

# BBS

## SUSTAINABILITY MEASUREMENT AND MANAGEMENT LABORATORY (SuMM LAB)

**BOLOGNA BUSINESS SCHOOL |**  
CENTRE FOR SUSTAINABILITY  
AND CLIMATE CHANGE

### **REPORT #5**

MARIOLINA LONGO, MATTEO MURA,  
CHIARA VAGNINI, SARA ZANNI

**BOLOGNA BUSINESS SCHOOL,  
DEPARTMENT OF MANAGEMENT,  
UNIVERSITY OF BOLOGNA**

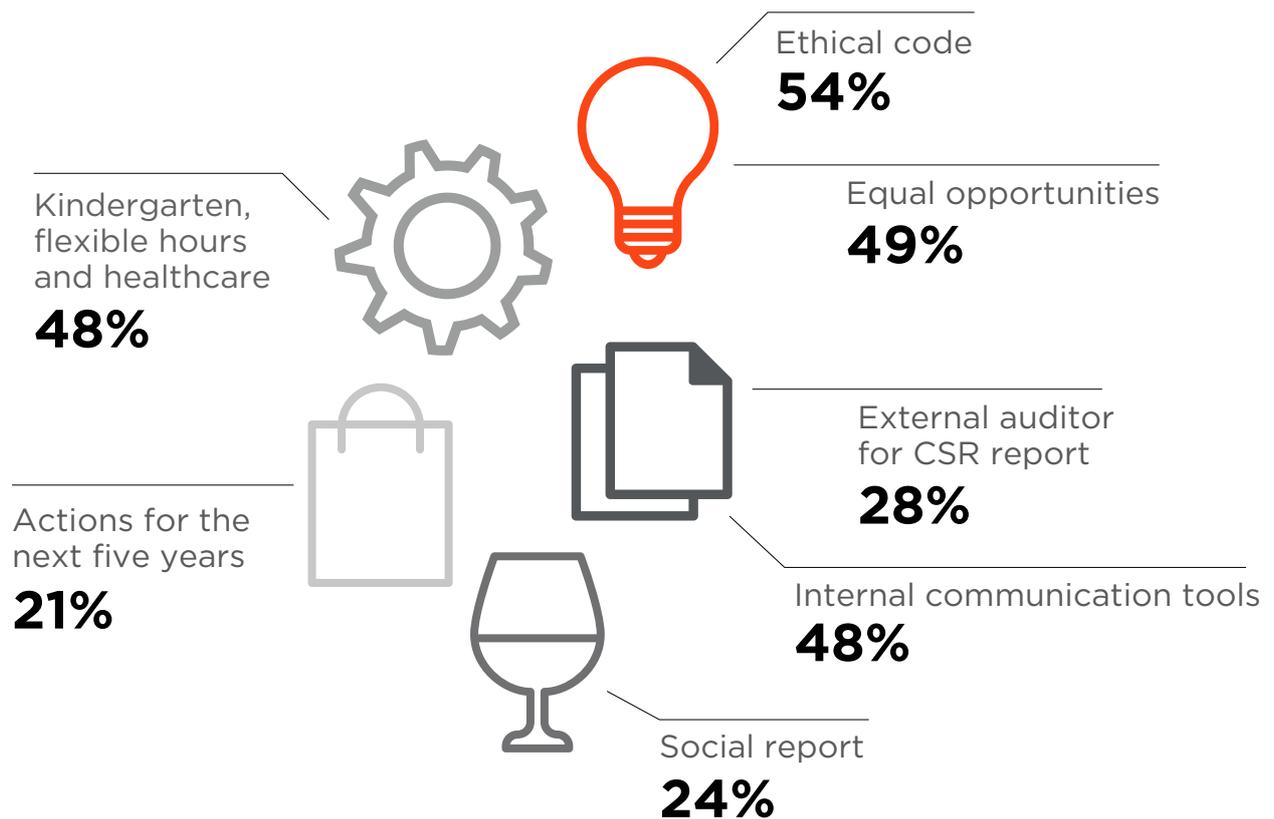
# BBS



# REPORT 5: CORPORATE SOCIAL RESPONSIBILITY AND EQUAL OPPORTUNITIES

## Corporate social responsibility and equal opportunities in a nutshell

Best performing sectors in the seven most meaningful practices for CSR:



