

Implementation of the Social Report in Public Administration: Performance's analysis of the Salerno Public Prosecutor's Office

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Abstract

In light of the growing emphasis on social responsibility within organizations, this research endeavors to present a comprehensive overview of the theoretical concepts pertaining to social responsibility and the role of the social budget as a reporting tool. This article aims to deepen the understanding of social responsibility in public institutions by conducting an in-depth analysis of the Salerno Public Prosecutor's Office and its commitment to social responsibility through social reporting.

Keywords: CSR, public administration, social report, Italy

Riassunto. *Implementazione del Bilancio Sociale nella Pubblica Amministrazione: Analisi della performance della Procura di Salerno*

Alla luce della crescente enfasi sulla responsabilità sociale all'interno delle organizzazioni, questa ricerca cerca di presentare una panoramica completa dei concetti teorici relativi alla responsabilità sociale e al ruolo del bilancio sociale come strumento di rendicontazione. Questo articolo mira ad approfondire la comprensione della responsabilità sociale nelle istituzioni pubbliche, conducendo un'analisi approfondita della Procura di Salerno e del suo impegno nella responsabilità sociale attraverso il bilancio sociale.

Parole chiave: responsabilità sociale d'impresa, pubblica amministrazione, bilancio sociale, Italia

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1. Introduction

Companies function simultaneously in economic, social, and environmental dimensions. It is vital to capture and understand the causes, linkages, and effects a company produces in each dimension (Emerson, 2003).

The social responsibility of organizations is becoming increasingly central to corporate and public policy, reflecting a growing and urgent awareness of the impact of institutional activities on society. This concept, known as Corporate Social Responsibility (CSR), is no longer limited to private companies, but also extends to public institutions, which are

accountable to the community for their actions.

Social responsibility refers to the commitment of organizations to operate ethically and sustainably, contributing to the economic, social, and environmental well-being of the communities in which they operate (Carroll, 1991). Social reporting, through instruments such as the social budget, plays a pivotal role in demonstrating this commitment, as it provides transparency and accountability regarding the initiatives undertaken and the results achieved (Gray, Owen and Adams, 1996).

The aim of this article is to deepen the understanding of social responsibility in public institutions through a detailed analysis of the Salerno Public Prosecutor's Office and its commitment to social responsibility through social reporting. This case study presents a unique opportunity to explore how a public institution can integrate social responsibility principles into its daily operations and effectively communicate results to the community, adding significant value to the research in this field.

2. Corporate Social Responsibility

CSR is gaining increasing importance in academic studies and professional practices. It is not merely a passing trend but a guiding principle that is influencing many companies. In their analysis of four decades of strategic management research, Cummings and Daellenbach (2009) highlighted CSR as one of the five most important areas of emerging interest.

A variety of internal and external stakeholders now broadly encourage companies to act responsibly in various areas, including resource utilization, employee treatment, community involvement, and profit sharing (Asif *et al.*, 2013).

CSR has evolved considerably since its inception, rooted in business ethics and sustainable development principles. CSR is based on the concept that companies should go beyond the mere profit motive, integrating values such as authenticity and cultural heritage into corporate strategy (Carroll, 1991; Paolino, 2019). One of the most influential models that has defined this concept is Carroll's Pyramid (1991), which divides corporate responsibilities into four levels: economic, legal, ethical, and philanthropic. This model emphasizes that, in addition to

generating profit (economic responsibility), companies must comply with the law (legal responsibility), operate fairly and equitably (ethical responsibility), and contribute to the increase of society (philanthropic responsibility) (Carroll, 1991).

Stakeholder theory, developed by Freeman (2001), further expanded the concept of CSR by proposing that companies should consider the impact of their decisions not only on shareholders but on all stakeholders, including employees, customers, suppliers, local communities, and the environment (Freeman, 2001). In the 1990s and 2000s, CSR saw further maturation with the introduction of global initiatives such as the United Nations Global Compact (2000), which encourages companies to adopt sustainable and socially responsible policies (United Nations Global Compact, 2000; Calafà, 2006), and the OECD Guidelines for Multinational Enterprises, which provides recommendations on how to operate responsibly (United Nations Global Compact, 2000; OECD Guidelines for Multinational Enterprises, 2000).

