

# 從心靈環保思惟談企業永續發展

李啟華 輔仁大學會計學系副教授

## 摘要

過往文獻討論關於如何兼顧利害關係人權益的企業社會責任(corporate social responsibility, CSR) 演變至企業永續發展的環境、社會及治理(environment, social and government, ESG)及永續發展目標(sustainable development goals, SDGs), 這些相似的作為因原始心念的不同, 從過往獲利後的道德及慈善行為, 演變至企業永續發展的作為。本文說明心靈環保思惟與 ESG 內涵的一致性, 也說明運用心靈環保減緩 ESG 實踐上的權衡衝突。

本文首先簡介心靈環保的發展及架構, 也說明 CSR 的發展脈絡, 進一步以 ESG 三個面向說明心靈環保於企業永續發展上的運用, 再綜合說明心靈環保特質的企業永續發展策略。

**關鍵詞：**心靈環保、企業永續發展、永續發展目標

## **Abstract**

Literature on corporate social responsibility (CSR) discussed the method of balancing benefits between stakeholders and firms in the past. However, it recently discusses the environment, social and government (ESG) and sustainable development goals that create corporate sustainability. These similar activities which come from different original thoughts produce moral and charitable activities in the past and those inducing corporate sustainable development recently. This research indicates the consistency between protecting the spiritual environment (PSR) and ESG and also exposes the way that using PSE to mitigate a trade-off of implementing ESG.

First, his article introduces the development and structure of PSE and CSR. Then it indicates the way of using PSE to implement corporate sustainable development in three perspectives of ESG. Finally, it illustrates the strategy of corporate sustainable development with the characteristics of PSE.

**Keywords : protecting spiritual environment, corporate sustainable development, sustainable development goals.**