

La responsabilità sociale  
di impresa

Corporate Social Responsibility

Silvana Signori  
Università degli Studi di Bergamo



---

---

---

---

---

---

---

---

**Etica di impresa e  
responsabilità sociale**

- ⇒ Concetti che vengono da lontano basti pensare alla richiesta di comportamenti "etici" nella conduzione degli affari prevista dalle diverse religioni (precetti, prescrizioni, ecc.).
- ⇒ Argomenti complessi che spesso richiedono precisazioni, chiarimenti e approfondimenti
- ⇒ Aspetti normativi o descrittivi

A.A. 2011-2012 Silvana Signori - Università di Bergamo 2



---

---

---

---

---

---


---

---

Nella gestione dell'impresa  
**a chi, come e per che cosa**  
si deve rispondere

?

A.A. 2011-2012 Silvana Signori - Università di Bergamo 3



---

---

---

---

---

---

---

---

## Perché un'impresa dovrebbe agire in modo «responsabile»?

Ad esempio: perché dovrebbe ridurre le emissioni nocive dalla sua produzione?

Perché è richiesto dalla legge

A

Per incrementare i profitti di breve periodo

B

Per un possibile incremento dei profitti di lungo termine

C

Perché è la cosa giusta da fare

D

responsabilità sociale d'impresa

A.A. 2011-2012

Silvana Signori - Università di Bergamo

4

---

---

---

---

---

---

---

---

---

---

## Amoralità del business

### Separazione fra etica e affari

- Libertà di azione dell'impresa, come condizione per lo sviluppo economico
  - Nell'ambito di un quadro completo di regole morali e nel rispetto della legge
- da Rusconi, 2006

A.A. 2011-2012

Silvana Signori - Università di Bergamo

5

---

---

---

---

---

---

---

---

---

---

## Una possibile definizione

La Commissione europea definisce la responsabilità sociale delle imprese (RSI) come "l'integrazione volontaria delle preoccupazioni sociali ed ecologiche delle imprese nelle loro operazioni commerciali e nei loro rapporti con le parti interessate".

(Commissione delle Comunità europee, Libro Verde: *Promuovere un quadro europeo per la responsabilità sociale delle imprese*, COM (2001) 366)

A.A. 2011-2012

Silvana Signori - Università di Bergamo

6

---

---

---

---

---

---

---

---

---

---

## Responsabilità sociale di impresa

“Responsabilità verso la società civile, ove quest’ultima è costituita da tutto l’insieme delle persone umane (e dell’ambiente in cui vivono) che interagiscono fra loro anche (ma non solo) sul piano economico.  
(Rusconi, 2006)

A.A. 2011-2012

Silvana Signori - Università di Bergamo

7

---

---

---

---

---

---

---

---

## ... ne consegue

“Tutto ciò che viene influenzato dall’attività di impresa è oggetto di responsabilità sociale, cioè di un dover essere che inevitabilmente rimanda a norme etiche”

A.A. 2011-2012

Silvana Signori - Università di Bergamo

8

---

---

---

---

---

---

---

---

“corporate social responsibility means something, but not always the same thing to everybody. To some it conveys the idea of legal responsibility or liability; to others, it means socially responsible behavior in the ethical sense; to still others, the meaning transmitted is that of ‘responsible for’ in a causal mode; many simply equate it with a charitable contribution; some take it to mean socially conscious; many of those who embrace it most fervently see it as a mere synonym for legitimacy in the context of belonging or being proper or valid; a few see a sort of fiduciary duty imposing higher standards of behavior on businessmen than on citizens at large”  
(Votaw, 1972, p. 25).

