

# *Tourism, gambling and sustainability: Myths and paradoxes of accountability* —

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## **Abstract**

*In the transition from weak to strong sustainability (Baldarelli and Del Baldo, 2015) an important role is played by the instruments of accountability (Matacena, 2010). Especially in the tourism system the instruments to measure and to account about corporate sustainability have a fundamental function of the enterprise legitimation (Gray, 1993) in its own territory. In this paper we want analyze, from the accounting perspective, the myths and paradoxes that can be found in the tools of accountability (Gray, Adams, Owen, 2014) in the gambling enterprises (Cefaloni, 2014). The research design develops through a deductive and inductive approach. The deductive approach is based on the analysis of the literature contributions about the relationship between sustainability development and accountability in tourism enterprises (Ruisi, 2006, Baldarelli 2014). The inductive method is based on the analysis of one significant research case ( Naumes & Naumes, 2006) related to SISAL enterprise. Under the methodological profile, the empirical research is based on the analysis of the documentation obtained from the consultation of corporate website, social and environmental sustainability reports analysis. The research case analysis helps to understand the stakeholder's expectations and such reflections can be drawn in the transition from weak to strong sustainability when gambling enterprises are involved in. However, the work has the main limitation that regards the empirical approach based on a one case, which hinders the generalization of results and requires a further research step aimed at considering more cases to submit to a deepened investigation.*

**Keywords:** *gambling, tourist enterprises, sustainability development, accountability*

## 1. Introduction

Tourism is a complex phenomenon, whose consequences in terms of environmental, cultural, social and economic impact cannot longer be ignored. That impact is often devastating, especially in most countries in the southern hemisphere, such as: Asia, Africa and South America. In these countries the absence of adequate tourism impact rational planning cause the loss of values and traditions.

We can identify some important dimensions that can be considered for the future competitive advantages for tourism companies. On the one hand, the concept of Sustainable / Responsible Tourism emerges, going to deepen the vein of Civil Economy (Bruni, Zamagni, 2004). This concept of “holidays” does not focus solely on the need for material “rest”, but it goes beyond this by adding a deep and heartfelt “recharge” concept, which the person needs to continue to perform his usual activities, both at work, both of study, etc. (Ruisi, 2006; Baldarelli, 2014).

It is a requirement that is expressed in the curiosity to enjoy a holiday in the respect of the places of destination and respect for the cultures with which the tourist come into contact, to grow as well as in the rest, even in sharing an experience full of novelty, which makes us understand the way of life of the different people of the world.

In order to establish a sustainable reception capacity, area by area, following our idea, it is necessary to address not only specific environmental problems, but also economic and cultural ones.

According to sustainable tourism, each travel should become an “immersion” in the culture that meets and became an opportunity for mutual enrichment among different cultures, feasible also through the visit of an international cooperation project carried out by the organization that makes the package.

In these aspects, the re-discovery of this dimension as a competitive advantage, especially for SMEs and It is part of the same “relational nature”(Ruisi, 2006) of tourism. Finally, sustainability in tourism is connected on the one hand with inclusiveness and accessible tourism and on the other it includes the quality of tourism services.

The second dimension, on the other hand, concerns the ability of companies to create networks that may be virtual and physical. Tourist companies are facing an increasingly competitive arena in a market that potentially widens to include the world.

The network of entities originates when the company defines the need to create cooperative agreements with other companies.

How does the presence of the gambling fit in this context and how does It affect the aspects outlined?

To give an answer to the research question, in the next section, we are going

to present some notes regarding the passage from weak and strong sustainability considering the eco-justice dimension that in this case we consider based on Legitimacy Theory.

## **2. From weak to strong eco-justice and the Legitimacy theory : Literature review**

The company can survive where it is legitimised by society, since, in this way, it may educate stakeholders; modify their perception of the business; direct attention towards (or distract attention away from) the negative aspects and finally, it may change external expectations (Gray, Owen, Adams, 1996, Ch. 2.6; Lindblom, 1994).

