



2025

IL CAPITALE CULTURALE
Studies on the Value of Cultural Heritage

eum

Rivista fondata da Massimo Montella



Il capitale culturale

Studies on the Value of Cultural Heritage

n. 32, 2025

ISSN 2039-2362 (online)

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Registrazione al Roc n. 735551 del 14/12/2010

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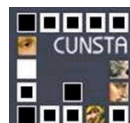
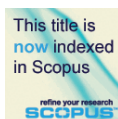
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Layout editor studio editoriale Oltrepagina

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Non-financial reporting in cultural organizations: motivations, processes and outputs

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Abstract

This study analyzes the motivations, processes, and outputs of non-financial reporting by Italian cultural organizations through qualitative research based on semi-structured interviews and focus groups. In response to European and global regulatory requirements, as well as increasing transparency expectations driven by the 2030 Agenda for Sustainable Development, cultural organizations face growing pressure to disclose non-financial results that demonstrate their value creation. However, the lack of a consistent regulatory framework leads to inconsistencies in reporting practices, including format, tone, and in-

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dicators, which often fail to meet stakeholder expectations. This study thoroughly examines the underlying motivations for non-financial sustainability reporting, the processes involved, and the output dimension within the context of Italian cultural organizations, contributing to the limited academic discourse on sustainability in the cultural sector.

Il presente lavoro analizza le motivazioni, i processi e i risultati della rendicontazione non finanziaria delle organizzazioni culturali italiane tramite un'indagine qualitativa basata su interviste semi-strutturate e focus group. In risposta ai requisiti normativi europei e globali, nonché alle crescenti aspettative di trasparenza dettate dall'Agenda 2030 per lo sviluppo sostenibile, le organizzazioni culturali sono sottoposte a una pressione sempre maggiore affinché rendano pubblici i risultati non finanziari che dimostrino la creazione di valore. Tuttavia, la mancanza di un quadro normativo coerente genera disallineamenti nelle prassi, in termini di formato, tono e indicatori, spesso non in linea con le aspettative degli stakeholder. Lo studio analizza in modo approfondito le motivazioni che sottendono la rendicontazione non finanziaria, i processi attraverso cui essa si realizza e le modalità con cui si manifesta nei risultati, con particolare riferimento al contesto delle organizzazioni culturali italiane, contribuendo al limitato discorso accademico sulla sostenibilità nel settore culturale.

1. *Introduction*

Nowadays, the need for accountability and sustainability affects all types of organizations¹. Recent regulatory developments in Europe, such as the Corporate Sustainability Reporting Directive (CSRD) – approved as EU Directive 2021/0104 in November 2022 – impose stricter accountability standards on a growing number of organizations. However, these directives are currently being significantly revised, reflecting an ongoing political and institutional debate, which may result in changes to their scope, timing, and enforcement² while increasing organizations' uncertainty around how and what to disclose. Nonetheless, the process is unlikely to be stopped, and both for profit and nonprofit organizations (NPOs) are increasingly *subject to* or *influenced by* legislative and public demands to disclose non-financial results aligned with the UN 2030 Agenda for Sustainable Development and to meet stakeholder expectations for transparency³. As a result, a rich academic literature has emerged⁴.

However, little attention has been paid to the adoption and development of non-financial reporting by cultural organizations despite the public debate on the relationship between culture and sustainability «has recognized the role

¹ Buallay, Hamdan 2023.

² Spinaci 2025.

³ Yasmin, Ghafran 2021.

⁴ Turzo *et al.* 2022.

of cultural organizations in supporting social, economic, and environmental development»⁵.

Therefore, we find it useful to understand the relationship between cultural organizations' strategic planning and sustainability efforts through the lens of their non-financial reporting activities. This link is even more relevant when we consider that: political and theoretical efforts have proven ineffective in armoring culture to the analytical patterns of sustainability, or vice versa; and that approximately ten years ago⁶, cultural organizations began to publish non-financial reports to demonstrate their contribution to society at large. Additionally, unlike the profit sector, the absence of a legal framework governing sustainability reporting practices results in significant variations in reports regarding outputs, length, tone of voice, and indicators used, leading to misaligned expectations between cultural organizations and their stakeholders' counterparts⁷.

In this context, few studies explore the motivations that drive these organizations, which often operate with limited human and financial resources, to engage in such efforts. In addition, little attention has been paid to the processes underlying their reporting activities and outputs⁸. This paper tries to fill this void by exploring the motivations, processes, and output behind the non-financial reporting of cultural organizations while answering the following research questions:

- What motivates cultural organizations to report on sustainability?
- How has the reporting process evolved over time?
- Are there differences in reporting among different types of cultural organizations?

To answer these questions, this work adopts a qualitative approach based on semi-structured interviews – conducted with the professionals in charge of the non-financial reporting of 15 Italian cultural organizations – and three focus groups involving 15 cultural institutions operating in the Italian context. Italy represents a well-suited context for exploring such a topic for several reasons. First, the diversity and richness of its nonprofit sector make Italy an interesting case for analysis. According to the Italian Statistical Bureau⁹, in 2022, more than 360.000 NPOs were employing more than 919.000 individuals, with the second most extensive set of activities developed by these organizations, 15% of the total sample, being related to culture and arts. Moreover, the different legal forms, regulatory frameworks, and activity types of such cultural organizations lead to diverse experiences that are often underestimated and misunderstood,

⁵ Borin 2024, p. 120.

⁶ Dubini *et al.* 2024a.

⁷ Moxham 2009; Partal, Dunphy 2016.

⁸ Turzo *et al.* 2022; see for an exception Dubini, Monti 2025.

⁹ ISTAT 2024.

unlike other organizations characterized by an educational or social mission¹⁰. Second, Italy is widely recognized for its cultural and artistic heritage, having the highest number of UNESCO World Heritage Sites¹¹, while listing a cultural patrimony of more than 4.400 places (among museums, monuments, archeological parks, libraries, etc.), 65% of which are publicly owned¹². Third, the sharp decrease in the country's public cultural expenditure, the increase in control and transparency requirements, and the need to diversify the source of revenues are pushing such organizations to increase their efforts in legitimization and reputation building¹³ and, therefore, their accountability.

Other relevant issues to be analyzed will be the tension between the need to be forward looking and the requirements of transparency and accountability related to formal reporting and its limitations. Finally, the process associated with data gathering, reporting, and feedback will also be analyzed to assess its impact on the ability of this type of report to fulfill various aims, such as advocacy, strategic direction, or fundraising tools used to communicate with different stakeholders.

2. Literature review

Since the late 1980s, the relevance of sustainability has transformed the business world¹⁴. International efforts to address climate change and growing social and economic inequalities have increasingly placed responsibility on a broader range of actors, and the continuing evolution of legislation at the national and international levels is placing ever greater demands on corporate transparency and accountability¹⁵. The most recent and comprehensive milestone in the global sustainability schedule is the United Nations Agenda 2030 for Sustainable Development¹⁶, adopted in September 2015.

Companies are increasingly expected to develop sustainable business models encompassing not only their own operations but also the entire supply chain and

¹⁰ Dubini, Monti 2025.

¹¹ UNESCO 2024.

¹² ISTAT 2025.

¹³ Dubini, Monti 2025; Gazzola *et al.* 2021.

¹⁴ Junior *et al.* 2014.

¹⁵ Perego, Kolk 2012.

