Guest editorial: The UN sustainable development goals and management theory and practice

The "Transforming Our World: The 2030 Agenda for Sustainable Development" was launched in 2015, aiming to drive society in developed and developing countries to reach sustainable development considering economic, environmental and social issues (United Nations, 2022). The agenda comprises 17 Sustainable Development Goals (SDGs) with 169 targets and 213 measurable indicators. According to the United Nations (UN), these 17 SDGs can be classified into four distinct pillars: social (SDGs 1–6), economic (SDGs 7–11), environmental (SDGs 12–15) and law and governance (SDGs 16 and 17) (United Nations Framework Convention on Climate Change and Conference of Parties, 2015).

The 2022 report about SDGs from the High-Level Political Forum on Sustainable Development (which is the forum for sustainable development issues within the UN) identifies many challenges affecting the progress towards implementing SDGs. These challenges include the COVID-19 global pandemic, geopolitical tensions, open conflicts and climate change. The report is the outcome of a session conducted from 5 to 15 July 2022, explicitly discussing progress towards SDG4 (quality education), 5 (gender equality), 14 (life below water), 15 (life on land) and 17 (partnerships for the goals) as well as the needs of developing countries to advance these SDGs.

Regarding education, the report focuses on the importance of recovering from the learning losses due to COVID-19 and the importance of education at all levels. In terms of gender equality, the increase in physical and sexual violence against women is highlighted, especially the fact that women made up nearly 45% of global employment losses in 2020. SDG14 (life below water) receives less financing than other SDGs, despite being critical for achieving the other goals. The report also suggests building sustainable businesses, dividing benefits with local communities and reducing the complexity of funding processes. Regarding SDG15 (life on land), the continuous loss of forest areas in Latin America and sub-Saharan Africa and the role played by agriculture in this process are pointed out. As a solution, the report highlights the importance of green and blue bonds and carbon credits; it also recommends creating incentives to better understand the nature–health nexus and stakeholder engagement.

SDG17 points out the challenges in getting financial resources for sustainable development and the importance of intensifying international cooperation for mobilizing and sharing Science, Technology, and Innovation. Most of the discussions are related to the challenges of implementation and alternatives to face these challenges (*Earth Negotiations Bulletin*, 2022).

Previous literature has proposed frameworks to promote a transition to a sustainable system to address implementation challenges. One example is the Wedding Cake framework, which proposes a classification of SDGs linked to sustainable and healthy food. The framework classifies the SDGs into *biosphere* (SDGs 6 and 13–15), *society* (SDGs from 1 to 6, and 7, 11 and 16) and *economy* (SDGs 8-10 and 12), with SDG 17 in the top. In this framework, economies and societies are encompassed by the biosphere, understood as the foundation of economies and societies (Zhongming *et al.*, 2021). Other studies, such as Belmonte-Ureña *et al.* (2021), propose to analyse the implementation of SDGs by exploring what they called "approaches to sustainable development": Circular Economy, Green Growth and Degrowth. The outcomes indicate that each approach contributes to different SDGs, highlighting the diversity of the goals and their trade-offs. The authors also pointed out the importance of new knowledge in implementing SDGs.

Other studies highlight the importance of collaboration/partnerships among different actors, such as civil society, government, business and nongovernmental organizations, to implement the goals (Stafford-Smith *et al.*, 2017). Vazquez-Brust *et al.* (2020) pointed out that collaboration as a governance mechanism to pursue SDGs is still a "black box", and it is essential to understand the features of collaboration to pursue the goals. For the authors, the links between organizational arrangements and SDG progress are moderated by supply chain structure, nature of transactions, links among partners and regulatory environment. El-Alfy *et al.* (2020) analyse the evolution of Corporate Social Responsibility (CSR) research under the perspective of SDGs. For the authors, SDGs change businesses' behaviour from reactive to proactive to stakeholders. Businesses could play a key role in sustainable development.

In general, the literature points out the importance of the interdependency of all SDGs, their trade-offs and the challenges to their implementation. In this sense, businesses have a key role in delivering SDGs because they are considered a bunch of resources capable of innovation and new capabilities (Mawdsley, 2018). However, there are still significant gaps in our understanding of the strategies used by businesses to help implement SDGs.

