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ORGANIZATIONS COLLABORATING FOR
SOCIAL SUSTAINABILITY**

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*Social sustainability begins with understanding our impact on others,
and this work is dedicated to those who have shaped me the most.*

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Summary

This dissertation explores how social sustainability is understood and implemented by different types of organizations and how their interactions contribute to the creation of shared societal outcomes. The study focuses on three organizational forms that play a central role in contemporary sustainability processes: private companies, hybrid organizations, and public administrations. By examining their practices, motivations, and modes of collaboration, the thesis aims to clarify how social sustainability is translated from an abstract concept into concrete actions within a regional context. The empirical focus is the Friuli-Venezia Giulia region in Italy, a territory characterized by a strong manufacturing base and an active regional policy framework for sustainable development. Particular attention is devoted to understanding how governance arrangements and institutional contexts shape the implementation of social sustainability and the co-creation of public value across organizational boundaries.

The first part of this dissertation focuses on private manufacturing companies and aims to examine why and how firms engage in social sustainability. It analyses the organizational and contextual factors that shape corporate engagement and explores how social sustainability is interpreted in business practice by identifying the drivers that encourage firms to undertake socially oriented actions, and by clarifying the extent to which such engagement is strategically embedded rather than informal or episodic. The findings show that companies tend to associate social sustainability primarily with internal dimensions such as employee well-being, workplace conditions, and relationships with local communities, while more structured approaches remain less widespread. Overall, the chapter's objective is to explain the determinants, interpretations, and organizational patterns of corporate social sustainability engagement.

The second part of this thesis turns to hybrid organizations, with the objective of assessing whether and how hybrid institutional forms shape social sustainability practices differently from traditional enterprises. Focusing in particular on benefit corporations, the chapter investigates how the integration of social missions into corporate governance can influence collaboration patterns and impact orientation, as its core objective is to evaluate hybridity as a potential driver of deeper social sustainability integration. The analysis highlights that hybrid organizations are generally more inclined to embed social sustainability into governance structures, collaborate with external stakeholders, and adopt impact-oriented practices. At the same time, it reveals persistent tensions between mission and market imperatives, especially in relation to the systematization of measurement and reporting processes. The chapter therefore aims to illuminate both the potential and the limitations of hybrid organizations in advancing social sustainability.

The third and final part of this dissertation shifts the analytical lens to public administrations and aims to explore their role in enabling, coordinating, and scaling social sustainability initiatives. Building on a public value perspective, the chapter examines how regional institutions contribute to the co-creation of social sustainability outcomes through interaction with private actors. Its objective is to clarify the governance through which public administrations can stimulate cross-sector collaboration. The findings underline that public actors play an enabling role by providing legitimacy, coordination platforms, and strategic direction, while their effectiveness depends on their institutional capacity and on the value recognition. The chapter ultimately positions public administrations as systemic orchestrators capable of linking enterprise-level initiatives to broader territorial public value objectives.

Keywords

Social sustainability; Cross-sector collaborations; Private organizations; Hybrid organizations; Regional public administration; Institutional theory; Public value theory.

Introduction

During one of the interviews conducted for this dissertation, a participant described the current state of social sustainability implementation in Friuli-Venezia Giulia (Italy) as “the Wild West, where everyone acts on their own initiative. Instead, history shows that you need an overarching vision. If you lack a vision, you go nowhere, and you must ensure that all available resources are aligned toward that vision. Otherwise, all we end up with are many small flags planted here and there.” This coexistence of growing expectations and fragmented efforts is a central challenge in contemporary sustainability practice where different organizations often engage in disparate initiatives without a following coherent direction. It is within this setting that the present dissertation is situated, as it aims to explore and possibly interpret the various approaches and roles that organizations assume in pursuing sustainability, with particular attention to the dimensions of social sustainability and its implementation across private, hybrid, and public organizations in a regional context. By examining how different organizational forms collaborate with each other and operationalize social sustainability, this dissertation seeks to provide some insights on the diverse pathways through which societal sustainability is enacted nowadays.

Sustainability itself is a topic that has gained increasing relevance in public debate at the global level, as the environmental and socioeconomic issues it entails represent crucial challenges for our planet and our societies. The term achieved worldwide recognition with the Brundtland Report in 1987, and in its most cited formulation, sustainable development is understood as development that meets the needs of the present without compromising the ability of future generations to meet their own needs (Brundtland, 1987). Therefore, at its core sustainability appears to be not limited to a general aspiration but mainly concerned with the elimination of mechanisms that systematically degrade essential ecological and social conditions, and with the design of systems that respect environmental limits and basic social needs. Nonetheless, there has been a prolonged debate over what sustainability does and should mean. Over time, it has been mostly conceptualized through the so-called triple bottom line, that is, the integration of economic, environmental, and social objectives in organizational and policy practice (Elkington, 1997; Slaper & Hall, 2011), and as of today, sustainability implies the prudent management of natural resources and the reduction of the environmental impact of human activities, social inclusion, and the promotion of economic justice.

These three dimensions have become a standard reference point for both scholarly debate and policy documents, yet their development has not been balanced, as although the economic and environmental pillars of sustainability were problematized relatively early, the social pillar has

long remained underdeveloped from a conceptual and practical perspective. In fact, it was just over the past thirty years, that the concept of sustainability has evolved from a vision focused solely on the environment to the broader perspective described above, in which sustainability is defined as a balance between environment, society, and economy. Its evolution has been relatively rapid, considering that awareness of environmental problems was largely limited to scientists and scholars until the late 1960s. The emergence of the modern concept is closely linked both to the development of a dedicated body of literature on the environment, such as “The Limits to Growth” and “A Green Manifesto” (Meadows et al., 1972; Irvine & Ponton, 1988), and to the establishment of an international framework, ranging from the 1972 Stockholm Conference to the 2002 Johannesburg Summit, and ultimately to the adoption of the 2030 Agenda (UN, 2015). Ultimately, sustainability proved to be more effective than environmentalism alone as a paradigm for international development, primarily because it was able to incorporate the economic dimension alongside environmental concerns, and this broader framing allowed sustainability to gain increasing political traction and to emerge as the dominant paradigm guiding development strategies at the global level. However, while the environmental and economic dimensions of sustainability were progressively clarified and institutionalized, the social dimension remained more elusive. Its boundaries, objectives, and operational implications were often less clearly defined, giving rise to ambiguities that have continued to characterize both academic debate and policy implementation.

Social sustainability is indeed frequently described as vague, fragmented, or lacking a clear theoretical foundation, and this has been reflected in the literature, where several authors have observed that the social dimension is often treated as the least defined component of the three-pillar model (Sachs, 1999; Littig & Grießler, 2005; du Pisani, 2006; Colantonio, 2010; Dempsey et al., 2011; Åhman, 2013; Eizenberg & Jabareen 2017; Purvis et al., 2019). It is sometimes approached through lists of themes such as poverty, inequality, education, health, social inclusion, or community cohesion, without a shared conceptual core (Missimer et al., 2017). As a result, social sustainability has lagged behind environmental and economic sustainability in terms of both conceptual elaboration and practical integration into organizational strategies.