¹⁶ The Agenda set a total of 17 Sustainable Development Goals (SDGs) which collectively address the full spectrum of sustainable development by integrating economic, environmental and social dimensions. The 17 SDGs are designed to be indivisible, universal and deeply interconnected and present (169) sub-themes that further unpack responsibilities in more detailed targets. Each target is accompanied by a set of indicators that function as Key Performance Indicators (KPIs) to measure progress toward 2030 (<<https://sdgs.un.org/2030agenda>>, 21.08.2025).

stakeholders in general¹⁷, aware that not being recognized as ESG (*Economic, Social, Governance*) compliant could jeopardize their positioning in the supply chain¹⁸. Reasons commonly cited by researchers about why companies make their non-financial results explicit are:

public pressure on the company by stakeholders; regulatory provisions; cost of capital; image and trademark; comparison with competitors and sectoral standards; measuring the results regarding the assigned goals, related to sustainability; improving efficiency; increasing the profit; fostering innovation; increasing the value of the company; motivating current and attracting new employees; risk management; value system of a top manager/owner¹⁹.

In response, reporting on organizational operations has emerged as a means to establish and maintain accountability relationships between organizations and their broader socio-political environment²⁰.

Recently, the ecosystem around compliance and accountability certification has become more structured. Under the CSRD²¹, companies are required to report according to the European Sustainability Reporting Standards (ESRS), which specify the detailed disclosure requirements and reporting methodology. The ESRS are being developed to align largely with the global sustainability standards issued by the International Sustainability Standards Board (ISSB), promoting international comparability and convergence at the international level. In addition, organizations can refer to frameworks and guidelines from bodies such as the Global Reporting Initiative (GRI)²², the Sustainability Accounting Standards Board (SASB), Integrated Reporting (IR), and private consultancies, which provide further structure and legitimacy to accountability practices.

However, the CSRD and ESRS are currently undergoing significant revisions. The so-called *Omnibus Package*, presented by the European Commission in February 2025, aims to simplify reporting and reduce the administrative burden, particularly for smaller companies, raising applicability thresholds and potentially excluding around 80% of firms that would otherwise fall under the original scope²³. In April 2025, the *Stop the Clock* mechanism

¹⁷ Ehnert *et al.* 2016.

¹⁸ Buallay, Hamdan 2023.

¹⁹ Momchilov 2022, p. 165.

²⁰ Lehman, 2001.

²¹ The CSRD builds upon the earlier Non-Financial Reporting Directive (NFRD, 2014/95/EU), which first required large public-interest companies to disclose non-financial information, including environmental, social, and governance matters.

²² The GRI has emerged as the most recognized provider of a benchmark for sustainability reporting.

²³ Under the Omnibus Package proposal, only companies with at least 1,000 employees and either (a) annual turnover above €50 million or (b) total assets exceeding €25 million would be required to report under the CSRD. It also introduces a voluntary reporting standard for SMEs to maintain value-chain transparency while easing compliance pressures and aligns CSRD

(EU Directive 2025/794), part of the Omnibus Package, was adopted in order to delay the application deadlines for Wave 2²⁴ and Wave 3²⁵ entities by two years. Other regulatory updates, including adjustments to the EU Taxonomy and ongoing refinements of the ESRS, illustrate that European sustainability reporting is dynamic and evolving, rather than a fixed set of rules. While the European Commission has framed the proposals as a «simplification» of the administrative burden associated with reporting, Bertram²⁶ argues they instead aim to narrow the scope, postpone deadlines, and reduce enforcement, thereby diluting the framework's original ambitions.

Even within this evolving landscape, it is possible to set some ground rules and evidence. For profit organizations typically outsource the reporting process to trade associations, consulting and auditing firms, certification bodies, and communication agencies, which support companies from the preliminary assessment and target setting phase to the publication of the report. However, the key steps for reporting sustainability could be identified as setting Key Performance Indicators (KPIs), collecting and analyzing data, building a report, and third-party verification and certification²⁷. Ignoring even one of these steps results in a lack of transparency and accuracy, suggesting that sustainability reporting is an exercise in legitimacy rather than accountability²⁸. In addition, the existence of a structured certification ecosystem that follows common principles and precise regulatory guidance explains the high level of homogenization in the documents, which have codified styles of financial narrative and tend to resemble each other in terms of outputs²⁹.

The pressure to demonstrate their contribution to society and responsible behavior also affects NPOs as they grow in number, scope, and recognized civic and public roles³⁰. As a result, they started to adopt some forms of non-financial reporting, less formalized than corporate ones, multidimensional in nature – due to conflicting goals, complexity, institutional pressures, and expanding responsibilities³¹ – and incorporating different perspectives³². Since they are created by interested parties for the purpose of serving society³³, their triple impact (economic, social, and environmental) makes disclosure efforts

thresholds and timelines with those of the Corporate Sustainability Due Diligence Directive (CSDDD), <https://finance.ec.europa.eu/news/omnibus-package-2025-04-01_en>, 21.08.2025.

²⁴ Large companies not already subject to the NFRD.

²⁵ Listed SMEs, certain credit institutions, and captive insurance undertakings.

²⁶ Bertram 2025.

²⁷ Rusu *et al.* 2024.

²⁸ Guix *et al.* 2017.

²⁹ Dubini *et al.* 2024a.

³⁰ Langergaard 2019.

³¹ Ahunov 2023.

³² For a review, see Ab Samad *et al.* 2023.

³³ Carroll 2018.

simultaneously highly relevant from an accountability perspective and operationally challenging³⁴. Efforts to improve accountability are also driven by the need to maintain public trust in the sector³⁵ and the expectation of some donors – typically social entrepreneurs³⁶ – to demonstrate returns on their investments in social causes, reflecting the typical attitude of commercial sectors³⁷.

According to researchers, since NPOs' main objective is to generate social value for a broader group of stakeholders – including local communities, beneficiaries, funders, customers, and employees³⁸ – sustainability disclosure can be interpreted as an opportunity to witness the different approaches with which the organization engages in dialogue with its different stakeholders³⁹, in addition to the need to maintain and increase their level of legitimacy, trust, and reputation⁴⁰.

In response to an increasingly competitive environment, NPOs «have been forced to adopt an organizational sustainability approach at both the strategic and operational levels»⁴¹. This has led to the development of specific methodologies to measure returns and put pressure on beneficiaries of these investments to report the impact they generate⁴².

Within the Italian context, non-financial reporting by NPOs is less formalized than that of companies and remains largely a voluntary activity carried out by a limited number of organizations⁴³, although scholars agree that while it is not mandatory for NPOs to disclose non-financial information, this cannot be considered a voluntary issue⁴⁴. Despite representational efforts, voluntary reports are considered communicatively ineffective and unreliable⁴⁵. Minimum reporting standards exist for some NPOs⁴⁶, while the exercise remains unregulated for others, driving very different processes and outputs. Furthermore, scholars posit that the greater the proximity between the organization and its stakeholders, the less is the necessity for a formal accountability system⁴⁷. This

³⁴ Plaisance 2021.

³⁵ Costa *et al.* 2019; Ebrahim 2010; Gazzola, Ratti 2015; Hammack 1995; Yasmin, Ghafran 2021.

³⁶ Saebi *et al.* 2019.

³⁷ Molecke, Pinkse 2017; Saebi *et al.* 2019.

³⁸ Costa, Goulart da Silva 2019.

³⁹ Costa *et al.* 2019.

⁴⁰ Carmo, Ribeiro 2022.

⁴¹ Weerawardena *et al.* 2010, p.355.

⁴² Grieco *et al.* 2015; Treinta *et al.* 2020; Turzo *et al.* 2022.

⁴³ Dubini, Monti 2025.

⁴⁴ Gazzola, Ratti 2015.

⁴⁵ Al Shaer *et al.* 2022.

