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"Leveraging Dynamic Capabilities For Strategic Alignment Of Csr Initiatives With SDGS: A Conceptual Framework"

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Abstract

Corporate Social Responsibility (CSR) has transitioned from merely being charity focused towards the incorporation of strategic practices that aid in impacting society in a more sustainable manner. United Nations set up SDGs in 2015 which have since then become a universal standard that organizations use to align with socio-economic objectives in general. For an efficient alignment of SDGs with CSR, a dynamic approach is needed to adapt to changes in the business environment. CSR keeps on changing with evolving social, environmental and market conditions. Since various factors define CSR in today's world, it is imperative that organizations incorporate efficient strategies to have a long-lasting difference. This paper presents a conceptual framework that leverages dynamic capabilities to facilitate the strategic alignment of CSR initiatives with the SDGs. The focus is on how dynamic capabilities (DCs) can be applied when linking CSR and SDGs. This provides a good model that strategists and policy makers can leverage to improve the impact of CSR initiatives to enhance sustainability as envisaged in the SDGs. This way, businesses can attain their working goals and objectives and also contribute in positively impacting society to achieving the SDGs.

Keywords: Dynamic Capabilities, Corporate Social Responsibility, Strategy, Sustainable Development Goals

INTRODUCTION

Do businesses treat sustainability as a static goal, or do they recognize the need for continuous transformation to meet evolving SDG targets? Sustainability goals can be achieved in business if only it can enhance and rejuvenate the organisational capability to adapt to change. Sustainability is a Journey not a destination (Behjati & Othman, 2014). For

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businesses, SDGs has proven to be extremely difficult. Despite their sincere desire to support these objectives, multinational corporations encounter significant obstacles when attempting to incorporate the SDGs into their main business plans (de Almeida *et* al., 2023). By means of discussing the successive combinations of current resources with references to the numerous sustainability goals, organisations need to incorporate dynamic sustainability capabilities into their strategic management (Bhadra et al., 2024). Due to the demand for organizations upstream to respond to sustainability requirements and minimize the social seal to the surrounding environment, there has been pressure on businesses to change their product portfolio with a focus on sustainable products (Kortus & Gutmann, 2023). In other words, dynamic capacities can assist businesses in adapting to this change to respond to balanced economic sustainability and autonomous economic development while considering society's capacity to flourish and the capacity of the environment to deliver resources (Franco *et* al., 2024)

The CSR and SDG convergence problem is that the achievement of sustainable development objectives requires the link between business policies and global goals. However, many companies engage in CSR initiatives; it observed that most of the CSR objectives are not aligned with the 17 SDGs that seek to solve global challenges like inequality, poverty and climate change. Lack of strategic alignment can lead to poor strategies that contribute to social, environmental and economic gains, or it can lead to organisation and stakeholder misalignment, poorly conceived activities or ineffective CSR programmes (Carroll & Shabana, 2010). Businesses must consider both cutting costs and determining how their operations relate to the vast system of SDGs (Lu *et* al, 2021). Although businesses have difficulties being sustainable, it is imperative to note that modern organizations function in dynamic, dispersed, transparent, and international contexts (Zhao *et* al., 2022). How then can companies develop the adaptability required to keep their CSR strategies aligned with global SDG priorities?" Businesses must go beyond static strategies and develop dynamic capabilities.

Teece et al. (1997) refer Dynamic capabilities (DC) as "ability of a firm to build, integrate, and reconfigure both external and internal competencies to address rapidly changing environments." In this context, Dynamic capabilities refer to the "ability to sense emerging sustainability trends, seize new opportunities, and transform operations in response to an ever-evolving global landscape." DCs are critical in the alignment of CRS initiatives with SDGs when adapting to changing environments hence enhancing sustainability amidst ever changing business environment (Teece, 2007). The components of DCs according to Teece (2007) are Seizing, Sensing and Transforming/ reconfiguring. Sensing involves identification of opportunities seizing entails mobilizing resources to

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capture and opportunity while reconfiguring or transforming involves continuous adaptation and improvement. Incorporating dynamic capabilities therefore guarantees that CSR activities are pertinent, robust and more inclined on SDGs hence benefitting both the company and the broader goal of the world.