The marginalization of the social pillar has consequences for organizations. Inside companies, social issues are often translated into human resource policies, philanthropy, or compliance with labour regulations, without being fully integrated into core strategies. In public administrations, social sustainability sometimes appears as a residual category that includes various social policies but is not systematically connected to broader sustainability agendas. In urban and regional planning, it can be reduced to concerns about social mix or basic services, without deeper

reflection on power relations, participation, and long-term social well-being. This relative neglect has led several authors to speak of a “social sustainability gap”, both conceptually and practically. The integration of social sustainability into everyday organizational practice is further complicated by the presence of multiple actors that operate with different logics, resources, and constraints. In the past, the distinction between profit and non-profit organizations clearly separated spheres of action that were perceived as distinct. Today, in the face of shared sustainability objectives, the boundaries between these spheres have become more blurred. New forms of collaboration have emerged, together with hybrid organizations in which economic and financial sustainability, environmental protection, and social objectives coexist. Benefit corporations are one notable example of such hybrid entities, since they formalize a public benefit purpose alongside traditional profit goals in their statutes.

The growing importance of collaboration and hybridity is also linked to the limitations of public institutions in addressing complex sustainability challenges on their own. Several studies have suggested a positive relationship between citizen and corporate civic engagement and the impact of local sustainability policies (Pitt 2010; Portney & Berry 2010; Hawkins & Wang 2012; Wang et al., 2012). Other contributions have emphasized the role of third sector organizations in complementing and facilitating local sustainability strategies (Pitt 2010; Zeemering 2014). These organizations often serve as intermediaries, connecting public policies with local communities and specific target groups. With respect to this issue, even though social sustainability was traditionally perceived as the exclusive domain of public organizations, mainly because its realm was seen as unprofitable by private investors (Littig & Griessler, 2005), since the 1970s, there has been a recognition that long-term corporate self-interest may coincide with certain kinds of public social initiatives (Baumol, 1970). Recent trends also reveal an increasing involvement of business organizations because of increasing societal demands for businesses to address their negative social impacts (Chen, et al., 2017; Weingaertner & Moberg, 2014; Colwell & Joshi, 2011). In this context, partnerships involving private companies, hybrid organizations, and public administrations become increasingly relevant for the implementation of social sustainability.

This dissertation focuses on these interconnections. It examines how social sustainability is interpreted and enacted by private companies, hybrid organizations, and public administrations, and how these different organizational forms can contribute to the co-creation of public value. The empirical setting of the research is the Friuli-Venezia Giulia (FVG) region in Italy. Through surveys, interviews, and document analysis, the thesis explores how enterprises and public institutions in this region understand social sustainability, what actions they undertake, which factors influence their engagement, and what role public policies can play in supporting and steering these processes.

The choice to concentrate on social sustainability rather than on sustainability in general is deliberate. Sustainability is a broad term that can refer to a wide set of environmental, economic, and social challenges, as well as to governance issues and technical solutions. In order to conduct a focused analysis, it is necessary to narrow the object of study. The dissertation therefore concentrates specifically on the social pillar, while acknowledging the interdependence of the three dimensions. This focus allows a more detailed investigation of how organizations deal with social issues and how social sustainability is translated into practices, indicators, collaborations, and strategies.

Within this general frame, the dissertation pursues three main aims. The first aim is to understand why companies engage in social sustainability and what organizational and contextual factors shape this engagement. The second aim is to examine whether and how hybrid organizations differ from traditional enterprises in their social sustainability practices, with particular reference to collaboration and reporting. The third aim is to explore what public administrations can do to support the implementation of social sustainability and how they can act as facilitators of collaborations.

These aims respond to a set of questions that are relevant both for academic debate and for policy and practice. From the perspective of regional and local public administrations, it is important to understand why enterprises engage in social sustainability. Knowing the factors that encourage or hinder corporate social actions can help public institutions design more effective policies and instruments. For example, if certain characteristics increase the likelihood that firms will participate in social initiatives or collaborations, public administrations can take these into account when targeting support measures, designing incentives, or creating platforms for dialogue and cooperation. In addition, public administrations may be interested in understanding what kinds of social sustainability actions are actually carried out by firms and how these actions relate to regional development objectives.

The importance of these questions is documented, among other elements, by the fact that this doctoral project originates from an explicit collaboration between the University of Trieste and a regional public agency. The Agenzia Lavoro & Sviluppo Impresa, a public functional body of the Friuli-Venezia Giulia Region, expressed a specific interest in developing knowledge on how enterprises implement social sustainability and how public interventions can support these processes. In May 2022, in the framework of the national programme of doctoral positions for public administration, the Agency and the University of Trieste signed an agreement for the activation of a doctoral path in Circular Economy. The Agency committed itself to providing financial support for the doctoral student's training and research activities. This institutional collaboration is part of a broader strategy of the FVG Region to strengthen its capacity to

formulate and implement sustainability policies in cooperation with enterprises and third sector organizations, and to enhance its diagnostic capacity regarding territorial needs and potentials. The topic of this dissertation is therefore not only of academic interest, but also of direct relevance to public decision makers and practitioners. Public administrations are increasingly required to integrate sustainability considerations into their policies and to align with frameworks such as the 2030 Agenda for Sustainable Development. Social sustainability is now recognized as a central component of sustainable development and constitutes a key element of many public strategies and plans (Blakey and Leigh 2013, Koven and Lyons 2010). However, public actors cannot achieve social sustainability goals alone. They depend on the engagement of private companies, hybrid organizations, and civil society organizations. Understanding how these actors interpret and practice social sustainability and how they can be supported in this direction is crucial for the effectiveness of public policies.

Companies themselves, whether hybrid or not, have reasons to be interested in how to implement social sustainability in a more structured way. For some firms, social sustainability is linked to reputation, competitiveness, or access to certain markets. For others, it reflects the values of owners and managers or the expectations of employees and local communities. In all these cases, clearer guidance, better tools, and more coherent policy frameworks can facilitate the integration of social sustainability into organizational routines. The dissertation aims to provide elements that can support both public institutions and enterprises in this regard.

To situate the study within the existing literature, it is necessary to clarify the key concepts and terms used throughout the thesis and to acknowledge the existence of related expressions and debates. The concepts of sustainable development and sustainability have been subject to criticism, in part because of the perceived vagueness of their definitions and the breadth of their scope. The term “sustainable” is often employed as a positive qualifier for a wide range of policies, products, and strategies, which can dilute its meaning and make it more difficult to distinguish between substantive and symbolic commitments. Similar observations have been made for related prefixes and labels that have become widespread in policy and corporate discourse.

In this dissertation, sustainability is understood as a long-term societal project that seeks to reconcile economic activity, environmental integrity, and social well-being. Within this broad framework, social sustainability is treated as a specific focus, encompassing both outcomes (such as improved social conditions) and processes (such as participatory decision making and fair treatment). The term social sustainability is preferred to others such as corporate social responsibility, because the latter is usually limited to business organizations, whereas the former can be applied to a wider range of actors and scales, including public administrations and hybrid

organizations. Corporate social responsibility initiatives are considered as part of social sustainability, especially when they contribute to improvements in social conditions or relationships.

From this conceptual background, the dissertation is organized into three chapters, each of which focuses on a different group of organizations and asks specific questions about their role in implementing social sustainability.

The first chapter concentrates on private companies, specifically manufacturing enterprises in Friuli-Venezia Giulia. It investigates how these firms engage in social sustainability, which factors influence their actions, and to what extent they collaborate with other actors. The analysis combines survey data and qualitative interviews. In particular, the chapter draws on data collected through a survey administered to firms and on follow-up interviews with company representatives; it also employs logistic regression analysis to identify the organizational determinants associated with social sustainability engagement. It identifies organizational characteristics that are associated with social sustainability engagement, such as membership in corporate groups, international market orientation, and the presence of women in decision making roles. It also explores how firms interpret social sustainability in practice, often emphasizing employee well-being and local community relations rather than formal strategies or reporting frameworks.