Another strand that derives from Political Economy theory by Cooper and Sherer (1984), and also by Guthrie and Parker (1990) affirms that classic Economic Policy, which originates from the thinking of Marx, is based upon conflicts between labour and capital while the State plays a role in contributing in resolving such conflicts.

To complete the thought highlighted above, for other authors legitimacy theory does not cover all aspects that may be investigated, therefore we need to pause more upon the aspects which concern the role played by the State in creating conditions suitable for the possible development of a greater incentive towards the opening up to information relating to those aspects of social accounting, (Archel et al, 2009), as we may read: “although the state is not necessary conceived as a neutral arbiter of the common good, the forces that shape state interventions are presumed to operate in a pluralistic setting. Furthermore, it is presumed that the state itself does not have ideological inclinations and material needs that predispose it towards some of those groups and not others” (Archel et al, 2009: 1287).

According to the same authors, legitimacy theory is based upon the social contract and it is legitimised to use the information which results from social accounting. Actually, in theory and in the transition from weak sustainability to strong sustainability, it is important going from contract to “pact” (Baldarelli and Del Baldo, 2017: 137) as an aspect which goes beyond the contract. As regards communication of the social and environmental variables, this is based upon social expectations of the companies and upon the aspects which concern legitimisation. Often however, there are some gaps between expectations and communication which create conflicts. Such conflicts depend on: behaviour of the media, size of the company and ownership layout. In the thought of the authors we are talking about, it is affirmed that whenever there is a conflict between company and society, the company may (strategically) put one of the following action plans into play:

the first one regards the modification of the behaviour trying to fill this gap. The second action plan consists in acting upon the expectations of society without modifying its behaviour. The third action plan, instead, consists in manipulating the expectations distracting attention away from the gap. The fourth action, instead, consists in manipulating society, modifying the expectations in order to direct them towards the goals of the company. According to our point of view, the case analysed in this paper comes precisely within these two final aspects. Such aspects are “mediated” by an important ongoing trend, about which we will talk later, which enters within the dynamics that permit the transition from weak sustainability to strong sustainability, amongst which there is the “pact” (Baldarelli and Del Baldo, 2017), that goes beyond strictly contractual aspects. Regarding Legitimacy theory applied at the opening of company information towards the environment, this neutral vision of the State is not to be taken for granted so much, because many differences between various stakeholder groups persist in society (pluralistic Legitimacy theory).

Within the field of social accounting, various scholars, indeed, criticise the neutrality of the State (Patten 1992; Walden and Schwartz, 1997), they also affirm that the State does not remain neutral with respect to the common good, but it intervenes via various factors (pluralistic setting) (Archel et al, 2009: 1287).

Agreeing with this theory, the State intervenes by way of the dominant classes to legitimise the strategies of certain successful companies. They affirm that the financial statement is not neutral or a passive document, yet the numbers may be manipulated in order to orientate and to legitimise actions that are directed by power positions.

In this sense, even Political Economy Theory considers the State responsible for maintaining situations of conflict and therefore, situations of inequality (since there is no pact?) (Dillard, 1991: 9). These dynamics are inserted, from our point of view, in the transition from weak to strong sustainability (Baldarelli and Del Baldo, 2017).

Sustainable development may be defined as follows: “*The key question inherent to sustainable development therefore, seems to interest the ways through which we organise the economic system, in such a way that development is carried through without damaging the environmental heritage, upon which every present thing and any future development is based*”(Bebbington and Contrafatto, 2006: 217).

The second viewpoint is that of the company as evidenced in other works (Baldarelli, Del Baldo, 2017), to which we refer, which adapts the behaviour of its particular business to the context previously described and it is translated into a trend aimed at sustainability, which may be implemented by way of actions of differing intensity.

