Sustainable Development Goals & Social Responsibility According to ISO 26000

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Abstract:

Today's society is facing significant environmental challenges, including rapid population growth and natural resource depletion and scarcity, pollution, climate change and the degradation of natural environments and increasing consumption, which led to a threat to human security and increasing violence and affected the health and welfare which calls for serious thinking to change behaviors and identify options for action on society behaviors to be more sustainable and focus all efforts for global action and a comprehensive approach to developing solutions to address these issues.

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According to these changes it became necessary to find systems, legislation and standards governing the work of man and his relationship with the natural environment, without prejudice to their rights to live healthy, and that it is necessary to promote community development and changing lifestyles to be more sustainable.

Achieving sustainability in the future requires a balance between the environmental, social and economic system's needs. The expectations of the current society are not only the responsibility of companies and organizations about the environmental and social effects, but the companies have to play a fundamental and positive role in achieving sustainability.

ISO **26000** are closely linked to sustainable development goals SDGs in it's core subjects and issues related to social responsibility. It also requires knowledge of the importance of education as the environmental education is a prerequisite to strengthening communities and developing sustainable ways of life.

In this paper we focus on the link between the principals, core subjects and related issues of the ISO standard 26000 and sustainable development goals which can be considered as an easy guidelines to implement it especially ISO develop software to facilitate implementing it.

In order to benefit from the *item 74* in Iragi companies law No.21, which said:

First: The reserve is used for the purpose of expanding and developing the company's business, and to improve the conditions of workers, in order to participate in the projects which are relate the company activities in order to contribute to environmental protection and social welfare programs, this paragraph of Article 74 can be invest to achieve a set of sustainable development goals if a detailed instructions will be issued concerning the implementation mechanism, note that most of the companies operating in Iraq did not comply with this paragraph.