With the 2030 Agenda for Sustainable Development, adopted by the United Nations in 2015, CSR has embraced more ambitious global goals, including eradicating poverty, protecting the planet, and ensuring prosperity for all (United Nations, 2015). Contemporary theoretical models such as Elkington's (1994) Triple Bottom Line, which assesses corporate performance in terms of profit, people, and planet, and the concept of Corporate Citizenship, which sees companies as responsible citizens in the global context, reflect this integrated and multidimensional view of corporate responsibility (Elkington, 1994). These developments indicate a growing recognition that business's long-term success is closely linked to society's well-being and the environment's health (Elkington, 1994; United Nations, 2015).

3. Social Reporting in Public Administration

Public administration entities, for instance local governments and judicial offices, are increasingly adopting social reporting tools to improve transparency, accountability, and stakeholder engagement. Social reporting in public administration, as promoted by national initiatives (Dipartimento della Funzione Pubblica, 2006; Formez PA, 2012), provides a

comprehensive view of an entity's activities, resource allocation, and social impact, which are the key to maintaining public trust and ensuring effective governance. Social reporting has several vital functions.

First, it promotes transparency and accountability by providing detailed accounts of the activities and results of public administration entities, thereby building the trust of citizens and other stakeholders (Hess, 2019; KPMG, 2020). Thus, it is clear that social reporting helps to build a culture of accountability and good governance. Publicizing their performance and impact allows public entities to demonstrate their commitment to ethical and responsible management, ensuring that public resources are used effectively and in line with the public interest (Guthrie and Farneti, 2008).

It also facilitates stakeholder engagement by offering relevant information and inviting feedback, promoting a collaborative approach to governance (Freeman, 2001; Manetti, Bellucci and Bagnoli, 2017;). Public administration entities interact with diverse stakeholders, including citizens, businesses, non-governmental organizations, and other entities. Social reports provide comprehensive and understandable information about the entity's activities and impacts, which is crucial for building partnerships, gaining stakeholder support, and strengthening the legitimacy of public administration (Manetti, Bellucci and Bagnoli, 2017).

Social reports allow public administration entities to assess their performance in various areas, including economic management, environmental sustainability, and social impact, helping to identify areas for improvement and develop strategies for better service delivery (Guthrie and Farneti, 2008; Adams, 2020). Social reporting allows public administrations to measure and evaluate performance against established parameters and standards. This holistic approach helps to identify areas where the entity is performing well and those that require improvement, supporting the development of strategic plans and policies to improve overall performance (Adams, 2020).

Finally, Social reporting ensures that public administration entities comply with legal and ethical standards in an increasingly regulated environment. Regular reporting helps identify and mitigate risks associated with non-compliance and unethical behavior, preparing entities for external reviews and audits, which can further validate their performance and adherence to standards (Mio, Venturelli and Leopizzi, 2015).

3.1 Social Reporting tools in Public Administration

CSR reporting has become a common practice for organizations to address environmental, social, and ethical concerns arising from their growth (Michelon *et al.*, 2015; Università di Torino, 2015).

In the European Union, reporting standards are defined by the Non-Financial Reporting Directive (Directive 2014/95/EU) and other complementary legislation. Recommended reporting frameworks include the Eco-Management and Audit Scheme (EMAS), the United Nations (UN) Global Compact, ISO 26000, the Global Reporting Initiative, and other recognized methodologies. Below there's a summary of the main reporting frameworks and their characters.

The Eco-Management and Audit Scheme (EMAS) is a voluntary management system designed to assess, report on, and improve organisations' environmental performance. EMAS's main features include legal compliance, continuous improvement, and transparency.

The second framework, the United Nations Global Compact (UNGC), encourages companies to adopt sustainable and socially responsible policies based on ten core principles. Key features of the UNGC include respect for human rights, labor standards, the environment, and anti-corruption.

The third framework is ISO 26000, an international standard that plays a crucial role in promoting social responsibility and sustainable development. It provides guidelines to help organizations contribute to a more sustainable future. The main features of ISO 26000 include stakeholder engagement, transparency, ethics and sustainable development.

Finally, the Global Reporting Initiative (GRI) is an organization that provides a comprehensive framework for sustainability reporting. Many companies use the GRI to communicate the economic, environmental, and social impacts of their activities. Key features of the GRI include detailed reporting on economic, environmental, and social topics and comparability of data.

