and the lack of unified metrics allowing organizations to selectively report on achievements and evade full accountability (Bocken & Geradts, 2020; Engert et al., 2016). Institutional barriers posed by established industry standards that hinder innovation include; the gap between the universal goals of the SDGs and the diversity of local business conditions; the lack of strict legislative norms or incentives that would promote profound transformations in corporate culture, industry practices, and global economic models (Kolk et al., 2017). Finally cultural and leadership barriers are the role of corporate governance and board composition in sustainability-related decision-making (Amran et al., 2013; Eccles et al., 2020).

Against this background, this study attempts to investigate the current adaptation of sustainability and main barriers that prevent MNCs from effectively integrating SDGs into their operations. In order to explore this gap, the article examines sustainability reports and third party data of two MNEs in the textile industry. The article is structured as follows, a literature review that contains the theoretical framework, the barriers for MNEs and two case studies reporting on lack of sustainability in the textile industry. The third part includes the details of qualitative methodology and the results. The last part covers the conclusion and discussion.

2. Literature Review

2.1. Theoretical Perspective of SDGs and Corporate Sustainability

Institutional theory studies the relationship and influence of different social structures on each other (Fligstein, 1997). The concept of 'institution' refers to a social structure that is rooted in society, based on generally accepted rules, norms and processes that have been formed over a significant period of time (Willmott, 2010). For this study, institutional theory serves as a useful tool for assessing corporate behavior, examining how institutions interact with societal processes and estimating the underlying factors that determine these interactions (Cappellaro, 2014). A key application of this theory is for corporate social responsibility (CSR) as it helps to categorize and assess the impact of various external factors on business (Munir, 2019). These factors can be categorized into coercive, normative and mimetic. Coercive pressures stem from regulations, mandatory policies and compliance requirements, influencing company behavior through legal obligations. Normative pressures are driven by societal expectations, ethical norms and cultural values that shape the way companies operate. Mimetic pressure, in turn, occurs when organizations emulate successful sustainability and CSR strategies adopted by industry leaders (Munir, 2019). This theory can work as a toolkit to identify how multinational corporations (MNEs) operate in different regulatory environments that can either facilitate or hinder the integration of SDGs (DiMaggio & Powell, 1983). It is stated that

institutional distance - differences in regulatory frameworks, political systems and cultural norms between home and host countries – make it difficult to implement standardized sustainable development practices (van Zanten & van Tulder, 2018).

Although many governments encourage the implementation of SDGs, weak enforcement mechanisms leave corporate sustainability largely voluntary (Baumgartner et al., 2016). This is the situation which is explained by institutional voids (Khanna & Palepu, 1997), meaning that there are weaknesses in government systems that do not allow for proper enforcement. Because of this, MNEs often deal with contradictory policies: some governments encourage sustainable business practices through incentives, while others impose restrictions or do not enforce sustainability rules at all. As a result, it is difficult for companies to follow a consistent sustainability strategy in their operations (Borland, 2009).

In 1994, John Elkington proposed the concept of the Triple Bottom Line (TBL) as an innovative approach to sustainability development. He noted that sustainable development requires the simultaneous achievement of economic well-being, environmental security and equality in society. It is argued that companies striving for sustainability must consider not only financial performance but also the triple bottom line (Elkington, 1999; 2013). This reflects a shift from organizations' focus on short-term financial goals to long-term social, environmental and economic impacts. TBL measurements are also commonly referred to as the three P's: people, planet and profit as depicted in Table 1. In other words, TBL incorporates three dimensions of performance: social, environmental and financial aspects, and differs from traditional accounting systems because it includes environmental (or conservation) and social indicators which are difficult to measure. The development of robust methodologies for measuring SDG impact, and the geographical variation in SDG integration across different institutional and regulatory contexts, are still understudied (Sinkovics, Hoque & Sinkovics, 2016). Therefore, organizations develop their own indexes to measure effectiveness of their corporate sustainability strategies such as Cascade Engineering, Proctor and Gamble. For this reason, MNEs might encounter valid data of non-financial indicators of sustainability from its global subsidiaries which hinders potential development of sustainability policies (Elkington, 2013; Slaper & Hall, 2011).

Although TBL is considered to be a win-win paradigm for firms' competitive advantages, this strategic approach for sustainability creates trade-offs for MNEs because of conflict between pillars of TBL such as economic and environmental sustainability. For instance, when a company pursues SDG8, which highlights economic growth through creating jobs and services, it would also result in negative externalities such as pollution (Hahn, et al., 2010). MNEs face institutional and regulatory issues, outside pressures and varying local cultural expectations of the host countries while balancing the three dimensions of TBL approach.

Table 1. Relationship between TBL and 17 Sustainable Development Goals (SDGs).

