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Same goal, different approaches? A comparative study on sustainability in private and public sectors

Ten sam cel, inne podejścia? Badanie porównawcze zrównoważonego rozwoju w sektorze prywatnym i publicznym

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Abstract:
Research objectives and hypothesis/research questions
This study examines the complementary roles of the public and private sectors in advancing sustainability, focusing on the role of partnerships (SDG 17) in implementing the 2030 Agenda for Sustainable Development. The objectives are comparing the institutional frameworks shaping sustainability practices, analyzing how differences in governance mechanisms influence sustainability outcomes, and evaluating the contribution of public-private partnerships for SDG implementation. The study hypothesizes that, despite their distinct institutional logics, the two sectors are complementary rather than incompatible, and that partnerships, supported by strong leadership, enhance sustainability outcomes.

Research methods
The study proposes a narrative literature review and conceptual comparative analysis, synthesizing approximately 40 academic and institutional sources published primarily between 2007 and 2026, together with foundational international policy documents, to examine institutional, managerial, and governance approaches to sustainability in the public and private sectors.
Main results
The results show that the effectiveness of governance depends on regulatory governance, stakeholder engagement, and network cohesion, with the public sector often constrained by bureaucratic fragmentation. The paper concludes that sustainability should be understood as a collective and interdependent effort rather than the responsibility of any single sector. Achieving the SDGs depends on the capacity of public and private actors to collaborate within well-designed governance frameworks that combine leadership, innovation, legitimacy, efficiency, and equity. Strengthening partnerships, fostering cross-sector leadership, and promoting continuous learning are therefore essential for enhancing the impact of sustainability initiatives.
Implications for theory and practice
The analysis shows that divergent institutional logic does not necessarily create incompatibility, but rather reveals significant potential for complementarity. This document highlights the complexity of institutional environments and the need for coherent frameworks that remove sectoral barriers and strengthen governance.

Keywords:
sustainability, partnership, private sector, public sector, sustainable development

Abstrakt:
Cel badań i hipotezy/pytania badawcze
Niniejsze badanie analizuje uzupełniające się role sektora publicznego i prywatnego w promowaniu zrównoważonego rozwoju, koncentrując się na roli partnerstw (SDG 17) we wdrażaniu Agendy 2030 na rzecz Zrównoważonego Rozwoju. Cele obejmują porównanie ram instytucjonalnych kształtujących praktyki zrównoważonego rozwoju, analizę tego, jak różnice w mechanizmach zarządzania wpływają na wyniki zrównoważonego rozwoju, oraz ocenę wkładu partnerstw publiczno-prywatnych we wdrażaniu SDG. Badanie zakłada, że pomimo odrębnych logik instytucjonalnych oba sektory są komplementarne, a nie niekompatybilne, a partnerstwa, wspierane przez silne przywództwo, poprawiają wyniki w zakresie zrównoważonego rozwoju.
Metody badawcze
Badanie wykorzystuje narracyjny przegląd literatury oraz koncepcyjną analizę porównawczą, łącząc około 40 źródeł akademickich i instytucjonalnych opublikowanych głównie w latach 2007-2026, wraz z podstawowymi dokumentami polityki międzynarodowej, aby zbadać instytucjonalne, menedżerskie i nadzorcze podejścia do zrównoważonego rozwoju w sektorze publicznym i prywatnym.
Główne wyniki
Wyniki pokazują, że skuteczność zarządzania zależy od nadzoru regulacyjnego, zaangażowania interesariuszy i spójności sieci, przy czym sektor publiczny często jest ograniczony przez biurokratyczną fragmentację. Artykuł podsumowuje, że zrównoważony rozwój powinien być rozumiany jako wspólny i współzależny wysiłek, a nie odpowiedzialność pojedynczego sektora. Osiągnięcie SDG zależy od zdolności podmiotów publicznych i prywatnych do współpracy w ramach dobrze zaprojektowanych ram zarządzania, które łączą przywództwo, innowacyjność, prawowitość, efektywność i równość. Wzmacnianie partnerstw, wspieranie przywództwa międzysektorowego oraz promowanie ciągłego uczenia się są zatem niezbędne do zwiększenia wpływu inicjatyw na rzecz zrównoważonego rozwoju.
Implikacje dla teorii i praktyki
Analiza pokazuje, że rozbieżna logika instytucjonalna niekoniecznie prowadzi do niezgodności, lecz ujawnia znaczący potencjał komplementarności. Opracowanie podkreśla złożoność otoczenia instytucjonalnego oraz potrzebę spójnych ram, które usuwają bariery sektorowe i wzmacniają zarządzanie.

Słowa kluczowe:
zrównoważenie, partnerstwo, sektor prywatny, sektor publiczny, zrównoważony rozwój

Introduction

The current paper examines how the public and private sectors approach sustainability and contribute to the implementation of the Sustainable Development Goals (SDGs). Building on the distinct institutional priorities and capabilities of each sector, the analysis explores their differences, complementarities, the role of leadership and partnerships in supporting more coherent sustainability outcomes. Based on this analysis, the study contributes with a comparative view on both sectors and an integrated conceptual framework highlighting the complementary roles of the public and private sectors in advancing sustainability.

In our attempt to understand how the private and public sectors address sustainability, we faced a conceptual dilemma regarding the definitions of at least three dimensions: sustainability, corporate social responsibility (CSR), and sustainable development (SD). Sheehy and Farneti (2021) also mention corporate sustainability (CS) as a fourth concept; however, overlaps exist, requiring once again a conceptual clarification both for research purposes and managers in the public and private sectors. First of all, Montiel (2008) clarifies that CSR and CS aim at reaching a common ground, though evolving from two different research schools: CSR was dedicated to the social issues, while the environment (later included in CS) was a separate construct addressed in environmental management. Today, we witness an increased convergence between CSR and CS in their intention to bring stability in economic, social, and environmental efforts (Montiel, 2008), therefore we will refer in the current paper only to the concept of CSR mirroring the SGDs in the business environment, as mentioned by Sheehy and Farneti (2021). In regards to the other concepts, our view concurs with Sheehy and Farneti's (2021) in the way that SD is "an international public policy initiative" thus it does not involve business, while sustainability involves how man and nature in its entirety relate one to each without forgetting about the future generations, precisely as Kuhlman and Farrington also highlight (2010), based on Brundtland Report from 1987: "environmental concerns are important, but the basic argument is one of welfare, seen in a context of inter-generational equity. We should care for the environment not because of its intrinsic value, but in order to preserve resources for our children" (United Nations, 1987).