- Electricity production
- Paper and cardboard
- Glass
- Retail
- Maintenance metal products

# INTRODUCTION

The European Commission defines Corporate Social Responsibility (CSR) as “the responsibility of companies for their impacts on society”<sup>1</sup>, according to which companies counter or mitigate their unfavourable consequences on society by voluntarily integrating social, environmental, and ethical practices into their business operations, beyond the requirements from legislation and in close cooperation with their stakeholders. CSR consists, therefore, in the identification of practices and behaviours that a company adopts on a voluntary basis, going beyond mere compliance with economic and legal regulations, because of benefits for itself, but also for the communities in which it operates. Companies embracing CSR aim at embedding three pillars into their core strategy: economic, environmental, and social. Considering the notable attention paid to the economic and environmental issues, there are recent calls for a greater recognition of the social impact of businesses on their stakeholders. For internal stakeholders – employees, management, owners – organizational well-being is of crucial importance, and it is achieved when people feel respected, evaluated fairly, and free to develop their skills and to take advantage of opportunities, without discrimination based on individual attributes such as race, culture, gender, age, and disability. For external stakeholders – costumers, suppliers, society – also in this case companies must ensure engagement practices and equal participation of men and women in all spheres of the business. With the aim of encouraging a wider adoption of social practices, on October 27th, the Italian Government approved the establishment of the certification of gender equality, which certifies the measures taken by employers to reduce the gender gap in relation to the opportunities for growth within the company, to equality wages for equal jobs, to gender differences management policies and maternity protection<sup>2</sup>. The Sustainability Measurement and Management Laboratory (SuMM Lab), has identified a set of practices oriented to social issues of CSR and equal opportunities, as they promote inclusive and non-discriminatory workplaces. The current Italian context is analysed in the light of data collected.

---

<sup>1</sup> EU Communication, 2011 “A renewed EU strategy 2011-14 for Corporate Social Responsibility”, available at <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52011DC0681>

<sup>2</sup> D.L. 5th November 2021, n. 162, modifying D.Lgs. 11st April 2006, n. 198 (Equal Opportunities Code)

---

# KEY FINDINGS

Among the 69 KPIs composing the observatory, the following seven meaningful metrics represent the adoption of practices oriented to social issues of CSR and equal opportunities in the Italian industrial context:

1. Social reports;
2. Energy sourced from wind turbines;
3. Equal opportunities policy;
4. Kindergartens, flexible working hours, healthcare;
5. Ethical code;
6. External auditors for CSR report;
7. Internal communication tools (whistle blower, ombudsman, suggestion box, hotline, newsletter, intranet, etc.).

As a matter of fact, considering the overall population of companies sampled, the presence of an ethical code results the most diffused practice, established in about 19% of the sample. A policy of equal opportunities is implemented by 15% of the companies. Social reports are published by 9% of the companies, but about half of them are involving external auditors in this activity. Internal communication tools are regularly implemented by 11% of the sample, while 7% develops support practice for parents (in terms of flexible working hours or kindergartens) and healthcare for employees. Only 6% of the companies reports plans for taking actions in the next five years.

In terms of geographical distribution, we observe that the adoption of such practices presents a quite varied distribution across Italian regions. Considering the policies of equal opportunities, they are almost evenly distributed across Northern and Central Italy, with a frequency between 20 and 30%, with the exception of Trentino Alto Adige and Friuli Venezia Giulia, which display results below 10% (Fig. 1). The same anomaly is highlighted for policy of flexible hours, kindergarten and policy for parents, which is scarcely communicated by companies of North-East (Fig. 2), while Central Italy appears more open to such practices. Evaluating these results in a broader perspective, it is worth noticing that the availability of public services in this area depends on regional administrations, therefore companies may implement such practices as response to external pressure, rather than as part of social sustainability strategy of the organisation.