⁴⁶ Organizations registered in the Register of Third Sector Entities (TSEs) legally obliged to publish a social report that follows the guidelines published by the public authority: Ministero del lavoro e delle politiche sociali, D.M. 4 luglio 2019, “Adozione delle Linee guida per la redazione del bilancio sociale degli enti del Terzo settore”, Gazzetta Ufficiale della Repubblica Italiana, Serie Generale n. 186, 9 agosto 2019.

⁴⁷ Basri, Siti-Nabiha 2010.

suggests that the formalization of the practice results in a general decline in effectiveness when stakeholders are intimately close to the organization, such as in the case of NPOs.

Cultural organizations, among other NPOs, face mounting pressure to take an active stance on contemporary social issues. These entities reflect «values, practices, and aspirations of a society; how values are expressed and applied concretely in the day-to-day life of that society; and the processes and mediums through which the preservation and further transmission of values take place»⁴⁸. For instance, museums have increasingly become symbolic sites for climate change protests over the past decade⁴⁹. Furthermore, cultural organizations are experiencing a general increase in competition for resource attraction and face growing pressure to make clear the results and impact regarding environmental, social, and economic outcomes⁵⁰. Concurrently, they differentiate themselves from other types of NPOs based on their distinctive missions, which include producing art, promoting artistic work, and the preservation and enhancement of both material and immaterial heritage⁵¹.

While most research on voluntary reporting within cultural organizations has concentrated on museums⁵², comparatively little attention has been devoted to the whole sector and to understanding the differences and similarities across various types of organizations⁵³. Furthermore, sustainability certification institutes have primarily neglected the cultural sector⁵⁴. Consequently, cultural organizations have begun to establish their own standards, which are either shared within the field or based on particular interpretations of sustainability⁵⁵. This approach has resulted in different choices of topics addressed, diverse reporting formats, and a «considerable degree of uncertainty about complexity and reliability» of these reports⁵⁶. Although cultural institutions often align their reporting with the UN Agenda 2030, each organization interprets and implements the goals differently, resulting in fragmented efforts and limited visible progress⁵⁷. This lack of cohesion weakens their overall perceived impact despite their explicit commitment – particularly to Goals 4, 8, 11, and 17⁵⁸.

⁴⁸ Pop *et al.* 2019, p.5.

⁴⁹ Cerquetti *et al.* 2023.

⁵⁰ Ibáñez-Forés *et al.* 2023; Rawhouser *et al.* 2017; Turzo *et al.* 2022.

⁵¹ Dubini, Monti 2025.

⁵² See Borin 2024.

⁵³ Dubini, Monti 2025; Dubini *et al.* 2024a.

⁵⁴ To fill this gap, some international associations have developed guidelines for reporting in the cultural sector, such as Julie's Bicycle (UK), Creative Carbon Scotland (UK), Greenie in Residence (Australia), Broadway Green Alliance (US), Mitos21 (EU). See Borin 2024.

⁵⁵ Borin 2024.

⁵⁶ Al-Shaer *et al.* 2022, p. 2.

⁵⁷ Dubini *et al.* 2024b.

⁵⁸ *Ibidem*; United Nations. Transforming Our World: The 2030 Agenda for Sustainable

While companies disclose non-financial information for well-known reasons such as regulatory compliance, maintaining organizational legitimacy, satisfying stakeholder interests, media visibility, and profitability⁵⁹ – through well institutionalized processes and structured outputs⁶⁰ – and NPOs mainly to build trust and face public scandals – with less formalized processes and outputs⁶¹ – the reasons why cultural organizations decide to engage in this effort and the processes behind are still little known and little discussed in the academic literature.

In most cases, non-financial reports of cultural organizations are developed and produced in-house, either independently or in collaboration with universities and research centers, and the preparation of the document is often an experimental process. Indeed, the latter cuts across all the processes that characterize the organization's operations and ideally should do so with minimal disruption. The main patterns followed by cultural organizations and attested by the academic literature are:

- The adoption of non-financial reports, both for legitimacy⁶² and for learning purposes⁶³;
- The relevance of qualitative dimensions and indicators, despite the «un-stated institutional notion that initiatives without precise measurements and mathematical models are irrelevant or somehow less legitimate»⁶⁴;
- A considerable degree of variation in terms of length, tone, and dimensions covered, as well as a combination of textual⁶⁵ and visual⁶⁶ elements and measurement systems employed.

Given these premises, this paper aims to understand the motivations, processes, and outputs behind the sustainability disclosure of cultural organizations in the Italian landscape. Additionally, a qualitative approach is particularly useful since the object of our analysis is a process still unfolding, and no clear directions are present in the literature. Finally, with this analytical approach, we expect, from an explorative point of view, to uncover (1) the motivations that drive cultural organizations to engage in reporting efforts, (2) the characteristics that contribute to the stabilization of the process over time

Development. United Nations General Assembly, 2015. Available at: <<https://sdgs.un.org/>>, 21.08.2025. The cited goals include Goal 4: Quality Education, Goal 8: Decent Work and Economic Growth, Goal 11: Sustainable Cities and Communities, and Goal 17: Partnerships for the Goals.

⁵⁹ Dienes *et al.* 2016.

⁶⁰ Cho *et al.* 2015.

⁶¹ Gazzola, Ratti 2015.

⁶² Borin 2024.

⁶³ Vermeulen, Maas 2020.

⁶⁴ Killingsworth 2021, p.292.

⁶⁵ Cerquetti *et al.* 2023; Dubini *et al.* 2024a.

⁶⁶ Martello *et al.* 2024.

in particular related to the data collection; (3) similarities and differences in terms of indicator categories used and impact dimensions considered as outputs. In addition, we will address key challenges, such as the tension between the forward-looking nature of sustainability efforts and the transparency and accountability requirements of formal reporting, which can lead to certain limitations of the instrument.

3. *Research design and methodology*

This work is part of a larger project that seeks to understand how cultural organizations manage accountability and measure impact through their non-financial reporting. Previous research has highlighted differences and similarities in the missions of cultural and social organizations engaged in cultural activities⁶⁷, the narratives that cultural organizations use to describe their accountability efforts⁶⁸, and the visuals utilized in their non-financial documents⁶⁹.

To achieve the objectives identified in the previous sections, we used qualitative research, which is considered the best methodology for improving understanding of complex processes that are still unfolding⁷⁰. Our approach is based on semi-structured interviews and focus groups. Combining different qualitative research methods is useful to «increase understanding of a phenomenon»⁷¹. More in detail, using a combination of semi-structured interviews (SSIs) and focus groups (FGs) is motivated by the aim of «generating complementary views of the phenomenon»⁷². In addition, data integration «involves moving back and forth between data sets to discover data convergence, divergence, and complementarity»⁷³.

3.1. *Semi-structured interviews (SSIs)*

According to Adams⁷⁴, SSIs can be described as «something of a hybrid between a standardized survey and a focus group». This method implements «a

⁶⁷ Dubini, Monti 2025.

⁶⁸ Dubini *et al.* 2024a.

⁶⁹ Martello *et al.* 2024.

⁷⁰ Bluhm *et al.* 2011; Myers 2019.

⁷¹ Lambert, Loisel 2008, p. 228.

⁷² Lambert, Loisel 2008, p. 230.

⁷³ Lambert, Loisel 2008, p. 235.

