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Nota di contenuto	Organizations Towards 2030: The Primary Interest of the Economic Entity: The Real Entity Theory and the Primary Interest of the Firm: Equilibrium Theory, Stakeholder Theory and Common Good Theory -- The Incentives of a Common Good Based CSR for SDG's Achievement: The Importance of Mission Statement -- SDGs Achievement: Commitment, Channels of Action and the Role of Integrated Reporting in the Disclosure Mechanisms -- Financial Reporting, Non-Financial Reporting and Sustainability: Challenges and Changes: Harmonization of Non-Financial Reporting Regulation in Europe: A Study of the Transposition of the Directive 2014/95/EU -- Corporations' Eco-Consciousness in the New Deal of Non-Financial Information Disclosure System: Preliminary Evidence from Italian and French Practices -- The Role of Auditors to Improve Sustainability in Financial Reporting -- The Relevance of Public Sector: New Pathways for Sustainable Accounting, Accountability and Performance: Value-Based Healthcare Paradigm for Healthcare Sustainability -- Public Sector Accounting and the

Sustainability of Public Finance Among Accounting Bases,  
Harmonization and Flexibility Concerns -- The State of the Art of Green  
Public Procurement in Europe: Documental Analysis of European  
Practices.

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Sommario/riassunto

This book explains how the traditional paradigm of private and public organizations is changing as a result of the multiple factors that are affecting the way in which goods and services are produced, and for whom they are produced. In view of these disruptive trends, the theory of the firm needs to be updated and to some extent rethought. Moreover, diverse challenges and opportunities such as climate change, aging populations, and new public accountability requirements are necessitating novel frameworks to ensure the long-term survival of public and private organizations. Against this backdrop, the authors contribute to the debate over the firm's primary interest by proposing a new way of viewing the nature of the firm and its relationship with stakeholders. In addition, they carefully analyze the challenges and opportunities mentioned above, evaluating their significance for various important aspects of organizations through different lenses. Global in scope, the book also takes the United Nations Sustainability Development Goals into account. Accordingly, it will be of interest to all readers seeking a better understanding of the evolving nature of firms and organizations in our changing world.

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