



Yokohama City University Extension Course

**SDGs Implementation Seminar:**  
Acquiring Know-How on Turning SDGs into  
Business Management Strategies

## **Course Report**

This report summarizes the course content of the Academic Year 2020 Yokohama City University Extension Course “SDGs Implementation Seminar: Acquiring Know-How on Turning SDGs into Business Management Strategies,” hosted by the Yokohama City University Contributions to Society Center. The report focuses on the worksheets provided for course participants and the process of filling them out.

We would like to express our gratitude to Professor Makoya Kageyama of Yokohama City University, who planned and taught this course, for his tremendous cooperation.



一般財団法人 CSOネットワーク  
CSO Network Japan

## 1. On Course Participation

With the environment surrounding corporate enterprises changing drastically, the needs among stakeholders are expanding, as they now include values that must be emphasized in the social climate today such as sustainability, diversity, and inclusiveness. This course focused on the SDGs as a way to meet such needs among a company's stakeholders, by using SDGs to widen the spectrum of issues that the company should tackle within their business operations and other efforts. In fact, SDGs are an effective tool that are easy to understand precisely because they summarize the challenges (or the needs) that people around the world have today, and these goals are based on values, such as sustainability, that we must value around the globe.

Professor Makoya Kageyama of Yokohama City University, who planned and taught this course, specializes in economic systems theory and local CSR theory. As a researcher he has also been actively involved in supporting the local small and medium-sized enterprises (SMEs) fulfill their social responsibility (SR), and a prime example of such involvement was in designing the *Yokohama Model Regional Contribution Company Certification System*. This was a leading example of a municipal government creating its own CSR certification system.

Professor Kageyama is also a governing council member of CSO Network Japan (CSOJ), which is responsible for this report, and he has been providing CSOJ advice on SR and sustainability for local SMEs since we implemented the *Sustainable Public Procurement Project* between fiscal years 2016 and 2018. Before the course began, we heard about it directly from Professor Kageyama, and Maho Yamamoto, a CSOJ intern, and Masako Hasegawa, who is the Executive Director and a board member, participated in the course with the intent to use our learnings as a reference for the *SR Promotion Support Program for Local SMEs* that we are currently developing.

With the cooperation of Professor Kageyama, this report provides readers with an overview of the course, our learnings, and our impressions, along with the replicated worksheets provided during the course. We hope that this report will offer insight and support for SMEs or any other organization in becoming more aware of sustainability.

## 2. Course Overview

**Course Title:** Yokohama City University Extension Course "SDGs Implementation Seminar: Acquiring Know-How on Turning SDGs into Management Strategies"

**Date/Time:** October 20, 2020 – March 16, 2021. Total 6 classes, held once a month, 2 hours per class (2:30-4:30 p.m.).

**Location:** Online

**Instructors:** Mr. Makoya Kageyama (Professor, Yokohama City University), Mr. Rikuro Ikeda (Secretary General, Yokohama Green Purchasing Network)

**Hosted By:** Yokohama City University Contributions to Society Center (continuing education)

**Participants:** Approximately 50 people, consisting of a diverse group of participants including those from the corporate sector as well as management consultants, SME management consultants (SMECs), and full-time students.

### Course Outline:

This course is designed to enable students to systematically analyze their own companies and businesses following the worksheets, so that ultimately, they can complete the preparations for their companies' implementation of the SDGs. The basic flow of the course involves participants completing worksheets through group work and homework, presenting them in class, and being given feedback. Lectures and comments are provided by the instructors as needed. The flow of the course over the six months is shown in the table below.

\*WS: Worksheet

CLASS	STEP	CONTENT	OBJECTIVE
1	Introduction	Lecture on CSR and SDGs	Understanding the current trends in society as a whole
2	WS: CSR Extraction Table	Extracting and analyzing stakeholder needs	Understanding the relationship between the company and society
2	WS: Philosophy System Description Sheet	Systematically confirming the company's mission, vision, and CSR policy	
3	WS: SDGs Organizing Table	Linking existing initiatives to the SDGs	Understanding the relationship between the company's business/SR initiatives and the SDGs
4	WS: SDGs Self-Assessment Sheet	Confirming evaluation indicators and degree of achievement; Confirming indicators of effects on business management and degree of achievement	
5	WS: Business Creation Table	Devising new businesses and SR initiatives	Formulating future business plans
6	WS: SDGs Planning Table	Formulating future initiatives, evaluation methods, and schedule	
6	Conclusion	Presentations by participants who completed the seminar; Awarding of seminar completion certificates	