A.A. 2011-2012

Silvana Signori - Università di Bergamo

9

---

---

---

---

---

---

---

---

## Una semplificazione

1. Evoluzione del concetto di corporate social responsibility (CSR) nel tempo e soprattutto nel contesto anglosassone (Chirieleison, 2002)
2. Presentazione di una possibile categorizzazione delle attuali correnti di pensiero (Garriga e Melé, 2004)
3. Il pensiero dei maestri dell'economia aziendale italiana (Signori e Rusconi, 2009)

A.A. 2011-2012

Silvana Signori - Università di Bergamo

10

---

---

---

---

---

---

---

---

## Riferimenti bibliografici

1. Chirieleison C. (2002), *Le strategie sociali nel governo dell'azienda*, Giuffrè editore, Milano.
2. Garriga E., Melé D. (2004), *Corporate Social Responsibility Theories: Mapping the territory*, *Journal of Business Ethics*, Vol. 53.
3. Signori S., Rusconi G. (2009), *Ethical Thinking in Traditional Italian Economia Aziendale and the Stakeholder Management Theory: The Search for Possible Interactions*, *Journal of Business Ethics*, Vol. 89.

A.A. 2011-2012

Silvana Signori - Università di Bergamo

11

---

---

---

---

---

---

---

---

L'evoluzione del  
concetto di corporate  
social responsibility

---

---

---

---

---

---

---

---

## Anni '20 e '30 – prima apertura

Negli anni '20 si comincia ad accennare alla necessità per i dirigenti di aziende di operare nell'interesse non solo degli azionisti, ma anche di altri interlocutori sociali.

Iniziano i primi studi soprattutto in USA

A.A. 2011-2012

Silvana Signori - Università di Bergamo

13

---

---

---

---

---

---

---

---

## Anni '50 – la proliferazione

**Bowen (1953): il padre della moderna CSR**

Parte dal presupposto che le imprese di maggiori dimensioni sono dei centri vitali di potere: le loro decisioni investono e condizionano la vita della società

☞ *“What responsibilities to society may businessmen reasonably be expected to assume?”*

A.A. 2011-2012

Silvana Signori - Università di Bergamo

14

---

---

---

---

---

---

---

---

Definisce la CSR

“It refers to the obligations of **businessman** to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society”

A.A. 2011-2012

Silvana Signori - Università di Bergamo

15

---

---

---

---

---

---

---

---

La responsabilità è ricondotta quasi esclusivamente al dirigente/imprenditore

Il beneficio per la società si è spesso concretizzato nello studio e nell'analisi delle esternalità

Imprese come "buoni cittadini"

---

---

---

---

---

---

---

---

## Anni '60: sviluppo di alcuni concetti

**Davis (1960): *Iron Law of Responsibility***

"social responsibility of businessmen need to be commensurate with their social power"  
(precursore della teoria della legittimazione)

**Frederick (1960)**

enfatica l'importanza delle aspettative della comunità in cui l'impresa è inserita e il conseguente ruolo sociale nell'aumentarne il benessere

---

---

---

---

---

---

---

---

invoke the phrase "the social responsibilities of the businessman," we mean that businessmen should oversee the operation of an economic system that fulfills the expectations of the public. And this means in turn that the economy's means of production should be employed in such a way that production and distribution should enhance total socio-economic welfare. Social responsibility in the final analysis implies a public posture toward society's economic and human resources and a willingness to see that those resources are utilized for broad social ends and not simply for the narrowly circumscribed interests of private persons and firms. The television quiz

---

---

---

---

---

---

---

---

**McGuire (1963)**

“ [...] interest in politics, in the welfare of the community, in education, in the ‘happiness’ of its employees, and, in fact, in the whole social world about it. Therefore, business must act justly as a proper citizen should”

(corporate citizenship)

---

---

---

---

---

---

---

---

**Walton (1967)**

precisa la volontarietà dell'azione, nonché l'accettazione di costi senza un sicuro e diretto ritorno economico.

Segue una cospicua proliferazione di critiche, dubbi, specifiche, ecc ...

---

---

---

---

---

---

---

---

**Anni '70: sviluppi teorici**

**I filone: caratteristiche dei comportamenti**

Manne e Wallich (1972)

**Davis (1973)**

afferma che la CSR comincia dove finisce la legge (volontarismo).