4. Research Methodology

This article was written using a mixed methodological approach, integrating both theoretical review and empirical analysis.

The analysis is guided by the following hypothesis: the voluntary adoption of a Social Report by the Salerno Public Prosecutor's Office contributes to enhancing transparency, internal efficiency, and public trust in the justice system.

The theoretical research involved an in-depth review of existing literature (AICCON, 2007) on corporate social responsibility (CSR), non-financial reporting and various reporting frameworks. A specific theoretical review was devoted to social reporting, exploring its importance and relevance within public administration. The analysis highlighted how social budgeting not only improves transparency and accountability, but also how it promotes public trust and supports responsible governance.

In parallel, a detailed empirical analysis of the social balance sheet of the Salerno Public Prosecutor's Office was conducted. This case study was chosen to explore how a public organisation implements and reports on its social responsibility practices. The analysis of the Social Report of the Salerno Public Prosecutor's Office made it possible to identify the specific initiatives undertaken, the results obtained and the challenges faced in the context of CSR.

In addition to sustainability and social equity indicators, the operational dimension was also considered, as documented in the Social Report presentation of December 2024. This included key performance metrics such as the average duration of proceedings, the number of hearings attended by prosecutors, and outcomes of judicial decisions across different trial procedures, including GIP-GUP, Corte d'Assise, and Monocratic or Collegial Courts.

The analysis was structured around three main dimensions: economic performance, environmental sustainability, and social value creation. Key indicators were identified for each area in collaboration with institutional stakeholders.

Combining theoretical insight with practical analysis, this article aims to provide a comprehensive overview of non-financial reporting practices and their application in the public sector, while offering useful suggestions for their implementation and improvement.

Although partly descriptive due to the preliminary nature of the data, the analysis provides a first insight into the validity of the hypothesis, highlighting organizational effects and positive outcomes associated with the adoption of the Social Report.

5. Social Report of Salerno Public Prosecutor's office

The Public Prosecutor's Office of Salerno, in line with other leading Italian Prosecutors' Offices including those in Milan, Rome, and Naples, is dedicated to fostering trust and transparency within the community through comprehensive reporting of its activities.

The Salerno Public Prosecutor's Office decided to implement the Social Report for a variety of strategic and institutional reasons. To start, it shows a strong desire to improve communication with the community and encourage active participation from citizens. By being more transparent, the Office aims to bridge the gap between judicial institutions and the public, ultimately building greater trust in the justice system. Another important factor is the focus on simplifying and optimizing internal processes, which aims to enhance both efficiency and the quality of services provided. The Social Report also acts as a tool to promote a culture of transparency and combat corruption, aligning with national integrity initiatives. Internally, this initiative fosters a work environment that prioritizes well-being, fairness, and inclusivity. Lastly, the Social Report helps enhance the public perception of the judiciary, positioning the institution as open, modern, and focused on serving the community.

Guided by the principles of digitalization, sustainability, and social inclusion, the Prosecutor's Office has partnered with the University of Salerno to develop the Social Balance Sheet for the period 2018-2023, which was published in October, 2024. In its commitment to upholding the rights of all individuals and ensuring adherence to the law, the Prosecutor's Office is focused on promoting fundamental values such as effectiveness, efficiency, continuity, participation, transparency, equality, impartiality, simplification of procedures, customer satisfaction, and quality standards.

These values shape the actions of the Prosecutor's Office, driving it to make a positive and responsible impact in the community by championing social justice, equality, transparency,

and sustainability. The current evaluation centers on assessing the performance of the Salerno Prosecutor's Office across economic, environmental, and social spheres.

The economic performance primarily focuses on expenditure on justice, support, the value of movable and durable goods, management efficiency, and the composition of revenue.