⁷⁴ Lambert, Loisel 2008, p. 504.

mix of closed and open-ended questions, often accompanied by follow up *why* or *how* questions»⁷⁵. SSIs are employed to «know the independent thoughts of each individual in a group», «to ask probing, open ended questions about topics that the respondents might not be candid about when sitting with peers in a focus group», and «to spot useful leads and pursue them»⁷⁶. Moreover, SSIs were also used to configure the workshop agenda⁷⁷, in which participants were divided into three focus groups to reflect on the themes that emerged from the interviews and gather additional data and dimensions of analysis.

A total of 15 SSIs were conducted with the voluntary reporting professionals of the selected Italian cultural organizations. The interviews were conducted online using Microsoft Teams. They lasted an average of 60 minutes, which scholars evaluated as the appropriate length limit for SSIs to reduce tiredness for both the interviewer and the respondent⁷⁸. The interviews were conducted in Italian – the primary language of the participants, the authors, and the research assistants who helped in the process – and recorded with the participants' permission.

The interviews contained three main parts, reflecting the aims of this paper: assessing motivations, processes, and output behind non-financial reporting. In addition, the participants were given the opportunity to add important topics related to our themes that were not covered⁷⁹.

Finally, all the interviews were transcribed and read multiple times by the researchers to get familiar with the data before the thematic analysis. For each theme, additional sub-themes were identified: 5 for «motivations», 4 for «process», and 3 for «outputs», as described in Table 2.

3.2. Focus groups (FGs)

Focus Groups (FGs) are groups of «individuals selected and assembled by researchers to discuss and comment on, from personal experience, the topic that is the research subject»⁸⁰. Unlike SSIs, FGs can capture *interaction data* resulting from discussions among participants and unveil additional dimensions of the phenomenon under analysis⁸¹. This method is especially

⁷⁵ Adams 2015, p. 493.

⁷⁶ Adams 2015, p. 494.

⁷⁷ The interviews were employed in the organization of the workshop “L’impatto sociale delle organizzazioni culturali” organized by Fondazione EOS – Edison Orizzonte Sociale ETS – and ASK (Art, Science and Knowledge) research unit of the GREEN (Geography, Resources, Environment, Energy and Networks) Center (Bocconi University) in Milan on April 10th, 2024.

⁷⁸ Adams 2015; Kallio *et al.* 2016.

⁷⁹ The protocol of the interview is available upon request to the Authors.

⁸⁰ Powell, Single 1996, p. 499.

⁸¹ Morgan 1996, p. 130.

useful when existing knowledge of a matter is insufficient, and the object under investigation needs additional data collection to ensure validity. For this study, FGs were held following the guidelines provided by Krueger and Casey⁸².

Three FGs were conducted, each addressing one of the three themes explored in the interviews. A total of 15 Italian cultural organizations participated⁸³. Each group consisted of at least ten participants, with the intention of including at least one representative from each organization. The sessions lasted an average of 120 minutes. The moderators were the authors and three research assistants, who took careful notes of the meetings held in Italian, recorded the discussions – with the participants’ permission – and later transcribed them. The moderators followed a semi-structured, non-prescriptive interview schedule, supplementing predetermined questions with sub-questions that allowed for clarification of several issues and an in-depth discussion of participants’ responses⁸⁴.

Finally, the FGs were read multiple times, considering the evidence gathered by the SSIs, before undergoing the thematic analysis. For each theme, additional sub-themes were identified: 4 for «motivations», 5 for «process», and 4 for «outputs», as described in Table 3.

3.3. *Participants*

To build our sample, we started with the population of Italian cultural organizations (N= 47) identified by Dubini and Monti⁸⁵ that published at least one non-financial report in the period 2018-2022. The selection of the participants was based on their willingness and availability to participate in the study, following an initial contact with all 47 cultural organizations identified. This approach reflects a convenience sampling method, which allowed for efficient recruitment while ensuring a diverse range of perspectives within the study.

Following this methodology, we recruited a sub-sample of 15 subjects available to participate in the SSIs phase⁸⁶, belonging to the following sectors: Museums (5), Performing Arts (3), Urban Regeneration (4), and Archives and Libraries (3).

⁸² Krueger, Casey 2000.

⁸³ Focus groups were performed during the workshop “L’impatto sociale delle organizzazioni culturali”.

⁸⁴ The protocol is available upon request to the Authors.

⁸⁵ Dubini, Monti 2025.

⁸⁶ The author responsible for managing the database of contacts was also responsible for contacting the organizations.

For the second step, we contacted the 47 organizations, 15 of which had already been interviewed, to participate in the FGs. Indeed, 15 of them accepted, including organizations that did not participate in the first step of our research. The FGs sample was composed as follows: Museums (4), Performing Arts (4), Urban Renewal (5), and Archives and Libraries (2).

The choice to focus on a single country case study is driven by several considerations: a) Italy hosts a wide range of cultural institutions, making it an important case study for understanding the dynamics of non-financial disclosure in the cultural sector; b) the desire to monitor the evolution of regulations for cultural organizations and non-financial reporting in general; and c) possibly to identify differences between different types of institutions.

At the conclusion of each phase of our study, all results were transferred to an Excel file and coded for in-depth analysis.

Participant ID	Sector	Area	Size	Legal forms	Investigation
P01	Museums	Liguria	Big	Private company	SSI
P02	Museums	Piemonte	Big	Foundation	SSI – FG
P03	Museums	Lazio	Medium	Foundation	SSI
P04	Museums	Trentino-Alto Adige	Big	Foundation	SSI – FG
P05	Museums	Lombardia	Big	Foundation	SSI – FG
P06	Museums	Lombardia	Medium	Foundation	FG
P07	Archives and libraries	Lombardia	Medium	Foundation	SSI
P08	Archives and libraries	Lombardia	Big	Foundation	SSI
P09	Archives and libraries	Veneto	Medium	Foundation	SSI – FG
P10	Urban Regeneration	Lombardia	Medium	Association	SSI – FG
P11	Urban Regeneration	Sicilia	Small	Association	SSI
P12	Urban Regeneration	Sicilia	Small	Association	SSI – FG
P13	Urban Regeneration	Toscana	Medium	Cooperative	SSI – FG
P14	Urban Regeneration	Lazio	Small	Association	FG
P15	Urban Regeneration	Lombardia	Medium	Social Enterprise	FG
P16	Performing Arts	Lombardia	Medium	Social Enterprise	SSI – FG
P17	Performing Arts	Lombardia	Big	Association	SSI – FG
P18	Performing Arts	Lombardia	Medium	Association	SSI
P19	Performing Arts	Piemonte	Big	Foundation	FG
P20	Performing Arts	Lazio	Medium	Foundation	FG

Tab 1. Sample (Source: authors' personal elaboration)

As shown in Table 1, the sample of organizations varies in size and legal form and operates across the Italian territory, with a predominant presence in the northern part of the country. Our sample appears to reflect the distribution of the NPOs in Italy, in which around 50% are located in the North, while 22.1% in the Centre, and 18.5% in the South, and the remaining 9.5% in the Islands⁸⁷. Along the same line, it is the composition in terms of the size of the selected organizations at the national level, with a notable concentration of large cultural organizations located in the northeast and smaller institutions more commonly situated in the southern regions. Finally, in comparison with the population of the cultural organizations identified in previous research⁸⁸, our sample represents around 35% of the population and can be considered similar in its composition.

4. *Results*

The findings are presented in two primary tables⁸⁹: Table 2 outlines the results derived from the SSIs, while Table 3 summarizes the insights from the FGs. To assess the degree of interaction and consensus among participants within the FGs, a coding scheme was employed in Table 3, as follows: SA = Strongly Agree, A = Agree, NS = Not Sure, D = Disagree, SD = Strongly Disagree⁹⁰. This approach facilitated a nuanced understanding of the levels of agreement surrounding each identified theme and sub-theme.