People (Social)	Profit (Economic)	Planet (Environmental)
SDG 1- No poverty SDG 2- Zero hunger SDG 3- Good health and well being SDG 4- Quality education SDG 5 – Gender Equality SDG 10 – Reduced Inequalities SDG 16 – Peace, Justice, and Strong Institutions	SDG 8 – Decent Work and Economic Growth SDG 9 – Industry, Innovation, and Infrastructure SDG 11 – Sustainable Cities and Communities SDG 12 – Responsible Consumption and Production SDG 17 – Partnerships for the Goals	SDG 6 – Clean Water and Sanitation SDG 7 – Affordable and Clean Energy SDG 13 – Climate Action SDG 14 – Life Below Water SDG 15 – Life on Land

Source: Masanpally et al., (2024, p. 6)

These factors reveal the complexity of the business eco-system in which MNEs operate and indicator of standardized global sustainability implementation requires radical transformation in this economic system (Borland, 2009; Hahn, et al., 2010).

2.2. Common Barriers Faced by MNEs in SDG Integration

Borland (2009) argues that traditional corporate strategies often fail to incorporate sustainability as a transformative force, instead they treat it as an adjunct to existing business practices. To address this issue, her study introduces the concept of “global strategic sustainability”, emphasizing the need for businesses to shift from linear, operational models to circular and regenerative systems. In addition to such issues, many companies selectively pursue SDGs that fit their existing business models rather than seeking holistic integration (Van Zanten & Van Tulder, 2018). They continue to operate within an outdated paradigm focused on short-term financial returns, which limits the investment in systemic sustainability transformation (Eccles et al., 2014).

In particular, while corporate social responsibility (CSR) has been in the limelight, the strategic implementation of sustainable development, which implies integrating sustainability into key business processes (Baumgartner & Rauter , 2016), has received less attention. Despite the fact that several companies publicly embrace the SDGs, it is still unclear how their actions would translate into tangible outcomes. As van der Waal., et al, (2020, p. 1) puts it "... the extent to which companies actually make a contribution to solving SDG challenges remains unclear It is also worth noting that previous work has mostly focused on companies' non-financial reporting, and the disclosure of Sustainable Development Goals (SDGs) is often limited to minimizing negative impacts rather than actively supporting sustainable progress. van Zanten and van Tulder (2018) reflect this, stating that "SDG related disclosure is mainly focusing at 'avoiding harm' topics, such as

emission prevention..." (p. 11).

A key challenge to effective SDG implementation is the mismatch between corporate governance structures and long-term sustainability goals. In other words, boards prioritize short-term financial returns over sustainability in the decision making process and ignore non-financial measures such as societal impact (Bocken & Geradts, 2020). The board's attitude is also reflected in management control systems for adaptation and the development of sustainability indicators. Therefore, conflicting corporate strategies resulting in poor stakeholder engagements and low level of collaboration with third parties hinder the integration of sustainability (Engert et al., 2016; Schaltegger, 2011). In the literature the initial financial cost of integration sustainability efforts such as manufacturing, technology and eco-innovations and certifications is also classified as strategic barrier (Engert *et al.*, 2016). For instance, the study of Chowdhury et al., (2023) in the apparel industry revealed that cost of environmental practices is one of the barriers of sustainability that organizations encounter and discourage the board for sustainability implementations. Specifically, in global crises such as Covid-19 pandemic, firms were encountering more financial constraints for investing in sustainability projects (International Monetary Fund, 2020).

Applications of sustainability also rely on organizational factors such as inefficient management process, low coordination between departments and misallocation of resources and assets (Bocken & Geradts, 2020). In other words, certain aspects -such as the internal organizational dynamics that shape SDG integration (Amran et al., 2024), might work as obstacles for achieving SDGs of the firms and pose challenges to firms sustainability (Kumar et al., 2016). Bocken and Geradts (2020) argues that there are several organizational inefficiencies in multinational corporations that hinder sustainability practices such as slow decision making due to complex bureaucracy, fixed resource planning and allocation and low level of R&D investments.

As mentioned above, institutional factors are related to norms, regulations and expectations that have a strong influence on company actions and the strategy of sustainability practices. There are several barriers to the effective implementation of sustainability policies including regulatory issues in global supply chain, and shareholder short-termism (Bocken & Geradts, 2020; Willmott, 2010). In addition, conflicting national policies and varying levels of institutional support further complicate MNEs' efforts to consistently implement sustainability measures in global operations (Borland, 2009). Therefore, institutional differences between countries, leading to institutional gaps, regulatory fragmentation, and conflicting incentives, create significant barriers to the implementation of SDG (van Zanten and van Tulder 2018). In particular, inconsistent regulatory requirements across markets create operational challenges for MNCs seeking to implement a unified sustainability policy (Khan et al., 2025). This reflects the fact that without a strong institutional framework, corporate sustainability efforts often remain

siloed and compliance-oriented rather than strategic (Borland & Lindgreen, 2013). The Journal of International Business Studies (2024) editorial highlights the shift from macro-level institutional pressures to micro-level governance challenges, and addresses the difficulty in enforcing sustainability practices across multi-tiered supplier networks. While regulatory frameworks such as the UN Global Compact and the European Green Deal encourage corporate SDG adoption, the lack of mandatory enforcement mechanisms limits their effectiveness (Baumgartner, 2014). As such, many corporations struggle to implement sustainability initiatives beyond corporate social responsibility (CSR) commitments and environmental compliance (Borland, 2009).