### 3. Case Study: Farmdo Group

For our case study, we analyzed the Farmdo Group, which has been launching a series of frontrunning initiatives under the slogan of "Support agriculture; Make efforts towards an increase in farmers' incomes." It has been growing in the field of agriculture since its establishment in 1994, and currently consists of the following entities: Farmdo Holdings Co., Ltd, which is responsible for management and administration; Farmdo Co., Ltd., which sells vegetables, processed products, and agricultural materials; Farmclub Co., Ltd, which engages in agricultural production and guidance; Farmland Co., Ltd., which has taken up the renewable energy and farmland revitalization business; and Everyday Farm LLC, which tackles CO2 reduction through the production of vegetables and electricity as an overseas business. In fact, the Farmdo Group has continued to develop its business with foresight as they capitalize on their own resources and knowledge. We chose them as the subject of our course work because we deemed it the most suitable for analyzing the relationship between their business and the SDGs.

[\*See Farmdo Group website for more details: <https://farmdo.com/farmdo.html> ]

What follows is our description of the actual analysis work based on the flow of the course.

#### Analysis Example Using the CSR Extraction Table and the Philosophy System Description Sheet

The first step we took was using the CSR extraction table worksheet, an excerpt of which is shown below. Here, we not only uncovered the social responsibilities of this specific business but also analyzed whether they are commensurate with business costs. This process allowed course participants to grasp the basic perspective of how a business must seek a balance between its social and economic aspects.

When we look specifically at the subject of our case study, we learned that Mr. Masayuki Iwai, the founder and president of the Farmdo Group, was born into a farming family and spent his childhood listening to the voices of farmers. The business began with the sales of agricultural materials and has since grown through working closely with and contributing to farmers. Given this background, we gathered that the company's most important stakeholders would be the farmers, who are the suppliers for Farmdo, followed by the consumers who are the buyers.

**CSR Extraction Table Worksheet:** The analysis in this table is based on the environment surrounding *Shoku no Eki* (literal translation in English is *Food Station*), which are farmer's market type of stores operated by Farmdo, Co., Ltd.

CSR Extraction Table	Important Stakeholder	Farmers (Suppliers)	Consumers
	Need of high concern for the stakeholder	Stability of Farmdo as their buyer	Safety of vegetables
	Initiative the company can take to meet this specific need	Strengthen governance	Disclose Information (e.g. place of production, certifications such as JGAP)
	What the company gains from meeting this need	Continued supply from the farmers	Repeat purchasing
	Potential new gains the company can expect from meeting this need	None in particular	Increase in purchase volume
	[a] Quantifying the new gains	0	+5
	Problems for the company if company does not meet this need	Supply from farmers may discontinue	Company's reputation may plummet, customer numbers may decrease, stores may have to close
	[b] Quantifying the trouble the company may experience when this need is not met	+5	+5
	[c] Quantifying the company's business costs in meeting this need	+2	+3
	a+b-c *	+3	+7
	✓, X, or P **	P	✓

\*The numbers given to [a], [b], and [c] are each based on an 11-point scale from +5 to -5. +5 denotes very large or significant, +4 denotes large or significant, +3 denotes fairly large or significant, +2 denotes small, and +1 denotes very small. 0 denotes neither small nor large. The same goes for the negative numbers, such as -5 meaning very large and significant in the negative direction, etc.

**\*\*✓** means “Company should decide to proceed with the initiative that meets this specific need,” **P** means “Company should pend its decision for now,” and **X** means “Company should not proceed with this initiative.” If a+b-c is larger than 6 then ✓, between 0 and 5 then Pending, and anything smaller than -1 is a decision against proceeding with the initiative.

Next, we filled the Philosophy System Description Sheet to organize and confirm the company's mission, vision, and CSR policy. By summarizing them in one table as shown below, we can check for consistency among these items and whether they all reflect the needs of stakeholders. As a caveat, with the exception of the management philosophy of "Support agriculture; Make efforts towards an increase in farmers' incomes" and "5. Code of Ethical Conduct," we filled in the rest based on our educated speculations about the Farmdo Group's business activities.