Dynamic Capabilities (DCs)

It is vital to view DCs as non-stop renews systems. The notion of DCs was initially presented by David Teece, Gary Pisano, and Amy Shuen, in the 1990s. The focus of DC is on how firms are able to use their internal competencies to address the rapidly changing environment and attain competitive advantage that is sustainable. DCs are "the ability of the firm's to build, integrate, and reconfigure both external and internal competencies to address rapidly changing environments" (Teece *et* al., 1997). DC assume that the business environment and competitive environment keeps on always changing (Teece *et* al 1997) and firms reconfigure their external and internal resources to address the rapidly changing environment. The components of DCs according to Teece (2007) are Seizing Sensing and Transforming/ reconfiguring. Sensing involves identification of opportunities seizing entails mobilizing resources to capture and opportunity while reconfiguring or transforming involves continuous adaptation and improvement.

Dynamic capabilities are critical in the alignment of CRS initiatives with SDGS as they help in adapting to changing environments hence enhancing sustainability amidst ever changing business environment (Teece, 2007). Incorporating dynamic capabilities therefore guarantees that CSR activities are pertinent, robust and more inclined on SDGs hence benefitting both the company and the broader goal of the world. DC enhances adaptability by allowing firms to sense shift in societal perception and sustainability trends hence gaining relevancy. They also aid in driving Innovation by supporting innovative effective CSR initiatives that tackles the global problems. Further, DC Sustain CSR – SDG Alignment by making sure that the efforts made under CSR continue to be connected with operational and procedural changes with reference to the principles of SDGs.

Objective of the study

This paper proposes a framework linking DCs (seizing, sensing, reconfiguring / transforming) with CSR initiatives and SDGs. By doing so, it provides a clear model that can help executives as well as policymakers improve the impact of CSR initiatives for the betterment of long term sustainability and contribution toward betterment of the human life around the globe as envisaged in SDGs.

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Problem statement

Whereas some advancement has been observed in aligning CSR measures with sustainability frameworks, research is lacking in integrating dynamic capabilities. Existing research presents Dynamic capabilities, CSR, and the SDGs as significant themes on their own thus lacking a consolidated framework linking the three in a coherent and practical perspective (Bari *et*. al, 2022; Franco *et* al 2024). While CSR and SDGs are often treated as external goals, dynamic capabilities are about a firm's capability to actively change and adapt. Combining these ideas and theories is somewhat absent from the work being provided and often organisations manage these areas individually and in doing so, useful synergies that could enhance the strategic alignment of CSR and SDGs are missed.

Several studies highlight that existing frameworks are fragmented hence pointing to the need to integrating dynamic capabilities in to CSR and SDGs for coherent strategy (Bari *et*. al, 2022; Franco *et* al 2024). Businesses need to leverage dynamic capabilities in response to the ever changing business environment (Teece 2017). This paper bridges the gap by suggesting a framework that explicitly links dynamic capabilities, SDGs and CSR hence helping in strategic alignment between CSR and SDGs.

LITERATURE REVIEW

This chapter discusses difference frameworks on incorporating CSR and SDGs and how integrating the frameworks with DCs are crucial. Finally it proposes a framework based on the studies and incorporates DCs in the model.

The paper reviewed various articles connecting sustainability, SDGs and CSR to identify the pertinent gaps and finally propose a framework linking Dynamic capabilities. A sample of 61 papers were reviewed as per the below PRISMA flow diagram. (Fig. 1) The identification process involved a search using the keywords "dynamic capabilit*" and "Corporate Social Responsibility" and "Sustainable Development Goals" or "SDG" or "Sustainability" (All Fields) and "FRAMEWORK" in all Fields. 11,221 articles were found. The screening stage first involved filtering by document type "articles" where 1,414 documents were excluded and the remaining 9,807 where further filtered by language "English" to end up with 9,750 articles. These articles were then filtered by year from 2015 to 2025. 2015 was preferred as this was the year that the SDGs were introduced. 8,351 documents were obtained and further filtered by subject as "management" where 301 articles were found to be eligible. No duplicates were found. The research applied the 80/20 pareto principle to arrive at a final sample of 61 articles included for the study.