Sticking to the theme of sustainability, the other viewpoint instead considers the integral development of the company, where sustainability takes on connotations

linked with the anthropological culture, regarding this please read: “La storia fa giustizia tanto delle costruzioni di sistemi sociali e aziendali in contrasto con i diritti della persona, quanto di quelli in cui gli individui tendono ad affermarsi senza regole e valori che ne orientino i comportamenti verso il bene comune... in questo solco si incanala l’aziendalismo italiano...Tale attenzione ...non può esplicitarsi solamente in indicazioni che rafforzino nell’esistente la consapevolezza dell’esigenza di non trascurare la dimensione sociale dello sviluppo” (*History does justice just as much to the constructions of social and company systems against the rights of the person, as to those where the individuals tend to affirm themselves without rules and values which direct behaviours towards the common good... in this furrow are channelled the Italian studies of company matters ... Such attention... cannot just manifest itself in indications that currently reinforce awareness of the need not to neglect the social dimension of the development*) (Sorci, 2006: 85; Zadek, 2006; Alford et al.(ed), 2006).

Within the same strand, we find Catturi (2009) who distinguishes between the concepts of: evolution, growth and development. Evolution is defined by later states of programmed perfection (Catturi, 2009:4). So, a growth, even if it is only a quantitative one which is harmonious as well, corresponds to development, Catturi (2009:20).

As may be noted, the characteristics that sustainable development takes on are ever more numerous but we can read an evolution going on from those which are merely quantitative and concern distribution of wealth to those of a qualitative-relational and inclusive character, which are currently emerging as those which are the hardest to implement.

Therefore, in relation to the intensity with which the same sustainability we want to focus on the passage from weak to strong sustainability following the dimension of eco-justice.

Weak sustainability directed towards eco-justice consists, especially, of considering the intra- and inter-generational distribution of resources and wealth produced.

As regards “strong” eco-justice, the company is called to arrange certain rather sophisticated reporting tools and to ask to undergo a social and environmental auditing of a certain standard (Bebbington, 2007).

This logic is based on some processes that are involved in the legitimacy theory that let us to understand the dynamics to pass from weak to strong sustainability using different accountability tools.

The question that we pose is, therefore, to single out the dynamics which allows for the transition from weak sustainability to strong sustainability and in the following section we propose reflecting upon the role of accountability using the case of SISAL.

### 3.Accountability in the case of SISAL: Methodology and results

For the analysis of the case, we use a deductive and inductive approach, (Ferraris Franceschi, 1978; Naumes & Naumes, 2006) while considering the SISAL spa case.

From the inductive viewpoint, the case will be described following the model: mission, governance and accountability (Matacena, 2010). Results will be presented of an initial piece of research that is relative to accountability documents: financial statements, social reporting and sustainability reporting. Furthermore, the analysis of websites of the companies and relative social networks has been carried out.

The case of SISAL is analysed as a research case (Naumes and Naumes, 2006) and it is interesting because: *“In a short number of years, the gambling market has grown exponentially. Total revenues have broken the ceiling of 100 billion Euro per year .... Italy holds the record in Europe and third place in the world ... 47% of the poor play and 56% of those belonging to the lower middle class ... The urban backdrops change. Food shops disappear under the pressure of shopping centres in order to cede their place to “buy gold” shops or rooms for gambling, bars become small gambling dens ... a part of the population lives as if deported and without any links to protection. In front of so many doors which are closed and which are never knocked on out of shame, remains the extreme attempt to try one’s luck. Challenging destiny is all part of the human condition, but the pathological adrift is just a stone’s throw away ... according to estimates, from 2 to 4% of the population”* (Cefaloni, 2014:11-1).

We decided to begin the analysis of SISAL from the social report of 2011, since it is particularly important for the time of economic and financial crisis which was slightly abating in western countries and, besides, the publication of the Social Report in 2011 is in its third year and, therefore, assumes an informative worth which is more consolidated than its initial years.