Cultural and Leadership factors:

The key role of corporate culture in sustainable development decision-making; the impact of governance structures on SDG integration and top management sustainability commitment remains significant in the sustainability field (Chowdhury et al., 2023, Baumgartner & Ebner, 2010). Sustainable culture is vital for achieving sustainability goals of organization through shared values, practices and behaviors among employees and leaders; however, there appears to be non-existence of unified sustainable culture in organizations due to differences in employees, shareholders and stakeholders backgrounds and expectations (Linnenluecke & Griffiths, 2010). As MNEs lead and claim a global sustainability strategy in practice for their subsidiaries in emerging, developing and home countries, there are possible barriers to implementing centralized and one type of sustainability strategy due to discrepancies between countries and headquarters arising from cultural distance, norms and local context of host countries.

In addition, global sustainability of MNEs is shaped by perspectives of organizational leadership, where top management have strong commitment for ecology and society (Borland, 2009; Burritt et al., 2020;). For instance, a study showed that the managers' low commitments to sustainability issues and lack of support from the board acted as a barrier to achieving environmental goals in India automobile sectors (Kumar et al., 2016). However, the organizations with robust sustainability culture are advantaged in terms of adoption and benefiting sustainability efforts in different industries (Marshall et al., 2015). In this regard, leadership mindset plays a transformational role for the global sustainability strategy of MNEs. Specifically, leaders face the challenges of Triple Bottom Line (TBL) strategy due to prioritization of shareholders growth, closed systems economies and complexity of creating a common vision among branches in different countries. In order to achieve social, environmental and economic benefits of TBL, leaders are required to integrate sustainability as a core strategy for MNEs subsidiaries through aligning goals of SDGs of UN and allocating resources accordingly to global subsidiaries (Borland, 2009; Fry & Egel, 2021).

2.3. Apperal Industry and Sustainability :Trends and Corporate Cases

The global fashion and textile industry is characterized by its enormous scale and sustainable growth dynamics, driven by the growing global population, rising living standards in developing countries, and growing consumer demand for rapidly changing trends (McKinsey & Company, 2023). The projected size of the clothing market by 2025 ranges from US\$1.8 trillion to US\$1.9 trillion while the broader textile segment, which includes raw materials, semi-finished products, and finished products, is estimated to be worth over US\$1.1 trillion (Grand View Research, 2024; Statista, 2024). In addition, these reports highlight the underlying causes of destabilization: the rapid expansion of the polyester and synthetic materials industry, the continuous increase in production capacity, and the growing negative impact on the environment associated with the manufacture and disposal of products (Ellen MacArthur Foundation, 2021).

Geographically, Asia remains a key region for production and exports. China, Bangladesh, India and Vietnam play a dominant role in meeting global demand for clothing, due to their large production capacities, low labor costs, and developed supply chains (Shen & Mikschovsky, 2019). The European Union and the United States remain leaders in retail, as they are home to major brands and design houses (European Commission, 2022). Furthermore, Turkey occupies an important intermediate position, acting as a major regional producer and with well-developed logistics links to European countries (World Bank, 2024).

Located at the intersection of raw material suppliers and end consumers, Turkey has historically played a significant role in the global textile and apparel market (Apaydın & 2023). The Turkish industry has a number of advantages, including geographical proximity to the European market, a relatively closed production cycle (from raw materials to finished products), and an established reputation as a supplier of products with a competitive price-quality ratio (Oz, 2001). Current trade data and analytical reviews indicate that Turkey remains one of the world's leading textile exporters, although trends for 2023–2024 show mixed results: growth in the export of textile raw materials, but increased pressure on the ready-made clothing sector due to rising costs and competition, which has led to a partial shift of production to South and Southeast Asian countries with lower labor costs (Textile Today, 2024; UNCTAD, 2024).

MNEs in apparel industry possess considerable purchasing power, efficient production processes, and extensive retail networks, thus these companies have a significant impact on the formation of supply chains, sustainability standards, and the competitive environment in supplier countries (Khan et al., 2024). Especially, in the early years of the 1990s, influenced by global trends, a number of organizations began to publish the environmental impact of their activities. Initially, the disclosure of such information was proactive and often included annual reports, being rather declarative in nature. Since the mid-1990s, the quality of environmental reporting has started to increase significantly due to the emergence of various international recommendations and

standards.

