

SDGs, COVID-19 and institutional pressures on organizations

Institutional pressures on organizations

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Abstract

Purpose – This article answers the following research question: How do institutional pressures influence the re(actions) of organizations in relation to the Sustainable Development Goals (SDGs) in the context of the coronavirus disease 2019 (COVID-19) pandemic?

Design/methodology/approach – The present research was conducted through the search and review of online secondary sources based on a critical and exploratory analysis. The data were obtained from the Global Compact Brazilian Committee (Rede Brasil do Pacto Global, in Portuguese) and analyzed by means of qualitative content analysis with the support of the ATLAS.ti software.

Findings – The results have showed the role of organizations in dealing with the impacts provoked by the current COVID-19 scenario. However, the association of actions implemented by organizations is evident in some SDGs, but not in all and not with the same intensity. There is a higher incidence of SDG 3 (Good health and well-being), which is linked to 278 actions. Regarding institutional pressures, we noticed a higher incidence of normative pressures, which may indicate a sense of responsibility towards employees and other stakeholders related to the prevention of the impacts caused by the pandemic.

Practical implications – The findings presented here can encourage companies to better direct their efforts to fight the virus without neglecting the 2030 Agenda.

Social implications – The authors intend to encourage institutions that may exert coercive, normative, and mimetic pressures to recognize the impacts of their influence and better direct it to the interests of society during and after the pandemic.

Originality/value – This research investigates organizational actions in the context of COVID-19 from an institutional theory perspective.

Keywords Institutional pressures, COVID-19, Sustainable Development Goals

Paper type Research paper

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1. Introduction

In early 2020, the world was marked by the emergence and spread of SARS-Cov-2, which causes the so-called disease coronavirus disease 2019 (COVID-19) (Lipsitch, Swerdlow, & Finelli, 2020). The high lethality potential has led different nations to adopt social distancing measures as a mechanism for containment, following the guidelines provided by the World Health Organization (WHO, 2020). The adoption of these measures was seen in different ways around the world, with the temporary closure of schools, universities, and public and private companies, for instance (World Trade Organization (WTO), 2020).

Regarding the impacts caused by the spread of the new coronavirus, which permeate from high mortality rates to increased unemployment, business closure, and, consequently, a decline in countries' growth (WTO, 2020), private organizations proved to be fundamental in the process of facing such externalities. By the time this study was prepared, it was possible to notice a collective engagement of companies located in different parts of the world to develop actions focused on dealing with the consequences provoked by COVID-19 (World Business Council for Sustainable Development (WBCSD), 2020).

About the initiatives carried out by the private sector, it is worth highlighting that although these are occurring on an urgent basis and embedded in an atypical situation, perceiving their influence in long-term scenarios represents an opportunity to expand the reach of their impacts through lessons learned from the present moment. Such understanding gains momentum when one assumes that the consequences of the pandemic will extend over a long period (Khetrupal & Bhatia, 2020) and can negatively influence the achievement of global goals and objectives, such as the UN's Sustainable Development Goals (SDGs) (Leal Filho, Brandli, Salvia, Rayman-Bacchus, & Platje, 2020).

Presented as the aim of a document entitled "Agenda 2030", the SDGs are divided into 17 main categories and, from a broad perspective, are directed towards poverty eradication, sustainable management of natural resources and the search for prosperity in harmony with nature (ONU, 2015). Discussions about the negative influence of COVID-19 on the SDGs have been theoretically developed. In their research, Leal Filho *et al.* (2020) pointed out possible impacts of the pandemic on eight SDGs. Likewise, Khetrupal and Bhatia (2020) affirmed that all SDGs are being affected by COVID-19, specifically emphasizing the consequences on SDG 3 (Good health and well-being).

In normal scenarios, one of the paths that allows the engagement of the corporate environment and its proposals in the achievement of the SDGs is the adherence to the Global Compact, considered the largest sustainable development (SD) initiative in the world (Pacto Global, 2020). In Brazil, the atypical situation caused by COVID-19 triggered the initiative entitled "Pact Against COVID-19", which seeks to mobilize companies to develop sustainable actions to fight this pandemic (Pacto Global, 2020).

The investigation about what motivates organizations to get involved in issues related to SD was broadly developed in literature from different theoretical perspectives (Hahn, Pinkse, Preuss, & Figge, 2015). Amongst these, one finds the institutional theory, which – by postulating that organizations develop determined actions in order to achieve legitimacy and good reputation with stakeholders (DiMaggio & Powell, 1983; Scott, 2008) – allows for understanding that the organizational movement towards SD is a response to institutional pressures of coercive, normative, or mimetic nature imposed by the environment (Hoejmose, Grosvold, & Millington, 2014).