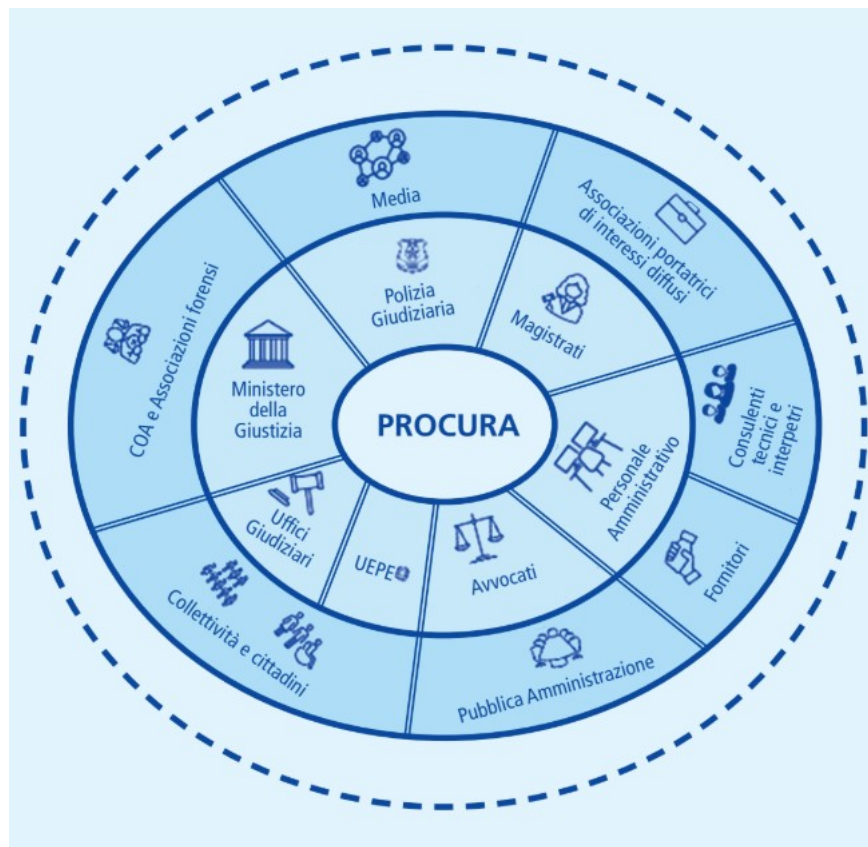
The environmental performance, on the other hand, focuses on the results of the digitisation process of files, which allowed a reduction in paper consumption.

Social performance focuses on gender diversity within the administrative staff and magistrates.

Finally, the results achieved in the three performance areas of the Prosecutor's Office have been linked to the Sustainable Development Goals promoted by the UN in the framework of the 2030 Agenda.

Through collaboration with the University and an ongoing dedication to enhancing its performance, the Prosecutor's Office positions itself as a paragon of excellence in justice and social responsibility. The recent publication of the Social Report marks a significant stride in promoting open and inclusive governance, with the aim of actively involving the community in advancing and optimizing the activities of the Prosecutor's Office.

The stakeholders involved in creating and implementing the Social Report include a mix of internal and external players. On the internal side, the team at the Public Prosecutor's Office – comprising magistrates, judicial officers, and administrative staff – played a crucial role in pinpointing strategic priorities and performance indicators. Externally, the key stakeholders include citizens, civil society organizations, institutional partners such as the University of Salerno, and local authorities. Although there weren't any formal participatory processes in place, the University's involvement provided valuable methodological support and facilitated indirect engagement with stakeholders, especially through academic mediation and interpreting public interest aspects. Additionally, the selection of reporting dimensions – economic, environmental, and social – was aligned with broader expectations for transparency, accountability, and inclusive justice, reflecting the underlying needs of the wider community.



*Fig. 1 – Mapping of stakeholders of the Public Prosecutor's Office at the Court of Salerno
Source - Social Report of the Public Prosecutor's Office of Salerno.*

5.1 Economic performance

The assessment of the economic performance of the Public Prosecutor's Office of Salerno within the framework of the United Nations Sustainable Development Goals (SDG) 16 is centred on advancing peace, justice, and robust institutions. The Prosecutor's Office is dedicated to ensure transparency, efficiency, and prompt dispensation of justice through forward-looking approaches, including digitalization and streamlining of expenditures. The Social Responsibility Balance Sheet presents a comprehensive overview of the economic performance from 2018 to 2023, emphasizing judicial expenses as a primary cost category. These expenses are categorized into various segments, with surveillance and operational costs being the most substantial. Indemnities and honorariums form another significant component, with honorary magistrates playing a substantial role in the activities of the Prosecutor's

Office. Custodial expenses have seen a recent uptick, indicating a higher utilization of these resources. The revenues of the Salerno Prosecutor's Office primarily stem from copying fees, stamp duty, and administrative charges, which are vital for financing the office's operations. Revenues fluctuate over time, with peak periods observed in 2021 and 2023 for copying fees and in 2018 and 2021 for stamp duty and administrative charges.

