

國立臺北大學自然資源與環境管理研究所

107 學年度第一學期 『環境工程科學概論』

課程講義(03)：企業永續與永續發展 Corporate Sustainability and Sustainable Development

- SUSTAINABLE DEVELOPMENT
 - “Definition” of Sustainable Development

Sustainable Development defined as “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (World Commission on Environment and Development, 1987), sustainable development has emerged as the guiding principle for long-term global development. Consisting of three pillars, sustainable development seeks to achieve, in a balanced manner, economic development, social development and environmental protection. (<http://www.un.org/en/ga/president/65/issues/sustdev.shtml>)
 - UN Summit/Conference on Sustainable Development
 - ⇒2012 UN Conference on Sustainable Development (Rio+20 Earth Summit)
 - ⇒2002 World Summit on Sustainable Development
 - ⇒1997 Special Session of the General Assembly to Review and Appraise the Implementation of Agenda 21 (Earth Summit+5)
 - ⇒1992 UN Conference on Environment and Development (Rio Earth Summit)
 - Conventions, Initiatives, Frameworks, and Nexus
 - ⇒Outcome of Rio Earth Summit: Agenda 21, the Rio Declaration on Environment and Development, the Statement of Forest Principles, UNFCCC, UN Convention on Biological Diversity, ISO 14000 series Standards
 - ⇒World Summit on Sustainable Development (Rio+10): WEHAB Framework
 - ⇒UN Conference on Sustainable Development (Rio+20): The Future We Want
 - ⇒WEF Nexus => Green Economy / Circular Economy
- CORPORATE SOCIAL RESPONSIBILITY AND CORPORATE SUSTAINABILITY
 - Corporate Social Responsibility (CSR) https://sites.hks.harvard.edu/m-rcbg/CSRI/init_define.html
 - ⇒We define corporate social responsibility strategically. Corporate social responsibility encompasses not only what companies do with their profits, but also how they make them. It goes beyond philanthropy and compliance and addresses how companies manage their economic, social, and environmental impacts, as well as their relationships in all key spheres of influence: the workplace, the marketplace, the supply chain, the community, and the public policy realm.
 - ⇒The term "corporate social responsibility" is often used interchangeably with corporate responsibility, corporate citizenship, social enterprise, sustainability, sustainable development, triple-bottom line, corporate ethics, and in some cases corporate governance.
 - Corporate Citizenship and [Citizen Engineer](#)
 - UN Global Compact <https://www.unglobalcompact.org/what-is-gc/mission/principles>
 - ⇒Corporate sustainability starts with a company’s value system and a principles-based approach to doing business. This means operating in ways that, at a minimum, meet fundamental responsibilities in the areas of human rights, labour, environment and anti-corruption. => 10 Principles

- [DJSI](#) defines corporate sustainability as “a business approach that creates long-term shareholder value by embracing opportunities and managing risks deriving from economic, environmental and social developments.”
- Triple Bottom Line
 - ⇒ Coined by John Elkington in 1994
 - ⇒ A bottom line that continues to measure profits, but also measures the organization's impact on people and on the planet. The triple bottom line is a way of expressing a company's impact and sustainability on both a local and a global scale. => 3Ps
 - ⇒ Quadruple Bottom Line => 5Ps: people, prosperity, planet, partnership and peace
https://www.unssc.org/sites/unssc.org/files/2030_agenda_for_sustainable_development_kcsd_primer_en.pdf
- CSR Report and Corporate Sustainability Reporting
 - ⇒ Voluntary or Compulsory Information Disclosure
 - ⇒ Reporting Guidelines: GRI Standard and IR Framework
 - ⇒ Assurance Standards: AA 1000 and ISAE 3000

SUSTAINABLE DEVELOPMENT GOALS



<https://www.un.org/sustainabledevelopment/news/communications-material/>

● UN SUSTAINABLE DEVELOPMENT GOALS & BUSINESS OPPORTUNITIES

- UN Millennium Development Goals
- UN Sustainable Development Goals
 - ⇒ 2030 Agenda for Sustainable Development
 - ⇒ 17 Goals => 169 targets => 232 indicators
 - ⇒ Voluntary National Review (VNR)
 - ⇒ Taiwan's Sustainable Development Goals => “The 18th Goal”
- UN SDGs and Business Opportunities
 - ⇒ According to the Better Business Better World report by the Business & Sustainable Development Commission, achieving the Global Goals could open up an estimated US\$12 trillion in market opportunities in four economic systems: food and agriculture, cities, energy and materials, and health and well-being. *
 - ⇒ SDGs and Industrial Sectors => Growth Nexus, Risk Nexus, and Enabler *
<https://sdghub.com/project/sdgs-sectors-a-review-of-the-business-opportunities/>