In the subsequent sections, we provide a detailed presentation of each sub-theme in relation to the three overarching categories proposed by the authors – motivations, processes, and outcomes. Where relevant, the discussion is substantiated with direct references to individual participant contributions to support and enrich the interpretation of the data.

⁸⁷ ISTAT 2024.

⁸⁸ Dubini, Monti 2025.

⁸⁹ Ose 2016.

⁹⁰ The level of consensus was constructed by weighing the responses given. Therefore, it represents the “average” data.

	Themes	Description
<i>Motivations</i>	Compliance with legal requirements	Non-financial reports are required by law for some cultural organizations, such as those registered as third sector entities.
	Internal Assessment	Sustainability reports are used to set goals and check progress, identify areas for improvement and value drivers, assess risks, and evaluate internal impact.
	Communication and Legitimacy	It serves as an effective way to communicate the organization's achievements, identity and challenges to external stakeholders. Also, reporting helps establish the credibility and legitimacy of the organization.
	Advocacy	Sustainability reporting is used as an advocacy tool to promote (not only) social and environmental causes and raise awareness among key stakeholders. By being transparent about its results, cultural organizations can raise awareness, strengthen its credibility, and contribute to the spread of sustainable practices.
	Fundraising	Sustainability reports can make an organization more attractive to potential funders by demonstrating accountability and performance.
<i>Process</i>	Top-down ideation vs bottom-up co-creation	Reporting is a top-down management initiative, which in most cases continues to involve all levels of the organization until it stabilizes over time.
	Dedicated unit	Some organizations have a dedicated stable team responsible for coordinating and producing the reports over time.
	Collaborative KPI Identification	KPIs are often identified collaboratively across departments to ensure they reflect organizational priorities.
	Consultant Assistance	External consultants (i.e., private companies, academic units, graphics) may be hired to help the organization develop the report and ensure that it meets the required standards and objectives.
<i>Output</i>	Qualitative vs. Quantitative indicators	Reports often include both types of indicators – qualitative (descriptive) and quantitative (numerical) – to provide a comprehensive view of performance.
	Explicit reference to impact	Some reports explicitly reference the impacts of the organization's activities, showing how its actions affect different stakeholders and environments. However, the word «impact» is often confused with «output» and «outcome».
	GRI Driven measurement	Some cultural organizations have attempted to use the GRI standards but have failed because the standards do not consider the cultural sector's specificities.

Tab 2. List of sub-themes extracted from the SSIs (Source: authors' personal elaboration)

	SA	A	NS	D	SD	Motivations
Stakeholder engagement	x					All the participants agree that the sustainability report is an opportunity to engage with different stakeholders. The stakeholders of the organization are not the same of the sustainability report: the materiality analysis is crucial.
Consistency of the report	x					All the participants agree that a cultural organization's identity should be stable over time, and that maintaining internal consistency is an element of self-certification. There is a common understanding that communication must align with the organization's values. However, not all organizations are successful when it comes to communicating their identity and work.
Value creation	x					All the participants agree that sustainability reporting is an opportunity to propose a different narrative and testify to value creation more broadly. Contrary to public opinion, which often focuses on measuring only the economic value generated by cultural organizations, this value alone is very limited.
	SA	A	NS	D	SD	Process
Evolution over time		x				Most participants agree that the sustainability reporting process and the report itself have changed to meet the organization's needs. Others would like to start rethinking the process but lack guidance.
Accessibility of language		x				Most participants agree that the report's technical language makes it more accessible to peer organizations, donors, and practitioners. As a result, others say they have included useful infographics to simplify the language.
Participation	x					All agree that the internal involvement of all organization members is crucial for the stability of the process over the years. Adopting a participatory logic makes it possible to transform the process from a burden to an opportunity.
Data collection	x					All agree that data collection is the most complex stage of reporting. Cultural organizations are not used to systematically collecting data, which is why, as one participant put it, they find themselves in the «January crisis» period, struggling to produce data that has not been collected during the year.
Sustainability representation				x		Some participants do not feel represented by the word «sustainability» at all. So, they adopt other types of reports: mission reports, social reports, impact reports, etc.

	SA	A	NS	D	SD	Output
Standardization	x					Standardization is seen by all as both an opportunity and a limitation. Cultural organizations are not represented in currently accepted standards. Moreover, where metrics are available, there is debate around their effectiveness.
Monitoring stage	x					Most participants agree that monitoring is difficult: many cultural organizations lack the staff, expertise and tools to measure impact.
Negative effects		x				All organizations experience general difficulty in contextualizing both the emergent and adverse effects of actions.
Certification risk		x				Being certified as a sustainable cultural organization is important. However, most participants agree that certification is a double-edged sword. Some organizations may be more interested in the label than in actually implementing sustainable practices.

Tab. 3. List of sub-themes extracted from the FGs. To capture the level of interaction between participants, the following coding is used: SA = Strongly agree, A = Agree, NS = Not sure, D = Disagree, and SD = Strongly disagree (Source: authors' personal elaboration)

4.1. Motivations

Five main categories of motivations were identified through SSIs: *compliance with law, internal assessment, communication and legitimacy, advocacy and fundraising*.

Compliance with legal requirements, was traced specifically among those cultural organizations that are listed in the Register of Third Sector Entities (TSEs) and are, therefore, legally obliged to publish a social report in accordance with the guidelines established by the public authority⁹¹. These organizations «adhere strictly to the standard and publish a social report in the format required by the guidelines for social enterprises», as P07 points out, similar to for profit entities. For TSEs, the guidelines require the report to include the following information: the methodological approach; general information about the organization; governance and administration; people working for the organization; objectives and activities; economic and financial situation; and monitoring carried out by the auditing body. Given this structure, the process of data gathering is also regulated. By its nature, the report «focuses primarily on the social activities of the organization» (P11). However, all

⁹¹ Ministero del lavoro e delle politiche sociali. D.M. 4 luglio 2019, «Adozione delle Linee guida per la redazione del bilancio sociale degli enti del Terzo settore», Gazzetta Ufficiale della Repubblica Italiana, Serie Generale n. 186, 9 agosto 2019.

participants agree that the scheme provided for the TSEs is a «useful starting point to evaluate indicators» (P05) for each organization that wants to engage in this effort, even if «sometimes this narrative is not complete» (P04).

Reporting for *internal assessment* has been cited by almost the totality of respondents. For most organizations, reporting represents the first and only opportunity for «taking stock» (P16), foster interpersonal connections within the organization, and inform each unit about the work of the others, a fundamental prerequisite for presenting themselves externally. For this reason, the tool is seen by all participants as an «identity definition tool» (P10) and the result of a strongly felt internal need. The report sets goals and monitors progress, identifies areas of improvement and value drivers, and assesses risks and internal impacts, thus promoting organizational change⁹². Moreover, it also represents an opportunity to state cultural specificity as the pivotal element in comprehending the organization and its influence⁹³.

Communication and legitimacy purposes follow the internal assessment function to facilitate recognition, visibility, and support from external stakeholders. For several cultural organizations, endeavors to achieve legitimacy – defined as the perception that «an entity's actions are desirable, correct, or appropriate within a socially constructed system of norms, values, beliefs, and definitions»⁹⁴ – are essential because it is negotiated as part of a multifaceted network of relationships. In this regard, reporting is understood as the creation of a social contract between the institution and the society that enhances transparency – a prerequisite for legitimacy and reputation⁹⁵ – and helps reduce information asymmetries between the organization, its peers, and its stakeholders. The interviewees define the report as «a business card to present the organization externally» (P08, P09, P16) and «the first document with which we present ourselves to a potential partner» (P04).