The second chapter turns to hybrid organizations, with particular attention to benefit corporations operating in the manufacturing sector. It compares the social sustainability practices of benefit corporations and traditional enterprises, focusing on institutional drivers, collaboration, and reporting. Drawing on institutional theory, the chapter analyses how different types of isomorphic pressures influence the adoption of social sustainability practices and impact measurement tools. Empirically, the chapter is based on data from the same survey administered to firms and on qualitative interviews conducted with both benefit and non-benefit companies, enabling a comparative assessment of hybrid and traditional organizational forms. It examines whether benefit corporations engage more frequently in collaborations, how they measure and report social outcomes, and whether their legal form leads to patterns of behaviour that differ from those of non-benefit firms. Empirical findings demonstrate that hybrid organizations show a greater propensity to institutionalize social sustainability within their governance, pursue cross-sector collaborations, and utilize impact measurement tools. Nevertheless, tensions persist, as translating these social commitments into systematic measurement remains a significant challenge even for hybrid entities.

The third chapter examines public administrations and their role in promoting social sustainability. It investigates how public institutions interpret social sustainability within their

own activities and how they engage in collaborations with private organizations to co-create public value. Building on public value theory, the chapter pays particular attention to regional and local administrations in Friuli-Venezia Giulia and to their involvement in cross-sector initiatives. The empirical analysis again draws on data from the same firm-level survey, which are used to construct a set of indicators and to test an analytical framework grounded in public value theory. In addition, the chapter incorporates qualitative interviews conducted both with firms and with regional public officials. It explores the approaches used by regional public actors to support social sustainability, the challenges they encounter, and the expectations and perceptions of other stakeholders regarding the role of public institutions. The findings show that public administrations play an enabling role by providing coordination, legitimacy, and policy frameworks to support social sustainability initiatives. However, their specific role is highly context-dependent, shaped primarily by how other stakeholders perceive their legitimacy and the degree of shared agreement on the public value being pursued.

Taken together, these three chapters offer a cross-sector perspective on social sustainability implementation. The thesis brings into dialogue the experiences of private companies, hybrid organizations, and public administrations, with a view to understanding how their different logics and capacities interact in practice. By doing so, it highlights both potential synergies and areas of tension. It also provides an empirical basis for reflecting on how regions such as Friuli-Venezia Giulia can design policies that mobilize the contributions of diverse actors in a more coordinated and coherent manner.

Chapter I

Private companies

The Agenzia Lavoro & SviluppoImpresa focuses primarily on working with companies and is increasingly interested in promoting sustainability within the corporate sector. While the exact pathways to achieve this are still being explored, the Agenzia recognizes the importance of understanding the factors that drive sustainable practices, given the increasingly important role that businesses play in society and the economy. Accordingly, one of the first steps in this project was to examine why companies engage in sustainability, and particularly on social sustainability. Therefore, this chapter's objective is to explain the determinants, interpretations, and organizational patterns of corporate social sustainability engagement.

The implementation of sustainability indeed gradually depends more and more on the active role of private enterprises. At the global level, efforts are being made to support national regulatory and policy frameworks that enable industries to promote sustainable development initiatives, emphasizing the importance of corporate social responsibility (CSR). For businesses, the economic dimension of sustainability emphasizes activities that generate sufficient wealth for long-term business viability, including transparent reporting and compliance with tax obligations. The environmental dimension focuses on minimizing negative impacts through eco-friendly production methods, responsible waste management, and appropriate liability measures. The social dimension is usually reflected in corporate recognition of human rights and well-being, and the consideration of employee and other stakeholder interests in decision-making processes (Clarke & Anker-Sørensen, 2019).

In contemporary business discourse, companies are indeed increasingly recognized as being responsible for these aspects, not only to their shareholders but also to a broader range of stakeholders. Historically, the term "stakeholder" referred to a relatively narrow group, including employees, customers, and suppliers. Today, however, it encompasses a much wider spectrum, including local communities, civil society organizations, and other groups affected by corporate activities. This shift reflects a growing awareness that sustainability is not merely a moral concern but also a strategic imperative for businesses. More sustainable corporate behaviour can generate benefits across multiple levels. Despite this awareness, progress toward sustainable development remains often slow, highlighting the need for concrete tools, measurable indicators, and clear guidelines, as the broad concept of sustainable development alone does not provide specific

direction regarding which strategies, plans, or activities should be undertaken (Baumgartner & Rauter, 2016).

In fact, from a business perspective, sustainable development, has increasingly gained prominence within corporate management and academic research over the past few decades (Shrivastava & Hart, 1995; Hahn et al., 2015). Corporations play a central role in advancing sustainability, functioning as core organizational units of the economy and primary generators of productive resources (Bansal, 2002; Hahn et al., 2015). The integration of sustainable development principles into corporate practice has given rise to the concept of corporate sustainability, which provides a structured framework for aligning business strategies with sustainability objectives (Dyllick & Hockerts, 2002). Nevertheless, debates continue regarding the extent to which companies are responsible to society beyond profit generation (Whiteman et al., 2013). In response to such debates, an increasing number of organizations are embedding sustainability initiatives into their operational strategies and business models, indicating a gradual but tangible shift toward incorporating sustainability as a core element of business operations (Jonker, 2000; Holliday et al., 2002; Schaltegger et al., 2023).

As for social sustainability, to effectively pursue sustainable development, companies must integrate the social dimension into their operations. However, this endeavour is often complicated by the ambiguity of the concept, differing stakeholder priorities, and a lack of uniform understanding within organizations (Jones et al., 2017), and even though corporate approaches to sustainability typically follow the three-dimensional model (Finkbeiner et al., 2010; Calabrese et al., 2019), the social dimension remains particularly challenging due to the complexity and dynamism of social contexts within business operations (Finkbeiner et al., 2010; Calabrese et al., 2019). Nonetheless, interest in the social dimension has grown steadily since the early 2000s, reflecting an increasing recognition of its importance (Labuschagne et al., 2005; Wichaisri & Sopdang, 2017), as the social dimension of sustainability involves examining how organizations balance profit-making with societal contributions and their broader relationship with the communities and stakeholders they affect (Argento et al., 2019).

The forthcoming paper investigates how firms engage with social sustainability, the factors that shape their initiatives, and the extent to which they collaborate with other actors. Drawing on a combination of survey data and qualitative interviews, the study identifies key organizational characteristics linked to social sustainability engagement, including affiliation with corporate groups, international market orientation, and the presence of women in decision-making positions. Additionally, it examines how firms operationalize social sustainability, often prioritizing employee well-being and community relations over formalized strategies or reporting

mechanisms, highlighting the practical and context-specific ways in which social sustainability is enacted within corporate settings.