As a conclusion on definitions, our understanding is that CSR is related to companies' responsibility towards society and stakeholders, sustainability is connected to ecology and the preservation of nature for future generations, and sustainable development concerns the international public policy agenda, balancing economic, social, and environmental goals.

The society has marked an important milestone in 2015 by acknowledging the importance of a common universal effort for a better future life for humanity and planet – the UN Resolution entitled *Transforming our world: the 2030 Agenda* *for Sustainable Development,* underpinning people, planet, and prosperity as the pillars of this courageous plan for 2030 (United Nations, 2015). The agenda contains the well-known 17 Sustainable Development Goals (SDGs), which should be the essence of everyone's actions in serving humanity and the planet, as stated in the UN Resolution (United Nations, 2015). In an exercise to overlap Maslow's hierarchy of needs on the UN SDG list, we observe that the list includes goals starting from basic psychological safety needs, such as end of poverty and hunger, healthy lives for every human or available water everywhere in the world, up to the esteem and self-actualization needs, such as empowering women and girls, equitable quality education or fostering innovation. Two frameworks were already present in the business landscape – triple bottom line (TBL) with people, planet, and profit as the foundation of sustainable development, coined by John Elkington in the late 90s, and environmental, social, and governance (ESG), officially formulated by UN Global Compact in 2005. However, in a 2018 article in Harvard Business Review, John Elkington, the father of TBL, proposed a recall of the concept, arguing the framework "has been captured and diluted by accountants and reporting consultants" thus making it be perceived and used more as a dashboard, not as a change agent. It had been designed to rethink capitalism, to transform a mindset, to bring a system change; however, in spite of some successes, the result was far from expected: resources, climate or biodiversity were worsening and lacking pace and scale would only make any framework futile. The normative profile of the framework is at risk, and he was not the only one observing this. Many scholars highlighted that one of the main topics in today's discussion around the Agenda and reaching its targets is the way private and public sectors address the SDGs in their own platforms. While the private sector selectively engages with SDGs based on pure economic aspects with a strong focus on reporting, the governments, though well-intended in terms of social welfare, lack policy and institutional coherence, proper funding, data, and last but not least a good sense of leadership (Saxena, Ramaswamy, Beale et al., 2021).

A structural divergence in the priorities of the two sectors is observed (see Table 1) putting at risk not only the completion of the goals, but the entire philosophy behind – sustainability, prosperity and equity, everything under the umbrella of partnerships as highlighted by the Organisation for Economic Co-operation and Development (OECD) in its 2016 report, supported by a healthy plural sector (NGOs, cooperatives, etc.) with its role on communities, balancing the tendency to lean either right or left, as Mintzberg mentioned in his Stanford article (2015). In order to better understand the multifaceted approaches of the private and public sectors in terms of sustainability, we propose a further look into the focal points mentioned above.

An observable conclusion may be that SDGs prioritization is strongly linked to institutional profile: while the private sector prioritizes SDGs that are aligned with strategic business objectives, particularly those related to efficiency, value creation, innovation, measurability (SDG 7 – clean energy, SDG 9 – industry and infrastructure, SDG 12 – responsible production, SDG 13 – climate action, and SDG 8 – economic growth), the public sector relies on its normative profile (policy-based logic), addressing social welfare, equity, and long-term societal stability, (SDG 1 – poverty reduction, SDG 3 – health, SDG 4 – education, SDG 10 – inequality).

Table 1. Private and public approaches regarding SDGs

Dimension	Private Sector	Public Sector
Core driver	Profit & efficiency	Social welfare
Focus SDGs	7, 8, 9, 12, 13	1, 2, 3, 4, 10
Time horizon	Short-medium term	Long-term
Measurement	ROI, ESG metrics	Social outcomes
Approach	Selective	Comprehensive

Source: own study based on: United Nations, 2015; Sheehy, Farneti, 2021

A key topic in the debate around the importance of the sector's implication in the SDGs implementation is leadership, which can be the answer to the misalignment in private and public SDG prioritization. The base of a trustworthy partnership resides in common vision and interest, in the ability to set a direction, balance control, and govern with ethics and values. A strong accent is centered on trust, confidence, and knowledge helping in integration of various stakeholders (Haywood, Funke, Audouin et al., 2019). Also, as mentioned by Vazquez-Brust, Piao, De Melo et al. (2020) based on Chip Heath and Nancy Staudenmayer research on coordination in organizations, ability and willingness are also critical factors for a lucrative collaboration, especially considering that partnerships, in general, require a leaders' sustained effort over time as SDGs are long-term desiderates. In today's complex environment, this requires continuous learning and adaptation, as one angle, most probably, cannot keep its value over time (Saxena, Ramaswamy, Beale et al., 2021). Our view is that strong leadership is the success factor in any strategic collaboration aiming to integrate economic, social, and environmental priorities – a type of mindset may ensure a minimization of the gap between public and private sector interests.

The integrated framework for SDGs implementation (see Fig. 1) is structured around the relationship among learning, leadership, and partnerships, with learning (development of knowledge, values, and critical reflection) modelling leaders to build vision, give ethical direction, and manage capabilities. Partnerships, then, are enabled by strong leadership through collaboration, resource integration, and governance across sectors. These partnerships support SDG implementation, resulting in economic, environmental, and social realities. The sustainable development foundation consists of continuous and adaptive feedback, with partnerships generating new learning, outcomes refining leadership and enriching partnerships to ensure the SDGs efforts are aligned and responsive over time.