---

---

---

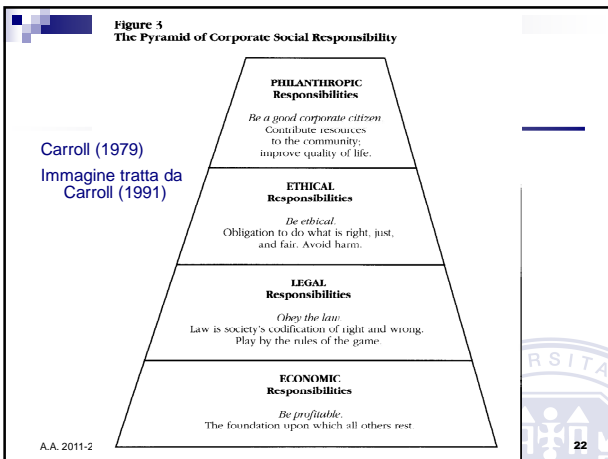
---

---

---

---

---




---

---

---

---

---

---

---

---

**Il filone: contesto socio-culturale di riferimento**

Johnson (1971) individua 4 diversi punti di vista:

1. Le imprese elaborano risposte a norme sociali che definiscono il ruolo dell'impresa: le imprese si muovono, cioè, in un sistema socio-culturale che definisce i compiti del business e all'interno del quale esse elaborano le risposte a particolari problematiche sociali.

A.A. 2011-2012 Siviana Signori - Università di Bergamo 23

---

---

---

---

---

---

---

---

2. Le imprese possono seguire la CSR per massimizzare i profitti di lungo periodo (ottica strumentale)
3. Le imprese assumono un vettore di obiettivi all'interno del quale convivono finalità economiche e non economiche
4. La CSR è il prodotto dell'emulazione di quanto fanno i concorrenti.

A.A. 2011-2012 Siviana Signori - Università di Bergamo 24

---

---

---

---

---

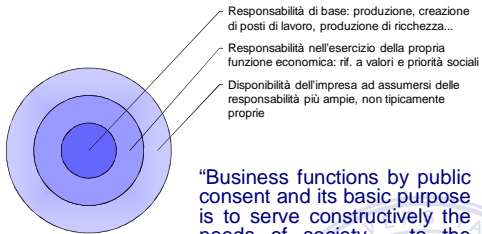
---

---

---



## Rapporto del CED (1971) (contratto sociale)



"Business functions by public consent and its basic purpose is to serve constructively the needs of society – to the satisfaction of society"

A.A. 2011-2012

Silvana Signori - Università di Bergamo

25

---

---

---

---

---

---

---

---

## III filone: le motivazioni

### Wood (1991)

identifica, negli studi sulla CSR degli anni '70, tre possibili principi che motivano l'impresa alla CSR:

1. *Institutional principle*: alle imprese, oltre al tradizionale ruolo economico, viene riconosciuto un ruolo sociale, al quale non ci si può sottrarre senza incorrere in gravi conseguenze (legittimazione)

A.A. 2011-2012

Silvana Signori - Università di Bergamo

26

---

---

---

---

---

---

---

---

2. *Organizational principle*: le imprese sono responsabili per i problemi sociali che hanno causato (Preston e Post, 1975) – responsabilità pubblica (*public responsibility*).

3. *Individual principle*: i manager, nel prendere le decisioni, esercitano una discrezionalità fortemente condizionata dai singoli principi etici (Ackerman 1975).

A.A. 2011-2012

Silvana Signori - Università di Bergamo

27

---

---

---

---

---

---

---

---

## IV filone: dalla *responsibility* alla *responsiveness*

Ackerman e Bauer (1976)  
approccio alla gestione strategica dell'impresa

Sethi (1975)  
distingue tre livelli di CSR:  
1. Social obligation  
2. Social responsibility  
3. Social responsiveness

A.A. 2011-2012

Silvana Signori - Università di Bergamo

28

---

---

---

---

---

---

---

---

Identificazione di un ruolo attivo e pro-attivo da parte dell'azienda.