The spread of the concept of ‘sustainable development’ was reflected in the increasing number of companies that began to report on more than just the financial aspects of their operations and include environmental factors as well (Amos & Uniamikogbo, 2016). This is an indicator of the strengthening of a broader view of a ‘sustainable world’. Giants such as Weyerhaeuser, Boeing, PricewaterhouseCoopers, Procter & Gamble, Sony and Toyota, along with many others, have formed the World Business Council for Sustainable Development. These organizations aim to develop a strategy for creating a sustainable world, which they believe requires ‘fundamental changes in governance structures, economic principles, as well as in business practices and human behavior’. According to the council's statement, the transformation is inevitable and feasible and creates significant business prospects for organizations that integrate sustainability principles into their business model (Amos & Uniamikogbo, 2016; Kolk, 2008).

To better understand the identified barriers to SDG integration, this study analyzed two contrasting case studies: Patagonia, which demonstrates a successful approach to sustainability, and the Rana Plaza factory tragedy in Bangladesh, which was a blatant example of disregard for sustainability.

The 2013 Rana Plaza collapse in Bangladesh claimed over 1,100 lives and injured 2,600 more, leaving families devastated and exposed the hazardous conditions faced by garment workers in global supply chains (Bossavie et al., 2023).

Amnesty International's interview with Takbir Huda, a Bangladeshi labor rights activist, highlights key systemic failures behind the disaster:

1. **Unsafe Working Conditions:** The building had structural cracks, lacked fire safety measures, and workers' concerns were ignored before the collapse (Huda, 2024).
2. **MNC Pressure & Cost-Cutting:** Global brands prioritized low prices over workers' safety, pressuring suppliers to cut corners. Western courts dismissed compensation claims on technical grounds (Huda, 2024).
3. **Weak Labor Law Enforcement:** Bangladesh's labor laws offer minimal compensation—as low as £1,500 for a worker's death, and fail to cover medical costs or lost income (ILO, 2015).

View Patagonia stands out as a leader in integrating Sustainable Development Goals (SDGs) into its business model. The company prioritizes sustainable production and recyclability (Barney, 1991).

1. **Repair & Reuse Programs (SDG 12 – Responsible Consumption):** The “Worn Wear” program offers garment repair services, encouraging customers to repair and refurbish rather than replace clothing (Patagonia, 2024).

2. Circular Economy & Waste Reduction: Patagonia's exchange program allows customers to trade in old clothes for discounts, reducing textile waste ([Dzombak, 2020](#)).
3. Environmental Protection (SDG 15 – Life on Land): Through 1% for the Planet, Patagonia donates 1% of sales to conservation efforts (McKinsey, 2023).
4. Ethical Labor Practices (SDG 8 – Decent Work & Economic Growth): The company partners with Fair Trade Certified factories to ensure fair wages and safe working conditions (Patagonia, 2024).

Collaborations & Advocacy (SDG 17 – Partnerships for the Goals): Patagonia works with NGOs and environmental groups to support sustainable agriculture, conservation, and policy advocacy (Patagonia Works, 2014; 2024).

Table 2. Approaches and Obstacles in achieving SDGs: A comparative study of Patagonia and Rana Plaza

Category	Patagonia	Rana Plaza tragedy (2013)
Clarity of SDG Contribution	Emphasizes environmental activism and publishes impact reports, but measurable SDG outcomes can still be debated.	No clear SDG alignment; most brands sourcing from Rana Plaza had no visible strategy for sustainable development.
Focus on Avoiding Harm vs. Positive Impact	Moves beyond harm-avoidance by promoting circular economy and repair/reuse programs.	Focus primarily on cost reduction; no evidence of efforts to avoid social or environmental harm in supply chains.
Social Inequality in Supply Chains	Strives to ensure ethical sourcing; supports fair labor certifications, though some criticisms exist.	Massive violation of workers' rights—unsafe building conditions, child labor, and worker exploitation
Transparency and Reporting	High transparency through the "Footprint Chronicles" and public reporting of suppliers.	Lack of supply chain transparency; many brands failed to disclose or monitor supplier conditions before the tragedy.
Corporate Culture & Leadership	Values-driven leadership prioritizes sustainability over profit in many cases.	Leadership within involved brands often prioritized cost savings over ethical responsibility.
Governance and Accountability	Voluntary participation in Fair Trade and B Corp certification mechanisms.	Poor governance structures; no robust accountability mechanisms before the incident.

Source: adapted from Green Marketing Impact on a Company's Success : Studying the Case of Patagonia (Ventura, 2016); Human rights disasters, corporate accountability and the state: Lessons learned from Rana Plaza (Siddiqui & Uddin, 2016).

