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Nota di contenuto	Analyzing the Link between ESG Initiatives and Shareholder Value Creation through the Value Chain Lens: a Qualitative Approach -- Artificial Intelligence's (AI's) Responsible Use: How to Manage Digital Ethicwashing -- Barriers and Drivers for the Integration of ESG into Risk Management and Performance Measurement Systems: a Field Study in the Italian Context -- ESG and the Reformed Italian Constitution: toward a Constitutionally Oriented Reading of Corporate Sustainability -- Administrative Controls for Sustainability: a Case

Study of an Italian Bank -- Integrating HRM and ESG Literature: from Triple to Quadruple Bottom Line -- Exploring the Tax avoidance–CSR Interplay: Insights from ESG Components -- Italian Benefit Company ('Società Benefit') and Default Risk: an Empirical Analysis of the Italian Context.

Sommario/riassunto

Adopting a multidisciplinary approach, this book examines the interaction between ESG strategies and value creation. It highlights how sustainability is a wide-ranging concept capable of engaging the social sciences in various ways. Firstly, the study analyses how ESG initiatives can enhance value creation using a framework inspired by strategic cost management. Then, it takes an ethical perspective by investigating the ethics-washing phenomenon associated with the (ir)responsible use of artificial intelligence. Furthermore, the focus is on the integration of ESG factors into risk management and performance measurement systems through the lens of management accounting, and on the interplay between corporate social responsibility and tax avoidance. Moreover, the book proposes a constitutionally oriented reading of corporate sustainability from a legal standpoint. It also includes the perspective of financial companies, exploring the role of administrative controls in fostering banks' commitment to sustainability. The study focuses also on an organizational perspective by exploring how human resource management can support ESG strategies. Finally, the research underlines the corporate model "Società Benefit" to examine its effect on default risk.