*Responsiveness* è intesa come capacità di agire nel senso auspicato dalla società, in maniera anticipatoria e pro-attiva

Frederick (1978) CSR1 e CSR2

A.A. 2011-2012

Silvana Signori - Università di Bergamo

29

---

---

---

---

---

---

---

---

## Anni '80: dalla teoria alla realtà

La Stakeholder Theory (Freeman, 1984)

Studi di approfondimento sul finalismo aziendale (es. Masini, Coda, ecc.) e sull'indagine etica dei fini aziendali

Frederick (1986)  
CSR3 Corporate social rectitude

A.A. 2011-2012

Silvana Signori - Università di Bergamo

30

---

---

---

---

---

---

---

---

**Epstein (1987)**  
 orientamento etico globale – definizione della CSR in termini multidimensionali:

- CSResponsibility: focalizzata sugli effetti dell'agire dell'azienda nel suo ambiente sociale
- CSResponsiveness: basata sui processi gestionali interni (stakeholder)
- Business ethics: valori aziendali su cui fondare le politiche aziendali

**Corporate social policy process  
 (orientamento gestionale etico-sociale)**

A.A. 2011-2012      Silvana Signori - Università di Bergamo      31

---

---

---

---

---

---

---

---

**Corporate social performance**

**Comportamento risultato – processo**  
**Wartick e Cochran (1985) :**

- Definizione dei principi che motivano alla responsabilità
- Il processo che determina i comportamenti dell'impresa
- Risultati prodotti dall'azione sociale

A.A. 2011-2012      Silvana Signori - Università di Bergamo      32

---

---

---

---

---

---

---

---

**Drucker (1984)**  
 intravede la possibilità di trarre un beneficio anche economico dalla CSR.  
 La CSR come opportunità

Misurazione della CSP e la ricerca di una relazione con la CFP

**Wood (1991)**

A.A. 2011-2012      Silvana Signori - Università di Bergamo      33

---

---

---

---

---

---

---

---

## Anni '90 verso le strategie sociali

La visione della socialità è fortemente integrata nella gestione strategica dell'azienda

Si sviluppa il concetto della sostenibilità (TBL)

Si ampliano e approfondiscono i temi già presentati nei precedenti decenni.

A.A. 2011-2012

Silvana Signori - Università di Bergamo

34

---

---

---

---

---

---

---

---

Differenze di valutazione sull'utilità di varie politiche aziendali anche in coincidenza di valori etici di fondo

Differenti posizioni etiche di principio

A.A. 2011-2012

Silvana Signori - Università di Bergamo

35

---

---

---

---

---

---

---

---

## CSR Theories: Mapping the territory

Tratto da Garriga e Melé (2004)

---

---

---

---

---

---

---

---

## Una particolare prospettiva

Garriga e Melé classificano le teorie sulla CSR focalizzandosi su come le interazioni tra *business* e *society* vengono concettualizzate.

---

---

---

---

---

---

---

---

### Parsons (1961)

Aspects of social systems

- Adaptation to the environment
- Goal attainment
- Social integration
- Pattern maintenance or latency

### Garriga e Melé (2004)

Aspects of social reality

- ⇒ Resources and economics
- ⇒ Politics
- ⇒ Social integration
- ⇒ Culture and values (ethics)

---

---

---

---

---

---

---

---

1. Instrumental theories
2. Political theories
3. Integrative theories
4. Ethical theories

---

---

---

---

---

---

---

---

## Group I – Instrumental theories

Adaptation to the environment

→ Resources and Economics

▶ Instrumental theories

A.A. 2011-2012

Silvana Signori - Università di Bergamo

40

---

---

---

---

---

---

---

---

## 1. Instrumental theories

Corporation is an instrument for wealth creation and this is its sole social responsibility.

Only the economic aspect of the interactions between business and society is considered. So, any supposed social activity is accepted if, and only if, it is consistent with wealth creation.

CSR is a means to the end of profit

A.A. 2011-2012

Silvana Signori - Università di Bergamo

41

---

---

---

---

---

---

---

---

## 1. Instrumental theories: “The business of business is business”

“The only one responsibility of business towards society is the maximization of profits to the shareholders within the legal framework and the ethical custom of the country”.