#### Philosophy System Description Sheet Worksheet

Your Company's Management Philosophy System
<b>1. Describe your company's mission (in society) by consolidating the needs of your stakeholders.</b> Through diversified businesses centered on agriculture, Farmdo contributes not only to the people involved in their businesses but also to the community and the environment as a whole. [ <i>*We used the CSR Extraction Table as a reference.</i> ]
<b>2. Think about what kind of company you should be in order to achieve your mission. Describe your vision (what you want to be, what you should be).</b> A company that creates agricultural businesses that harmonize and coexist with the local community and environment, through developing and making efficient the agricultural produce sales networks and producing sustainable energy using farmland.
<b>3. Describe your management philosophy. Consider if it is consistent with your mission and vision, and whether it can be interpreted as something that helps the company achieve the mission and move towards the vision.</b> Management philosophy: "Support agriculture; Make efforts towards an increase in farmers' incomes." It is consistent if supporting agriculture also contributes to the community and environment.
*Check whether the management philosophy achieves the mission. Check here if it is consistent [ ✓ ]
<b>4. Describe your CSR policy.</b> Contributing to the reduction of CO2 emissions by utilizing agricultural resources; Contributing to the stable income of farmers through contributing to food access and safety, etc.
<b>5. Describe the ethical code of conduct. (If there is a separate code, state the name of the code.)</b> Action Guidelines: 1. Be clear about goals, make decisions quickly, and act quickly. 2. Be growth-oriented and take on challenges without fear of failure. 3. Do not blame others but take action to improve ourselves. 4. Practice agriculture and understand farmers' feelings. 5. Practice freshness management, organization, cleanliness, and smiles.

#### Analysis Example Using the SDGs Organizing Table and the SDGs Self-Assessment Sheet: Agriculture-Welfare Linkage and Human Resources Development in Agribusiness Management

Now that corporate social responsibility had been gradually clarified in the previous steps, we built on this understanding and used two worksheets to analyze how existing business initiatives can be linked to the SDGs.

What we used in this analysis are the following two business initiatives: the human resources development in agribusiness management and the collaboration between agriculture and social welfare. As for the former, Farmdo Group has a vocational education partnership with the Chuo College of Agriculture, a local vocational school, with the aim of nurturing able farmers responsible for the future of agriculture in Japan. Students are accepted onto the Farmdo farms and provided with opportunities for practical training, which enables them to learn the know-how of agribusiness management. For the latter initiative, Farmdo accepts and instructs persons with disabilities (PWDs) on the farm through a cooperative relationship with a partner business. This business model based on company-to-company cooperation simultaneously creates agriculture-welfare collaborations. [For more information on these initiatives, please see: [https://farmdo.com/farmclub\\_resources.html](https://farmdo.com/farmclub_resources.html)]

In order to understand the relationship between each of the above-mentioned projects and the SDGs, we used the SDGs Organizing Table and the SDGs Self-Assessment Sheet. Specificity and details are emphasized when filling out these worksheets, such as including specific materials and proof that show the degree of contribution to respective SDG target. In addition, we must create indicators not only for SDGs but for business management effectiveness, too, which reaffirms this perspective that a business must achieve a balance between the social and


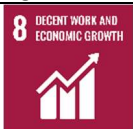
economic aspects of their endeavors.

As we posited in the CSR Extraction Table earlier in this report, farmers as suppliers would seek stability of Farmdo's business while consumers would seek food safety as buyers. We can say that agriculture-welfare collaboration and human resources development in agribusiness management contribute to both business stability and food safety, as these initiatives would help develop skilled agricultural workers who are connected to the company, while also contributing to food safety as the producers of the vegetables become more visible to the consumers. This is why we believed these initiatives to be good examples that meet the needs of stakeholders.

On a side note, an interesting idea was brought to our attention during group discussion in the course. We received feedback from other participants suggesting that Farmdo promote the behind-the-scenes story for their fresh produce – that vocational school students and persons with disabilities have taken part in their production – when they sell their produce at their stores. If this is realized, the storyline may make the produce more appealing to consumers and also provide an opportunity to acquaint them with Farmdo's initiatives.

#### SDGs Organizing Table and SDGs Self-Assessment Sheet Worksheets

\*In addition to the SDG targets in the table below, Targets 4.3 (on vocational and tertiary education) and 8.6 (on youth employment) are also relevant, but we listed only the following two as examples in our analysis due to space restrictions in this report. Also, we skipped questions and items that would require obtaining internal information from Farmdo as well as those where you need to set specific numerical targets.