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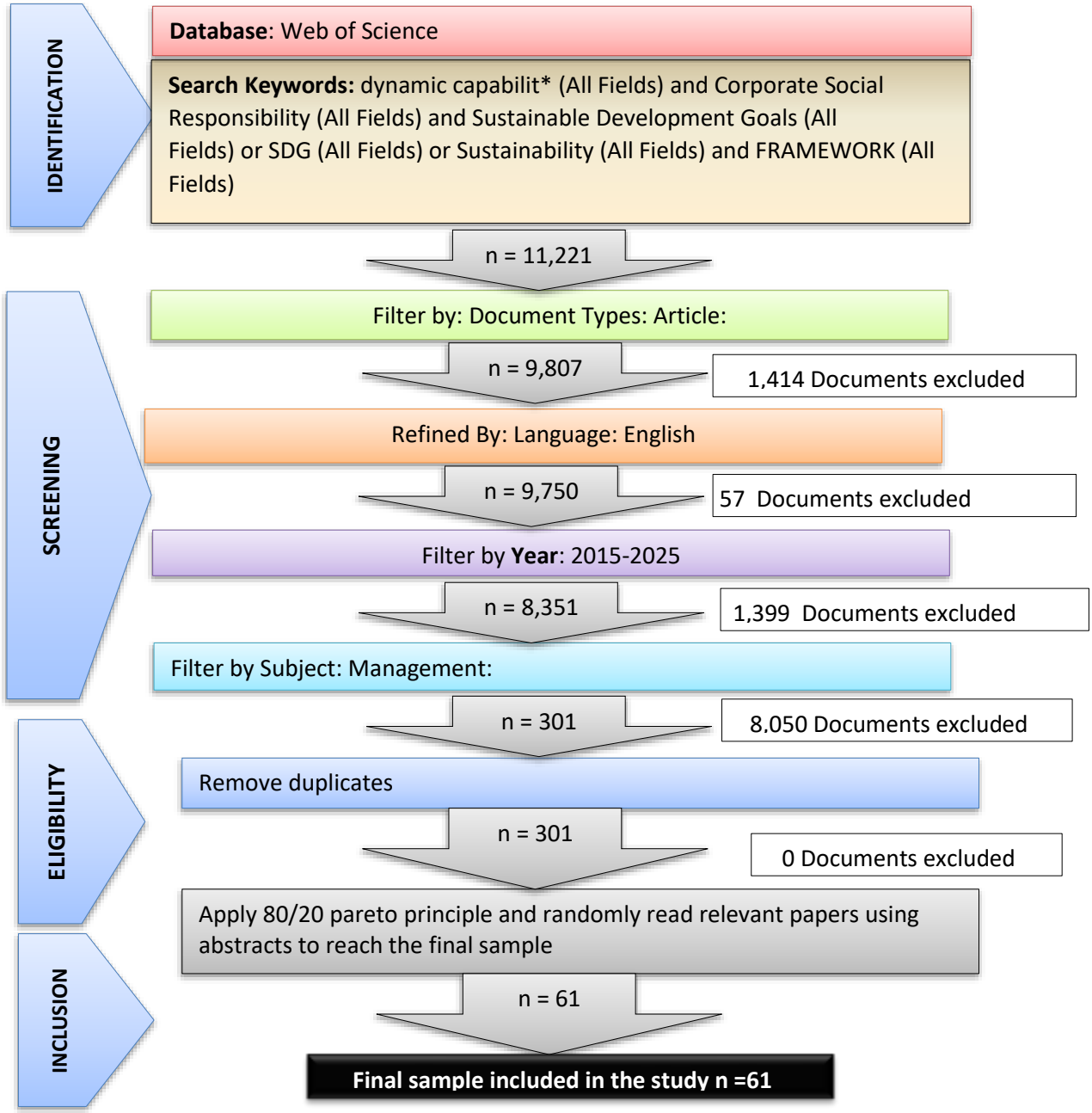


Fig 1. Prisma flow diagram

Empirical Review

Fallah Shayan *et* al (2022) points out that SDGs and CSR are already getting separately implemented in today's business world. This study aimed at developing a

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framework that links CSR and SDGs to help businesses save their society, economy as well as the environment, whereas helping them achieve organizational development through accruing more profit. However, the capability development did does not incorporate DCs.