Considering the negative impacts caused by COVID-19 regarding the scope of the SDGs in addition to the engagement of organizations in the development of actions to fight such issues, we argue that the institutional theory perspective can be used as a basis to investigate how the aforementioned pressures have influenced this process. Thus, we aim to answer the following research question. *How do institutional pressures influence the re(actions) of organizations in relation to the SDGs in the context of the COVID-19 pandemic?*

As theoretical contribution, we argue that the possibility of investigating the influence of institutional pressures on the development of organizational actions focused on SD can expand the applicability of the theory in this field of knowledge, as suggested by previous research (Daddi, Bleischwitz, Todaro, Gusmerott, & De Giacomo, 2020), thus broadening the scope of understandings provided by institutionalism in organizational studies. In practice, by observing the already mentioned context and phenomenon, we affirm that the clarification of these actions and their relationship with the SDGs may not only shed light on what has been done by the organizational environment to date, but also provide insights into actions that can be replicated in the future.

2. Institutional pressures

Institutional theory seeks to understand the influence that the institutional environment has on organizational behavior. As pointed out by Scott (2008, p. 48), “[i]nstitutions are comprised of regulative, normative and cultural-cognitive elements that, together with associated activities and resources, provide stability and meaning to social life”. Institutional studies aim to identify the pressures that delimit and shape organizational action, coercing companies to resemble each other through isomorphism (Scott, 1995).

DiMaggio and Powell (1983) discuss the existence of three types of institutional pressures that are responsible for triggering organizational isomorphism: coercive, normative and mimetic. Coercive pressures are presented to companies formally or informally through organizations located at higher levels. They are built on exchange relationships and can be a direct response to government actions (DiMaggio & Powell, 1983). Such pressure is based on the regulatory pillar, related to the processes that involve rules, on the inspection of compliance between organizations, and, if necessary, on the manipulation of sanctions, thus influencing future behavior through specialized actors (Scott, 2008).

Mimetic pressures occur in response to the symbolic uncertainties that influence organizations to base themselves on legitimized entities as a model for their actions (DiMaggio & Powell, 1983). These pressures reflect the social-cognitive pillar through definitions that emerge from the interaction between institutions, which are maintained or modified as they are utilized to make sense of the continuity of events (Scott, 2008).

Normative pressures are composed of social pressures on the organization and its individuals in order to conform to certain norms associated with professionalization (DiMaggio & Powell, 1983). Such pressures imply the normative pillar that relates not only to values – encompassing what is intended or desirable – but also to norms that refer to the correct way of doing things (Scott, 2008).

In the view of the above and assuming that pressures have the power to delimit and shape organizational action (Daddi *et al.*, 2020), it is noted that studies on its influence is relevant to better understand the practices and motivations in the organizations affected. It is worth emphasizing that institutional pressures have the power to trigger variations in the strategies and practices of organizations when considered in the decision-making (Wang, Sun, & Liu, 2019).

The growing regulatory and social pressure for organizations to start taking responsibility and searching for solutions for current social and environmental issues (Gunarathne & Lee, 2019) leads to the conclusion that there is a movement to institutionalize SD in the behavior and policies of several organizations. Contributing to a more sustainable future of the planet starts being part of the social and governmental requirements and expectations in different countries (Gunarathne & Lee, 2019).

3. Sustainable Development Goals (SDGs)

The SDGs were developed by a wide range of experts from around the world and approved during the 70th United Nations General Assembly in 2015 by the 192 signatory countries.

Published in the 2030 Agenda, the document seek to adopt an agenda of goals to be achieved by the year of 2030. Such agenda contains a set of measures destined to balance economic progress and environmental protection, while simultaneously maintaining the need to address the many disparities that still exist between countries globally (ONU, 2015).

The 17 SDGs are subdivided into 169 targets, oriented towards different themes and policies (ONU, 2015). Perceived as an opportunity for organizations to develop while providing economic, social and environmental gains (Schönherr, Findler, & Martinuzzi, 2017), represent a path for engagement and reporting of practices in SD topics. Figure 1 shows the graphic representation of the 17 SDGs.

To turn the SDGs into a reality, it is necessary to involve the most diverse sectors of society, as these objectives provide unique opportunities to permanently transform the nature of global development and make the SD a defining characteristic of economic activity (Stevens & Kanie, 2016). If on the one hand, experts are pessimistic regarding the fulfillment of the 2030 Agenda in the post-pandemic context, on the other, the global crises triggered by COVID-19 have proved that the search for and the implementation of the SDGs are more important now than ever, especially when one observes that these objectives represent some of the means through which the quality of life can be restored and many problems tackled, such as water and food scarcity or poor health conditions (Leal Filho *et al.*, 2020).

4. Institutional pressures and the contribution of organizations to the SDGs in the pandemic context

Considering that SD-oriented changes may be associated with a new cultural context, it is possible to consider the institutional pressures as motivating factors for organizations interested in social adaptation to sustainability scenarios to achieve legitimacy with customers, public institutions and other stakeholders (Shubham, Charan, & Murty, 2018).