SDGs Organizing Table	1) CSR Initiatives	Agriculture-Welfare Collaboration and HR Development in Agricultural Management	
	2) Which of the 17 goals does it relate to? Use logo.		
	3) Which of the 169 targets does it contribute to? [ <i>*Underline added by authors of this report</i> ]	Target 4.4: By 2030, substantially increase the number of youth and adults who have relevant skills, including <u>technical and vocational skills</u> , for employment, decent jobs and entrepreneurship	Target 8.5: By 2030, achieve <u>full and productive employment and decent work</u> for all women and men, <u>including for young people and persons with disabilities</u> , and equal pay for work of equal value
	4) How does it contribute to the target? Explain quantitatively if possible.	Provides young people with opportunities to acquire professional skills in agricultural technology and management	Accepts and teaches people with disabilities on the farm. Introduces technology that allows for year-round cultivation, which creates stable employment.
SDGs Self-Assessment Sheet	5) Evidence (data, materials) to confirm contribution to target	Number of graduates, student survey	Comparison of wages for people with disabilities with the national average; employee satisfaction survey
	6) Contribution target, as stated in the planning table	[Specific numerical targets for items mentioned in #5 above]	[Specific numerical target for items mentioned in #5 above]
	7) Degree of achievement: ☉ Substantially achieved ○ Achieved △ Slightly underachieved × Substantially underachieved		
	8) Effect on business management. Indicate as quantitatively as possible.	Develop skilled potential employees and business partners, secure farm labor force connections	Employee retention
	9) Evidence (data, materials) to confirm positive effect on business management	Number of graduates joining the company, number of business partners, rate of increase in production volume	Turnover rate on the farm
	10) Business management effectiveness target, as stated in the planning table	[Specific numerical target for items mentioned in #9 above]	[Specific numerical target for items mentioned in #9 above]
	11) Degree of achievement: ☉ Substantially achieved ○ Achieved △ Slightly underachieved × Substantially underachieved		



#### Analysis Example Using the Business Creation Table and the SDGs Planning Table: A New Rural Agricultural Experience Business

For the following step, we tried to find new ways for Farmdo to contribute more to the SDGs in addition to their existing business initiatives, based on all of the analyses we have engaged in thus far. At this time, we focused on the fact that the novel coronavirus pandemic is drawing attention to rural areas as people are leaving the cities, and so we devised and analyzed a potential new business that maximizes the company's connections with rural communities. The idea is to create opportunities for young to middle-aged people who have moved to rural areas due to the availability of remote work, as well as children who live in urban areas, so that they can experience farming and fulfill their interests in food, refreshment, and exercise. This idea was developed during group work based on the actual experiences of full-time students participating in the course.

The Business Creation Table and the SDGs Planning Table were used for analysis here. Some excerpts are as follows. (Layout has been modified by the authors of this report.) The goals of this exercise here are to devise a potential new business opportunity and to make it more feasible by incorporating different aspects of this new opportunity into more specific indicators and schedules.

#### **Business Creation Table and SDGs Planning Table Worksheets**

\*There are other relevant SDG targets in addition to the ones in the table below, but we listed only the following two as examples in our analysis due to space restrictions in this report. Also, we skipped questions and items that would require obtaining internal information from Farmdo as well as those where you need to set specific numerical targets.

	17 Goals		
Business Creation Table	1) Target(s) to which your new business initiative can contribute	Target 17.17: Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships	Target 12.8: By 2030, ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature
	2) Description of new business initiative	Providing agricultural experiences to those who recently moved from the cities to rural communities, and to children currently living in urban areas	
	3) Resources your company can use to contribute to this target (e.g. technologies, products, know-how, networks, etc.)	Network with farmers, mainly in the Kanto Region	
	4) What kind of contributions can you make towards the target(s) through this new business?	Creation of connections with civil society. Providing chances for participants to experiencing stress relief and a lifestyle in harmony with nature through direct contact with nature, and for children to experience farming. Reduction of labor needs for farmers. Interaction between different generations.	
	5) Business management implications	The new business can help strengthen ties with farmers and generate revenue for the company through commissions for coordination and on sales of harvested crops.	
	6) Challenges when commercializing this initiative	Do we have enough potential customers? We must build a program that does not burden the farmers. We must also gain the understanding of farmers. The income is not stable due to variations in how busy the farms may be according to the season.	
	7) Possible solutions for challenges	Start by monitoring a pilot experiential program on a small scale and continue to gauge program contents. Obtain support from the community, especially the local municipal government.	
SDGs Planning Table	8) Resources and methods to confirm degree of contribution to SDG target(s)	Numbers of participants (individuals/groups); number of cooperating farmers; customer satisfaction survey	Numbers of participants (individuals/groups); number of social media posts; number of repeat participants; awareness survey
	9) Anticipated effects for business management. Indicate as quantitatively as possible.	Revenue from participation fees: X yen Revenue from sales of harvested crops: X yen Number of participants becoming supporters of the farms and Farmdo: X persons	
	10) Resources and methods to confirm effects on business management	Operating profit margin; survey results; number of followers on social media	
	11) Persons responsible for implementation		
	12) Schedule		