In order to answer the topics relating to the CSR evaluation, Lu et al, (2021) decided to conduct a study to develop a CSR assessment model that incorporated the SDGs. Drawing from the lens of the SDGs, an assessment was made on the advantages and drawbacks of the CSR evaluation models proposed and a novel model for evaluating CSR was presented in this paper based on an evaluation of the literature. Key issues such as the selective implementation of the SDGs, the absence of the stakeholder integration, the exclusion of SMEs in dealing with CSR issues and inconsistency in CSR) practices among nations were pointed out as major factors why CSR cannot realise the ideals of the SDGs. In the proposed method, all the aforementioned constraints of SDG have been considered and managed. However, the model failed to consider conditions that change with time, something that, as mentioned on dynamic capabilities.

Singh & Rahman (2021) have carried out the research with the aim to develop a model that links corporate sustainability and SDGs. The measurement of correspondences with the SDGs was examined among the top 100 Indian organizations utilizing quantitative content-identification organizing framework and also a follower plus stakeholder perspective was used to form the natural transitions from the TBL concept to the SGDs. The study utilized the method of quantitative content analysis to examine how the top 100 Indian firms matched with the SDGs and adopted the stakeholder approach to map the observed communication of the natural link between the TBL approach and The Sustainable Development Goals. It however did not capture changes that accompany every evolving business environment such as dynamic capabilities that this study seeks to integrate in the framework.

Beyne (2020) conducted a research entitled “designing and implementing sustainability: an integrative framework for implementing the Sustainable Development Goals” The resulting integrative framework highlighted four SDG orientation levels that span seven steps of the SDG integration process, leading to sustainable transformation. However the framework did not focus on sensing capabilities, seizing capabilities and reconfiguring capabilities which the dynamic capability formwork addresses.

EXISTING CSR-SDG FRAMEWORKS

UN Global Compact Principles-Based Framework

The principle - based framework was developed in 2000 by the UN Global Compact with an aim to match business operations and plans with human rights, labour, environment,

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and anti-corruption principles (UN Global Compact, 2000). The framework also has aspects pointing to ways of aligning these principles with the SDGs. While the framework offers some general guidelines, it lacks the strategies, which businesses may use for a dynamic adjustment of their CSR activities (Hermans & Knippenberg, 2006) It has not considered how firms are able to employ dynamic capabilities in an on-going process for the SDGs alignment. The framework is static hence little or no provision for sensing and especially for operational changes of the sustainability goals in the framework.

ISO 26000: Guidance on Social Responsibility

The framework was developed in 2010 by **the** "International Organization for Standardization" (ISO). The aim for ISO 26000:2010 is to help organisations irrespective to their size in order to offer direction for the sustainability policies, strategies and the initiatives for a socially responsible operation. The framework addresses seven key issues and places an emphasis on sustainability, ethics, and transparency: Although, the identified ISO 26000 framework has benefits in terms of providing guidelines for organisation's social responsibility, it contains no detailed or flexible options regarding the incorporation of the emerging SDGs into it, as well as being full of general recommendations only (International Organization for Standardization, 2010). In the same way, ISO 26000 is interested in giving organizations definition of social responsibility, though it is not designed to serve as a tool among the tools and initiatives. In addition, the framework is set out not as a model but as guidelines, which grants as little leeway as possible to operate in conditions that are quite dynamic. Worse still, it does not provide guidelines or a checklist to supplement the information concerning how CSR activities and SDGs could interrelate. Dynamic capabilities are not addressed at all through the norms stated of SO 26000. There is virtually no support for organisations to be able to detect, capture or reorient as the context of the SDGs changes.