## EQUAL OPPORTUNITIES

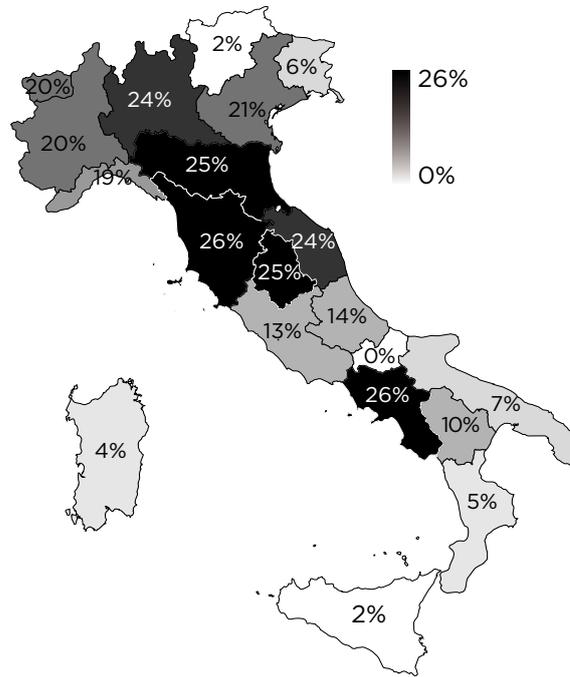


Figure 1. Geographical distribution of Equal Opportunities among Italian regions.

## KINDERGARTEN, FLEXIBLE HOURS, HEALTHCARE

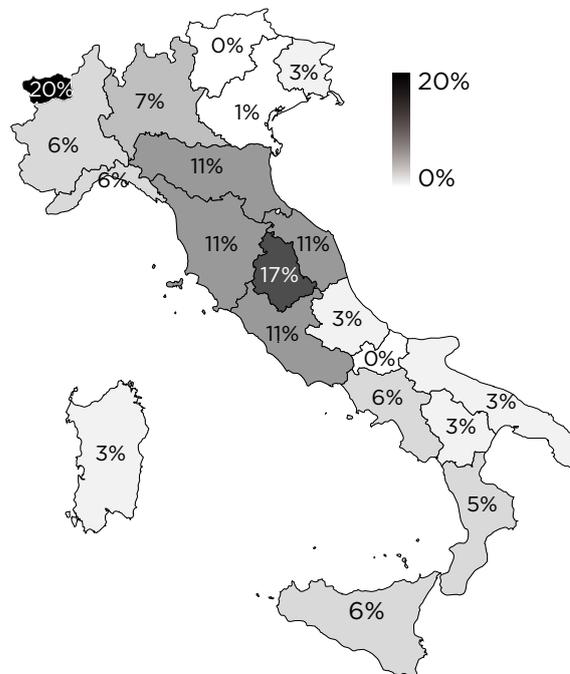


Figure 2. Geographical distribution of Kindergarten, flexible working hours and healthcare among Italian regions.

In the last few years, such practices are receiving more attention by Italian companies. Companies included into SuMM Lab increased the implementation of such practice of about 4% from 2018 to 2020.

Considering the future perspective, companies display a limited commitment toward the implementation of further social practices (5%). The regions where organisations displayed a higher interest in implementing such practices in the near future are Valle d'Aosta (20%), Tuscany (17%) and Umbria (12%). The same three regions result also the most active in this group of practices, together with Emilia Romagna and Campania.

Finally, we considered the industry sectors, which have been proved to behave differently in terms of tendency to disclosure of environmental and social information<sup>3</sup>.