In the context of the COVID-19 pandemic, organizations are exposed to several expectations. This situation indicates that pressures can be intensified in this specific scenario. This occurs because in the pandemic, organizations are required to “do more” in order to contribute somehow to the new circumstances experienced (Craighead, Ketchen, & Darby, 2020).



Figure 1.
The Sustainable
Development Goals

Note(s): Source: ONU, 2015

Studies report that, when compared to normative and mimetic pressures, coercive pressures have greater influence to direct more sustainable behaviors, thus generating more positive results for society and the environment (Escobar & Vredenburg, 2011).

In the pandemic context, coercive pressures arising from the government may require organizations to direct actions to combat the damage caused by COVID-19 (Craighead *et al.*, 2020). In this way, companies can seek inspiration from the SDGs to help tackle the problems that were intensified during the pandemic, such as specific actions to contribute to poverty alleviation and hunger eradication (Leal Filho *et al.*, 2020).

This sort of pressure also occurs due to social impositions, as those of Civil Society Organizations (CSOs), activists and consumers, who demand that organizations change their practices (Glover, Champion, Daniels, & Dainty, 2014). Some studies have showed that organizations have changed their product portfolios and production processes to meet the demands of consumers and CSOs (Hoejmoose, Brammer, & Millington, 2012). Such reaction may be associated with SDG 12 – Responsible consumption and production. The COVID-19 pandemic instigated a new consumption model. Due to social isolation, people are consuming more and even accumulating food and other supplies (Cohen, 2020), which in the long term can increase the negative impacts on the environment.

Normative pressures can be related to professionalization, thus influencing mechanisms of institutional change (DiMaggio & Powell, 1983). Regarding the involvement of organizations with the SDGs, this sort of pressure may occur if, at some point of their formal education, these managers were encouraged to and presented the importance of modifying the behavior of organizations towards the reduction of inequalities (SDG 10) and/or being more responsible and inclusive (SDG 16).

Regarding the influence of normative pressures in the context of the pandemic, the Global Compact may be exerting regulatory pressures on organizations. An UN action that illustrates this pressure was the effort to raise US\$2bn to help fight COVID-19 (Leal Filho *et al.*, 2020). The involvement of some organizations with the SDGs during the pandemic, therefore, can be a sort of normative pressure arising from partnerships and alliances between a specific group of organizations.

Mimetic pressures are associated with uncertainty, which may encourage organizations to imitate practices of others perceived as legitimate in the institutional field (DiMaggio & Powell, 1983). Thus, changing behaviors by adopting more sustainable practices is often a situation that involves uncertainty (Bansal, 2005) due to the lack of information on the results and costs that such changes may entail (Escobar & Vredenburg, 2011). The involvement of organizations with the SDGs, therefore, can be related to mimetic pressures, and many of them can be just reproducing SD practices, such as the actions to combat climate change (SDG 13) based on the behavior of others seen as legitimate in the field.

Table 1 presents a summary of the discussions held on this topic. The first column refers to the institutional pressures that affect the adoption of actions related to SD, the second illustrates the involvement of organizations with the SDGs, and the last indicates the references used to support this construction.

According to the arguments built over this section, institutional pressures can be considered motivating factors for organizations to make their actions more sustainable. In the context of the COVID-19 pandemic, these pressures can be even more intense and arise from several other sources simultaneously. The current context contributes to aggravating and/or exposing economic, social and environmental problems worldwide. Thus, even though Rifai (2020) emphasizes that the pandemic can challenge the global commitment with the 2030 Agenda, growing expectations about organizations and how they can contribute to minimize the damages stemming from the pandemic represents a topic that lacks further investigation.

Institutional pressures that affect the adoption of actions related to the SDGs		Contribution of organizations to the SDGs	References
Coercive	Environmental regulations and laws	The existence of environmental and social regulations can influence the involvement of organizations with the SDGs to contribute to, for instance, poverty eradication (SDG 1) and gender equality (SDG 5)	Daddi, Testa, Frey Iraldo (2016), DiMaggio and Powell (1983)
	Social pressures and expectations	Expectations from consumers, activists and CSOs for organizations to contribute to SD can influence their engagement with the SDGs, such as promoting responsible consumption and production (SDG 12)	Glover <i>et al.</i> (2014)
Normative	Formal education	Norms and rules established during the formal education of organization members can trigger more conscious and SDG-related behaviors. In this way, organizations can, for instance, try to reduce inequalities (SDG 10) and/or be more responsible and inclusive (SDG 16)	DiMaggio and Powell (1983)
	Networks and alliances between organizations	Partnerships and alliances between organizations can lead to the elaboration of own rules and norms for organizations to adopt practices associated with the SDGs. Through partnerships the organizations can strengthen their means of implementation and revitalize global partnerships for SD (SDG 17)	DiMaggio and Powell (1983), Shubham <i>et al.</i> (2018)
	Upper management pressure	Such pressure may stem from the formal education and/or partnerships between organizations. Managers' support may lead to more sustainable practices, including decent work and economic growth (SDG 8)	Cooper, Parkes Blewitt (2014)
Mimetic	Uncertainty	The adoption of SD practices causes uncertainty. This can influence organizations to imitate practices related to the SDGs of others considered legitimate, such as actions against global climate change (SDG 13)	DiMaggio and Powell (1983), Escobar and Vredenburg (2011)