3. Research Methodology

This study utilizes a qualitative driven mixed research methodology that is well suited

for complex and context-dependent phenomena (Creswell & Clark, 2018). Quantitative analysis is conducted for highlighting the issues and indicators of the sustainability reports, followed by qualitative analysis that aims to identify sustainable practices that aligned with SDGs. Thus, integrating of two methods allowed for both a contextual understanding of firm sustainability strategies and a comparative assessment of two MNEs. MAXQDA software is used for quantitative content analysis, thematic clustering and visualizations to identify dominant sustainability themes of selected MNEs. The second part of the analysis employs exploratory qualitative documents analysis that is based on sustainability reports and independent reports of the selected sample. The reports are the disclosure of the integration of the Sustainable Development Goals (SDGs) into the business strategies of multinational corporations (MNCs). These SDGs are used as a coding guide to assess how the selected companies are integrating sustainability practices into their operations thus 17 goals were analyzed to describe level of sustainability achievements of MNEs. Secondly, the codes are used to identify barriers that may prevent the full integration of these practices in MNEs. In order to find barriers, the data was analyzed with key words (*codes*) such as “*under development*”, “*ongoing process*”, “*areas for improvement*”, “*challenges*”, “*solutions*” and “*ongoing efforts*”. The coding was cross-checked by two researchers to ensure reliability, and the intercoder agreement was provided %80 which reveals consistency between coders (Neuman, 2007, p.230).

Purposive sampling method is used for the two case studies, companies X and W which represent the leading multinational corporations (MNEs) operating in the fast fashion industry, according to the Fashion United Top 200 and the Fortune 500 list. It should be mentioned that for the sake of confidentiality, the company names in the study are replaced by letter symbols. These companies were selected because of their similar industry backgrounds, but they demonstrate different levels of engagement with the Sustainable Development Goals. Companies operating in the same industry but differing in geographical location, organizational structure and sustainability strategies provide an opportunity to explore the various factors that impede the implementation of the Sustainable Development Goals.

Data collection was focused on secondary sources collected from publicly available and verifiable data like: Corporate sustainability reports and annual reports of company W and X; and independent reports where these companies have not disclosed information about their sustainability issues. The data are analyzed using a thematic analysis framework suitable for identifying recurring patterns and categories in qualitative data. Themes are generated inductively and then categorized using a deductive framework based on the UN Sustainable Development Goals (SDGs.)

Sample Profile:

Specifically, this study investigates how two MNCs in the apparel sector are integrating SDGs into their operations. The apparel industry was chosen because of fast fashion,

which is the mass production for retailers of fashionable but ever-changing and affordable clothing designs. Fast fashion companies are spreading everywhere. Increased consumption and the resulting 'throw away' culture have led to an increase in textile waste in warehouses and unregulated locations (Bick et al., 2018). They leave behind a trail of contamination, creating potential environmental and occupational hazards at every stage of the garment lifecycle (Claudio, 2007). In response to this, sustainable or ethical fashion has emerged to remedy the environmental and social destruction caused by fast fashion technologies. The over-consumption of cheap clothing imposes high social costs (low wages, gender-based violence against women workers, inexorable deadline-driven work speed) and environmental costs (unsustainable water use, strain on agricultural land) (The True Cost Documentary, 2015).

Company X, the owner of the world's largest fashion retailer, operates in over 200 markets with 6,000 global stores and is known for its highly flexible and vertically integrated supply chain. The company publishes sustainability reports and the reports are aligned with international frameworks and targets zero-emission. However, the company has a direct historical link to the Rana Plaza tragedy in 2013 when, as mentioned in the section on "Cultural and Leadership factors", more than 1,100 garment workers lost their lives in Bangladesh due to unsafe working conditions (Biswas, 2015). This incident highlighted systemic issues in supply chain management and the role of MNC's in addressing labor rights and safety (True Cost Documentary, 2015). Following the tragedy, Company X was publicly committed to improving its supply chain sustainability and integrating SDGs into its operations (Sustainability Report, 2018). Furthermore, Company X has been both praised and criticized for its sustainability initiatives, providing an opportunity to assess the effectiveness and limitations of its approach (Bodenheimer & Miriam, 2018).

Company W, was founded in 1988 and is a Turkey-based apparel retailer operating in over 50 countries with a strong presence in emerging markets with over 50,000 employees and 1200 global stores. The company publishes annual sustainability reports which emphasizes environmental responsibility (Report, 2023). Despite its claims, the company has faced criticism for its lack of transparency (Ecevit, 2023). Moreover, Company W operates in a developing economy, which provides a unique perspective on barriers faced by companies in emerging markets when implementing SDGs (Yalcin, 2022).

4. Findings

4.1. Word Cloud and Frequency Analysis of Sustainability Disclosures

The study applied a quantitative content analysis in the sustainability reports of the samples by utilizing MAXQDA Analytics. In addition, word cloud visualizations were generated based on the frequencies which are depicted in figure 1 and 2. Before the analysis, standard preprocessing was applied such as removal of stop words (e.g., "and", "the") and manual removal of items such as brand names, page numbers and

so on. The results of the frequencies reveal central themes and patterns of the data. According to the quantitative content analysis of Company X, the term of “sustainability” (n=633), indicates the centrality of both corporate identity and the sustainability agenda, followed by “chain” (n=529), “policy” (n = 421), and “management” (n = 408) which demonstrates a strong focus on supply chain governance and policy frameworks. In addition, words such as “risks”, “climate”, “environmental”, “emissions”, and “energy” had a high frequency of use that underlines the company’s emphasis on climate-related disclosures and environmental risk management. Company X also emphasized the social sustainability dimension with the use of words such as “people” (n = 362) and “social” (n = 272) including employees, communities, and non-financial measures. For company W, the term “sustainability” was the most frequent term (n=249), revealing a central role in the sustainability report followed by “employees” (n=180) and “management” (n=167) and “training”(n=151) reflecting a focus on internal operations and workforce management. Furthermore, the frequencies of the terms such as “environmental”, “waste”, “suppliers”, “quality” and “standards” indicate that the company emphasizes environmental impact through the supply chain.