Specifically, SuMM Lab results show that the most committed industrial sectors to implement CSR and equal opportunities practices are the following (see Figure 3 for more detailed insights):

- Paper and cardboard
- Maintenance of metal products
- Retail
- Engines and generators production
- Glass and glass products
- Pension funds
- Rubber products
- Rental and real estates
- Electricity production and transmission
- Base chemicals

### TOP 10 SECTORS

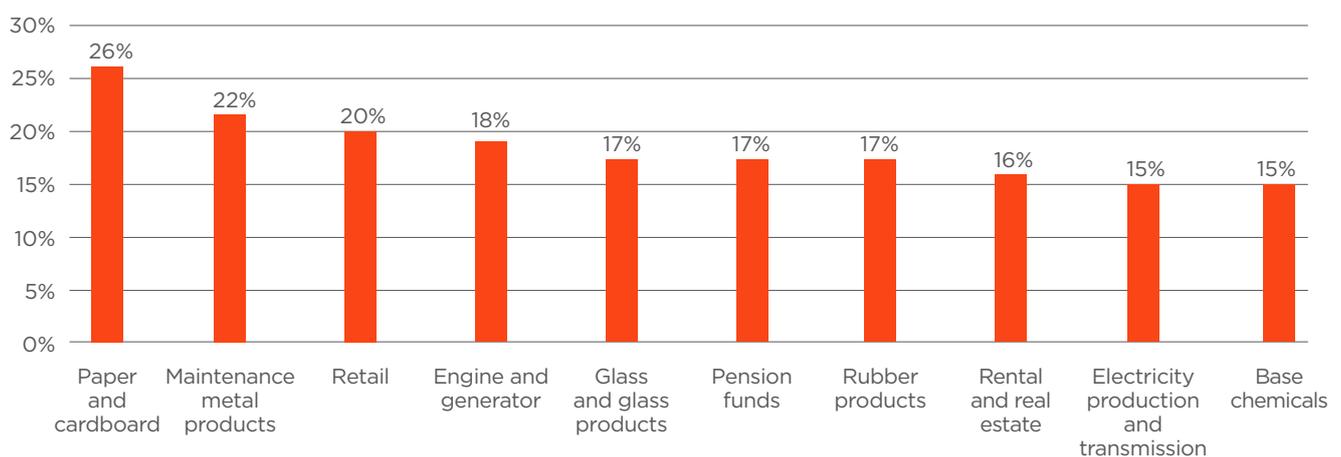


Figure 3. TOP10 sectors in CSR practices, detailed by practice. Industrial sectors are reported based on ATECO classification.

<sup>3</sup> Mura, M., Longo, M., Domingues, A. R., Zanni, S. (2019). "An exploration of content and drivers of online sustainability disclosure: A study of Italian organisations", Sustainability, Vol. 11, No.12.

Considering the TOP players for this set of practices, we see that the glass industry displays the best performance of social reports (24%); electricity production and transmission in equal opportunities and ethical code (49% and 54%; respectively), maintenance of metal products in kindergarten, flexible hours and healthcare (48%), paper and cardboard in the presence of external auditors for social reports and internal communication tools (28% and 48%, respectively), while the retail sector appears the most committed to take actions in the near future (21%) (Fig. 4).

It is worth noticing the high commitment displayed by service industry (retail, pension funds and real estate) towards these practices, compared to the environmental ones presented in past reports (e.g. Report 4 “Energy Transition”). This higher effort in social practices is reasonable, considering the relative impacts of such industries on people and their exposure, particularly in terms of employees, compared to the ones they have on the environment.

