Record Nr. UNISOBE600200059768 Autore Ruggiero, Nunzio **Titolo** Civiltà dei traduttori : transcodificazioni del realismo europeo a Napoli nel secondo Ottocento / Nunzio Ruggiero Pubbl/distr/stampa Napoli, : Alfredo Guida, 2009 9788860427151 **ISBN** Descrizione fisica 332 p.; 24 cm Collana Passaggi e percorsi . Testi ; 2 Passaggi e percorsi ; 18 Lingua di pubblicazione Italiano **Formato** Materiale a stampa Livello bibliografico Monografia Record Nr. UNINA9910367251303321 Autore Bini Laura Integrated Sustainability Reporting: Linking Environmental and Social **Titolo** Information to Value Creation Processes / / by Laura Bini, Marco Bellucci Pubbl/distr/stampa Cham:,: Springer International Publishing:,: Imprint: Springer,, 2020 **ISBN** 3-030-24954-9 Edizione [1st ed. 2020.] Descrizione fisica 1 online resource (159 pages) Disciplina 338.927 Soggetti Management Economic development **Environmental education Business ethics** Accounting

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Introduction -- Accounting for Sustainability -- Anchoring Sustainability Disclosure to Value Creation -- Operationalizing Business Models for an Integrated Sustainability Reporting -- Conclusions.

This book proposes an integrated approach to sustainability reporting. the goal being to overcome certain limitations of the well-established additive approach, where the reporting of environmental, social and economic issues is sequential, but separate. It argues that, in order to successfully communicate its commitment to sustainability, a company should report on how environmental and social issues impact its way of doing business, namely its business model, contributing to value creation. Thus, a reporting framework for business models that encompasses sustainability is presented. In turn, a number of illustrative examples are examined to show how business model reporting could be optimally used to provide effective and integrated sustainability reporting. The book also offers a broad analysis of corporate sustainability reporting, which includes a discussion of the theoretical background, an explanation of why companies provide sustainability reporting, a description of the current regulatory framework for sustainability disclosure, and a review of sustainability reporting literature that shows the main characteristics of sustainability disclosure practices. Given its scope, the book will be of interest to all researchers and practitioners working for companies or organizations that aim to support, implement and improve their sustainability reporting, by adopting a more integrated approach that interconnects environmental and social aspects with the economic and financial results via the business model. The book also offers a valuable reference guide for social science researchers, including PhD students, interested in a discussion of the latest literature on sustainability, corporate social responsibility, and the communication of business models. .