Corporate engagement in social sustainability¹

Abstract

This study examines how manufacturing enterprises in the Friuli-Venezia Giulia Region of Italy engage in social sustainability and what organizational factors influence such engagement. While the economic and environmental pillars of sustainability have long been recognized, the social dimension remains less developed, particularly at the regional level where governments face limited capacity to address complex problems alone. Using a mixed-methods approach, the research combines a survey sent to manufacturing enterprises with qualitative interviews. Logistic regression models reveal that corporate group membership, international market orientation, and female participation in decision-making roles significantly increase the likelihood of a company engaging in social sustainability actions, whereas firm size and revenues are not significant predictors. However, none of these variables strongly predict collaborative social sustainability collaborations, suggesting that partnerships depend on contextual or cultural factors beyond structure. Thematic analysis of interviews shows that most firms interpret social sustainability informally, through employee well-being and community embeddedness, rather than as a formalized strategy. These findings indicate that social sustainability is grounded in relational and territorial practices, constrained by resources but motivated by ethical commitment. The study highlights the potential of integrating public value theory to interpret how private enterprises act as co-creators of societal value and offers policy recommendations to strengthen regional collaboration frameworks and formalize social sustainability practices among enterprises.

Keywords: Social sustainability, Manufacturing enterprises, Public value theory, Cross-sector collaboration, Regional governance, Organizational factors, Sustainability policy.

¹ This paper is currently under review at the International Journal of Sustainable Society (IJSSoc).

1. Introduction

Since the publication of *Our Common Future* (WCED, 1987), sustainability has become a critical priority for societies worldwide, especially in recent decades, as global challenges have grown more complex. Rooted in the triple bottom line concept, sustainability encompasses economic, social, and environmental aspects, all of which are essential for ensuring a resilient future (Elkington, 1997). Nonetheless, while sustainability's economic and environmental dimensions were acknowledged early on, the social dimension has only recently gained greater recognition and legitimacy in sustainability research (Galuppo et al., 2014). This is because social sustainability (SS) has been ambiguously defined and only partially developed in the academic literature (Littig & Grießler, 2005; Spangenberg & Omann, 2006; Dempsey et al., 2011; Eizenberg & Jabareen, 2017; Purvis et al., 2019).

Governments face significant challenges in addressing sustainability issues, and several authors even define the implementation of sustainability as a wicked problem (Batie, 2008; Blok et al., 2015; Missimer et al., 2017), meaning a problem characterized by significant political conflict over the values at stake and the very definition of the problem itself. This is particularly evident at the regional level, where governments are neither the main drivers of large-scale policy reforms nor the primary providers of citizen welfare, limiting their ability to implement systemic solutions alone (Hofstad & Torfing, 2015). Nevertheless, regional governments play a crucial role in implementing sustainability policies, as seen in the case of the Agenda 2030 (Guarini et al., 2022). As a result of these difficulties, governments often struggle to address these challenges comprehensively and increasingly rely on collaboration with other societal actors (Klijn, 2012). Over the past two decades, this has led to a rise in horizontal governance practices, such as multi-actor collaborations (Ansell, 2012). Consequently, scholars have increasingly acknowledged the role of polycentric governance in tackling global challenges (Jordan et al., 2018).

Among these practices utilized to face these sustainability issues, cross-sector collaborations, also known as multi-stakeholder initiatives, partnerships, or alliances, are inter-organizational structures (Koschmann et al., 2012) which are increasingly utilized to tackle complex, wicked problems (Hofstad & Torfing, 2015; Costumato, 2021; Hofstad et al., 2023). Since the 1970s, there has been growing recognition that long-term corporate self-interest can align with certain public social initiatives (Baumol, 1970), even though enterprises often fail to recognize the importance of their role (Taghian et al., 2015). This idea has evolved significantly with the introduction of the concept of shared value, developed by Porter and Kramer (2011), which argues that companies can enhance their competitiveness while simultaneously advancing the economic and social conditions in the communities where they operate. This perspective moves beyond the traditional trade-off between profitability and social responsibility, encouraging businesses to

create social value (Di Domenico et al., 2010) as a core part of their economic strategy. This is also reflected in the increasing societal demands for businesses to address their negative social impacts, which has led to greater involvement of corporate organizations in SS efforts (Colwell & Joshi, 2011; Chen et al., 2017; Blandino & Montagna, 2025).

This form of governance for wicked problems emphasizes collaboration between public institutions and businesses. (Klievink et al., 2016) From the public administration standpoint, the concept of Public Value (PV) provides a framework to guide such initiatives, focusing on the creation of societal value through enhanced well-being, social cohesion, and democratic participation, rather than solely through service delivery (Moore, 1995; Bryson et al., 2015a; Stoker, 2006). PV recognizes the wicked nature of many contemporary societal challenges (Geuijen et al., 2017) and highlights the importance of participatory, bottom-up processes in policymaking, which require engagement with citizens (Talbot, 2009; Thomas, 2013) but also with businesses (Mazzucato & Ryan-Collins, 2022). While PV literature has primarily emphasized public-citizen collaboration (Bozeman, 2007, Forliano et al., 2020), partnerships with businesses are increasingly essential, as they bring resources, expertise, and innovation that governments alone often lack. In this context, understanding how enterprises engage in social sustainability and cross-sector collaborations is critical for designing effective policies and fostering meaningful public-private partnerships, particularly for regional authorities.

Given the significant constraints regional governments face in implementing large-scale sustainability reforms independently (Huang et al., 2025), there is growing interest in identifying the types of enterprises most willing to adopt and collaborate on sustainable solutions. Operating with limited resources, regional authorities increasingly seek partnerships with private-sector actors to leverage additional expertise and innovation (Masuda et al., 2022).

This study focuses on Friuli-Venezia Giulia Region (FVG), Italy, analysing manufacturing enterprises and their engagement in SS, as the FVG Region has a concrete interest in identifying the motivations that drive companies to collaborate for sustainable development. Despite the growing body of research on sustainability and collaborations, few studies have examined how specific characteristics of manufacturing enterprises influence their willingness to engage in SS actions and to participate in cross-sector initiatives for SS. As corporate involvement in SS expands, understanding the organizational traits that drive these initiatives is crucial, as it can help guide public policies targeting businesses. This paper aims to identify key cultural and structural characteristics that affect enterprise engagement in social sustainability, offering regional policymakers insights on how to foster effective public-private collaborations in addressing complex sustainability challenges.

The results suggest that corporate group membership, international market orientation, and female participation in decision-making roles significantly increase the likelihood of a company engaging in social sustainability actions, whereas firm size and revenues are not significant predictors. However, none of these variables strongly predict collaborative social sustainability collaborations, suggesting that partnerships depend on contextual or cultural factors beyond structure.

2. Literature review

SS is a key component of sustainable development, focusing on addressing social challenges such as poverty, inequality, and illiteracy (Missimer et al., 2017). Nonetheless, SS is a relatively vague concept, often presented in the literature with varying interpretations (McKenzie, 2004; Littig & Grießler, 2005; Casula Vifell & Soneryd, 2012; Eizenberg & Jabareen, 2017). A better understanding of the social pillar of sustainability is necessary (Ajmal et al., 2017), and at the same time, a deeper understanding of the key aspects that shape the concept within a specific field could help clarify and apply this complex idea more effectively (Weingaertner & Moberg, 2014). The present study does not aim to establish a formal definition of social sustainability but investigates its application and relevance in a specific context. In particular, the social dimension of corporate sustainability has gained increasing scholarly attention over the past two decades (Hogrefe & Bohnet-Joschko, 2023). Among the various enterprise-focused definitions of SS, we adopt the one proposed by Türker and Özdemir (2019), which frames SS as “to what extent an organization addresses the equity principles [inter-generational, intra-generational, geographical, procedural, inter-species] by developing innovative approaches to meet the demands of social stakeholders by considering the dynamic interactions across components [social innovation, societal demand, social stakeholders].” This definition is particularly suitable for our study, as it emphasizes collaboration among different components, aligning closely with our perspective on social sustainability. SS is also situated within the broader context of sustainable development as a societal target (Hogrefe & Bohnet-Joschko, 2023). We also refer to social sustainability rather than corporate social responsibility (CSR), since sustainability is a broader concept applicable to multiple actors, activities, and contexts, whereas CSR is limited to business organizations (Sheehy & Farneti, 2021). Nonetheless, a firm’s CSR initiatives contribute to social sustainability (Mostepaniuk et al., 2022). Given that our focus lies on collaborations among multiple stakeholders, the term sustainability is therefore more appropriate.