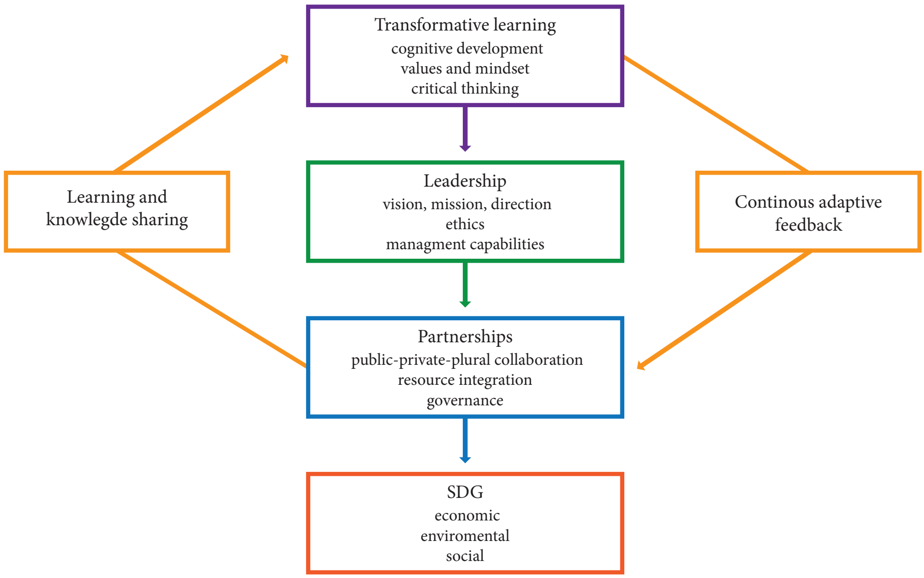

Fig. 1. Conceptual framework on sustainability implementation
Source: own elaboration based on: Saxena, Ramaswamy, Beale et al., 2021

As already stated, a special aspect brought into attention is the concept of partnership, precisely SDG 17, which aims at strengthening partnerships for sustainable development. A fundamental element in the Agenda, except the three above-mentioned pillars and a strong commitment to ensuring peace, is the revival of the concept of partnership (Vazquez-Brust, Piao, De Melo et al., 2020) – not only at the local level, but global and, more importantly, in supporting the current paper, as a necessity for a multi-actor collaboration, not just participation. The discussion around the role of partnerships in driving sustainable development has gained attention due to the modest outcomes as a result of poor sectoral coordination – though SDGs represent an important aspect of our lives, they lack constant implication from all the sectors: public, private, and civil society (Saxena, Ramaswamy, Beale et al, 2021). Furthermore, the digital developments brought up by Industry 4.0, less understood in consequences in the early 2000, have major societal implications, bearing dual facets in many situations – for example, digitalization in manufacturing and business processes offer great opportunities in terms of efficiency and productivity, but in the same time when thinking of larger and faster production processes thanks to the automation, the risks of higher energy consumption and pollution rise (Ghobakhloo, 2020). Nevertheless, digital technologies and insights generated by data become more and more important for partnerships and SDGs, with the promising future of broadening the partnership outcomes beyond SDGs (Leal Filho, Dibbern, Dinis et al., 2024). At the same time, Ghobakhloo (2020) suggests that sustainability in today's Industry 4.0 should be addressed with the help of public policies and multi-actor agreements, meaning that public, private, and academia should collaborate to ensure sustainability in the current industrial revolution is deployed across all the societal layers. The same approach is proposed by Saxena, Ramaswamy, Beale et al. (2021), highlighting that today's challenges faced by sustainable development are interconnected and continuous, thus can be efficiently addressed through a collaborative mindset. Mutual gains can be obtained if resources are shared and we play the game of sustainability together. A relevant point of view comes from Oliveira-Duarte, Reis, Fleury et al. (2021), who underline the necessity of all the stakeholders to become aware of the ecosystem they are part of and, in the end, of the level of innovation required based on geography, knowledge, and collaboration.

As attractive as the idea of strong partnerships can be, special attention should be paid to the involvement of the private sector in SDG sectors, especially the sensitive industries or those addressing public service (Zhan, Santos-Paulino, 2021). The first issue raised is the intervention of the companies in health or education, which can rather endanger standards than support them unless strong state governance is engaged. Zhan and Santos-Paulino (2021) highlight a second problematic aspect: the affordability and accessibility of the services, elements which can be at risk if the return on investment mechanisms, essential for the private companies, affect the prices for the consumers. A third point is underlined by the authors regarding the two sectors' investments, concluding that the public sector should be kept accountable for the delivery of the services to the citizens while balancing the public and private investments.

In our view, effective partnerships combine the public sector's long-term vision, regulatory authority, and societal perspective with the private sector's innovation, operational efficiency, and capacity to mobilize resources. Their success, however, depends on coherent governance, balanced responsibilities, and ethical leadership capable of aligning stakeholders around shared sustainability objectives. These aspects are further examined in the comparative analysis.

1. Methodology

The study introduces a narrative literature review based on purposive source selection, combined with conceptual comparative analysis. This methodological approach is proposed based on the fact that the objective of the research is to synthesize and interpret theoretical perspectives, empirical findings, and institutional contributions concerning sustainability in the public and private sectors rather than to provide an exhaustive systematic review of all available literature or primary empirical data. A narrative review is considered appropriate for the present research because sustainability is a multidisciplinary field encompassing areas such as management, public administration, corporate social responsibility, sustainable development, or public-private collaboration. The conceptual comparative component of the methodology is consistent with the main objective of the paper, which is to identify differences and complementarities between the institutional logics of public and private sector organizations. The analysis focuses particularly on differences in organizational drivers, governance mechanisms, sustainability priorities, resource capabilities or approaches to implementing the SDGs. The paper is predominantly literature-based and the comparative analysis is mainly conceptual, without primary empirical data (qualitative/quantitative studies, case studies, etc.).

