



# 7<sup>th</sup> INTERNATIONAL WORKSHOP ADVANCES IN CLEANER PRODUCTION

“CLEANER PRODUCTION FOR ACHIEVING SUSTAINABLE DEVELOPMENT GOALS”

## The Materiality as a Competence of Enterprise Transformation under the Perspective of Sustainability

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### Abstract

The goal of this research is to check if the materiality can be considered as a competence of enterprise transformation in a sustainable conception. A secondary intention is listing and ranking other possible competencies that may change the enterprise scenery through Triple Bottom Line premises. The approach used to solve this gap is the Delphi research. This method is responsible for extracting a consensus among experts in this topic. To sort the abilities, the tool Qualtrics and the Mudge Method have been chosen. The last one has a goal of minimizing subjective factors that are inborn to human being's routine, creating a more efficient decision-making process. As one of the main discoveries, this research found out 9 nine necessary competencies to make an enterprise transformation on the mentioned topic. Also, it was confirmed that the materiality can be deemed as one of these abilities, and that it can contribute to this selection and, therefore, help companies to reach their Sustainable Development Goals. The limitation of the study is in the absence of details on how to implement such competencies at the everyday enterprise routine. In the sense of being original, this paper is the first to broach the necessary competencies of transformation with the sustainable pillars and also when giving applicability to the newly developed definition of materiality.

*Keywords: Enterprise Transformation, Materiality, Sustainable Development Goals (SDG), Delphi Method, Mudge Method*