Advocacy is another popular motivation that emerged among respondents. Reporting is seen as a useful way to manifest the organization's commitment to critical issues and to engage with active stakeholders⁹⁶. The report is able to demonstrate «the vision, the desire for impact and the desired change» (P13); a way to «think about a more sustainable future in a proactive way (P08) or «to get people thinking about our values and visions» (P17); and finally, «to intercept the environmental activist side and create working tables for future designation» (P04).

Fundraising has been pointed out by some participants as the primary motivation for engaging in accountability efforts. P07 considers this motivation

⁹² Massa *et al.* 2015.

⁹³ Dubini *et al.* 2024a.

⁹⁴ Suchman 1995, p. 574.

⁹⁵ Turzo *et al.* 2022.

⁹⁶ Cerquetti *et al.* 2023; Henningsen, Røyseng 2024.

as the only reason to engage in this practice, since «there is no particular sensitivity» towards reporting. However, some organizations report that «it has never happened that someone who decides whether or not to fund the organization has asked for this data» (P11).

FGs have led to further dimensions of analysis. All participants agreed that indeed, the report must be structured to meet the needs of different stakeholders, depending on the dimensions into which it is divided, and following a materiality analysis, to identify critical issues and relevant stakeholders. Consequently, the language used may also vary, being more or less technical to address different audiences. In general, all participants agree that the first stakeholders to be involved are the organization's employees.

In addition, the participants agree that since compliance bodies are absent, maintaining internal consistency is perceived as the main form of self-certification. However, not all organizations are able to communicate their identity and activities effectively, which underscores that writing a non-financial report is a rigorous and structured exercise.

Finally, participants recognize that the sustainability report provides an opportunity to articulate an alternative narrative highlighting a value creation process that goes beyond the purely economic dimension. Contrary to the common perception, which often focuses exclusively on the economic value generated by cultural organizations and on their attractiveness, cultural institutions employ reporting as a way to highlight how these parameters are reductive in assessing the complexity of the value generated by their activities.

4.2. Processes

Four main sub-themes of the process dimension have been identified: *top-down ideation vs bottom-up co-creation*, *dedicated unit*, *collaborative KPI identification*, and *consultant support*.

The first sphere to emerge is *top-down ideation versus bottom-up co-creation*. In the organizations interviewed, the act of reporting originates from a top-down managerial initiative, as well as the modalities and the documents adopted. However, to be effective and informative for both internal and external purposes, it is fundamental for the organization to construct a sense of belonging within the personnel at all levels during the construction phase, following a bottom-up logic. Combining top down and bottom-up logics over time helps to shape the report as «something really informative» (P09) and to do «not perceive it as an obligation» (P13). On the other hand, setting it as an imposed, self-serving process contributes to «seeing it as just another administrative obligation» (P07). Some organizations also add that «in order to broaden this participatory process, sometimes also the organization's external stakeholders are involved in the drafting phase, not only for the final feedback» (P05).

Organizations that have been producing the report for the longest time have a *dedicated unit* that works permanently on the report, designating an appropriately motivated manager and a working group to structure the work. It is then the responsibility of all the sectors to provide the necessary information, both qualitative and quantitative, under the proposal of those who direct the whole process, as witnessed by P08: «the communication office is the unit dedicated to the report, starting from the information provided by all the offices». The definition of an organizational presidium allows the replicability of the process over time. In addition, many organizations involve employees by organizing «cycles of meetings to collect suggestions and feedback» (P09).

Collaborative KPIs identification is an important task for the overseeing team, which is responsible for understanding which data best represents the specificity of the organization and its activities in order to report on its results and impacts. Over time, this effort results in the identification of a set of key indicators for each project that can be used to cross-read the entire organization's internal consistency and value production. The interviewees posit that the formulation of a concise set of KPIs is instrumental in addressing the necessity of integrating this function into the routine activities associated with the collection of data for diverse informational objectives (P07). P01 asserts that usually the reporting dedicated unit is responsible for reviewing the indicators before sending them to the manager. KPIs are also useful tools for a) «responding to sponsor requests» (P03), b) «aligning with local stakeholders through specific territorial impact KPIs» (P02), and c) self learning, i.e., «gathering feedback from different departments is aimed at improving and expanding the set of KPIs» (P02).

Consultant assistance is a fundamental aspect. For profit organizations outsourcing the process to other organizations such as trade associations, consulting and auditing firms, certification bodies, and communication agencies is nowadays a standard. Indeed, for cultural organizations, the procedure is made internally or configured with a different type of partners. In our sample of organizations, only two reported relying on «an external agency for data systematization» (P02, P03). In other cases, given limited financial resources, «collaborations with university or research institutes» (P18) are established that provide measurement methodologies and scientific support for data processing. In any case, it is much more common for cultural organizations to outsource only auxiliary tasks such as graphics or photo collection⁹⁷ due to «the high level of quality required» (P04, P05).

Concerning the FG's findings, most participants acknowledge that both the process and the report have gradually evolved over time, adapting to better align with the organization's communicational or instrumental needs and be-

⁹⁷ Martello *et al.* 2024.

liefs. However, while acknowledging the progress that has been made, some participants expressed the desire to rethink the entire reporting process while lamenting the lack of clear guidance that can support them. This lack of methodological guidance contributes to uncertainty and, in many cases, prevents significant improvement in the reporting process, which could be more strategic and focused if supported adequately by specific tools and resources.

Most participants agreed that using technical language in sustainability reporting makes it more understandable and useful to peers, donors, and practitioners in the field. However, this technicality makes it less accessible to a broader, non specialist audience. To overcome this barrier, some participants often include visual elements in order to facilitate communication. The visual component not only facilitates the understanding of the contents but also proves to be strategic in making the report more inclusive, thus broadening the categories of stakeholders it addresses and increasing transparency.

All agree on the importance of the internal involvement of all organization members to ensure the stability of the process over time, rejecting a top-down logic, considered ineffective. Adopting a participatory approach can transform the process from a burden to an opportunity.

However, according to all participants, the most complex phase is data collection. Many cultural organizations are not used to managing this process in a systematic way, which leads to significant difficulties when it comes to compiling the report. One participant characterized this phenomenon as the «January crisis», alluding to the challenges that emerge when confronted with the production of data that has not been systematically collected or monitored during the year. This lack of structured data collection complicates the reporting task and risks compromising the accuracy and reliability of the information presented, making the reporting process more onerous and less efficient.

Finally, a few participants reported a lack of representation by the term «sustainability». Consequently, they adopt various types of reports over time, including *mission*, *social*, or *impact* reports. The different focus reflects a deliberated and nuanced approach to non-financial disclosure, which encompasses a range of dimensions, with the risk of not being exhaustive.

4.3. Outputs

Three main themes emerged from the interviews regarding this dimension: *qualitative vs. quantitative indicators*, *explicit reference to impact*, and *GRI-driven measurement*.

Qualitative vs. Quantitative indicators. All participants consider the choice of indicators as the most delicate and complex stage of the whole process. In fact, sometimes, «the choice of indicators creates moments of internal tension» and «the creation of an internal matrix to set priorities is essential» (P04).