Regarding the literature identification, the process involved an iterative selection guided by conceptual relevance to the research objectives. Google Scholar is used as main search engine complemented by backward citation searching of the reference lists of relevant publications and targeted searches for institutional reports and policy documents issued by international organizations. The literature corpus is not determined through a predefined systematic search protocol; the search strategy is based on simple search queries, without involving Boolean operators, such as: "sustainable development/sustainability in private companies", "public sector sustainability" or "public-private partnerships for sustainability". Publications are selected if they contribute to the analysis of sustainability in public-sector organizations, private-sector organizations, or cross-sector partnerships, or when they provide relevant theoretical foundations concerning the main concepts, such as sustainability, institutional theory, governance, or Sustainable Development Goals. No exhaustive database search protocol is applied, as the study was designed as a narrative literature review rather than a systematic review. In the case of the public sector, particular attention is given to institutional theory, institutional pressures, public administration, sustainability governance, policy coherence, accountability, and SDG implementation.

In regard to the selection criteria, the main inclusion criteria are related to the direct relevance to sustainability, sustainable development, CSR, ESG, or SDG implementation and their usefulness for identifying differences or complementarities between public and private sector approaches to sustainability. The literature corpus includes theoretical and conceptual publications, empirical studies, or reports issued by recognized international organizations. Sources are excluded if sustainability or the SDGs are only peripheral to their primary focus, when they do not contribute to the organizational or institutional level of analysis, or when they address technical issues without relevant managerial, governance, policy, or organizational implications. The final literature corpus comprises 40 bibliographic sources published between 2007 and 2026 and also 8 Internet sources. Earlier foundational institutional documents, particularly the 1987 Brundtland Report, are retained because of their importance in establishing the modern concept of sustainable development. The 2015 United Nations 2030 Agenda for Sustainable Development was also included as a central policy framework for analyzing the roles of public and private-sector actors in SDG implementation. Nevertheless, the analysis places greater emphasis on recent literature, particularly research addressing contemporary developments in sustainability and public-private partnerships.

The study illustrates a narrative review with purposive source selection and conceptual comparative analysis. It is not a systematic literature review, scoping review, or meta-analysis as it does not employ a search protocol, a standardized methodological quality assessment, or a statistical synthesis. The selection of literature depends on the authors' assessment of conceptual relevance to the research objectives. Consequently, the possibility of selection bias cannot be eliminated, and relevant publications may not have been included.

2. Results

The results of the study are organized in 3 subchapters on the institutional and managerial characteristics of public-sector sustainability, the strategic and organizational dimensions of private-sector sustainability, and the differences and complementarities that emerge between the two sectors, respectively. Particular attention is given to the role of institutional logics, governance mechanisms, leadership, learning, and cross-sector partnerships in shaping sustainability outcomes and enabling the integration of sector-specific capabilities, as already highlighted in the proposed conceptual framework (see Fig. 1).

Institutional approach of sustainability in the public sector

Sustainable development is a comprehensive idea that was first defined in 1987 in the Brundtland Report of the World Commission on Environment and Development, titled "Our Common Future," (United Nations, 1987) and it is a global priority with 17 clear goals and associated targets set out in the 2030 Agenda (United Nations, 2015). In the public administration sector, the organizational perspective perceives sustainability as a factor that must be integrated into policies, procedures, and governance mechanisms – not merely added as a slogan. Researchers state that there is strong political will and a firm commitment to sustainability and sustainable development (Thürer, Tomašević, Stevenson et al., 2018). The governmental efforts to combat the impacts of climate change are already having an impact on the strategies of economic operators, as the applicable measures are both strategic and mandatory, rather than voluntary (Porter, Reinhardt, 2007). Legislative pressures from regulatory bodies are an important factor in promoting corporate sustainability, highlighting how coercive pressures can cause support, not only for private, but for public organizations as well, leading to the adoption of more sustainable practices, making them more attractive to investors concerned about the risks associated with non-compliance (Damayanthi, 2022). Furthermore, Marinescu (2020) suggests that institutional pressures and legislative regulations are the main factors driving the adoption of these practices. This issue is addressed in the academic literature on the public sector through a focus on formal and informal institutions, organizational structure, and administrative behavior. Alqasimi, Zervopoulos, Sharker et al. (2025) explore how the rule of law and the quality of regulations (formal), together with informal norms, influence the efficiency of the public sector.

A longitudinal study of public institutions has revealed that sustainability-related governance is often disproportionately focused on environmental and regulatory issues, while the social and economic pillars are less developed (Latorcai, Strausz, Csedő, 2025) or emphasize technical and regulatory aspects (Ciornei, 2022), but less so the ecological-social balance. Another study argued that the sustainability of public governance depends on its organizational structure, and a 2024 analysis found that institutional pressures, constraints, and complacency are key drivers of the success or failure of reforms (Trondal, 2021; Aksom, Vakulenko, 2024).

Given that sustainable investment projects are usually evaluated based on ESG scores (Dumitrescu, Gil-Bazo, Zhou, 2022), in practice, the institutional perspective focuses on integrating sustainability into performance evaluation, budgeting, human resources management, operational transparency and reporting, public procurement, and proactive stakeholder engagement. In a study on local government, performance evaluation was considered more important than official sustainability plans, followed by working groups, specialized staff, and budget allocation (Chen, Zhang, 2026).

In brief, the institutional approach views public-sector sustainability as an issue related to institutional structure and formalization; in other words, it concerns how sustainability becomes an integral part of an organization's standard operating procedures, rather than merely a statement of intent.

The managerial type approach is the most focused on tools and organizational performance. It treats sustainable development as an issue that public organizations should manage through efficiency, service quality, resource allocation, transparency, and measurable performance. Hinojosa, Sandoval, Hugo et al. (2024) consider that organizational management in the public sector aims to optimize "efficiency and effectiveness," improve strategic planning and resource allocation, and promote transparency and accountability.

The institution-based approach is more comprehensive and less techno-centric. It examines how sustainability is embedded in rules, procedures, standards, staffing, budgeting, and reporting, as well as how formal and informal institutions determine whether reforms are sustained. Institutional sustainability is not just about results; it also takes into account "how they are achieved," and an analysis from 2025 highlights how formal institutions, such as the rule of law and the quality of regulation, together with informal norms, influence public sector performance (Alqasimi, Zervopoulos, Sharker et al., 2025).