Past studies seldom examine how regional governance structures shape sustainability initiatives, despite their crucial role in implementing policies. Given the constraints faced by regional governments in realising large-scale reforms independently, regional policymakers are

increasingly reliant on collaborative governance mechanisms to engage private-sector actors in sustainability initiatives (Ansell, 2012; Hofstad & Torfing, 2015). As previously discussed, sustainability challenges, particularly in their social dimension, are often wicked problems (Benington & Moore, 2011), requiring multi-actor, interdisciplinary responses beyond the capabilities of any single entity (Dovers, 2005). Among these responses, collaboration stands out as the most stable and long-term approach, characterized by high levels of interdependency and dense relationships between actors (Ciger, 2001). Collaboration requires reciprocal interdependence, meaning that while actors remain independent, they must recognize that their success depends on the coordinated actions of others. This interdependence necessitates a collective commitment to fundamentally rethinking operational practices and governance structures (Mandell, 1994).

The public value (PV) framework offers a useful perspective for examining collaborations, as it highlights the joint creation of value that extends beyond economic efficiency to include well-being, social cohesion, and democratic participation (Moore, 1995; Bryson et al., 2015a). Public value has been approached from multiple perspectives: a managerial focus on value creation within organizations (Moore, 1995); a policy- and society-oriented view emphasizing public values (Bozeman, 2007); a psychological lens grounded in basic human needs and objectified values (Meynhardt, 2009); and a focus on the public sphere, where values emerge through contested democratic practices (Benington & Moore, 2011). Contemporary theory emphasizes that public value is no longer the sole responsibility of public managers; rather, its creation is shared across societal sectors (Sancino, 2022). As social credibility and legitimacy are increasingly essential for business organisation to be successful in consumer and investor markets, the concept of PV can also be applied to them, not only to public managers (Moore & Khagram, 2004). Modern public administration thus favours a holistic, multi-actor approach over Traditional Public Administration and New Public Management approaches, which focus on state-centric or efficiency-driven governance models (Stoker, 2006; Bryson et al., 2015a). Since public value is fundamentally rooted in society and culture, not government alone (Jørgensen & Bozeman, 2007), actors such as social entrepreneurs, third-sector organizations, citizens, and volunteers are increasingly contributing to public outcomes. Through collaborations among public, private, and other actors, the process of public value co-creation becomes more robust and inclusive (Sancino, 2022).

This shift aligns with the polycentric governance model, where regional authorities interact with corporate actors, civil society, and other institutional stakeholders to address SS issues collectively (Ostrom, 2010). Although regional governments lack the centralized authority and resources of national governments, yet they are closer to local communities and industries,

positioning them as critical mediators in fostering sustainability initiatives (Birchall et al., 2023). However, despite advances, a critical gap remains in applying public value theory in a multi-actor context, which requires integrating insights from organizations beyond the public administration sector (Thabit et al., 2025).

SS initiatives often require cooperation between multiple stakeholders, including private companies, public administrations, and civil society actors. Understanding the factors that drive or hinder companies' engagement in these initiatives is critical for successful implementation, as it informs managerial decision-making and policy design (Lood-Alayón et al., 2022). Identifying drivers and barriers helps raise awareness of how to face SS challenges, also through the involvement of other stakeholders.

In the extant literature on value co-creation, the focus is predominantly on the roles of consumers and managerial perspectives (Pera et al., 2016). Empirical studies suggest that the main reasons for companies to participate in multi-stakeholder value co-creation include reputation enhancement, experimentation, and relationship building (Pera et al., 2016). From a strategy and organization perspective, the literature has examined stakeholder engagement in terms of organizational performance and management of public issues. For example, a concern for public value and shared public issues motivates engagement (Bryson, 2004; Bryson et al., 2017), stakeholders can impose potential costs on organizations (McGuire et al., 1988), and stakeholder engagement can contribute to better organizational performance (Homburg et al., 2013). Stakeholder theory also posits that attention to multiple stakeholders secures tangible and intangible resources, including knowledge and reputation, ultimately creating organizational wealth or value for shareholders (Hillebrand et al., 2015).

Grasping the perspectives and objectives of other actors is essential for co-creation. While public administrations often understand private companies' views, the reverse is frequently not the case (Toukola et al., 2023). Contextual factors, such as the sector, region, or special interests of stakeholders, further shape the drivers of sustainability practices, as seen by Yadav et al. (2018) for small and medium enterprises. In addition, individual beliefs, attitudes, and moral values of owners or managers have been identified as key factors that can either facilitate or hinder the adoption of sustainability initiatives (Generali & SDA Bocconi, 2023).

Despite these insights, most studies on drivers of SS cooperation focus on internal, in-plant factors (Blandino & Montagna, 2025), such as: environment design (Mattson et al., 2022; Ciccarelli et al., 2023), or company practices (Longoni et al., 2014; Franciosi *et al.*, 2020; Saeidi et al., 2022). Less attention has been given to alternative or complementary factors, such as structural organizational characteristics and contextual influences, which can significantly affect a company's willingness and ability to engage in SS initiatives. This gap highlights the need for

research that explores these broader determinants, integrating internal and external perspectives to better understand the drivers and barriers of social sustainability collaborations.

In response to this gap, we focus on enterprise characteristics frequently examined in sustainability research. One such characteristic is company size, a fundamental structural attribute influencing organizational behaviour (Kimberley, 1976). Company size is commonly measured by total workforce, although proxies such as revenues, total assets, or market capitalization are also used (Dang et al., 2018). The literature offers contrasting perspectives on its relationship with sustainability and social responsibility engagement, as large and small firms encounter distinct challenges in this domain (Baumann-Pauly et al., 2013; Dawar & Singh, 2023). On one hand, several studies argue that larger firms are more likely to undertake extensive social initiatives due to their greater financial resources and visibility (Brammer & Millington, 2006; Grigoris, 2014). On the other hand, smaller firms may benefit from closer communication with employees and local communities (Longoni et al., 2014) and often show stronger internal implementation of CSR-related practices (Baumann-Pauly et al., 2013). Moreover, van der Vrande et al. (2009) emphasize collaboration as a critical dimension, suggesting that smaller firms may be more inclined to engage in partnerships to achieve sustainability goals. Taken together, these findings suggest that while the modalities of engagement may differ between large and small enterprises, the overall propensity to engage in social sustainability initiatives remains ambiguous. In particular, for manufacturing firms, the evidence on whether company size determines sustainability efforts is inconclusive (Blandino & Montagna, 2025). Therefore, firm size does not appear to determine the propensity to engage in social sustainability initiatives; instead, other factors play a more decisive role. Accordingly, we posit that neither workforce size nor revenues serve as reliable predictors of social sustainability engagement:

H1: The total workforce and revenues of enterprises are not associated with the propensity to engage in social sustainability actions and collaborations.

