

1. Record Nr.	UNINA9910731460103321
Autore	Riccardini Fabiola
Titolo	Sustainable Practices in Italian Businesses : Environmental, Social and Economic Aspects / / by Fabiola Riccardini, Silvia Biffignandi, Samuel Ashong
Pubbl/distr/stampa	Cham : , : Springer Nature Switzerland : , : Imprint : Springer, , 2023
ISBN	3-031-28177-2
Edizione	[1st ed. 2023.]
Descrizione fisica	1 online resource (161 pages)
Collana	SpringerBriefs in Environmental Science, , 2191-5555
Altri autori (Persone)	BiffignandiSilvia AshongSamuel
Disciplina	304.2
Soggetti	Sustainability Business - Data processing Statistics Economic geography Business Analytics Economic Geography
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Nota di contenuto	Chapter 1: Background and Literature -- Chapter 2: Developing a Synthetic Index of Business Sustainability -- Chapter 3: Application of the Sustainability Index: Sustainability in Italian Businesses -- Chapter 4: Conclusions. .
Sommario/riassunto	This SpringerBrief describes the development and use of a synthetic indicator to assess different degrees of sustainability adoption by economic sector and businesses size. To make this analysis a theoretical framework which involves variables common to alternative frameworks (specifically ESG, GRI and Istat) is proposed. The empirical analysis focuses on the environmental, social and economic variables of the Italian businesses. In this analysis, all three pillars of sustainability – economic, environmental, and social – are considered. The work begins with a review of business sustainability literature and a look into institutional frameworks for the development and measurement of the phenomena. Connections between businesses and the SDGs are examined and comparison of the classifications of sustainable activities

defined by GRI and ESG international standards is used to define a framework to be adopted to analyse ISTAT Business Census. Selected indicator variables are aggregated with a synthetic indicator and the results are presented (this is a new proposal of a synthetic indicator useful for the type of data used and published by ISTAT – Italian National Statistical Institute), discussing pros and cons of using it. This study provides two important innovative contributions. The first one is about how to approach the theoretical framework of businesses sustainability at firms aggregated level. The basic idea to work on a set of variables common to different approaches is interesting from the interpretative point of view. The second one, is about the specific empirical analysis, i.e. the Italian businesses sustainability situation. The investigation based on this new theoretical classification/framework and the new proposed indicator provides some interesting substantive results. .

---