Note(s): Research data

Table 1. Institutional pressures and the contribution of organizations to the SDGs

5. Methodological procedures

In order to answer the research question presented, this study was carried out through a critical analysis based on evidence, in accordance with previous literature on this topic (Leal Filho *et al.*, 2020). From the theoretical design based on institutional theory, we have identified in the literature, in exploratory way: institutional pressures through coercive, normative and mimetic manifestation that affect the adoption of actions related to the SDGs by organizations; the involvement of organizations with the SDGs considering the possible actions to be taken and in the specific context of the COVID-19 pandemic. This approach enabled the systemized collection and analysis of data.

The data collection procedure involved searching and reviewing secondary sources online (base date: June 2020). We searched for articles published on the Global Compact platform, especially the parts of the Pact Against COVID-19 (Pacto Global, 2020). The project in question represents an action front that brings initiatives of associated organizations of the Global Compact Brazilian Committee focused on fighting against the pandemic. These organizations operate in the three sectors of the economy, which, by being somehow linked to the network, declared their commitment to contributing to SD and, consequently, to the SDGs.

To this end, articles and reports from diverse media outlets reporting the actions developed by these organizations in the context of the pandemic are disseminated to society through periodic feeding and updating processes carried out by the organizations themselves. According to the information provided by the platform itself, the intention of the Pact Against COVID-19 is not only to report which are the active contributions made to reduce the impacts of the pandemic, but also to allow the formation of networks between public and private organizations, promoting partnerships and tracing a bridge between possible donors and institutions that need help.

Considering the information provided by the Pact Against COVID-19, it is not possible to confirm the existence of explicit incentives for the organizations participating in the project. On the other hand, the involvement with actions related to the SDGs in the specific pandemic context gives these companies a legitimate position for “doing more” for society in a chaotic situation (Craighead *et al.*, 2020).

We have identified materials related to 464 actions carried out by 364 organizations operating in the first, second and third sector of the economy. At first, materials referring to actions accomplished by organizations operating in the first and third sector were excluded, as we intended to focus solemnly on private organizations. The final sample consisted of 365 actions initiated during the pandemic by 279 organizations. They were all organized in a spreadsheet and the following information was extracted from the documents: (1) organization; (2) action taken; (3) associated institutional pressure and (4) related SDG.

We followed the recommendations by Miles, Huberman and Saldaña (2014) for qualitative content analysis, which consist of three activities in a cyclical and interactive process among the researchers involved in the study. The documents were compiled and analyzed using the ATLAS.ti software, v. 8.4.

Data reduction refers to the process of selecting, simplifying, abstracting and/or transforming the data that appear in the selected empirical materials, which was accomplished from the coding (Miles *et al.*, 2014). Such activity followed a hybrid and interactive perspective by incorporating both the deductive approach to data encoding (Crabtree & Miller, 1999) and the inductive approach (Boyatzis, 1998). The deductive codes refer to the SDGs and to institutional pressures, while inductive codes refer to company actions. Smart codes and code groups were also elaborated to assist categorization. Table 2 clarifies the codes, their descriptions and respective groups, manifested by the categories.

For the second activity, the ATLAS.ti analysis tools provided the necessary support through co-occurrence matrices and the construction of networks. As for the conclusion drawing, i.e. the last activity suggested by Miles *et al.* (2014), the interpretation of the data followed the observation of patterns, possible explanations, flows and propositions. In this phase, the triangulation of research sources and investigators (Jonsen & Jehn, 2009) was used to enrich and complement the production of knowledge approached in the present study, in addition to ensuring research reliability (Given, 2008). Figure 2 represents the methodological stages taken in this research.