Sisal had been founded in 1946 to have sports gaming activities and it is the first Italian Company to operate in the gaming sector as a Government Licensee. In 2016, it celebrated its 70<sup>th</sup> year of activities. Progressively from the field of sport, it changed its activities to include various typologies of gambling, but we want to start with the words that appear on the web site:

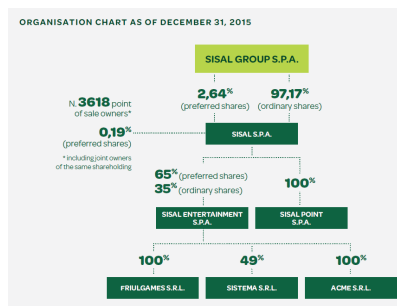
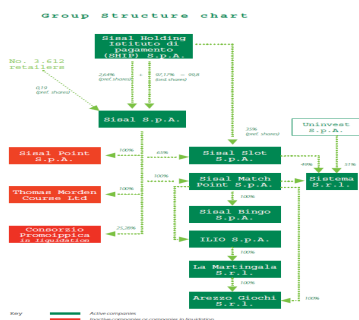
“Over the years, Sisal has created a succession of popular, high-quality games, including the Totocalcio, the Totip and, more recently, SuperEnalotto and Win for Life. SISAL today is a major Italian group operating in the Gaming and Payment Services sector and in 2015 reported a turnover of about €15.1bn, over 1,700 employees and a network of more than 45,000 points of sale; manages a broad offering of on- and offline games: lotteries, betting, casino games and gaming machines; offers the public in excess of 500 payment services, through its network of retailers and over 80 partners” ([www.sisal.com/eng](http://www.sisal.com/eng)).

The mission of SISAL is: “Sisal’s widespread presence across Italy represents a social network that allows the Company to offer innovative and responsible gaming experiences. For 65 years, SISAL has played a key role in Italy’s economy, mirroring its growth and keeping pace with socio-cultural developments and the changing habits of Italians from the post-war era to date.” (Social Report, 2011: 7).

And the objective of 2011 had been: “Sisal’s aim is to become a leader in sustainability by 2016. Its ethical commitment has also resulted in the introduction of a Responsible Gaming Program, in accordance with the guidelines of the Autonomous Administration of State Monopolies and with best practice and international standards. Furthermore, as part of its stakeholder engagement, the Sisal Group has intensified its dialogue with stakeholders and has developed a reporting system – in other words, a documentation and measurement system – that allows it to ‘report’ on the activities carried out, while also encouraging stakeholders within the Company to ‘be aware’ of their actions and consciously quantify them.” (Social Report, 2011: 8)

Governance (Table 1) is developing as described: “Sisal Holding Istituto di Pagamento (SHIP) S.p.A. The Sisal Group holding company responsible for the management and coordination of companies in the group, offering more than 300 payment services with 70 partners, both private and public, authorised by the Bank of Italy to operate as a payment institution. Its registered office is situated at 13 via di Tocqueville, Milan. It is wholly owned by Gaming Invest Sàrl. The Group’s total profits in 2011 were € 13.3 billion, up by 18% compared with 2010. Sisal S.p.A. Controlled by SHIP S.p.A., this manages a network of 41,659 online merchants offering numerous games including SuperEnalotto, SiVinceTutto SuperEnalotto, Vinci per la vita – Win for Life and Eurojackpot. It also sells a wide range of third-party products and services, such as national and international telephone cards and PINs for mobile phone top-ups for all the major Italian mobile operators, as well as pay-per-view cards for digital terrestrial television” (Social Report, 2011: 15).

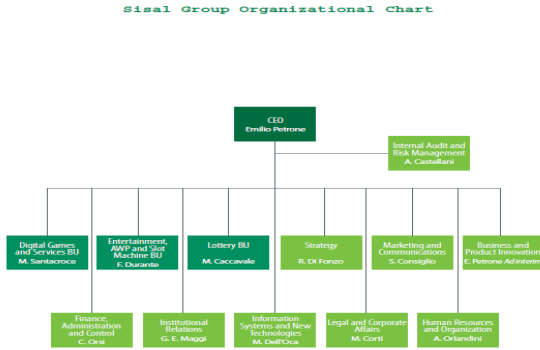
**TABLE 1- SISAL structure and organisation charts**



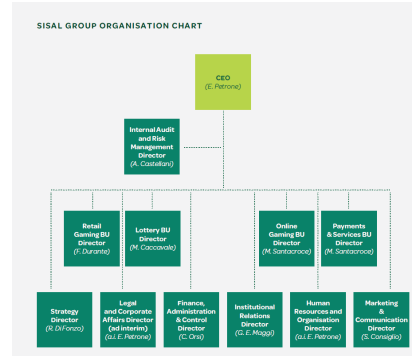
Source: Social Report 2011

Sustainability Report, 2016

We especially underline that ACME srl which is responsible for the slot machine distribution has increased its revenues greatly.