SDG Compass Framework

The framework was developed in 2015 in partnership by UN Global Compact, Global Reporting Initiative (GRI) and "World Business Council for Sustainable Development" (WBCSD). SDG Compass is an instrument applied by organizations to both track impacts of strategy they employ, as well as align the organizations' strategy with the relevant SDG goals. It is based on an on-going replenishment of the set of tools and business indicators to remain up to date. The five ways of progressing the SDGs are described in the SDG Compass manual and includes understanding the nature and purpose of the SDGs, identifying objectives through materiality analyses, establishing quantifiable goals, management of Sustainable Development within business organisations and lastly, disclosing the progress. The

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framework however encourages organisational fit and assessment rather than flexibility. On the other hand both CSR and SDGs are more of objectives to be attained outside the organizational life cycle frameworks. The framework also lacks the reference to dynamic capabilities because it fails to show how organizations can sense change, capture value, or configure CSR initiatives to respond to newly emerging challenges (Muttaqin et al., 2024).

KPMG's Guide on Aligning CSR with SDGs

This framework was designed by KPMG in 2017 providing a guide map for businesses and primarily focusing on identifying the match between organizational activities and the 2030 Agenda and the formulation of key performance indicators (KPMG,2017). They help companies embed SDG targets into their sustainability and CSR programmes based on a stakeholder engagement and a link to organisational objectives. The framework however assumes a rigid or static relationship between CSR and SDGs thus providing no room for flexibility and also lacks strategies for how CSR initiatives can inspire innovation. It further fails to address dynamic capabilities since it doesn't establish how to appreciate changes in sustainable demands or how to adapt CSR initiatives to be responsive.

GRI Standards Framework

The GRI Standards are aimed at providing clear and comprehensive information on the CSR performance of an organisation but do not offer instruments for change or innovation if operating in a context of evolution (Global Reporting Initiative, 2016). The framework was proposed by GRI in 2016 and only offers some guidelines on how organizations can report on their sustainability hence while aligning it with CSR and SDGs. however the framework does not account for dynamic capabilities like sensing, seizing and reconfiguring that are vital for adopting to changes that come along with a business striving to be sustainable in an ever evolving environment.

Summary of literature review and gaps

Author/developer	Framework	Purpose	Gap
UN Global Compact, (2000).	**UN Global Compact Principles-Based Framework**	• To match business operations and plans with human rights, labour, environment, and anti-corruption principles	• Just offers general guidelines it lacks the strategies, which businesses may use for a dynamic adjustment of their CSR activities (Hermans & Knippenberg, 2006

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		• has aspects pointing to ways of aligning these principles with the SDGs	• The framework is static hence little or no provision for sensing and especially for operational changes of the sustainability goals in the framework
ISO (2010)	**ISO 26000: Guidance on Social Responsibility**	• To help organisations in order to offer direction for the sustainability policies, strategies and the initiatives for a socially responsible operation • The framework addresses seven key issues and places an emphasis on sustainability, ethics, and transparency	• The framework is set out not as a model but as guidelines, which grants as little leeway as possible to operate in conditions that are quite dynamic • Although, the identified ISO 26000 framework has benefits in terms of providing guidelines for organisation's social responsibility, it contains no detailed or flexible options regarding the incorporation of the emerging SDGs into it, as well as being full of general recommendations only (ISO, 2010)
SDG Compass Framework UNGC, GRI & WBCSD (2015)	**SDG Compass Framework**	• SDG Compass is an instrument applied by organizations to both track impacts of strategy they employ, as well as align the organizations' strategy with the relevant SDG goals • It is based on an on-going replenishment of the set of tools and business indicators to remain up to date • The five ways of progressing the SDGs are described in the SDG Compass manual and includes understanding the nature and purpose of the SDGs, identifying objectives through materiality analyses, establishing quantifiable goals, management of Sustainable Development within	• The framework however encourages organisational fit and assessment rather than flexibility • it fails to show how organizations can sense change, capture value, or configure CSR initiatives to respond to newly emerging challenges