(Friedman, 1970)

A.A. 2011-2012

Silvana Signori - Università di Bergamo

42

---

---

---

---

---

---

---

---

## 1. Instrumental theories: "Enlightened self-interest"

### 1.1 – Maximizing the shareholder value

→ Focus on share price  
(short-term profit orientation)

### 1.2 – Strategies for achieving competitive advantages

→ Focus on long-term profits

### 1.3 – Cause-related marketing

A.A. 2011-2012

Silvana Signori - Università di Bergamo

43

---

---

---

---

---

---

---

---

## 1.1 Maximizing the shareholder value

Any investment in social demands that would produce an increase of the shareholder value should be made, acting without deception and fraud. In contrast, if the social demands only impose a cost on the company they should be rejected.

A.A. 2011-2012

Silvana Signori - Università di Bergamo

44

---

---

---

---

---

---

---

---

## 1.2 Strategies for achieving competitive advantages

- (a) social investments in competitive context;
- (b) natural resource-based view of the firm and its dynamic capabilities;
- (c) strategies for the bottom of the economic pyramid

A.A. 2011-2012

Silvana Signori - Università di Bergamo

45

---

---

---

---

---

---

---

---

### 1.3 Cause-related marketing

Cause-related marketing refers to a particular form of marketing involving the cooperative efforts of a "for profit" business and a "nonprofit organization" for mutual benefit.

"the brand manager uses consumer concern for business responsibility as a means for securing competitive advantage. At the same time a charitable cause receives substantial financial benefits" (Smith and Higgins, 2000, p. 309).

---

---

---

---

---

---

---

---

### Group II – Political theories

Goal attainment

→ Politics

▶ Political theories

---

---

---

---

---

---

---

---

### 2. Political theories

The social power of corporation is emphasized, specifically in relationship with society and its responsibility in the political arena associated with power.

This leads the corporation to accept social duties and rights or participate in certain social cooperation.

---

---

---

---

---

---

---

---



## 2. Political theories

- 2.1 Corporate constitutionalism
- 2.2 Integrative social contract theory
- 2.3 Corporate citizenship

---

---

---

---

---

---

---

---

## 2.1 Corporate constitutionalism

“Social responsibilities of businessmen arise from the amount of social power that they have” (Davis, 1967, p. 48).

### The social power equation

“Whoever does not use his social power responsibly will lose it. In the long run those who do not use power in a manner which society considers responsible will tend to lose it because other groups eventually will step in to assume those responsibilities” (1960, p. 63).

### The iron law of responsibility

---

---

---

---

---

---

---

---

## 2.2 Integrative social contract theory

Social responsibilities come from consent.

Two levels of consent:

- a theoretical macrosocial contract appealing to all rational contractors (“Hyper-norms”);
- a real microsocial contract by members of numerous localized communities.

---

---

---

---

---

---

---

---

## 2.3 Corporate citizenship

This notion has always connoted by:

- a sense of belonging to a community;
- partnership (the willingness to improve local community);
- consideration for the environment

From local to global citizenship

A.A. 2011-2012

Silvana Signori - Università di Bergamo

52

---

---

---

---

---

---

---

---

## Group III – Integrative theories

Social integration

→ Social integration

▶ Integrative theories

A.A. 2011-2012

Silvana Signori - Università di Bergamo

53

---

---

---

---

---

---

---

---

## 3. Integrative theories

Business ought to integrate social demands.

Business depends on society for its continuity and growth and even for the existence of business itself.

A.A. 2011-2012

Silvana Signori - Università di Bergamo

54

---

---

---

---

---

---

---

---

### 3. Integrative theories

- 3.1 Issues management
- 3.2 The principle of public responsibility
- 3.3 Stakeholder management
- 3.4 Corporate Social Performance

---

---

---

---

---

---

---

---

### 3.1 Issues management

#### Social responsiveness

capability to close the gap between what a company is expected to be and its actual performance

#### Issues management

the processes by which the corporation can identify, evaluate and respond to those social and political issues which may impact significantly upon it

---

---

---

---

---

---

---

---

### 3.2 The principle of public responsibility

Preston and Post (1981): an appropriate guideline for a legitimate managerial behavior is found within the framework of relevant public policy.

“Public policy includes not only the literal text of law and regulation but also the broad pattern of social direction reflected in public opinion, emerging issues, formal legal requirements and enforcement or implementation practices”.