6. Presentation and discussion of results

6.1 Presentation of results

With the support of the ATLAS.ti software, the actions of the companies reported in the documents analyzed were codified, resulting in 986 citations and 37 codes distributed in three

Category	Description	Associated codes
Corporate actions	Actions developed by the organizational environment to fight against the COVID-19 pandemic (World Business Council for Sustainable Development (WBCSD), 2020)	Actions aimed at employees; Changes in the production line; Expansion of production and services; Awareness campaign; Donation campaign; Professional training; Creation of communication channel; Background creation; Project creation; Concern about customers' health; Product development; Availability of resources; Donation; Funding actions; Maintenance of hospital equipment; Setting up field hospitals; Guidance on preventive measures; Entertainment promotion; Reduction or cancelation of the value of products/ services; Subsidy; Support for small businesses
Sustainable Development Goals	Universal call for actions aimed at poverty eradication, sustainable management of natural resources and search for prosperity in harmony with nature, subdivided into 17 main categories (ONU, 2015)	SDG 1 – No poverty; SDG 2 – Zero hunger; SDG 3 – Good health and well-being; SDG 4 – Quality education; SDG 5 – Gender equality; SDG 6 – Clean water and sanitation; SDG 8 – Decent work and economic growth; SDG 9 – Industry, innovation and infrastructure; SDG 12 – Responsible consumption and production; SDG 17 – Partnerships for the goals; UI SDG – Unidentified
Institutional pressures	Pressures that affect organizations, inducing or forcing the adoption of certain types of behaviors (DiMaggio & Powell, 1983; Scott, 2008)	Coercive pressure; Normative pressure; Mimetic pressure

Note(s): Research data

Table 2. Parameter of the categories/descriptions and associated codes

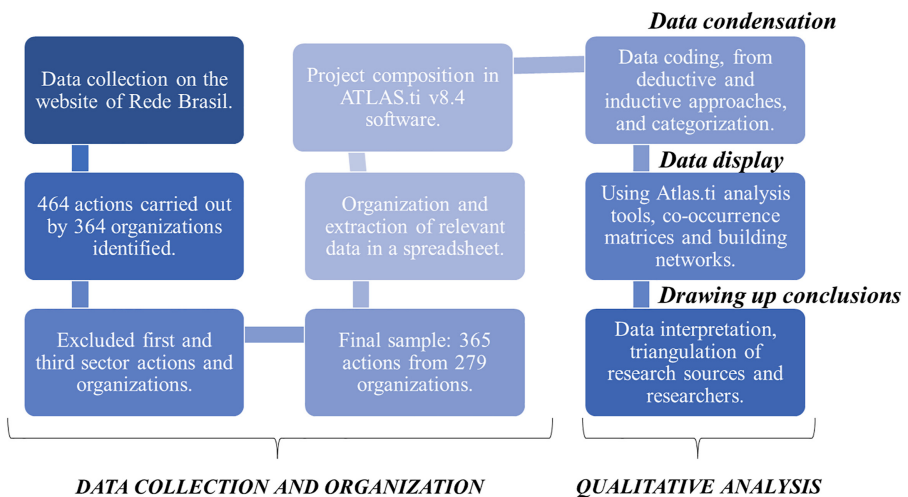


Figure 2. Methodological stages of the research

Source(s): Research data

categories: (1) companies' actions, elaborated from inductive codes; (2) SDGs, established based on one inductive code (UI SDG – Unidentified SDG) and other deductive codes; and (3) associated institutional pressure, only based on deductive codes. The descriptions about the categories established and the associated codes can be consulted in [Table 2](#).

It is necessary to clarify that the number of citations is not equivalent or proportional in any way to the number of materials analyzed, i.e. the same document could have several coded actions, SDGs or pressures. As [Table 2](#) shows, a total of 22 actions to fight the COVID-19 pandemic were identified in the documents analyzed. Regarding the codes of these actions, we emphasize the magnitude of citations allocated in “Donation” (290); “Partnership” (111); “Product development” (60); and “Resource availability” (44).

Subsequently, the category entitled “Sustainable Development Goals” shows that, out of the 17 existing possibilities, it was possible to link organizational actions to just over a half (10). In this category, it is important to observe the emergence of the code entitled “UI SDG”, thus referring to “unidentified SDG”. The assignment of this code was made to 43 citations in which the association with any of the 17 SDGs was not envisaged. Concerning the magnitude of these codes, it is worth emphasizing the predominance of “SDG 3 – Good health and well-being” (278) compared to the others, placed sequentially: “SDG 17 – Partnerships for the goals” (110); “SDG 8 – Decent work and economic growth” (83); and “SDG 2 – Zero hunger” (78).

It is important to mention that the influence of the institutional pressures on the development of these actions was not easily identified. Even so, a total of 28 citations in this category were distributed as follows: “Normative pressures” (17); “Mimetic pressures” (6) and “Coercive pressures” (5).

6.2 Analysis of results

We noted that the actions developed are configured in different ways, whether supported by a more philanthropic (for example, donations and creation of funds for fund raising), market (for example, product development and expansion of production), technical (for example, support for small enterprises and training) or managerial orientation (for example, actions aimed at employees).