#### TOP SECTOR BY PRACTICE

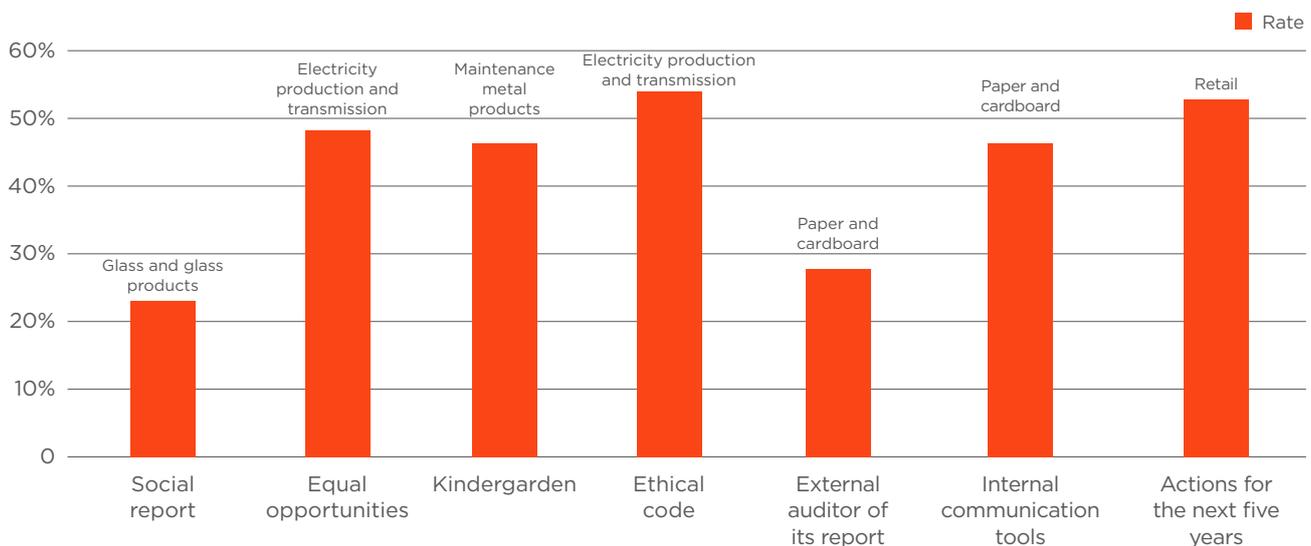


Figure 4. Best performing sector, detailed by practice. Industrial sectors are reported based on ATECO classification.

# WHAT TO DO NEXT?

Considering that overall results provided by SuMM Lab, sustainability-related practices implemented by Italian companies are still a few, as less than 15% of companies mapped appears to develop sustainability processes at all<sup>4</sup>, and CSR related practices are even less diffused (about 11%). In the last few years, the awareness towards these topics is increasing at societal level and the new generations are developing rising expectations in this sense, both as costumers and professionals.

Therefore, we report some suggestions to extend CSR practices to a wider set of organizations:

At company level:

- **Creating new professions** within the organization, such as sustainability managers, social impact specialists, CSR managers, stakeholder engagement specialists, etc., to support the development of a true culture of CSR;
- **Developing integrated equal opportunities practices** encouraging Human Resources retention;
- **Developing scientific competences** for the assessment and reporting of the impact of CSR practices.

At industrial ecosystem level:

- **Creating networks** to valorise the systemic approach toward CSR practices and seize the opportunities generated by it in the perspective of social impact.
- **Communicating the CSR as a business opportunity**, showing how it leads companies to differential strategic positioning, and how it will grow with time, as on the one hand the legislation is increasingly stringent on the CSR issues, and, on the other hand, stakeholders are progressively aware and demanding;
- **Sharing success stories**, to support the spreading of CSR-based approaches and equal opportunities.

---

<sup>4</sup> Mura, M., Longo, M., Domingues, A. R., Zanni, S. (2019). "An exploration of content and drivers of online sustainability disclosure: A study of Italian organisations", Sustainability, Vol. 11, No.12.

---

At policy level:

- Verifying the implementation of the CSR regulations, with particular regards to D.L. 162/2021;
- Rewarding companies which adapt to regulations quickly and effectively; for instance, through rewarding access to public procurement by defining a “social public procurement” in analogy to Green Public Procurement, which recognizes the adoption of more rigorous and structured CSR practices, such as social impact assessment;
- Developing adequate incentive systems, to widen CSR among companies and to support particularly SMEs in the implementation of such practices.



**BBS CENTRE FOR SUSTAINABILITY  
AND CLIMATE CHANGE**

sustainabilitycentre@bbs.unibo.it

+39 0512090104

[www.bbs.unibo.it](http://www.bbs.unibo.it)