Another critical factor is the presence of women in top leadership positions, which is often associated with stronger engagement in social and environmental initiatives. Research shows that women in leadership positions positively influence environmental and social performance while improving the level, quality, and transparency of sustainability disclosure (Byron & Post, 2023). Gender-diverse leadership teams are also more effective in pursuing sustainability strategies (Glass et al., 2016), and the presence of women on boards contributes to CSR activities, especially those addressing gender equality (Larrieta-Rubín de Celis et al., 2015). Graafland (2020) further highlights the role of gender diversity in SMEs' environmental responsibility. At the same time,

diversity in board composition influences the quality and effectiveness of decisions concerning business sustainability issues (Gaio & Gonçalves, 2022). Building on this evidence, we posit that:

H2: Enterprises with a higher proportion of women in top leadership positions are associated with the propensity to engage in social sustainability actions and collaborations.

Another important factor influencing a company's engagement in SS actions is membership in a corporate group. A corporate group consists of legally independent firms that are economically or socially connected to a single enterprise (Fan et al., 2014). Since the 2010s, the European Union has encouraged groups to integrate social and environmental concerns into their operations and core strategies, recognizing the need to assess sustainability impacts at both strategic and operational levels (European Commission, 2011). Being part of a corporate group can facilitate resource sharing, coordination, and alignment of priorities across subsidiaries, potentially enhancing sustainability efforts (Clarke & Anker-Sørensen, 2019). Empirical evidence indicates that group-affiliated firms tend to outperform independent firms in CSR and sustainability performance, both in emerging and developed economies, thanks to their business diversity (Cuervo-Cazurra, 2018; Ray & Ray Chaudhuri, 2018; Lee et al., 2023). In advanced economies, business groups tend to exhibit high levels and greater diversity of social investments to prevent costly negative externalities and sustain competitiveness (Cuervo-Cazurra, 2018).

Therefore, we posit that:

H3: Enterprises that belong to a corporate group are associated with the propensity to engage in social sustainability actions and collaborations.

Lastly, the role of market areas in shaping corporate social sustainability remains relatively underexplored. Prior research suggests a positive relationship between firm internationalization and CSR engagement, particularly in firms operating in countries with strong political and legal institutions (Attig et al., 2016). Firms operating in international markets face complex environments and heightened competitive pressures, which may compel them to leverage global resources and adopt CSR practices as a means of gaining legitimacy and achieving competitive advantage across diverse contexts (Xie & Zeng, 2025). More evidence from the CSR literature indicates that firms with higher levels of internationalization are more likely to participate in social initiatives (Roedder et al., 2023). Besides, internationalization has been identified as a driver of sustainability among firms also in emerging markets (Gómez-Trujillo & González-

Pérez, 2023), with internationalization readiness mediating the adoption of social sustainability practices (Tran et al., 2023). Based on these indications, we propose the following hypothesis:

H4: Enterprises operating in international markets are associated with the propensity to engage in social sustainability initiatives than those operating exclusively in local markets.

We have developed this set of hypotheses suggesting that specific enterprise characteristics influence their engagement in corporate social responsibility initiatives and collaborative efforts. These structural and strategic factors are often considered indirect key drivers of a firm's sustainability actions, shaping their capacity and willingness to engage in social responsibility efforts. On the other hand, PV theory, when applied to business, offers a different perspective. Given that businesses are increasingly expected to address SS concerns (Colwell & Joshi, 2011; Chen et al., 2017; Blandino & Montagna, 2025), PV theory aligns with stakeholders theory in suggesting that firms are not solely driven by economic performance metrics but also by the imperative to build legitimacy and respond to broader societal expectations (Moore & Khagram, 2004). According to this view, businesses engage in SS initiatives not just for financial gain but because they recognize the strategic importance of addressing social and environmental concerns as part of their long-term viability. This approach positions businesses as actors that create value beyond shareholders and customers, considering a wider range of stakeholders such as employees, communities, and regulators. The key question then, which is key also to policymakers who want to foster SS initiatives by enterprises, is: are firms primarily motivated by intrinsic organizational characteristics, such as size and market reach, when engaging in SS initiatives? Or is their engagement better explained by legitimacy, stakeholder expectations, and non-market strategic considerations? Understanding the relative influence of these two perspectives is crucial for explaining what truly drives corporate engagement in SS actions and collaborations

This study seeks to bridge these gaps by examining what, in the FVG Region in Italy, facilitates manufacturing enterprises' participation in SS initiatives. It explores how structural characteristics of enterprises, such as size, leadership composition, market orientation, and corporate affiliations, influence their propensity to engage in sustainability actions and partnerships. By integrating insights from PV theory, corporate sustainability literature, and regional governance studies, this research provides a more comprehensive understanding of how public and private actors can collaborate to advance SS.

3. Methodologic approaches to the researched issue

3.1 Sources

FVG Region, located in northeastern Italy, is one of the country's five autonomous regions, with a population of approximately 1.2 million inhabitants. The region's economy is characterized by a diversified manufacturing base, including machinery, metal products, furniture, and food industries, with a strong presence of export-oriented small and medium-sized enterprises. FVG has also emerged as a pioneer in implementing the UN Agenda 2030 at the regional level through its *Strategia Regionale per lo Sviluppo Sostenibile* (FVG, 2023) and numerous cross-sector initiatives promoted in collaboration with local universities and industrial clusters. Its special statutory autonomy allows it to experiment with innovative governance approaches, while its cross-border position with Austria and Slovenia fosters participation in European sustainability networks and *Interreg* projects.

Moreover, FVG has introduced, and continues to introduce, a comprehensive legislative framework promoting social innovation and territorial well-being (e.g., *disegno di legge n. 59/2024 "Disposizioni in materia di innovazione sociale per lo sviluppo e l'attrattività del territorio regionale"*). This framework emphasizes the creation of multi-actor networks and collaborative governance mechanisms to strengthen the region's resilience and attractiveness. Within this context, the regional agency Agenzia Lavoro & SviluppoImpresa also plays a strategic role, contributing to the effectiveness of regional public policies for enterprises and the labour market, as its evidence-based approach and coordination with public and private actors position it as a key intermediary between research, policy, and enterprise, directly supporting the region's goals of sustainable, inclusive, and innovation-driven development.

The research design for this study adopts a mixed-methods approach, combining quantitative and qualitative data collection techniques. First, an initial document analysis was conducted, reviewing regional policies and information materials related to the research topic. Second, questionnaires were distributed to 1,000 enterprises in FVG. Third, qualitative interviews were conducted with selected enterprises, and the resulting data were examined through thematic analysis to identify key patterns related to social sustainability engagement.

Various sources and different approaches have been concomitantly employed to obtain relevant evidence about the topic of this research (Dul & Hak, 2008). First, a desk study was conducted, which involved a document analysis. The documents were thoroughly reviewed by the authors to gain preliminary insights into how FVG public administration stimulates SS actions and the role of multi-actor collaboration in these efforts. The document analysis was carried out manually by the authors, without the use of ICT tools or digital software, allowing for more direct control and a more nuanced interpretation of the collected data.

The findings from the document analysis informed the next stages of the research. Based on these results, and in concert with Agenzia Lavoro and SviluppoImpresa, the authors designed a questionnaire aimed at assessing the adoptions of SS initiatives by enterprises. The questionnaire was sent to 1,000 manufacturing enterprises in FVG. Manufacturing enterprises were chosen over other categories because they represent a significant portion of the regional economy in FVG and are often at the forefront of adopting sustainability practices due to their substantial environmental and social impacts (Sarkis, 2001; Garbie, 2014). Additionally, the manufacturing sector provided a higher number of eligible entries compared to other sectors, ensuring a robust sample for statistical analysis.