---

---

---

---

---

---

---

---

### 3.3 Stakeholder management

Stakeholder management tries to integrate groups with a stake in the firm into managerial decision-making.

Stakeholders are people or groups who affect or are affected by corporate policies and practices.

---

---

---

---

---

---

---

---

### 3.4 Corporate social performance

- Carroll (1979, 1991) and the "Pyramid of Corporate Social Responsibilities"

- *Corporate performance model*
  - a) a basic definition of social responsibility
  - b) a listing of issues
  - c) the philosophy of response

- Wood (1991) CSP Model

---

---

---

---

---

---

---

---

### Corporate social performance model (Wood, 1991)

1.Principles of CSR

2.Processes of corporate social responsiveness

- (environmental assessment, stakeholder management, issues management)

3.Outcomes of corporate behavior

- (social impacts, social programmes, social policies)

---

---

---

---

---

---

---

---

## Group IV – Ethical theories

Pattern maintenance  
or latency

→ Culture and values

▶ Ethical theories

A.A. 2011-2012

Silvana Signori - Università di Bergamo

61

---

---

---

---

---

---

---

---

## 4. Ethical theories

The relationship between business and society is embedded with ethical values.

This leads to a vision of CSR from an ethical perspective and as a consequence, firms ought to accept social responsibilities as an ethical obligation above any other consideration.

The right thing to do!

A.A. 2011-2012

Silvana Signori - Università di Bergamo

62

---

---

---

---

---

---

---

---

## 4. Ethical theories

4.1 Normative stakeholder theory

4.2 Universal rights

4.3 Sustainable development

4.4 The common good approach

A.A. 2011-2012

Silvana Signori - Università di Bergamo

63

---

---

---

---

---

---

---

---

## 4.1 Normative stakeholder theory

Freeman, 1984: “managers bear a fiduciary duty to stakeholders”

Donaldson and Preston, 1995:

(1) stakeholders are persons or groups with legitimate interests

(2) the interests of all stakeholders are of intrinsic value

A.A. 2011-2012

Silvana Signori - Università di Bergamo

64

---

---

---

---

---

---

---

---

## 4.2 Universal rights

UN Global Compact

(<http://www.unglobalcompact.org>)

The Global Sullivan Principles

SA8000

...

All based on the  
Universal Declaration of Human Rights

A.A. 2011-2012

Silvana Signori - Università di Bergamo

65

---

---

---

---

---

---

---

---

## 4.3 Sustainable development

“Sustainable development seeks to meet the needs and aspirations of the present without compromising the ability to meet those of the future”.

(World Commission on Environment and Development - Brundtland Report, 1987, p. 40).

A.A. 2011-2012

Silvana Signori - Università di Bergamo

66

---

---

---

---

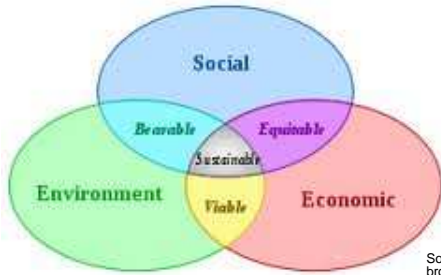
---

---

---

---

## Sustainable development



Source: brosis.mizy.net

A.A. 2011-2012

Silvana Signori - Università di Bergamo

67

---

---

---

---

---

---

---

---

## 4.4 The common good approach

“Business, as with any other social group or individual in society, has to contribute to the common good, because it is a part of society”.

“Business should be neither harmful to nor a parasite on society, but purely a positive contributor to the wellbeing of the society.”

A.A. 2011-2012

Silvana Signori - Università di Bergamo

68

---

---

---

---

---

---

---

---

## L'impatto economico dell'azione



Il focus sugli aspetti economici delle decisioni aziendali rappresenta la base degli studi tradizionali di contabilità e gestione.