Regarding the SDGs, the research findings indicate an incidence of 10 of them, in addition to the “UI SDG”, linked to 503 citations. The code “SDG 3 – Good health and well-being” stood out, being linked to 278 citations. Subsequently, to a lesser extent but also in a prominent position, the results show a significant incidence of “SDG 17 – Partnerships for the goals”, “SDG 8 – Decent work and economic growth” and “SDG 2 – Zero hunger”. About these results, it is worth emphasizing that the direct impacts caused by the COVID-19 pandemic on the SDGs mentioned have been the object of particular attention by different actors, which were mentioned by the [Global Compact \(2020\)](#) and previous research ([Khetrapal & Bhatia, 2020](#); [Leal Filho *et al.*, 2020](#)).

Regarding the other associated SDGs, the following frequencies were found: “SDG 4 – Quality education” (6); “SDG 9 – Industry, innovation and infrastructure” (5); “SDG 12 – Responsible consumption and production” (4); “SDG 6 – Clean water and sanitation” (3); “SDG 1 – No poverty” (2) and “SDG 5 – Gender equality” (1). Due to the impact caused by the mandatory closure of basic to higher education institutions ([WTO, 2020](#)), the SDG 4 has also been the object of increasing attention ([Leal Filho *et al.*, 2020](#); [Pacto Global, 2020](#)). It is argued that its low incidence in the actions investigated in this research can be partially explained by the methodological cut outlined. This occurs because, in addition to the fact that the number of signatory educational institutions to the Global Compact is inherently low in relation to companies, the exclusion of organizations more prone to the development of actions in the educational sphere, operating predominantly in the first and third sector, may have influenced the low number of actions associated with the topic.

Regarding the incidence of SDG 9, we observed that although negative impacts of the pandemic have not been explored either in the considerations of the *Global Compact (2020)* nor in previous studies (*Khetrapal & Bhatia, 2020; Leal Filho et al., 2020*), the emergence of this SDG reveals that organizations may be using the pandemic as an opportunity to innovate – whether for intrinsic reasons or derived from institutional pressures. An example of this finding can be seen in the action carried out by D7 Merchandising, in which two products were invented as a strategy to deal with the crisis (*Freitas, 2020*).

In relation to the other SDGs identified, the effects of the pandemic on these have also been discussed (*Cohen, 2020; Khetrapal & Bhatia, 2020; Leal Filho et al., 2020; Pacto Global, 2020*), a situation that can be considered as an opening for the development of actions aiming at fighting the pandemic. Having made the initial considerations about the corporate actions and the SDGs separately, it is important to analyze them together.

Considering the actions of companies and their associations with the SDGs, a certain concentration on specific SDGs has been noted. While a significant share of the actions presented a relationship with three SDGs, there were those in which only one link was identified. To better show these results and their implications, *Figure 3* presents a general parameter of the associations found to be discussed subsequently. Regarding the information presented in *Figure 2*, it is worth highlighting that the codes in which none or only one occurrence was identified were not considered.

The evidence showed in *Figure 3* illustrates the predominance of “SDG 3 – Good health and well-being” in 16 of the 18 listed actions. In their studies, *Khetrapal and Bhatia (2020)* and *Leal Filho et al. (2020)* warned of the possible consequences that the high impact of the pandemic on health (*WHO, 2020*) could have on SDG 3. In this situation, the engagement of organizations in this environment may be considered as a predictable result, arising especially from the demands of the area.

