Sandro Brunelli • Emiliano Di Carlo Editors

Accountability, Ethics and Sustainability of Organizations

New Theories, Strategies and Tools for Survival and Growth



Contents

| Pa | ort 1 Organizations Towards 2030: The Primary Interest of the Economic Entity | |
|----|---|-----|
| 1 | The Real Entity Theory and the Primary Interest of the Firm: Equilibrium Theory, Stakeholder Theory and Common Good Theory Emiliano Di Carlo | 3 |
| 2 | The Incentives of a Common Good-Based CSR for SDG's Achievement: The Importance of Mission Statement Cristina Quaranta and Emiliano Di Carlo | 23 |
| 3 | SDGs Achievement: Commitment, Channels of Action and the Role of Integrated Reporting in the Disclosure Mechanisms | 45 |
| Pa | art II Financial Reporting, Non-financial Reporting and Sustainability: Challenges and Changes | |
| 4 | Harmonization of Non-financial Reporting Regulation in Europe: A Study of the Transposition of the Directive 2014/95/EU Silvia Testarmata, Mirella Ciaburri, Fabio Fortuna, and Silvia Sergiacomi | 67 |
| 5 | Corporations' Eco-Consciousness in the New Deal of Non-financial Information Disclosure System: Preliminary Evidence from Italian and French Practices | 89 |
| 6 | The Role of Auditors to Improve Sustainability in Financial Reporting | 111 |

xii Contents

| Pa | t III The Relevance of Public Sector: New Pathways for Sustainable Accounting, Accountability and Performance | |
|----|---|-----|
| 7 | Value-Based Healthcare Paradigm for Healthcare Sustainability 1 Camilla Falivena and Gabriele Palozzi | 33 |
| 8 | Public Sector Accounting and the Sustainability of Public Finance Among Accounting Bases, Harmonization, and Flexibility Concerns | .55 |
| 9 | The State of the Art of Green Public Procurement in Europe: Documental Analysis of European Practices | 75 |