Using MAXQDA software, five thematic clusters have been found for Company X which are: i) environmental topics (*climate, water, energy, emissions...*) ii) social dimension of sustainability (*people, employees, health, diversity...*) iii) governance and compliance (*policy, management, board of directors...*) iv) sustainability strategy (*non-financial, reporting, standards...*) and v) supply chain (*supply, materials, raw, manufacturing...*) and for Company Y which are: i) social sustainability dimension (*employee, training, health, women...*) ii) environmental and waste management (*waste, environmental, water, material...*) iii) supply chain (*supplier, compliance, standards...*), iv) sustainability reporting (*reporting, data, monitoring...*), v) customer engagement and social communities (*customers, activities, awareness...*).

According to word cloud analysis, both companies put “ sustainability” concept as core of their disclosures. This finding might be interpreted as a reflection of companies to stakeholder pressures for gaining legitimacy to their institutional environment and society (DiMaggio & Powell, 1983). However, centralizing the concepts in the reports such as *sustainability, people, women, employees* might be sign of greenwashing of those companies. Thus, sustainable development might be hindered through ignoring real issues of the environment and society.

4.2. Common Sustainability Initiatives of Company X and Company Y

The data presented in table 2 are based on the official annual reports and sustainability reports published by Company X (2024) and Company W (2024). These documents, obtained from their official websites, provide a solid basis for examining the corporate development strategies. The reports of sustainability for the companies starts with a CEO letter that explains motivational background for sustainability commitment as an introductory part. The representatives of the two companies used different tones in the letters. For instance, company W has given detailed information for each pillar of sustainability reflecting in statements such as *“gradually incorporating sustainability into every aspect...”* while Company X focused on growth and profitability which is only related to the economic pillar of SDGs as for example by using statements as *“trajectory of growth and profitability”*.

Another difference is about social responsibility, while company W presents specific actions such as disability-friendly clothing Company W provides only general statements and focuses on financial metrics. According to reports, Company X has not initiated any actions regarding the goals of Zero Hunger (*SDG2*), Affordable and Clean Energy (*SDG7*), Life Below Water (*SDG14*) and Company W has not initiated any projects regarding No Poverty (*SDG1*), Zero Hunger (*SDG2*), Life Below Water (*SDG14*) and Life on Land (*SDG15*) and the goals are not defined. There might be possible reasons for lack of these targets of two companies including industrial differences, trade offs with economic priorities, and lack of collaboration with stakeholders. For instance, the *Zero Hunger (SDG2)* targets mostly associated with agriculture industries that require sustainable production and food security for preventing injustice for future generations (Hiywotu,2025). The industrial difference also effects the target of *Life Below Water (SDG14)* since plastic and fuel industries pose the biggest threats to marine life (United Nations, n.d), apparel industry is less subject to pressures which might influence their sustainability strategies. As stated before, tradeoffs between TBL pillars might be possible reason of lack of SDGs in those companies, such as prioritizing economic returns result in deforestation and biodiversity loss (Hahn, et al., 2010). Lastly, achieving SDGs requires coordinated efforts from various stakeholders such governments, NGOs and society thus it appears that companies are not sole actors responsible for sustainability.

Both companies emphasize gender equality with a high workforce of women including management and strong anti-discrimination policies. However, neither of the companies fully complies with specific SDGs, and they have even stated in their reports, for instance that they only fulfills one item of the targets of Peace, Justice and Strong Institutions (*SDG16*) which is 16.5 of *SDG16* relating to anti-corruption policy and transparency.

Table 3. Sustainability Initiatives of Sample

Company	Some examples of Initiatives
Company X SDG (1,3,4,5,6,8,9,10,11,12,13,15,16,17)	1. Supporting vulnerable populations through investing poverty community programs (SGG1) 2. Committed to reducing water consumption across the supply chain by 25% by 2025, with a 17% reduction achieved in 2022 (SDG6) 3. Equal opportunity policies over +90 countries with non-discrimination policy, equal pay and professional development (SDG10) 4. Collaborates with universities and institutions to offer internship and youth vocational training program (SDG4) 5. Joined the Fashion Industry Charter for Climate Action, aiming for net-zero emissions by 2040 (SGD 13)
Company W SDG (3,4,5,6,7,8,9,10,11,12,13,16)	1. Occupational Health and Safety programs (SGD3) 2.Reduced water usage in jean production by 40%, saving 130,000 liters in women’s jeans alone (SDG6) 3.Maintains zero tolerance for child workers and defines rules for young workers (SDG8) 4.Offer recycled products under Green Label using repurposed cotton, polyester and plastic bottles (SDG12) 5. Follows a Code of Ethics and Anti-Corruption Policy through audits(SDG16)

On the other hand, both companies prioritize gender equality, quality in education, responsible consumption and production and climate action in their sustainability agenda of 2024. Considering all the aspects, both companies promise positive changes in the direction of development, but the level of systematization, transparency and degree of development of these methods are different. This implies the need for adopting a comprehensive approach to sustainability, taking into account both internal processes and external factors.