Instead, some organizations are currently engaged in a process of «indicators redefinition» (P01, P04, P09, P10, P12). For other organizations, however, «qualitative and quantitative information are reported, but it happen that they do not serve as a true indicator of their growth over time» (P07, P05). As we transition from the analysis of results to the assessment of impacts, it becomes increasingly necessary to include aspects of a qualitative nature, not only as a complement to quantitative indicators but as more specific and multifaceted dimensions of analysis. Moreover, when they are not «explicitly required by law or by stakeholder groups» (P12), «there is a lack of outcome and performance indicators outside the economic and environmental contexts, where such indicators are instead available» (P10, P17). In addition, P03 states that «indicators are useful when they are standardized», although «only those on the inside can decide which indicators are really meaningful». P05 points out the need to have stable indicators over time to «compare progress or regression over the years», highlighting the importance of having a baseline. Generally, «the indicators are adjusted annually with the heads of the functions with respect to the actual materiality of some of them; they try to maintain a minimum of comparability with those of three years earlier» (P01).

Explicit reference to impact. In the context of measurement, assessing the impact dimension is largely neglected. Among the population of our research, its presence is very limited. When present, it is mainly related to the economic or environmental dimensions. Although some organizations set it as an explicit objective of the report (P13, P17), assessing the impact of their work is very complex even for them. In fact, it is considered «the most difficult part to capture» (P03). Part of this complexity stems from the lack of useful tools able to measure such an ambiguous concept. The documents, therefore, «do not provide a true dimension of impact» (P07). Another difficulty lies in the fact that «impact (for cultural organizations) is measured in the medium to long term» (P08).

Gri-driven measurement is the last aspect discussed by the interviewees. The business world often refers to specific indicators to report non-financial information, but these are not exemplary for all. In our sample, one organization asserted its adherence to the GRI standards, although the «model is the result of a world in which we are not represented» (P04). Another participant used the GRI to «try to outline an initial set of indicators during the first year of reporting» (P05), and then modified them throughout the process. Finally, one organization reported that the GRI standards are better suited for measuring environmental assets such as CO₂ and hazardous waste levels. From a supply chain point of view, the GRI standards provide key indicators that match what is required.

Regarding the FG's findings, the first evidence that emerges concerns the issue of standardization. All participants perceive reporting as both an opportunity and a constraint. On the one hand, standardization could facilitate comparability and transparency of reports by providing cultural organizations

with a common frame of reference. On the other hand, new standards that are more suitable to the cultural context must be developed to better represent cultural specificities that are underrepresented in currently accepted frameworks. This lack of representation leads to a debate on existing metrics, where applicable: participants discuss which metrics are truly the most relevant and meaningful for measuring the impact of cultural activities.

In addition, most participants agree that impact monitoring is particularly complex. Many cultural organizations lack qualified staff, skills, or appropriate tools to effectively measure and monitor the relevance of their activities in the long term, with the risk that many relevant impacts remain invisible or inadequately documented.

A final aspect that emerged concerns certification bodies, which participants considered to be a double-edged sword. On the one hand, the certification mark can increase the credibility and visibility of the organization, making it easier to access funding or strategic partnerships. On the other hand, some participants noted that there is a risk that some organizations will focus on obtaining certification as an end rather than actually implementing sustainable practices in line with their stated values. This behavior could lead to an instrumentalization of certification, reducing its real value and undermining trust in the sustainability reporting process.

5. Discussion

In this section, we present the main reflections that can be drawn from our work by merging the findings derived from the different dimensions analyzed. We structure them in three main areas: (1) *Multidimensionality of the report: from motivations to dimensions of analysis*; (2) *Longitudinal evolution of reporting: stabilization of the process over time*; (3) *Differences between sectors: being forward-looking and being transparent*.

5.1. *Multidimensionality of the report: from motivations to dimensions of analysis*

Non-financial reporting in cultural organizations serves multiple purposes, as evidenced by our analysis's five primary categories of motivations. Firstly, *legitimacy* and *internal assessment* align with the existing literature on social reporting in cultural organizations⁹⁸. However, our analysis showed a form of

⁹⁸ Borin 2024; Vermeulen, Maas 2020.

subordination among motivations characterized by a principle of «improve to prove»⁹⁹. Therefore, we contribute to previous literature by expanding the set of motivations considered so far¹⁰⁰ and highlighting the emergence of a hierarchy and potential combinations among them. This dynamic signifies that the process of self-understanding becomes a necessary step toward being understood by others. Consequently, *internal assessment* emerges as the predominant motivation for engaging in non-financial reporting. This phenomenon may be indicative of an insufficiency in cultural organizations of occasions allocated for introspective consideration and self-assessment. We also contribute to the literature on non-financial analysis in the NPO sector by expanding the scope of the organizations under analysis, which is usually focused on museums¹⁰¹.

Secondly, motivations linked to *compliance with legal requirements*, *advocacy*, and *fundraising* have been newly highlighted by this study. A comparison of the results with the motivations attributed to companies – regulatory compliance, legitimacy, and profitability¹⁰² – reveals a potential area of convergence between the profit driven and cultural sectors. However, our results also highlight the significant disparities and particularities of the nonprofit sector compared to the profit sector in terms of motivations, such as the strategic role of self-reflection and the sense giving nature of the tool.

Despite the similarities, a comparison between the non-financial reporting of profit and nonprofit sectors is hindered by the disparity in their institutional environments and the distinct evolutionary trajectories of each. The public authority furnishes TSEs with useful guidelines that, in contrast to the stringent requirements imposed on businesses, allow for a certain degree of flexibility. However, the TSEs are still subject to rigid structuring requirements similar to those observed in the for profit sector. Furthermore, the guidelines established by the TSEs are more deeply rooted in the social dimensions than the economic and environmental aspects, which are more relevant to businesses. Regarding the profitability dimension, some cultural organizations have indicated that their efforts to disclose non-financial information are intended to enhance *fundraising*. However, there is an absence of systematic evidence that substantiates the notion that a virtuous report is directly correlated with an augmented fundraising capacity¹⁰³.

Finally, the findings indicate that non-financial reports function as *advocacy* instruments. As previously indicated, climate activists leverage museums' symbolic power in the climate emergency discourse, employing them as

⁹⁹ Vermeulen, Maas 2020.

¹⁰⁰ Borin 2024; Vermeulen, Maas 2020.

¹⁰¹ Borin 2024.

¹⁰² Dienes *et al.* 2016.

¹⁰³ See for an exception Gazzola *et al.* 2021.

a backdrop for their protests¹⁰⁴. Cultural organizations have been shown to play an active role in cultivating citizenship, as evidenced by their contributions to activating civic sense and developing scientific citizenship¹⁰⁵. Cultural institutions have been found to promote the strengthening of interpersonal relationships, the advancement of culture and education as rights¹⁰⁶, and the transformation of passive audiences into participatory and loyal audiences, often referred to as «activist audiences». In this sense, the report functions as a medium through which cultural organizations can articulate their positions on contemporary challenges through different narratives and disseminate them to various stakeholders.

Although the definition of these motivations may be intuitive, each – or a combination – of them plays a distinct role in shaping the content, focus, and analysis dimensions prioritized in the document. This diversity reflects the multifaceted role of non-financial reporting in cultural organizations, serving both as an inward-looking tool for self-assessment and an outward looking instrument for external recognition.

5.2. *Process stabilization and longitudinal development: a brief reflection about representation*

In light of our findings, the reporting process emerges, in most cases, as an internal task and as a consequence of the interplay between *top-down ideation and bottom-up co-creation*. In this process, various actors – under the guidance of a *dedicated unit* or an *external consultant* – have the opportunity to share *KPIs*, thereby signifying the organization's relevance and, as happens for companies, collecting, analyzing data, and building the report¹⁰⁷.