Source: Social Report, 2011



Sustainability Report, 2016



Source: Social Report, 2011

On 2015 Sisal had:





Concerning financial information we can show some figures that are very interesting in underlining the development of gambling (Table 2, 3 and 4)

**TABLE 2-** Financial Statement- trend of Profit in millions of €

	2007	2008	2009	2010	2011
Lotteries	16,042	17,635	18,876	18,122	19,421
Betting and pools*	5,558	6,357	6,142	6,228	5,294
AWP (slot + VLT)	18,072	21,685	25,525	31,534	44,615
Bingo	1,753	1,636	1,512	1,954	1,850
Skill & Card Games	0	242	2,348	3,146	8,418
Total profit	41,425	47,555	54,402	60,984	79,597

Source: Social Report 2011

**TABLE 3-** Total Revenue Detail

Dettaglio raccolta totale	2013	2014	2015	2016	CAGR 2013/2016
Lotterie	17.321	17.258	17.195	18.669	2,5%
Scommesse e CPS	4.651	6.285	7.836	10.063	29,3%
ADI	47.391	46.744	48.161	49.440	1,4%
Bingo	1.664	1.624	1.598	1.702	0,8%
Skill, Card & Casinò Games	13.281	12.318	13.229	15.986	6,4%
<b>Totale Mercato dei Giochi</b>	<b>84.308</b>	<b>84.229</b>	<b>88.019</b>	<b>95.859</b>	<b>4,4%</b>

**TABLE 4-** Composition of Revenues 2016 (millions of €)

*Revenues (in thousands of Euro) 2016*

GNTN (Giochi Numerici a Totalizzatore Nazionale [Number Games with National Totalizator])	5,383
Gaming Machines	34,764
Horse Racing Betting	777
Big Bets Revenues	2
Virtual Races Revenues	2,444
Betting Contests	39
Online Gaming	3.159
Total	46.568

Source: Sustainability Report, 2016

The message that shines through from the very beginning concerns the highlighting of a responsible gaming, when, as we have seen a little bit beforehand, the increase in gambling has gone through the roof over the years.

That which, in 2011, was declared, and that is: “The Sisal Social Report, now in its third edition, is the Group’s main tool for reporting and communicating responsible corporate governance and social responsibility. It is, therefore, a final statement of corporate social responsibility activities addressed to all Sisal stakeholders that shows, with absolute transparency, all of the activities already carried out and the guidelines for future development. It thus represents, for Sisal, its affiliated companies and stakeholders, a public monitoring and planning tool for improving the Company’s performance” (Social Report, 2011: 9).

#### **4- Discussion, Conclusion and future steps of research**

In order to answer the research questions: “How does the presence of the gambling fit in this context and how does It affect the aspects outlined?” We have highlighted certain data to underline that from a company which started its operations to introduce positive “games” in our country, it has transformed into a company which is completely different and which tries to involve all stakeholders in this process. Above and beyond what is written in the analysed documents, the presence of a “movement”, among the Italian people, which tries, from the bottom, to face this overflowing of “chances” of addiction as does the association we mentioned previously: “EconomiaFelicità” makes us reflect.