Based on the findings regarding of SDGs coverage, MNEs are differing ensuring sustanaibility through their initiatives. As described by TBL approach, there are three pillars ; *environmental, social and people* (Elkington, 1997). According to achieved practices of each MNEs, it appears Company X is has the strongest pillars of social, followed by environmental while Company Y is prioritizes environment with secondary focus on social aspects. The findings reveal that trade-offs occur between three pillars of TBL approach, thus top managements prioritize the benefits according to their resource allocation strategy and stakeholder expectations (Borland , 2009).

4.3. Common Barriers to the Implementation of SDG

Internal and external barriers to integrating SDGs into companies’ strategy were identified by analyzing their sustainability reports and media sources. In addition, the practical approaches used by the companies to implement the Sustainable Development

Goals were examined. As previously mentioned, neither of MNEs puts in practice the goals of No Poverty (SDG1), Zero Hunger (SDG2), Affordable and Clean Energy (SDG7), Life Below Water (SDG14) and Life on Land (SDG15). There could be several reasons for this, first of which can be limited collaboration with several partnerships with government, NGOs and universities for preserving forest, supporting access to clean energy for urban areas, protection of marine life and biodiversity and poverty alleviation. As stated in the *institutional barriers* section, operating across different countries with varying regulatory framework and stakeholders attitude might complicate a unified global sustainability strategy (Khan et al., 2025; Borland, 2009). Therefore, there appears high reliance on policy-level engagement, cross-sector alignment for integrating sustainable operations by MNEs.

Secondly, leadership and cultural factors are possible reasons for certain SDGs implementations. The lack of initiatives of the above-mentioned SDGs might seem irrelevant to the apparel sector and not directly related to company' s sustainability culture since shared values and ethical codes determine priority for the sustainability pillars of the organization and TBL strategy (Kumar et al., 2016; Linnenluecke and Griffiths, 2010).

The analysis shows that Company X takes a structured and purposeful approach to sustainability by setting measurable targets, adheres to existing agreements (e.g. the UN Climate Charter) and uses environmentally friendly materials. However, the complexity and scale of global supply chains represent cross-cutting barriers that slow down the development of a complete strategy such as scrutiny over supply chain practices, including concerns about deforestation and land grabbing associated with certified cotton sources and abuse of labor rights and industry-wide challenges in reducing emissions from extensive supply chains (Earthsight, 2024). The failures of MNEs in providing sustainability might be due to *Strategic and organizational related barriers*, including supply chains such as trade-offs between sustainability and profitability, lack of tracking system and inefficient metrics for sustainability, management' tendency for cherry picking only minimum standards for supply chain and no efforts for extra audits for suppliers. As Marano., et al, (2023) point out "The limited diffusion of adequate social and environmental practices among global supply chain partners is creating significant risks and negative impacts for local suppliers and workers in emerging markets as well as for the MNCs who coordinate the productive chains in which they are embedded" (p. 413).

At the same time, Company W is implementing various initiatives to reduce resource consumption and improve the sustainability of its products. Despite this, it continues to be affected by a number of external factors, including the mandatory compliance with strict environmental standards in global markets, the influence of stakeholders whose requirements are constantly evolving, and the need for a more

advanced digital system to obtain reliable and comparable data on the environmental footprint across all activities and suppliers. External constraints include compliance with regulations in international markets and the need for more advanced digitalization for reliable sustainability indicators, to ensure that suppliers adhere to environmental standards, given the extensive and diverse nature of its supply chain. Additionally, aligning with international sustainability standards requires continuous effort and adaptation to varying regulations across different markets.

These barriers might also be considered under the lens of institutional theory. Company X, which operates in many countries, faces coercive pressure, such as international environmental standards and stakeholder scrutiny, which pushes it towards adopting a more structured sustainability system. For example, joining the Fashion Industry Charter for Climate Action reflects compliance with international standards. At the same time, normative pressure caused by consumer expectations and global narratives about sustainable development encourage both companies to demonstrate their environmental responsibility. Despite its commitment to sustainable development principles, Company W continues to face challenges related to mimetic pressure, often attempting to copy the best practices of global competitors without fully adapting them to its specific institutional context (Munir, 2019).