These data suggest that the implementation of the Social Report has supported more transparent financial management and encouraged improved efficiency in resource allocation and spending.

From 2018 to 2020, spending on the judiciary held steady. However, in 2021, expenses related to custody began to rise, largely due to enhanced surveillance efforts. Revenue from administrative fees hit its highest point in 2021 and again in 2023, thanks to the shift towards digital processes.

Indicator	Description	Observed Result
Judicial expenditure	Total costs for surveillance, operations, custody	Custodial expenses increased from 2020 onward
Honorary magistrate compensation	Total compensation paid (€/year)	Significant and stable across years
Revenue streams	Income from stamp duty, administrative charges, and copying fees	Peaks in 2021 and 2023 for copying fees
Cost-efficiency ratio	Efficiency of resource use in relation to outcomes	Improved after digital innovation in 2022–2023

Fig. 2 – Key performance indicators and observed results for the economic dimension (2018–2023)

5.2 Environmental Aspects Management

The Salerno public prosecutor's office's environmental initiatives are in line with UN SDG 12, which aims to promote sustainable models of production and consumption. The office focuses on environmental improvement practices, which include reducing the use of non-renewable resources, promoting recycling, and increasing energy efficiency. The environmental performance of the public prosecutor's office is evaluated by monitoring the results (in terms of paper use) of the digitisation process of the files that are transmitted by the

PMs' secretariats. Since May 2019, the Public Prosecutor's Office has started an experimental phase aimed at the enrolment of the files to the Trial Proceedings Information Processing (TIAP) at the same time as the enrolment to the Criminal Cognition Information System (SICP). After the trial period, it was ascertained that since the beginning of 2020, all the files entered in SICP were simultaneously entered in RAP, reaching a digitisation rate of 100%.

In addition to reducing environmental impact, these practices have stimulated greater awareness of sustainability within the organization and have contributed to modernizing internal processes.

Back in 2018, paper was still the norm. But by 2020, digitization initiatives kicked off, resulting in a 30% drop in paper use by 2023.

Indicator	Description	Observed Result
Paper consumption	Annual paper usage in administrative and judicial activities	Reduced by ~30% between 2018 and 2023
Digitalization rate	Percentage of digital workflows (case management)	Exceeded 60% of total workflows
Energy consumption (planned)	Estimated kWh use for office operations (not yet systematically measured)	Monitoring planned for future optimization

Fig. 3 – Indicators and results related to environmental management initiatives (2018–2023)

5.3 Social Performance

The Public Prosecutor's Office of Salerno is deeply committed to creating social value through initiatives aimed at improving the community's well-being and promoting gender equality, in line with SDG 5: Gender Equality. This commitment inspires hope and sets a positive example for the future. The staff composition shows a significant female representation, women constitute the majority in the roles of accounting officials, experienced clerks, and judicial assistants. This distribution reflects the Prosecutor's Office's commitment to promoting gender equality and ensuring women's access to positions of responsibility and decision-making.

These achievements reflect how the Social Report has functioned not only as a reporting tool, but also as a driver of institutional equity and public image enhancement.

Throughout these five years, the gender balance remained notably favourable for women, especially in administrative positions. The percentage of female magistrates saw a slight uptick from 2020 to 2023, achieving parity in crucial leadership roles.

Indicator	Description	Observed Result
Gender representation	% of women across different professional roles	Women majority in staff; balanced in leadership roles
Inclusion and equality programs	Number and type of internal training or awareness initiatives	Several activities promoted during the reporting period
Institutional partnerships	Collaborations with academic or civic entities	Active partnership with University of Salerno

Fig. 4 – Main indicators and outcomes for the social value dimension (2018–2023)

6. Improvement Proposals Based on Performance Analysis Results

The Salerno Public Prosecutor’s Office is proactively pursuing a series of initiatives and strategic plans aimed at consolidating the progress already achieved and effectively addressing the needs of our community. Looking ahead, three key areas of intervention have been identified: technological innovation, environmental sustainability, and strengthening institutional partnerships. Our unwavering commitment to the community is at the forefront of all our efforts.