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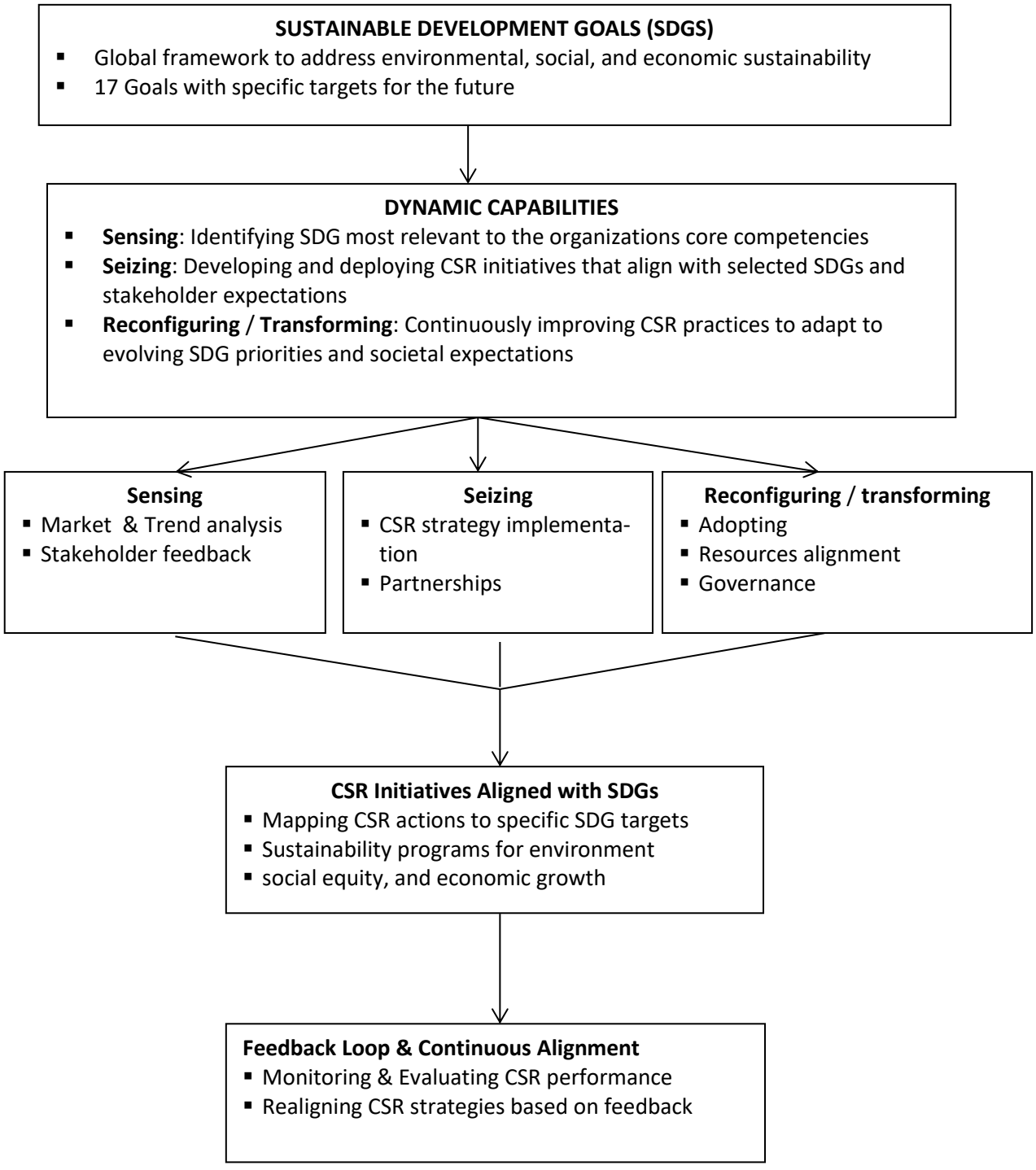
		business organisations and lastly, disclosing the progress.	
KPMG's Guide on Aligning CSR with SDGs		• Provides a guide map for businesses and primarily focusing on identifying the match between organizational activities and the 2030 Agenda and the formulation of key performance indicators (KPMG,2017) • Helps companies embed SDG targets into their sustainability and CSR programmes based on a stakeholder engagement and a link to organisational objectives	• The framework however assumes a rigid or static relationship between CSR and SDGs thus providing no room for flexibility and also lacks strategies for how CSR initiatives can inspire innovation • It further fails to address dynamic capabilities since it doesn't establish how to appreciate changes in sustainable demands or how to adapt CSR initiatives to be responsive.
GRI, (2016)	**GRI Standards Framework**	• offers some guidelines on how organizations can report on their sustainability hence while aligning it with CSR and SDGs	• does not offer instruments for change or innovation if operating in a context of evolution (Global Reporting Initiative, 2016
Elkington (1994)	Triple Bottom Line	• Provides a foundational approach for measuring sustainability in business operations	• While TBL provides a strong foundation for integrating CSR with SDGs, it **lacks an adaptive mechanism** that helps firms dynamically adjust their sustainability strategies in response to changing market conditions.