Through this case study, we introduced the contents of the course work in the order that it was presented to us. What emerged through the analysis of the Farmdo Group was that they are, in fact, already engaging in initiatives that contribute to multiple sustainable development goals, and that these also generate positive effects on their business. We live in a time when sustainability is pushed more and more to the forefront of corporate branding, but what we can tell from the benefits the Farmdo Group has already reaped is that they have been sensitive to the needs of society and have developed their businesses to meet those needs ahead of most others. The agricultural sector, by its very nature, is strongly linked to the SDGs and has a wide range of possibilities for development. As we saw in the feedback that we received during group discussion for this course, Farmdo may still have room for further development, such as using their stores as a media outlet to bring their corporate narratives to the fore. The Farmdo Group seems to have a high affinity with the SDGs, both in their field of business and in its corporate character, and we hope that they continue to make great strides in the future. We will certainly keep a close eye on what will come next for them.

#### **4. Course Completion Reflections**

As an actual participant who completed this course, I would like to talk about two points that I found to be the course's unique attributes. Firstly, the course was uniquely designed to bring together both the economic and social aspects of a company using the universal language of SDGs. There may be similar courses and programs that consider both of these aspects separately, but I believe that separated approach is no longer viable given how corporate sensitivity to issues of sustainability is brought more and more to the forefront of its brand image. Also, it stuck out to me that many of the tasks in the analysis involved the identification of specific indicators. I found this practical and pragmatic that the course was not geared entirely towards an academic and theoretical endeavor but was coming from a real-life business perspective.

Secondly, I appreciated the diversity among the participants. The course intentionally invited management consultants, SME management consultants (SMECs), and full-time students to participate, in addition to the main target of corporate professionals in charge of CSR and other relevant initiatives in their companies. I think this diversity generated interesting ideas and encounters. Unfortunately, there were no other corporate professionals or management consultants in my group, but I found the advice from the full-time students very useful. I would like to thank them for their fresh perspectives and opinions as consumers, as students learning about sustainability, and as the generation that will be leading the future.

- Maho Yamamoto

In today's fast-moving society, it is necessary for any company to check their vision, mission, and CSR initiatives from the perspective of their current stakeholders and their most current needs. In the first step of this course, by filling out the CSR Extraction Table and the Philosophy System Description Sheet, the participants had the opportunity to reflect on the purpose and direction of their company from the perspective of sustainability and diversity, both of which our society now expects and requires of businesses. And the SDGs can be regarded as a comprehensive summary of these needs our society has from an international perspective, based on values such as sustainability and inclusiveness.

As the course progressed, the points from which we reflected on businesses and initiatives shifted quite smoothly from stakeholders' needs to the SDGs, and I felt our own perspectives expanding accordingly. When you take a look at your own business, initiatives, and the values you provide, and regularly review them within your organization from the perspective of SDGs, your company can become more aware of the problems faced by the community and in society and contribute to their solutions. In fact, this course presented the participants with a way to help our own organization grow and become an entity that can contribute solutions.

Last but not least, I found it meaningful that by referring to SDG targets and indicators in detail, we could confirm where our own organization's activities stand in society. It helped us better examine and explore the scope of our activities.

- Masako Hasegawa

#### **5. Conclusion: What We Learned from Professor Makoya Kageyama**

We were fortunate to have this report reviewed by Professor Makoya Kageyama of Yokohama City University, who planned and taught the course, and to have received valuable advice from him on our manuscript. Through clarifying Farmdo's initiatives that we used for the case study in this report, Professor Kageyama carefully explained to us the significance of each worksheet and the importance of the worksheets being linked to each other. What remain present as the undercurrent throughout the entire analysis process are 1) the awareness of social and business management issues, and 2) the corporate philosophy, as exemplified in the company's mission and vision. We were reminded of the importance of always returning to both of these as we engaged in the organization of their current business and creation of new initiatives.

We heard that many of the companies that sent their employees to this course already understand how significant it is for their business to address social issues. However, there are many others that are still one step behind, and it is necessary to have them be made aware of its importance. In fact, Professor Kageyama encouraged us at CSO Network Japan that we play a role in fostering this awareness among those who do not have it yet. We hope to apply the lessons learned from this course to the Sustainable Management Support Program that we are currently developing, and contribute to the improvement of sustainability among businesses and local communities.

## 6. A Scene from the Course (Captured Image)





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Avaco Bldg., 5th Floor, 2-3-18 Nishi Waseda, Shinjuku-ku, Tokyo 169-0051 Japan

TEL: 03-3202-8188 FAX: 03-6233-9460

Writers and Editors: Masako Hasegawa, Hiroko Yanai, and Maho Yamamoto

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