The adoption of new technologies is at the core of the prosecution service’s plans. The implementation of advanced data and information management systems will further enhance the digitalization of judicial and administrative processes. This approach aims to reduce case processing times and improve the accessibility and transparency of the services offered to citizens.

The use of cutting-edge data and information management systems has transformed how we work. It’s made it easier to optimize workflows, track criminal cases in real-time, and improve communication between different prosecutorial departments. Thanks to these advancements, we’ve seen a noticeable drop in the average length of legal proceedings and a boost in operational efficiency, particularly when it comes to handling cases involving known offenders and precautionary measures.

The focus on environmental sustainability will lead to additional measures to minimize the ecological impact of the prosecution service's activities. In addition to the measures already initiated, more comprehensive energy efficiency programs and the promotion of eco-friendly practices among employees are planned. These actions will contribute to protecting the environment and raising community awareness of sustainability issues.

Digitalization has played a huge role in reducing the need for physical case files, which has led to a significant drop in paper usage. This push towards less paper aligns perfectly with the larger sustainability goals at both national and European levels, highlighting the institution's dedication to responsible governance.

The Prosecutor's Office is dedicated to fostering and strengthening partnerships with other institutions and local authorities. Collaborations with the University of Salerno and other organizations will be instrumental in developing joint projects aimed at promoting social justice and safeguarding citizens' rights. These partnerships will facilitate the sharing of resources and knowledge, promoting an integrated and multidisciplinary approach to legal and social issues, in which everyone has a role to play.

The Prosecutor's Office is actively working on building strong partnerships with various institutions. Their ongoing collaboration with judicial entities like the Court of Salerno and the District Antimafia Directorate (DDA) highlights the importance of a coordinated and multidisciplinary approach. These partnerships not only enhance the effectiveness of the justice system but also promote a shared culture of legality, transparency, and social cohesion.

7. Conclusions

The Salerno public prosecutor's office is setting a noteworthy example for other public bodies with its dedication to social reporting. The office's strong focus on transparency, accountability, and sustainability not only ensures compliance with regulatory requirements but also reassures the public about its operations. These practices enable the office to better serve its community and contribute to sustainable development and good governance.

Specifically, the adoption of social reporting has had concrete positive effects: it has

enhanced financial accountability, encouraged sustainable practices through digitization, and promoted gender balance and institutional inclusiveness. These outcomes show that the Social Report is not only a compliance instrument, but also a strategic tool for institutional innovation and civic trust-building.

The insights gained from this analysis provide a foundation for future improvements, positioning the office as a leader in integrating social responsibility into public administration.

The office's financial transparency is demonstrated through detailed reporting of judicial expenditure and revenue sources, highlighting its commitment to operational efficiency and public accountability. Significant costs related to supervision, operations, and remuneration of honorary magistrates, along with revenue fluctuations, emphasize the need for continuous financial management and process optimization. Enhanced digitization of judicial and administrative processes can further reduce case processing times and improve transparency, ultimately leading to more efficient service delivery. To build on the progress already achieved, it is proposed to expand digitization to streamline operations, reduce case processing times, and improve the accessibility and transparency of services.

The successful digitization of documents has significantly reduced paper consumption and waste, leading to improved operational efficiency. However, there is potential for further improvements through comprehensive energy efficiency programs and the promotion of green practices among employees. These steps will reduce the environmental footprint and strengthen the office's commitment to sustainability.

The significant representation of women in critical roles and the balanced gender representation among magistrates demonstrate the office's commitment to promoting equality and fostering a conducive working environment. Promoting social justice and community engagement has strengthened public confidence, reflecting the office's broader commitment to social responsibility.

Ultimately, the findings offer valuable insights from both theoretical and practical perspectives. Theoretically, they demonstrate how social responsibility can be effectively integrated within the judicial system, thereby enriching the broader discourse on CSR in public administration. Practically, they underscore the strategic value of social reporting as a catalyst for continuous improvement, digital transformation, and the promotion of core public

values such as legality, transparency, and inclusion.

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