Therefore, the difference does not lie in the fact that one emphasizes sustainability while the other does not. The managerial approach views sustainability as a management task: setting goals, managing resources and outcomes, and improving performance. The institutional approach views sustainability as an organizational approach: integrating it into the system's logic so that it can withstand staff shortages, political changes and day-to-day inertia. For this reason, a study on local government found that integrating sustainability into performance evaluations was more important than simply including it in official plans (Chen, Zhang, 2026).

The managerial approach treats the SDGs as a performance-based program: it translates them into objectives, benchmarks, budget allocations, performance reporting, and mechanisms for monitoring service delivery. The institutional approach treats them as a governance framework: it enables the system to coordinate activities across departmental boundaries, ensure accountability, and integrate sustainability into procedures that extend beyond the duration of a reform cycle.

Radin (2019) argues that the literature places SDG 16 at the heart of the institutional framework. An analysis shows that SDG 16 focuses on public institutions, particularly on effectiveness, transparency, accountability, anti-corruption, inclusion, access to information, and non-discrimination. Massey (2022) indicates that "none of the other 15 SDGs can be achieved without the coordination and delivery of SDGs 16 and 17". So, without an effective, accountable, and transparent public administration, it is unlikely that the 2030 Agenda (United Nations, 2015) can be put into practice.

This is significant because it places the SDGs on two tiers simultaneously. From a managerial perspective, public financial management, accounting, and performance systems are used to implement these goals; one analysis highlights that sustainability requires "methods and tools" at the organizational level, while another document advocates aligning administrative key performance indicators (KPIs) with the SDGs (Manes Rossi, Brusca, Cohen et al., 2025; Dragomir, Croitoru, Nicoleta Daniela et al., 2026). On the institutional side, the key issue is policy coherence and institutional integration across sectors, levels of government, and actors; the OECD chapter on policy coherence for sustainable development lists commitment, long-term vision, policy integration, coordination, stakeholder engagement, and monitoring as the relevant mechanisms (OECD, 2019).

So, we can observe that the 17 SDGs are the common destination, but they do not collapse the two approaches into one. The management framework focuses on how goals can be measured and achieved; the institutional framework focuses on the types of public institutions, coordination mechanisms and accountability structures that enable the sustainable achievement of the SDGs.

Sustainability facets in the private sector

Though generally focused on sustainability as a brand enabler or as an economic opportunity (Smith, Sharicz, 2011), the literature shows that the private sector should expand its view on sustainability beyond this limited spectrum.

In 2018, Samanthi Silva, a researcher from the Centre for Sustainability Management at Leuphana University in Lüneburg, Germany, reviewed the sustainability reports, including the CSR reports of FTSE 100 (an index of 100 most capitalized blue-chip companies listed at London Stock Exchange). The conclusions published in 2021 show a rather peripheral insertion of the SDGs in the activities, which result in a more "symbolic than substantive" role in the business. A similar conclusion is presented by Calabrese, Costa, Ghiron et al. (2022) confirming that companies' sustainability reports include only a general overview of how they plan to contribute, and the adoption of measurement is reduced. Another aspect in the current research is related to the risk of limiting SDGs to an exclusively corporate communication activity or simply introducing the concept as a legitimization instrument of the companies facing society or the stakeholders (van Der Waal, 2024).

Figure 2 shows that over one-third of the analyzed companies (33 companies = 33%) do not include sustainability in their efforts, at least at a report level, either by having no report or by not displaying an SDG reference. The other 67% companies report all SDGs individually, though as a general conclusion, deep elaboration and connection between strategy and SDGs still lack, direct contribution of the companies to the goals needs to be established (Silva, 2021). Regarding the level of quality of the information provided in the 67 analyzed reports, Silva (2021) admits that difficulties regarding the operationalization of the goals in the activity are still present. In spite of the fact that the companies understand the need for measurement, the information provided in the reports rather envisages future desires than concrete indicators. We find that a valuable insight from Silva's research is connected to the industry trends, specifically referring to the fact that joint efforts of companies operating in the same industry may register a higher success in achieving the goals until 2030. A very good example to follow by various industries is the one in the energy sector, its core business becoming naturally linked to the SDG 7 – ensure access to affordable, reliable, sustainable and modern energy for all.

For a further understanding of the private sector involvement in the 2030 Agenda, our view is based on an analysis considering five interrelated facets.

The outcome facet is responsible for the TBL approach, precisely economic, social, and environmental outcomes. In practice, the private sector is usually concerned with the economic (and for the past years, environmental) aspects, while the social domain remains secondary. It can be assumed the logic of Milton Friedman in the article dated 1970 and republished in 2007 entitled "The social responsibility of business is to increase its profits", still has an echo in the business environment: "there is one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud". Sheehy and Farneti (2021) also present Carroll's CSR pyramid based on Friedman's ideas, highlighting the fact that for a company to be able to contribute to in any aspect, first of all, it has to be financially viable – this is its first responsibility. However, sustainability is increasingly gaining traction in the business environment, even if there are not so many companies designing impact assessment explicitly for SDG (Hacking, 2019).