In this Special Issue, we aimed to contribute to narrowing such gaps and pursued bringing papers to show the implementation of SDGs in the Management area. The special issue contains five papers.

Caughman (2022) frames the implementation of SDG13 (climate change) from the perspective of urban resilience. More specifically, the articulation of partnerships and collaboration as critical strategies. The author conducted a content analysis on documents produced by the 100 Resilient Cities Projects in the USA. The findings suggest that partnerships and collaborations are critical strategies to accelerate SDG target 13.1, which refers to strengthening resilience and adaptive capacity to climate-related disasters.

Nunes *et al.* (2022) ask the critical question, "How do the challenges faced by startups affect business models for sustainability in the context of an emerging country?" The authors propose a management tool, called Sustainable Value Chain matrix, for incorporating barriers and challenges to start-ups regarding value creation and delivery system. In addition, the paper contributes to creating metrics and public policies to achieve the SDGs.

Munaier *et al.* (2022) address sustainable consumption (SDG12) from the social exchange theory perspective. They surveyed Brazilian consumers and found out that customers' trust and purchase intention increase when the brand aligns to sustainable production processes and communicates it to stakeholders once caught in morally transgressive actions. One crucial implication is that they support a "business case" for SDGs, especially for companies that have been irresponsible in the past.

The last two papers are dedicated to analyse one of the main discussed SDGs in the last UN Report, SDG5 – gender equality. Liu (2022) addresses the SDG indicator 4.5.1, which refers to gender disparity in the completion of rural education related to agricultural landownership in 16 Sub-Sahara African countries. The author analyses official data of SDG indicator 5.a.1 obtained from the SDG Global Database. The outcomes indicate that improving rural female access to education can reduce gender disparity in agricultural landownership. The results also indicate connections between SDG indicators 4.5.1 [1] and 5.a.1 [2] (land ownership) for exploring the multidimensional nature of rural development and gender equality.

The other paper related to SDG5, by Vasconcelos *et al.* (2022), explores the moderating role of gender diversity in the relation between CSR committees and SDGs disclosure in Latin American companies. The authors conducted an estimation analysis of a sample of 897 firm-year observations of 238 firms from Argentina, Brazil, Chile, Colombia, Mexico and Peru from 2018 to 2020. The outcomes show that the CSR committee's presence positively influences SDG disclosures and reveals that gender diversity has a significant positive moderating impact on the links between the presence of CSR committees and SDG disclosure.

These papers contribute theoretically to shedding light on the implementation of distinct SDGs at micro and macro levels. At the micro level, one of the papers sheds light on the barriers and challenges to adopting sustainable business models for start-ups in emerging countries. It also contributes empirically to indicating new metrics to achieve the SDGs.

As for the macro level contribution, SDG13 (climate change) is explicitly addressed regarding shaping collaboration as a strategy to achieve urban resiliency. The author provides theoretical insights about how partnerships and collaboration networks could promote SDG target 13.3 – building knowledge and capacity to meet climate change, by intensifying learning and enlarging human and institutional competence.

The papers also contribute theoretically to analysing the implementation of SDG5 (gender equality) from different perspectives. For example, one provides insight into gender disparity in rural education and gender gaps in agricultural landownership for addressing sustainable development. Finally, there is a contribution to stakeholder theory in providing insights into the moderating effect of gender diversity in analysing the association of CSR committees and SDGs disclosure in Latin American countries.

In managerial terms, the papers provide some dimensions to consider in implementing SDGs, such as those related mainly to SDG13 (climate change) and SDG5 (gender equality). The main dimensions are collaboration and partnerships, lack of efficient interaction with stakeholders, and women's empowerment in promoting SDGs.

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Notes

1. Indicator 4.5.1: Parity indices (female/male, rural/urban, bottom/top wealth quintile and others, such as disability status, indigenous peoples and conflict-affected, as data become available), for all education indicators on this list that can be disaggregated.

2. Indicator 5.a.1: Proportion of total agricultural population with ownership or secure rights over agricultural land, by sex; and (b) share of women among owners or rights-bearers of agricultural land, by type of tenure.

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