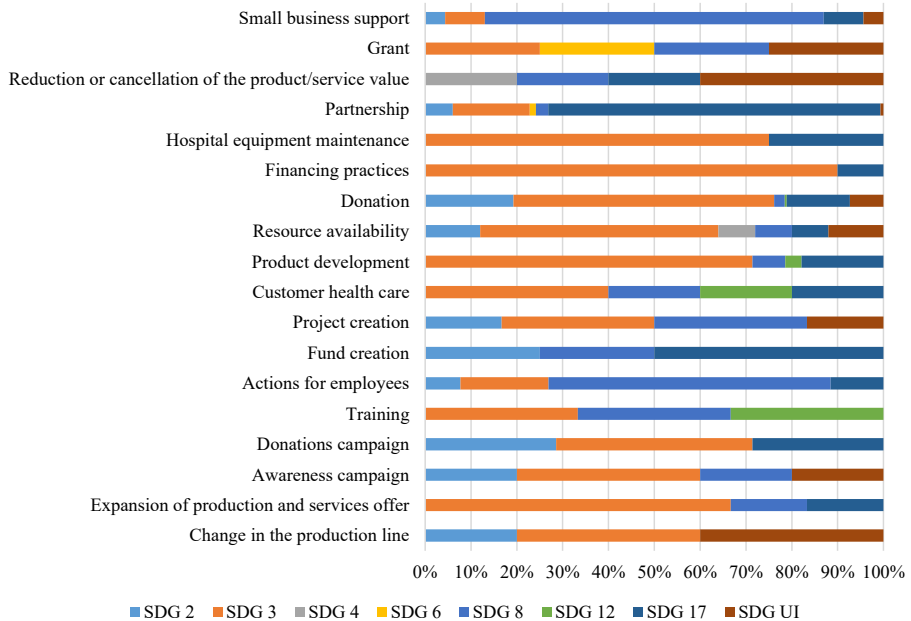


Figure 3.
Association between
corporate actions and
the SDGs

Source(s): Research data

The code “SDG 17 – Partnerships for the goals” was assigned to 13 actions, the main one being “Partnerships”, which addresses different collaborations between the three economic sectors. This reinforces the achievement of the aforementioned goal in at least two indicators related to systemic issues, according to the UN itself (UN, 2015): “17.16 Enhance the global partnership for sustainable development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology and financial resources [. . .]” and “17.17 Encourage and promote effective public, public-private and civil society partnerships [. . .]”.

Next, the focus is directed to the incidence of actions linked to “SDG 8 – Decent work and economic growth”, 13 in total. Considering the way in which measures focused on containing the spread of COVID-19 impacted the economic scenario (WTO, 2020), one perceives the movement of larger and better-established companies as a necessary support for small businesses, potentially affected to a greater degree (Leal Filho *et al.*, 2020), to overcome the present crisis moment.

“SDG 2 – Zero hunger” was associated with nine types of actions. Even though Leal Filho *et al.* (2020) have linked the impacts of such SDG to the reduced access to food due to eventual falls in production, this may be a long-term consequence. In other words, what can be seen in relation to the actions associated with such SDG is that they have been configured as an emergency, established with the intention of promoting adequate nutrition for people in situation of socioeconomic vulnerability. Examples of actions associated with the SDG 2 were the donations of food baskets and meals to people in need during the pandemic.

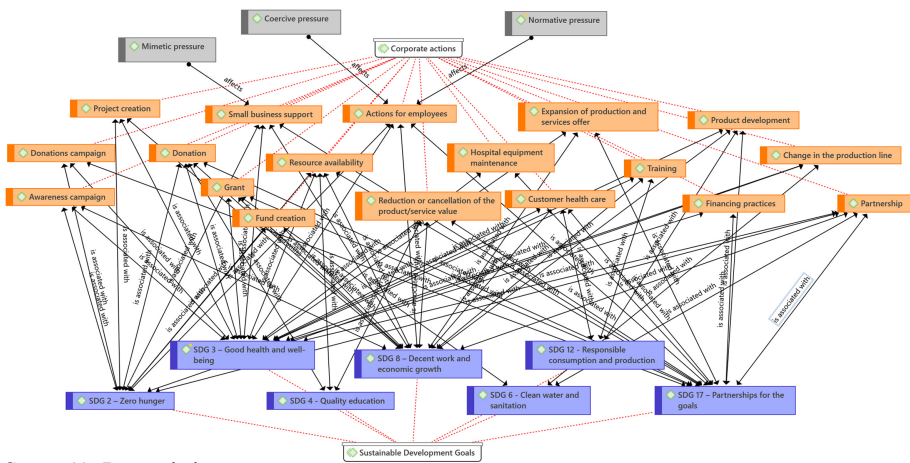
In addition to the three aforementioned SDGs, which were highly present in the actions, it is relevant to discuss about the element entitled “UI SDG”, which was noted in eight types of actions. As mentioned previously, this code was used in the situations in which a framework with the regular SDGs was not possible. The emergence of this code can be somewhat considered as a predictable outcome because, even though the focus of this research is to investigate actions aligned with the SDGs, such purpose does not mean that, from a broader perspective, generic actions are not currently being developed. Still, we consider that the alignment with the regular SDGs perceived in a significant part of the cases should be viewed with optimism, as it highlights the relevant of the commitment of the organizational environment with such issues, a situation already addressed in previous research (Craighead *et al.*, 2020) and corroborated by the present study.

After analyzing the association between the actions developed by the organizational environment in the context of COVID-19 pandemic with the SDGs, it is necessary to discuss about how institutional pressures (DiMaggio & Powell, 1983) may be influencing such process. The relationships found based on the evidence of the present study are illustrated in Figure 4 and discussed subsequently. In Figure 4, the gray rectangles represent the institutional pressures and how they relate to corporate actions and each of the SDGs identified.

The findings of the present research showed that normative pressures (DiMaggio & Powell, 1983) were more prominent (17) than the other types of pressure. This may have occurred because the Global Compact exerts this kind of direct pressure on signatory organizations to contribute to the negative impacts of the pandemic. Through the analysis, it was possible to identify that these pressures predominantly affect employee-oriented actions, such as the reduction in the number of employees or even in the workload during the pandemic.

Concerning SDG issues and taking into account that such pressure refers to aspects related to professionalization, which are capable of promoting greater awareness of related issues (Daddi *et al.*, 2020), this evidence may indicate a strong sense of responsibility with employees and other stakeholders with regard to the prevention of the impacts caused by the pandemic and the maintenance of the quality of life during the period.

