



Ca' Foscari
University
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**VENICE SCHOOL
OF MANAGEMENT**



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**Shared imaginaries
of sustainable
development:
The SDGs, their
interconnectedness,
and materiality
assessment**

May 9th, 2024, h. 11.30
Aula Volpato San Giobbe Campus

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The world is undergoing dramatic transformations, and there is an urgent need to address emerging societal and environmental problems of significant scale and impact. Explicit, shared visions of the future are necessary to motivate and guide these grand challenges. Thus, we conceptualize the Sustainable Development Goals (SDGs) as dialogic zones where stories of efforts to address grand challenges are discussed—and we explore the possible creation of a shared vision of sustainable development and the role of dialogic accounting tools in this process.

Design/methodology/approach

Through a single case study, we analyze Nestlé's sustainability report to explore corporate imaginaries of sustainable development. To establish the imaginaries of stakeholders we use Twitter/X data. We employ a materiality matrix and map interconnectedness across different SDGs to compare individual visions of this company and its stakeholders.

Our findings reveal that additional work is needed to build a collective imaginary for addressing grand challenges, as the visions of sustainable development within this company and among its stakeholders do not fully converge. Moreover, the stakeholders diverge in their visions of sustainable development. The creation of a collective imaginary for addressing grand challenges therefore requires a more collaborative approach and the consideration of the multiple voices of all relevant actors. Hence, the SDGs comprise a useful dialogic space where dialogic accounting tools can serve as a stimulus for discussion.

The paper draws attention to the role of materiality assessment and the analysis of interconnectedness, an important dialogic accounting tools for collaboration and the dialog between a company and its stakeholders, in establishing important imaginaries that could guide decisions for addressing grand challenges.