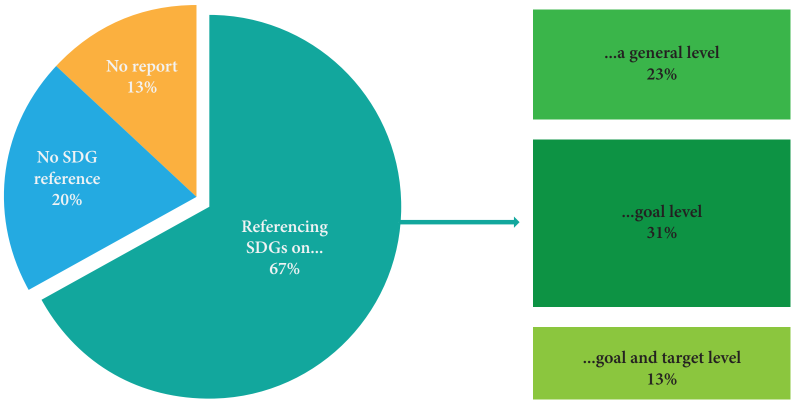

Fig. 2. Reporting on SDGs
Source: Silva, 2021

The second facet is that of governance and capabilities. Here, we consider internal conditions that are necessary in order to embed sustainability: leadership and decision-making processes, governance structures, organizational culture, learning, measurement and reporting. As shown before, leadership is a key enabler for adopting sustainability in organizations as well as in partnerships and, as mentioned by Smith and Sharicz (2011) based on the research of Andrew Wilson, Patricia Hind, and Gilbert Lenssen, it requires "reflexive abilities" such as the ability to analyze reality as a whole (systems thinking), to welcome diversity, to understand global aspects and adapt locally, to create valuable dialogue, and being emotionally conscious. As leadership is a critical factor for successful plans, it becomes necessary to understand the values that drive leaders and how they can be infused in the organization, a conclusion we keep in mind also from the research of Smith and Sharicz (2011).

Core business is proposed here as the third facet and we understand here the strategic and operational activities: business models, resources, supply chains, production and consumption, innovation, digitalization. A focal point addressed here is innovation. Why is it important? Because sustainability and innovation work for each other in a dual manner: either innovation is a generator for sustainability or sustainability drives innovation (Pînzaru, Săniuță, Sălăgeanu, 2022a) and secondly because of the complex environment companies face today requiring new approaches on competitiveness and productivity, in other words, innovating in products and services or even adapting or changing business models directly impacted by sustainability (Pînzaru, Dima, Zbuchea et al., 2022b). Nevertheless, sustainability either derived from innovation or driving innovation becomes meaningful when integrated into strategy and operations, while SDGs can be a lever to build frameworks or set objectives that can be instruments of broader sustainability assessment (Hacking, 2019).

The fourth facet concerns financial issues. We discuss here profitability, investment dedicated to ESG, capital allocation and green finance. An important element here is the clear differentiation between profit as a business outcome and finance as the mechanism that enables sustainability. Corporate sustainability is often driven by profit importance, and weak versions of corporate sustainability only internalize environmental and social concerns when they support long-term financial performance (Sheehy, Farneti, 2021). Once again, Carroll's pyramid can be a valuable framework for the managers: every contribution to a higher purpose depends on the financial viability, followed by legal and ethical responsibilities and only after all these layers are well designed, the philanthropic layer can contribute to the social welfare. Nevertheless, SDGs offer good opportunities for investment in innovation and growth strategies for the private sector.

The relational facet is the fifth in the current paper and it includes, from our perspective, stakeholder management, partnerships of all types (also public-private collaboration), and CSR efforts as a way to connect environmental and social impacts of business to international norms and stakeholder expectations. A very important aspect is understanding that companies cannot achieve sustainability in isolation. Sustainability is a strong component of today's society and it faces systemic challenges which can be solved in collaboration: governments, not-for-profit actors, communities, companies, etc. (Sheehy, Farneti, 2021). Here, a critical point to address is the institutional capability to put in place strong greener policies to supervise the companies regarding the environment (Afzal, Rasoulinezhad, Malik, 2022). We agree that corporate sustainability strongly depends on the quality of the relations in the social system and needs the participation of all the external players to gain legitimacy, to benefit from regulation and shared resources and knowledge.

These conclusions enforce once again the importance of partnerships in a successful implementation of sustainability and exclude the limited perception that the private sector actions may be a substitute for public sector response to sustainability. We understand the actors should play in a functional system, contributing each other through their relevant capabilities towards a common goal – achieving SDGs.

Comparative view

The comparative analysis of sustainability approaches in the private and public sectors reveals not only structural differences but also deeper divergences in logic, incentives, and operational frameworks. While both sectors formally align with the overarching goals of the Sustainable Development Agenda, their pathways toward implementation are shaped by fundamentally distinct institutional rationalities. These differences are not inherently problematic. However, when uncoordinated, they can generate fragmentation, inefficiencies, and even counterproductive outcomes in the broader sustainability landscape. The most visible distinction between the two sectors concerns their institutional logic. While private organizations generally approach sustainability through competitiveness, innovation, and value creation, public organizations prioritize social welfare, equity, and long-term societal development (OECD, 2016). These different orientations influence not only sustainability priorities, but also the governance mechanisms through which SDGs are implemented. In contrast, public institutions tend to approach sustainability as a policy objective, embedded within regulatory frameworks and public service delivery systems, where legitimacy and inclusiveness prevail over efficiency considerations. This distinction becomes visible in the selection and prioritization of SDGs. As highlighted earlier, the private sector gravitates toward goals that can be operationalized within business models and measured through performance indicators, such as SDG 8, SDG 9, or SDG 12. These goals allow for relatively clear metrics, return-on-investment calculations, and alignment with core business strategies. Empirical evidence supports this pattern. For instance, KPMG (2020) shows that large corporations tend to prioritize SDGs that are closely linked to their industry and value chain, reinforcing the idea of selective engagement. On the other hand, the public sector addresses a broader and more complex spectrum of goals, including poverty reduction, health, education, and inequality (Saxena, Ramaswamy, Beale et al., 2021). These areas are inherently more difficult to quantify and often require long-term, systemic interventions that extend beyond electoral cycles and budgetary constraints.

A second key dimension of comparison concerns the time horizon of sustainability initiatives. Private sector actors typically operate within short to medium-term planning cycles, influenced by market pressures, shareholder expectations, and financial reporting periods. Even when long-term sustainability strategies are adopted, they are frequently justified through anticipated economic returns or risk mitigation.

This observation is consistent with findings from the World Bank (2019), which highlights that private investments in sustainable development are often contingent upon clear financial incentives and risk-adjusted returns. Conversely, the public sector is structurally oriented toward long-term outcomes, given its responsibility for societal development and intergenerational equity (see Table 2).