Research Gap

Although these frameworks offer helpful insights in CSR-SDGs integration, it was found that the aforementioned DCs are missing in the models. This paper fills this gap by presenting a framework that maps CSR activities to SDGs and incorporates DC for change implementation in organisations to be responsive to the dynamic business environment as they seek to achieve the SDGs.

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Proposed Dynamic Sustainable Alignment Framework **(DSAF)**
Source: Author (2025)

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Explanation of the Conceptual Framework Components

Sustainable Development Goals (SDGs)

The SDGs form the foundation of the framework representing the global priorities for sustainable development. The SDGs guide CSR initiatives, as organizations synchronise their CSR approaches to attain certain SDG objectives.

Dynamic Capabilities

Sensing: This is the organization's ability to identify opportunities and threats in identify emerging sustainability trends, market needs, and societal expectations. Sensing helps companies monitor new CSR opportunities connected to organizations' role in achieving SDGs by focussing on external environment changes, interacting with key stakeholders, and tracking international sustainability trends

Seizing: After new CSR opportunities linked to SDG have been discovered, the firms have to act accordingly. This phase concerns the establishment of CSR policies, the execution of CSR plans and programs and resource allocation to organizations, NGOs, government and any other stakeholders on sustainability projects. It is also worth to note that this state involves deploying resources to get rid of a threat as well.

Transforming/ Reconfiguring: In the process of operation, it is essential that firms modify their internal resources, processes and strategies to enable them be relevant again given new challenges or shifts in the priorities' of the SDGs.. Reconfiguring enables innovation of the firms through the alteration of the structure of the CSR to suit the dynamic global goal.

CSR Initiatives Aligned with SDGs

This component is basically about the distinct CSR activities and initiatives that are conducted by organisations to support SDGs. They include environmental sustainable, social programs, and economic programs. Any corresponding of this type must be connected with certain aims of the SDG, as well as be comprehensible and efficient.

Feedback Loop & Continuous Alignment

CSR programmes having to be revised from time to time in order to sustain the achieved levels of effectiveness. Companies need more knowledge concerning stakeholders' attitude and on whether CSR projects contribute to the achievement of the SDGs or require amendments. Deliberate running of feedback loop in the implementation of CSR initiatives keeps the company relevant, societal and stakeholder needs, and SDG goals intact. It allows companies to adapt CSR and make it fit SDG to make business sustainable.

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CONCLUSION

This framework shows how dynamic capabilities assist firms in sensing opportunities for linking CSR with the SDGs, seizing the opportunities through actions, and reconfiguring strategies used in the process to capture new objectives as they emerge. Feedback loop guarantees sustained congruity and enables social and business value co-creation of actor contributions toward sustainable development goals.

Recommendations

The limitation of this framework is that it is just a proposed one and has not been empirically tested. Other researchers could look in to empirically testing the framework in examining how well businesses using CSR practices meet the SDGs through the proposed framework.

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