Contrary to the practices observed in the for-profit sector, wherein the reporting process is predominantly outsourced and externalized to third parties¹⁰⁸, cultural organizations undertake this endeavor mainly autonomously or with the support of research institutes. According to the extant academic literature, omitting third party verification and certification may result in a lack of transparency and accuracy¹⁰⁹. Conversely, cultural organizations have asserted that maintaining internal consistency is sufficient for an element of self-certification. This phenomenon occurs for many reasons: 1) cultural or-

¹⁰⁴ Cerquetti *et al.* 2023.

¹⁰⁵ Hecker *et al.* 2018; Sforzi 2018. See “Citizen Science” project at MUSE of Trento, <www.muse.it/citizen-science/>, 21.08.2025.

¹⁰⁶ Henningsen, Røyseng 2024.

¹⁰⁷ Guix *et al.* 2017.

¹⁰⁸ Turzo *et al.* 2022.

¹⁰⁹ Guix *et al.* 2017.

ganizations frequently lack the resources necessary to externalize the process; 2) externalizing the process to third parties, who often collaborate with profit driven entities, often proves ineffective due to the prevailing standards inadequate for accurately measuring the value creation within the cultural sector; and 3) to avoid the risk of standardizing a process as in the case of companies where standardization has led to the homogenization of financial and non-financial informative. Moreover, these conditions align with the theoretical insights on proximity and accountability in NPOs discussed in the literature¹¹⁰. Specifically, the data reinforces the notion that a lower degree of formalization correlates with more effective stakeholder engagement when relational proximity is high. The closeness between cultural organizations and their stakeholders reduces the necessity for rigid accountability structures.

From a longitudinal perspective, the reporting process generally evolves over time, going from a «point 0» to progressively being integrated with administrative processes, particularly in data collection, which is the most onerous in terms of time and cost. The acquisition of a «data culture» represents a crucial step in the maturation of the reporting process and the prerequisite for its stabilization and replicability from year to year, modifying and expanding according to a self-learning mechanism.

The output dimension emerges as a co-evolving relationship between the process and the choice of indicators. The evolution of the process leads to the sophistication and increased relevance of the indicators, which in turn feed back into the process and steer it towards greater strategic awareness. In contrast to the for-profit world, the focus of cultural organizations should be a clear understanding of the goals and messages the organization wants to communicate rather than on predetermined indicators that, as already said, have proven ineffective. If the organization has a clear vision, it will be able to identify or develop the most appropriate – and parsimonious – indicators. This approach de-emphasizes the absolute importance of indicators and shifts the focus to relevance, impact dimensions, and narratives. However, many organizations struggle to clearly identify the differences between their activities' outputs, outcomes, and impacts and link them to the choice of specific indicators, their nature, and how to report emergent adverse consequences.

Overall, these findings add to the NPO's literature by showing the importance of acknowledging how the experience with the process is linked with the evolution of the reporting as well as the challenges in defining, representing, and sharing with the different stakeholders the meaning associated with the «consequences» of their activities.

¹¹⁰ Basri, Siti-Nabiha 2010.

5.3. *Differences between sectors: being forward-looking and being transparent*

Although cultural organizations generally start the reporting process from a common base by introducing themselves, explaining what they do, and reporting relevant results, diversity emerges as each organization adapts language and tools to meet its own needs and those of its stakeholders.

In a previous work¹¹¹, we identified, on the one hand, a set of narratives commonly used by cultural organizations to disclose their non-financial information and, on the other hand, a set of specific words employed differently between each field. From the outside, however, cultural organizations often appear as a homogeneous category concerned with «art», «beauty», or «knowledge» in the broadest sense¹¹². On the contrary, each organization perceives itself as unique and has difficulty finding contact points with other organizations, making constructing a cohesive and recognizable sector identity complex¹¹³. Moreover, on the one hand, they need to innovate and develop strategies to respond to challenges such as sustainability, digital transformation, and social change; on the other hand, they need to account for their actions clearly and understandably and meet standards of transparency to maintain the trust of their stakeholders.

A possible solution to this tension lies in building a solid relationship of trust with different stakeholders since, unlike for-profit organizations, where trust is substituted or conveyed through established financial and social reporting models, the cultural sector lacks such a standardized structure. However, this does not justify arbitrary reporting; on the contrary, it requires rigor and clarity. The goal, then, is to create a space of trust in which cultural organizations can make the value of their work understandable, going beyond mere quantitative measurement to assess their specific impact.

6. *Concluding remarks and limitations*

In this paper, we have explored the main patterns that cultural organizations follow regarding motivations, processes, and outputs related to sustainability reporting. Through a qualitative analysis involving semi-structured interviews and focus groups with respectively 15 each, we have uncovered key sub-themes related to our dimensions of analysis. Our main contribution lies in having identified and qualified the relationship between different phases in

¹¹¹ Dubini *et al.* 2024a.

¹¹² Dubini *et al.* 2024b.

¹¹³ *Ibidem.*

the reporting process by revealing the emergence of sub-themes within each of them that represent potential tradeoffs in the decision-making process that, in turn, are potentially driven by institutional and mission differences across cultural organizations¹¹⁴.

First of all, we have identified five main categories of motivations (compliance with law, internal assessment, legitimacy, communication, and fundraising) that drive cultural organizations to engage in this accountability effort. Each motivation has repercussions in shaping the content, the focus, and the dimensions that are prioritized in the report, affecting the entire reporting process.

Then, our findings highlight four main process dimensions (the tension between top-down ideation and bottom-up co-creation, the designation of a dedicated unit to oversee the process, the collaborative identification of KPIs, and the support of external consultants). Our analysis shows that the combination of these dimensions can affect differently the development of a “data culture”, that in turn enables reflection, contextualized impact assessment, and long-term integration into core operations.

Finally, the last dimension analyzed in the present work is the output, which offers three sub-themes (the tension between qualitative and quantitative indicators, the lack of explicit reference to the impact dimension, and the failure of commonly accepted standards such as the GRI to represent the efforts of cultural organizations) leading to two considerations related to indicators and differences between sectors. The first concerns the de-emphasis on the absolute importance of indicators, shifting the focus to relevance, contextualization of results, and the use of narratives. The second relates to the fact that cultural organizations, starting from a common ground, engage in sustainability reporting at different levels and with their own language, trying to build a space of trust with their stakeholders.

However, this work is not without limitations. The use of a convenience sample, based on participants’ willingness and availability, introduces potential selection bias, as those who chose to participate may differ systematically from those who did not. Consequently, the findings may not fully capture the range of experiences and practices across the broader population of cultural organizations. However, the process used to select the sample, the methodology used to explore our research questions, and its consistency with previous studies and the general representation of cultural organizations at the national level increase our confidence in the results. Notwithstanding, enlarging the sample in terms of size and diversity of organizations involved can lead to a more nuanced view of the phenomenon and greater face validity. A valuable and mixed approach could be analyzing all or a representative sample of the reports produced in the cultural sector using a configurational approach. This methodology will en-

¹¹⁴ Dubini, Monti 2025.

hance our understanding of similarities and differences based on organizational characteristics such as institutional form, different missions, experience, etc. Fruitful directions for future research could be exploring phenomena already present in the for profit world, such as greenwashing and green hushing, which are also related to the social dimension of sustainability.

Additionally, quantitative studies showing the role of sustainability reports in securing funding for cultural organizations are needed¹¹⁵. Finally, it is crucial to adopt an «altercentric» perspective and to study how different audiences receive and make sense of different sustainability reports based on the contents and narrative used. These studies will help such organizations to craft their reports better based on the main objectives they declare to have.

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¹¹⁵ See for an exception Gazzola *et al.* 2021.

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