In conclusion, institutional distance, differences in the regulatory environment and law enforcement across countries, is a major obstacle for both transnational corporations. Company X, despite its resources, struggles to ensure consistent practices across its extensive supply chain. Company W, based in an emerging economy, faces weak enforcement mechanisms and varying expectations, making it difficult to apply consistent sustainability strategies. In this regard, institutional theory can help understand the reasons for superficial or inconsistent sustainability initiatives taken by MNEs and it highlights the complex interactions between the external environment, internal governance structures, and stakeholder expectations.

5. Discussion and Results

Although there is growing concern for MNEs to align with 17 Sustainable Goals of the United Nations, the implementation of sustainability practices and fulfilling the requirements encounter several barriers including institutional, organizational and cultural barriers. This study attempted to explore barriers to the SDG integration by examining two MNEs that operate in the apparel industry. Based on their sustainability reports and independent reports, it was found that the two MNEs failed to apply structural SDGs regarding poverty, hunger, affordable energy, marine life and biodiversity issues due to institutional, organizational and cultural factors. Most importantly, the exceeding requirements and expected collaboration across countries, challenges for compliance of regulatory framework and norms and trade-offs between

sustainability and economic outcomes are the possible factors of SDGs integration. Besides that, it was found that there are significant shortcomings related to supply chain in terms of circularity, efficiency and traceability at global level due to institutional, organizational constraints.

Global supply chains, in their quest for maximum efficiency and cost reduction, often ignore the social and ethical aspects of production, which leads to labor exploitation, deteriorating working conditions and discrimination against vulnerable groups. Specifically, challenges related to monitoring and tracking supply chain systems through value chains across countries require significant capacity and efforts for MNEs operations. Thus, applying global sustainability standards in a complex supplier network necessitates shared responsibility of top management and local and global stakeholder support. In addition, although the two MNEs demonstrate significant efforts regarding decent work and economic growth (*SDG8*), gender equality (*SDG5*) and educational opportunities (*SDG4*) at corporate level, enforcing these standards especially by subcontractors in developing countries appears to be a key challenge for MNEs.

In addition, the study revealed the key patterns of sustainability disclosures through frequency based analysis, providing a comparison between two MNEs. Based on the analysis, Company X was found to be more embedded with global sustainability practices even though several barriers are encountered in terms of supply chain and more regulatory pressures. In contrast, Company Y's sustainability strategy is based on organizational processes such as employee welfare and stakeholder engagement. In this regard, policy makers have a crucial role to promote SDGs for MNEs by offering financial incentives, establishing clear regulations and supporting innovation. For instance, access to green finance enables firms to invest in renewable energy and eco-innovation that facilitate achieving sustainability goals. Multi-stakeholder engagement is another factor that encourages sustainability through creating solutions for challenges that MNEs encounter. For instance, governments and NGOs might help design more sustainable supply chain that prevents child labour or inequality in wages.

It should be acknowledged that the interplay between global and local factors in shaping corporate practices. For instance, Khan et.al (2024) further emphasizes that given the concentration of purchasing power in the hands of large multinational corporations and the regional advantages of manufacturing countries, it is analytically useful to compare the activities of an international company and a Turkish company. Such a comparison illustrates how corporate sustainability policies are designed at headquarters and flow downstream in global sourcing, while Turkish firms highlight how proximity to EU markets, domestic industrial structure, and national institutional rules shape implementation and responses to sustainability challenges (IHKIB, 2023). Examining both levels reveals how institutional barriers — such as regulation, labour standards enforcement, access to green inputs, and financing, technology gaps — operate differently

at corporate and national scales, and why localized studies matter for both policy and managerial recommendations (ILO, 2023).

Finally, top management commitment is another element for achieving the goals of sustainability which aligns with institutional theory. However, the level of commitment of the organization relies on regulations, industry type and stakeholder expectations. Therefore, maintaining unified global sustainability strategy of MNEs appears to be complex in the long run. Based on this, strong sustainable organizational culture and top management support might be a driving force to integration of sustainability and advancing TBL.

This study is subject to limitations due to its qualitative design nature. First, the data of the study is based on sustainability reports of the company which are self-reported and thus might contain subjective and selective information regarding sustainability outcomes. Even though the study includes grey literature for triangulation of data, it would add to the reliability if other data sources such as interviews, and external audits be included. As such, it goes without saying that there is a need for studies that go beyond the examination of documents, and include measurable impacts and actual achievements demonstrating contributions to the sustainable development goals. Secondly, the study examines the integration of sustainability under the lens of institutional theory that highlights the effect of pressures on MNEs sustainability decisions, further studies might add stakeholder theory as a framework for the topic. Stakeholders have significant impact on managerial decisions that ensures sustainability strategies of the companies. Thus, combining of two theories might be useful to have deeper understanding of research phenomenon. Lastly, the study only examines two MNEs which limits the generalizability of the findings, further studies might extend the scope of companies with larger data and different industries.

Conflict of interest

The author declares that there are no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

Ethical approval

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