Next, the mimetic pressures (DiMaggio & Powell, 1983) were identified less frequently (6), and influence the actions that support small enterprises. As an example, we mention the



Source(s): Research data

Figure 4.
The influence of institutional pressures on the actions associated with the SDGs in the COVID-19 pandemic context

action of a bank that extended the debt of companies and individuals during the pandemic. From a broad perspective, such result may be a result of the uncertainty that the pandemic has brought, especially to small businesses (Leal Filho *et al.*, 2020), which justifies why larger enterprises see in the fight against the pandemic a way to have their actions recognized as examples of leadership in the field (Craighead *et al.*, 2020).

The analysis of the results allowed the identification of coercive pressures (DiMaggio & Powell, 1983) (5), which also affected employee-oriented actions. An example of such actions was the free application offered by an organization for small-sized companies to monitor and offer healthcare to their employees during the pandemic. The implications of these results are associated with the search of organizations to adapt to government guidelines (Craighead *et al.*, 2020; Leal Filho *et al.*, 2020). In this regard, several states and cities created laws during the pandemic, such as health measures and rules for the functioning of establishments.

The fact that it was not possible to identify more explicit associations between pressures and actions of organizations does not mean they do not exist. This can be associated with the fact that the data are secondary, that is, the data came from reports and promotional material, or to the fact that organizations are not aware of the existence of such pressures. Still, it is worth emphasizing that the large amount of material published can be an indicator of the search for legitimacy before society (DiMaggio & Powell, 1983).

7. Conclusions, limitations and suggestions for further research

In this study, from the data analysis, we conclude that in the face of the pandemic, organizations operating in diverse sectors are seeking to contribute to minimizing the impacts caused by the new coronavirus. The association of actions implemented by organizations is evident in some SDGs, but not in all and not with the same intensity. Considering the aggravation of the pandemic, achieving the goals outlined by the 2030 Agenda seems to be more distant, or at least to have become an even more Herculean effort. Due to its exploratory nature, this study does not intend to exhaust the subject, but instead to foster debate and stimulate positive effects amid the current unprecedented pandemic situation in the contemporary world age.

Regarding the theoretical contributions, the application of institutional theory to organizational studies is corroborated. We reinforce the need to delve deeper into this topic with other research questions, such as “How do institutional pressures affect the

decision-making of managers in the midst of the COVID-19 pandemic?”, “How do institutional pressures during the COVID-19 pandemic trigger isomorphism in secondary sector organizations?”, and in the future, “How were the actions initiated in the COVID-19 pandemic institutionalized in organizations?”. It is noteworthy that, in isolation, the analysis from an institutional theory perspective, or any other theory for this matter, will hardly be able to cover the complexity of the pandemic, but it can contribute with answers to questions such as the one we proposed in this study.

In a practical way, it is intended to encourage companies to better direct their efforts to contribute to the fight against the coronavirus without neglecting the 2030 Agenda. This means providing insights so that organizations can contribute to reducing the negative impacts caused by the pandemic by adapting to the institutional pressures imposed by the current scenario, thus encouraging the commitment made to fulfill the SDGs.

As social contribution, it is intended to encourage institutions that can exert coercive, normative and mimetic pressures to be aware of the impacts of their influence and better guide it to the interests of society during and after the pandemic. Nevertheless, we also intend to provide the necessary knowledge for those interested in complying with the 2030 Agenda so that they can adapt to external institutional pressures to achieve their goals.

This study can also guide governmental actions that aim to intensify the fulfillment of the SDGs through coercive pressure. The actions carried out by the organizations here observed can inspire the development of norms, policies and decrees that encourage other organizations to also contribute to the SDGs, especially focusing on those with significant negative impacts during the pandemic, namely SDG 2, SDG 3, SDG 4 and SDG 8. Public incentives based on the encouragement and/or support of these actions would also be valid, since the participation of organizations in networks and specific partnerships exert normative pressures, which in this case would strengthen the direction of actions to fulfill the SDGs.

It was not possible to observe institutional pressures in all organizational actions. However, it is believed that they may present at other times, because in addition to the great social expectation about companies to help fight COVID-19, pressures from various stakeholders may be influencing these actions and leading to imitation, such as donations and availability of products, observed more frequently in this study.

In this regard, both actions and existing institutional pressures may not have been considered in the final sample because we considered only secondary data. Thus, we suggest, based on the findings of this study, that future research seeks primary sources of data through the conduction of a survey with the companies that are signatories of the Global Compact in order to broaden the understanding of the institutional actions and pressures that may have affected them during the pandemic. This study can also be replicated to better understand the actions carried out in the first and secondary economic sectors, as well as to identify the pressures that encourage these sectors to contribute to fighting this pandemic.

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Further reading

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