The research is also built on Innovation Intelligence FVG data (Area Science Park, 2024), a business intelligence database developed by Area Science Park and the FVG regional administration to measure the multi-layered world of the company's innovation. Through this instrument, it has been possible to characterize the manufacturing sector by selecting active enterprises with headquarters on the regional territory and presenting a C code as the main NACE code. The NACE classification (*nomenclature statistique des activités économiques dans la Communauté européenne*) is a standardized European industry classification system used to categorize economic activities systematically, and a "C code" within this framework specifically identifies manufacturing enterprises, enabling precise sectoral identification and analysis. Considering these variables, in April 2023 the FVG manufacturing industry was composed by 2750 capital companies, that could be grouped by other three main variables: 1. Size, based on the number of employees or turnover; 2. Location, based on the four FVG provinces (Trieste, Udine, Pordenone, Gorizia); 3. Supply chain, aggregations of business sectors, either according to a logic of continuity of production (in cases where "upstream" and "downstream" sectors can be linked), or according to a logic of coherence of outlet markets (Unioncamere - ANPAL, 2021). These variables were converted into categorical ones to simplify the classification, even though recoding a quantitative variable into a categorical one implies loss of information (Fernandes et al., 2019).

Considering the three variables, it has been possible to sample the companies to have a limited number of subjects to contact. A random sample of 1000 companies was then selected following a probability strategy (Stratton, 2021). Hence, each manufacturing company has been associated with an email address based on internet-based information through which companies have been reached. The survey was conducted using the online survey tool Google Form and was made available to the manufacturing enterprises between March and December 2024. Four reminders were sent out during this period to enhance response rates. Out of the initial sample of 1000 companies, 37 email addresses were either invalid or bounced back. A total of 139 complete

responses were received, constituting a response rate of 13.90%, which aligns with response rates observed in similar survey studies (Abernethy et al., 2017; Fobbe, 2020). Table 1 shows the organisational data of the responding enterprises drawn from Innovation Intelligence FVG.

Table 1: Data retrieved from Innovation Intelligence FVG.

Organisational data	Categories	Entries	%
Revenues	Low	10	7.19%
	Medium-low	15	10.79%
	Medium-high	51	36.69%
	High	63	45.32%
Company size	Micro	63	45.32%
	Small	59	42.45%
	Medium	13	9.35%
	Large	4	2.88%
Province	Gorizia	7	5.04%
	Pordenone	45	32.37%
	Trieste	15	10.79%
	Udine	72	51.80%

3.2 Methods of analysis

The study was designed to include a careful statistical analysis; however, logistic regression is highly sensitive to certain factors that must be considered. First, past studies suggest a ratio of 10-30 cases for each independent variable included in a logistic regression model (Pedhazur, 1982; Hair et al., 1992). As the model have five independent variables, and the sample size is composed of 139 enterprises, the sample size was considered adequate as it meets the level of 100 and above recommended for providing valid results (Hair et al., 1992). To assess potential non-response bias, a chi-square test was performed to compare the responses of 30 early and 30 late respondents, based on the assumption that late respondents are more similar to non-respondents (Lindner et al., 2001). The analysis examined organizational characteristics, including number of employees, company revenues, and FVG province location. The results revealed no statistically significant differences at the 0.05 level across these variables, suggesting the absence of systematic non-response bias in the sample. To assess multicollinearity, we have also computed the Variance Inflation Factor (VIF) for each predictor variable. The results indicated that all VIF values were below 5, suggesting no serious multicollinearity issues (Kutner et al., 2004). Regarding outliers, since all independent variables were coded as categorical, there is no need to recode cases or exclude outliers from the model's estimation, as no outliers were identified. We do not find deviant cases and the level of correlation between the variables included in the model is acceptable.

The first part of the questionnaire was designed to gather general information about the surveyed enterprises, as shown in Table 2. It included questions regarding corporate group affiliation, main market area, female participation in decision-making roles, and whether the company had

engaged in SS actions in the past three years, including potential collaborations with other organizations. However, for the purpose of this paper, we do not report the remaining questions from the questionnaire, as they focused on specific operational details of SS actions that fall beyond the scope of the current analysis and are instead addressed in a forthcoming publication.

Table 2: Data retrieved from the questionnaire.

Please answer the following questions	Answers	Entries	%
Is your enterprise part of a corporate group?	Yes	26	18.71%
	No	113	81.29%
What is your main market area?	Local or Regional	34	24.46%
	National	50	36.97%
	International	55	39.57%
Are there decision-making roles, such as administrator or manager, occupied by women in your company?	Yes, 50% or more	29	20.86%
	Yes, less than 50%	45	32.37%
Has your company taken any action in the field of social sustainability in the last 3 years?	No	65	46.76%
	Yes	62	44.60%
Have the social sustainability actions taken by the company involved collaboration with other organizations or individuals?	No	77	55.40%
	Yes	42	30.22%
	No	20	14.38%

Lastly, unstructured interviews were conducted with 13 key informants from enterprises in FVG, where the respondents were open to participating (Table 3). According to Guest et al. (2006), conducting six to twelve interviews is typically sufficient to develop meaningful themes and generate useful interpretations. The interviews provided valuable qualitative insights into the SS initiatives adopted and the motivations behind collaborative behaviours. The interviewees were respondents to the earlier survey and were primarily CEOs or founders of the enterprises, with two participants from communication offices. The interviews followed a short, focused approach, drawing on the methodology outlined by Yin (2009), ensuring that they were both systematic and flexible. All interviews were audio-recorded and transcribed verbatim to ensure data accuracy. The qualitative material was then examined through thematic analysis, which enabled the identification of recurrent themes related to how SS engagement is shaped. The analysis followed an iterative process of coding, categorization, and theme refinement until thematic saturation was reached, meaning no new insights emerged from additional data (Braun & Clarke, 2006). This analytical procedure enhanced interpretive depth and triangulation, ensuring that the qualitative evidence robustly complemented the quantitative findings. The interview data thus contributed significantly to understanding the dynamics of multi-actor collaboration and the drivers of SS initiatives among FVG enterprises.

Table 3: List of interview respondents.

Code	Interviewee position	Size of enterprise
INT1	Manager	Micro enterprise
INT2	Purchasing Manager	Small enterprise
INT3	CEO	Micro enterprise
INT4	CFO	Small enterprise
INT5	Marketing Manager	Small enterprise
INT6	CEO	Small enterprise
INT7	CEO	Micro enterprise
INT8	CEO	Small enterprise
INT9	CEO	Micro enterprise
INT10	COO	Small enterprise
INT11	CEO	Small enterprise
INT12	CEO	Micro enterprise
INT13	Administrative Officer	Small enterprise

4. Results

A logistic regression model was estimated to assess the probability of a firm undertaking SS actions based on the explanatory variables considered in the hypothesis. The estimated coefficients, standard errors, t-statistics, and p-values are reported in Table 4. The model was fitted using 139 observations, with 133 degrees of freedom. The overall model fit was assessed using a likelihood ratio test, which is distributed as a chi-square statistic measuring 24.2 ($p = 0.000195$), indicating a statistically significant improvement over a null model without predictors. The intercept is also negative and statistically significant, suggesting that firms with baseline characteristics (i.e., those not part of a corporate group, operating regionally, without women in decision-making roles, with low revenues, and of micro size) have a low likelihood of engaging in SS actions. This combination is also the lowest likelihood, due to the intercept being negative, and because all the other coefficients are positive.