Table 2. SWOT analysis on partnerships for sustainability between private and public sectors

<table>
<tr><th>Strengths</th><th>Weaknesses</th></tr>
<tr><td>Public sector may bring:
– Legitimacy and public trust
– Regulatory and policy authority
– Long-term orientation
– Focus on social welfare, equity, and redistribution
– Ability to coordinate large-scale societal goals

Private sector may contribute with:
– Innovation and technological agility
– Access to financial resources and investment
– Operational efficiency
– Rapid implementation
– Ability to create measurable outcomes</td><td>Public sector:
– Bureaucracy and slow decision-making
– Political discontinuity and changing priorities
– Resource limitations
– Difficulties in measuring long-term social outcomes
– Fragmented implementation across institutions

Private sector:
– Profit dominance and short-termism
– Selective engagement with SDGs
– Risk of greenwashing and symbolic reporting
– Limited attention to social equity issues
– Dependence on return on investment (ROI)</td></tr>
<tr><th>Opportunities</th><th>Threats</th></tr>
<tr><td>– Shared value creation between economic and social objectives
– Industry 4.0 technologies for sustainable innovation
– Improved governance and accountability frameworks
– Co-creation of solutions through civil society involvement
– Stronger cross-sector leadership and learning mechanisms
Possible gains: better alignment of SDGs with business models and public policy and expanded access to sustainable finance</td><td>– Misalignment between public and private sector priorities
– Weak governance of partnerships
– Regulatory capture (public side) or excessive market influence (private side)
– Increasing social inequality if companies' solutions are too expensive
– Political instability resulting in lack of policy continuity
Possible risks: environmental degradation and climate risks, failure to achieve SDGs due to fragmented and uncoordinated actions</td></tr>
</table>

Source: own study based on: Alqasimi, Zervopoulos, Sharker et al.,2025; Saxena, Ramaswamy, Beale et al., 2021; Smith, Sharicz, 2011; United Nations, 2015

However, this long-term orientation is often challenged by political cycles, administrative turnover, and resource limitations, which can undermine consistency and continuity in sustainability policies (Saxena, Ramaswamy, Beale et al., 2021). Another important area of divergence lies in measurement and accountability mechanisms. The private sector benefits from relatively standardized tools such as ESG metrics, sustainability reporting frameworks, and performance dashboards. These instruments enable comparability, benchmarking, and external validation, even if, as Elkington (2018) argues, they sometimes risk reducing sustainability to a reporting exercise rather than a transformative process. Moreover, the growing institutionalization of sustainability reporting, reflected in frameworks such as those promoted by the Global Reporting Initiative or integrated reporting practices, has strengthened transparency and stakeholder scrutiny (KPMG, 2020). In contrast, the public sector faces significant challenges in measuring social outcomes, given the complexity, multidimensionality, and long-term nature of many policy interventions. Indicators related to well-being, equality, or social cohesion are inherently more difficult to operationalize, and data availability is often limited or inconsistent. The approach to implementation further differentiates the two sectors. The private sector tends to adopt a selective approach, focusing on areas where it can generate a competitive advantage or align sustainability with core business operations. This selectivity can lead to efficiency and innovation, but also to gaps in coverage, especially in less profitable or high-risk areas. In contrast, the public sector adopts a comprehensive approach, aiming to address the full spectrum of societal needs. While this inclusiveness is essential for achieving the SDGs, it often results in dispersion of resources, bureaucratic complexity, and slower decision-making processes. As Mazzucato emphasizes in the European Commission report on innovation-led growth (2018), public institutions are increasingly expected not only to regulate markets, but also to actively shape them, which further complicates their role in sustainability governance. Leadership remains an important differentiating factor between the two sectors. In the private sector, it is closely associated with innovation and strategic performance, whereas in the public sector it focuses on governance, policy coherence, and accountability. Regardless of context, effective leadership facilitates collaboration across organizational boundaries and enables long-term sustainability partnerships (Vazquez-Brust, Piao, De Melo et al., 2020). The capacity for innovation also differs significantly between the two sectors. Private organizations, driven by competition and market incentives, are often more agile and responsive to technological and organizational innovation. This is evident in the context of Industry 4.0, where digitalization and automation create new opportunities for efficiency and sustainability (Ghobakhloo, 2020). However, these innovations can also generate negative externalities, such as increased energy consumption or social inequalities, if not properly regulated. The public sector, while generally less agile, plays a crucial role in setting the regulatory and institutional frameworks that guide and constrain private sector innovation. In this sense, innovation in sustainability is not the exclusive domain of one sector, but rather the result of their interaction. This perspective is consistent with the literature on mission-oriented innovation, which highlights the importance of coordinated public and private efforts in addressing grand societal challenges (European Commission, Mazzucato, 2018). Another critical dimension is the management of risks and externalities. The private sector tends to internalize risks that directly affect financial performance, while externalities, such as environmental degradation or social inequality, may remain insufficiently addressed unless regulated or incentivized. The public sector, by contrast, is responsible for managing systemic risks and ensuring that externalities are mitigated in the public interest. This creates an inherent tension, notably in sectors such as health, education, or infrastructure, where private involvement can bring efficiency and investment, but also raises concerns regarding accessibility, affordability, and quality (Zhan, Santos-Paulino, 2021). The World Bank (2019) further notes that without adequate governance frameworks, private participation in development sectors may exacerbate inequalities rather than reduce them. Despite these differences, it would be reductive to frame the relationship between the two sectors as purely oppositional. On the contrary, the comparative analysis highlights a strong potential for complementarity. The private sector brings efficiency, innovation, and financial resources, while the public sector provides legitimacy, regulatory frameworks, and a focus on equity and long-term outcomes. As emphasized by OECD (2016), effective engagement between the two sectors can enhance the impact of sustainable development initiatives, provided that roles and responsibilities are clearly defined. However, achieving this complementarity is far from automatic. One of the main challenges lies in the alignment of incentives and expectations. Private actors may be reluctant to engage in areas with low or uncertain returns, while public institutions may lack the capacity to design and enforce effective partnership frameworks. Moreover, differences in organizational culture, decision-making processes, and accountability mechanisms can create barriers to collaboration. As Saxena, Ramaswamy, Beale et al. (2021) argue, addressing the interconnected and evolving nature of sustainability challenges requires continuous learning, adaptation, and coordination across sectors. The concept of partnerships, as articulated in SDG 17, emerges as a central mechanism for bridging these gaps. Yet, as noted by Vazquez-Brust, Piao, De Melo et al. (2020), the governance of such collaborations remains a "black box," with limited understanding of the factors that determine their success or failure. Effective partnerships require more than formal agreements; they depend on trust, shared vision, and the ability to balance divergent interests over time. In this context, leadership once again plays a crucial role in shaping the conditions for collaboration. In summary, the comparative view underscores that the differences between the private and public sectors are not merely operational, but deeply rooted in their institutional logics. These differences influence how sustainability is defined, prioritized, measured, and implemented. While these differences generate important governance challenges, they also create opportunities for synergy through well-designed partnerships and coordinated institutional frameworks (Rashed, Shah, 2021).