This association includes, among its various activities, the SLOTMOB campaign too which was established in 2013 to face up to the flood of compulsive gambling: “(<http://www.economiafelicita.it/slotmob/>) “*The Slotmob campaign was set up in July 2013, promoted by various exponents of Civil Society, to combat the problem of legalised gambling which is inundating all Italy.*”

*The gambling business is enormous in size: in 2012 in Italy € 80 bn were bet, for a net intake of € 8 bn for the Italian State. However, the social costs associated with this business are no less: more than 800,000 people at risk of addiction (GAP- Gioco d’Azzardo Patologico [Compulsive Gambling]), families destroyed, numerous cases of suicides due to too many debts, without counting Mafia involvement which launders money via Slot machine halls as well as the cases of usury which are ever increasing.*

*The State, practically, fills in the holes in the financial statement by promoting gambling through a short-term, short-sighted vision, without considering the social impact this brings. And, as usual, should the profits go into the hands of the businesses operating in this sector, the costs fall upon the general public (costs for Local Health Authorities for the care of gamblers, for the fight against crime). The idea is that a bar without a slot machine holds more space for people.*

*The basic idea is always the same: as consumers always reward the bars which chose to give Slot machines up by consuming hundreds of breakfasts and cocktails, this in order to train ourselves to vote with our pockets and to make people aware of the matter. In the end, if from today we chose to buy only in those bars that have no slot machines, the issue would already be solved: no bartender would be willing to offer a product that nobody wants onto the market. It is market logics, but used for ethical purposes.*

*To this we add gaming, any gaming, as long as it is healthy and leads to human relationship, and as long as it is not the ill gaming of the slot machines which leads to isolation and addiction. This is the reason why, in every Slotmob a table-football tournament is organised.*

*Within the space of a few months, the associations which joined have reached nearly 90 in number and this number grows with the passing of each day and the Slotmob campaigns continue, week after week, to win enormous uptake throughout all Italy.”*

It is not our intention to analyse specifically such an association rather, take a very initial conclusion upon the role played by accountability and upon the role of the transparency of information, on the one hand, recalling legitimacy theory and, on the other, considering the transition from weak sustainability to strong sustainability especially in tourism enterprises. These considerations reflect upon the construction of an economic system which has the construction of positive, and not “pathological”, social relationships as its central aim.

Actually, the attempt at these activities puts into doubt that certain aspects highlighted in Sisal accountability documents consider every stakeholder and that a reading map of that which is “good” for stakeholders has developed, which does not correspond to the culture that emerges from the Civil Economy, expressed by the countless initiatives of Slotmob. Indeed, these players strongly affirm that they prefer not to have slot machines in the bars where they have their coffee and that they want a “healthy” economy which places the person and not “addiction” at its core. This apparently “banal” aspect renders itself carrier of an anthropological/economic culture which questions companies like SISAL as regards the future, in that the relationship between anthropological culture and company culture is very important (Catturi, 2009) and shows that the engaging message coming from documents published by SISAL is not very effective and that it cannot totally manipulate a collective thinking towards a profit at the expense of “addiction” (Table 5).

**TABLE 5-** Social Report 2011 Accountability and stakeholder engagement



Thus, those we have named “myths” are highlighted: accountability advances a relational improvement within the economic system, between companies, and especially the presence of relational tourism towards a non-generic, but specific, common good where all “poverties” are eliminated.

We are spectators, instead, to the development of “new and silent poverties”, like that of gambling addiction, which, in the case at hand, is masked up in the points where with engaging and charming words, the mirage of «gaming» which «produces wealth» is introduced.

The paradoxes we may bring to the fore are that, through this type of accountability, maybe even any other typology: sustainability reporting and integrated reporting (Eccles and Krzus, 2010; Paternostro, 2012; Paternostro, 2012; Busco et al.(eds), 2013; Mio (ed), 2016; Del Baldo and Nesheva Kiosseva ,2017 ), an improvement of the economic conditions and the elimination of poverties is not obtained. Otherwise, social/civil phenomena, such as the Slot-mob associations, could not be explained.

To sum up, the transition from weak sustainability to strong sustainability seems impossible to us in certain sectors of business and, therefore, also the “mirage” of a pathway towards a relational tourism and re-generations activities, supported by mere tools of accountability which must be integrated and investigated carefully, in that process of eco-justice we spoke of earlier.

The case of SISAL represents an example that falls within those actions of manipulation while distracting attention from the “void”/gap. In this case, the void becomes an “abyss” of words and “misleading” information (Archel, 2009) which, at their base, have no positive relational circuits that obstacle the building of networks and relational tourism perspectives.

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