**Sostenibilità economica**

A.A. 2011-2012

Silvana Signori - Università di Bergamo

69

---

---

---

---

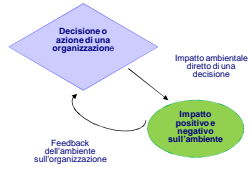
---

---

---

---

## L'impatto ambientale



Sostenibilità ambientale

A.A. 2011-2012

Silvana Signori - Università di Bergamo

70

---

---

---

---

---

---

---

---

## L'impatto sociale



Sostenibilità sociale

A.A. 2011-2012

Silvana Signori - Università di Bergamo

71

---

---

---

---

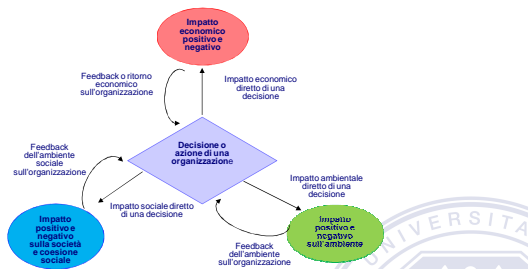
---

---

---

---

## Triplice impatto dell'azione aziendale



A.A. 2011-2012

Silvana Signori - Università di Bergamo

72

---

---

---

---

---

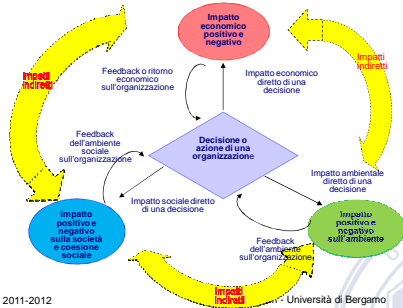
---

---

---



## Interconnessioni tra impatto economico, sociale e ambientale



A.A. 2011-2012

Università di Bergamo

73

---

---

---

---

---

---

---

---

## L'approccio o le teorie degli stakeholder



---

---

---

---

---

---

---

---

## Una definizione

A stakeholder can be defined as  
"any group or individual who is affected by  
or can affect the achievement of an  
organization's objectives"  
(Freeman and McVea, 2001, p. 189)

A.A. 2011-2012

Silvana Signori - Università di Bergamo

75

---

---

---

---

---

---

---

---

## Stakeholder theory

A 'stakeholder theory' is one that puts as a primary managerial task the charge to influence, or manage, or balance the set of relationships that can affect the achievement of an organization's purpose" (Freeman and Phillips, 2002, p. 334).

A.A. 2011-2012

Silvana Signori - Università di Bergamo

76

---

---

---

---

---

---

---

---

## Approccio strategico o strumentale

Finalizzato unicamente alla sopravvivenza e allo sviluppo dell'impresa..

"qualunque sia lo scopo o l'interesse che l'azienda persegue, occorre gestire le relazioni con gli stakeholder se si vuole favorire il successo nel raggiungimento dello scopo".

A.A. 2011-2012

Silvana Signori - Università di Bergamo

77

---

---

---

---

---

---

---

---

## Approccio descrittivo

Studia e descrive gli stakeholder e le relazioni intercorrenti tra di essi e le conseguenze scelte gestionali

(impresa come costellazione di interessi cooperativi e conflittuali)

A.A. 2011-2012

Silvana Signori - Università di Bergamo

78

---

---

---

---

---

---

---

---

## Approccio etico o normativo

Vengono definiti gli interessi, diritti e aspettative legittime di tutti gli stakeholder, partendo da due presupposti:

- gli stakeholder sono persone o gruppi che hanno interessi *legittimi* e sono i loro interessi a definirli come tali e non l'interesse che l'impresa può avere per loro;
- tali interessi hanno valore intrinseco, cioè meritano considerazione e rispetto in sé stessi e non si sono strumentale.

A.A. 2011-2012

Silvana Signori - Università di Bergamo

79

---

---

---

---

---

---

---

---

## Stakeholder e accountability

Def. GBS (Gruppo di Studio Bilancio Sociale)

“Sono *stakeholder* quei soggetti (intesi nel senso di individui, gruppi, organizzazioni) che hanno con l'azienda relazioni significative e i cui interessi sono a vario titolo coinvolti nell'attività dell'azienda per le relazioni di scambio che intrattengono con essa o perché ne sono significativamente influenzati”

A.A. 2011-2012

Silvana Signori - Università di Bergamo

80

---

---

---

---

---

---

---

---