Conclusions

The present study has explored the distinct yet interconnected approaches of the public and private sectors to sustainability and SDG implementation. Although their institutional logics, priorities, and governance mechanisms differ, these differences should be understood as complementary rather than conflicting, providing the basis for more effective sustainability outcomes. The private sector brings efficiency, innovation capacity, access to financial resources, and the ability to scale solutions rapidly. The public sector, in turn, provides legitimacy, regulatory authority, long-term vision, and a normative commitment to equity and social welfare. Rather than existing in opposition, these characteristics position the two sectors as interdependent actors within the broader sustainability ecosystem. However, this complementarity does not materialize automatically. As highlighted throughout the paper, the divergence in incentives, accountability frameworks, and operational cultures can generate misalignment and limit the effectiveness of sustainability initiatives. The selective engagement of the private sector, often driven by economic considerations, may leave relevant social areas underfunded, while the comprehensive but resource-constrained approach of the public sector may struggle to deliver impact at scale. These limitations reinforce the need for coordination mechanisms capable of aligning priorities and mobilizing resources across sectors.

In this context, partnerships emerge not merely as an optional instrument, but as a structural necessity for achieving the SDGs. The emphasis placed on SDG 17 reflects the recognition that complex and interdependent global challenges cannot be addressed by isolated actors. As Saxena, Ramaswamy, Beale et al. (2021) argue, sustainability issues are inherently interconnected and require collaborative responses that integrate economic, social, and environmental dimensions. Similarly, Vazquez-Brust, Piao, De Melo et al. (2020) underline that the effectiveness of such collaborations depends on governance structures capable of managing complexity, uncertainty, and diverse stakeholder interests.

The role of leadership becomes specifically relevant in facilitating this transition from coexistence to collaboration. It is of paramount importance for leadership, both in the public and private sectors, to go beyond organizational boundaries and cultivate a shared vision of sustainability. This involves not only strategic alignment but also the cultivation of trust, transparency, and mutual accountability. As suggested in the conceptual framework discussed earlier, leadership, learning, and partnerships form a dynamic system in which each component reinforces the others, enabling adaptive and resilient approaches to sustainability challenges.

At the same time, the findings of this paper point to the importance of maintaining a balanced distribution of roles and responsibilities. While private sector participation can enhance efficiency and innovation, especially in areas such as infrastructure, technology, or energy, the public sector must retain a central role in ensuring accessibility, affordability, and quality of essential services. As emphasized by Zhan and Santos-Paulino (2021), excessive reliance on market mechanisms in sensitive sectors such as health or education may generate risks related to inequality and exclusion. Therefore, complementarity should not be understood as a dilution of responsibilities, but rather as a coordinated division of roles within a coherent governance framework.

Another important implication concerns the need for continuous learning and adaptation. The dynamic nature of sustainability challenges, amplified by technological change and global interdependencies, requires flexible and iterative approaches. Both sectors should develop the capacity to learn from experience, adjust strategies, and integrate new knowledge into decision-making processes. In this regard, the interaction between public policies and private innovation plays a significant role in shaping sustainable development trajectories (Ghobakhloo, 2020; European Commission, Mazzucato, 2018).

Ultimately, while the study provides a synthesis of existing concepts related to institutional logics, leadership, learning, and public-private partnerships, the key contribution of this paper lies in reframing the relationship between the public and private sectors. Instead of viewing them as competing or opposing forces, the analysis supports a perspective based on interdependence and shared responsibility. The achievement of the Sustainable Development Goals depends not on the dominance of one sector over the other, but on their ability to collaborate effectively within well-designed institutional frameworks. This process of reframing the relationship between the public and private sectors is supported by the proposed framework, which explains how differences between public and private-sector institutional logics can be transformed into complementary capabilities through learning, leadership, and cross-sector partnerships. The framework conceptualizes SDG implementation as an adaptive process in which sector-specific capabilities are integrated through governance mechanisms, while sustainability outcomes generate feedback that supports continuous learning and adjustment.

In conclusion, sustainability should be understood as a collective effort that transcends sectoral boundaries. In our view, the complementarities between the public and private sectors represent a critical resource that, if properly harnessed, can significantly enhance the effectiveness and impact of sustainability initiatives.

Strengthening partnerships, improving governance mechanisms, and fostering leadership capable of bridging institutional divides are essential steps toward realizing this potential. In a context defined by complexity and urgency, collaboration is not only desirable but indispensable.

This study is subject to several limitations that should be acknowledged. First, the research relies predominantly on a review of existing literature, which, while providing a broad and coherent theoretical foundation, may not fully capture the most recent developments or context-specific dynamics in sustainability practices across sectors. Second, the comparative analysis is mainly conceptual and is not complemented by primary empirical data, which may limit the extent to which the findings can be directly generalized to specific institutional settings. In addition, although the paper draws on studies from multiple regions and sectors, the diversity of institutional environments is only partially reflected. Finally, given the complexity and evolving nature of sustainability governance and public–private partnerships, some aspects of implementation remain open to further exploration, indicating opportunities for future empirical research.

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