Table 4: Social sustainability actions logistic regression.

Predictor	Coefficient	p-value
Intercept	-4.298	<0.001***
Corporate group membership	1.265	0.025*
Market area	0.490	0.049*
Women in decision-making roles	0.468	0.048*
Revenues	0.110	0.672
Size	0.204	0.553

*Signif. codes: * $p < 0.05$. ** $p < 0.01$. *** $p < 0.001$.*

The coefficient for Corporate group membership is positive and statistically significant ($p = 0.025$), indicating that firms that are part of a corporate group are more likely to engage in SS actions compared to independent firms. The variable Market area is also statistically significant

($p = 0.049$), suggesting that firms with broader market reach, national or international, are more likely to engage in SS actions compared to firms operating regionally. The presence of women in decision-making roles is also positively associated with the probability of SS actions ($p = 0.048$). Several alternative logistic regression models were tested to determine the best specification. As both revenues ($p = 0.672$) and number of employees ($p = 0.553$) were found to be statistically non-significant, a refined model excluding revenues and number of employees was built, and it improved overall model efficiency, with a chi-square statistic of 23.0 ($p = 3.97e-05$), confirming a statistically significant improvement over the null model while maintaining a more parsimonious specification. Further reducing the model by removing women in decision-making roles slightly weakened explanatory power, with a chi-square statistic of 19.3 ($p = 6.41e-05$), while keeping this variable resulted in a model with a stronger fit. Ultimately, the best model, shown in Table 5, includes corporate group membership ($p = 0.004$), market area ($p = 0.034$), and women in decision-making roles ($p = 0.054$), as this specification balanced simplicity with explanatory power. The model selection process underscores the importance of these three variables in predicting SS actions while showing that firm size does not significantly contribute to the model. Overall, the analysis highlights the significant impact of corporate group membership, market scope, and gender diversity in decision-making on SS actions, while firm revenues and size appear to have a minor role.

Table 5: Social sustainability actions refined logistic regression.

Predictor	Coefficient	p-value
Intercept	-4.495	<0.001***
Corporate group membership	1.487	0.004**
Market area	0.521	0.034*
Women in decision-making roles	0.451	0.054

*Signif. codes: * $p < 0.05$. ** $p < 0.01$. *** $p < 0.001$.*

To analyse the factors influencing collaborations, we employed another logistic regression. Initially, following the methodology adopted for inquiring the enterprises' actions, a comprehensive model was constructed, incorporating multiple independent variables: corporate group membership, market area, women in decision-making roles, revenues, and enterprise size. However, the model took into consideration the data retrieved from the 62 enterprises, which answered "Yes" to the survey question, "Has your company taken any action in the field of SS in the last 3 years?". Thus, the reduced sample size posed certain limitations, potentially affecting the statistical power of the analysis and the reliability of the results. As a result, the estimated coefficients and statistical significance levels were assessed, but as shown in Table 6, the initial model did not yield any statistically significant predictors, as all p-values exceeded 0.05.

Furthermore, the chi-square statistic for the model was 2.97, with a p-value of 0.704, indicating that the model did not provide a significantly better fit than a null model. This lack of significance suggested that the selected predictors may not sufficiently explain the probability of enterprises engaging in collaborative SS initiatives.

Table 6: Social sustainability collaborations logistic regression.

Predictor	Coefficient	p-value
Intercept	0.612	0.705
Corporate group membership	0.426	0.559
Market area	0.184	0.639
Women in decision-making roles	-0.510	0.171
Revenues	0.179	0.657
Size	-0.249	0.596

Signif. codes: * $p < 0.05$. ** $p < 0.01$. *** $p < 0.001$.

Given the poor fit of the full model, we tested reduced models, excluding some of the initially considered independent variables from the analysis. Overall, while the models tested provide some insight, they do not currently offer strong predictive power for collaborations. Instead, the qualitative data obtained from interviews offer some additional depth.

The thematic analysis was carried out following Braun and Clarke’s (2006) six-phase framework. Through this process, five overarching themes were identified, as summarized in Table 7, which collectively depict how SS is conceived and enacted across the sample.

Table 7: Overview of themes and quotes.

Theme	Description	Illustrative quotes
Relational Practice	Social sustainability is understood as an everyday, relationship-based practice rather than a formalized strategy. SMEs often operate like “extended families.”	<p>“We try to meet the needs of our employees, even beyond contractual obligations.” (INT1)</p> <p>“For all our employees, men and women alike, we try to create the best possible work environment ... and anyone who joins our company is welcomed into the family.” (INT2)</p>
Territorial Embeddedness	Firms view the local territory as both a resource and a beneficiary, seeing social sustainability as a way to give back to the community.	<p>“Our goal is to help the local area, because it is what gives us life.” (INT2)</p> <p>“Priority, for many different reasons, is always given to the local community.” (INT13)</p>
Institutional Distance	Firms face challenges in social sustainability engagement due to limited clarity or support from institutional actors.	<p>“What does the Region do? Surely it does something, but I don’t know what.” (INT8)</p> <p>“We have never received any communication from the Region.” (INT5)</p>

Scale Limitations	Firms' internal limitations, such as small size and limited time, restrict their ability to take on additional social sustainability initiatives.	<i>"We are a small company, and the time available to take on additional activities is extremely limited."</i> (INT7) <i>"We are a small company and are not concerned with these matters."</i> (INT9)
Emerging Awareness	A small number of firms have begun to formalize social sustainability strategies, inspired by international experience or supported by group membership.	<i>"The strengthening of human and social capital is recognized as a strategic lever."</i> (INT11) <i>"Social responsibility is a fundamental part of every business strategy."</i> (INT5)

The first and most prominent theme that emerged is the way SMEs in FVG closely associate social sustainability with employee well-being and everyday ethical behaviour. Respondents consistently described practices such as flexible working hours, informal benefits (e.g., free breakfast, fuel vouchers, or ad-hoc financial support), and personalized attention to staff needs as integral to their organizational identity. Examples range from *"offering coffee and pastries for free to everyone in the morning"* (INT1) to *"production bonuses provided not only as cash rewards but, in line with current regulations, also as fuel or supermarket vouchers"* (INT8). Moreover, to attract new employees, especially younger ones, firms recognize that *"the benefits that are then provided"* (INT13) to the employees are becoming increasingly important. In their view, these daily, often informal actions constitute the core of social sustainability within their firms.

Equally significant is the strong territorial attachment demonstrated by FVG enterprises. Many firms engage in pro-social initiatives that directly benefit their local communities, such as sponsoring sports teams, supporting cultural associations, or contributing to charitable causes. These collaborations often reflect a sense of moral reciprocity, rooted in the idea of giving back to the community that sustains the firm: *"people who work in the area appreciate the kind of commitment we show in supporting it"* (INT2). In this sense, such collaborations form another central dimension of social sustainability. A recurring insight from interviewees is that most SS actions and collaborations arise spontaneously rather than through deliberate strategic planning: *"these are continuous actions but are not planned"* (INT4). Such initiatives are often motivated by empathy or *"stem from a moral commitment"* (INT5), rather than by market considerations or institutional pressures. This reveals a structural tension, as the strong commitment to social sustainability contrasts with the absence of formal frameworks and the limited capacity of SMEs to engage more systematically.

Although many participants acknowledged regional support for development, recognizing that *"the Region operates very well towards citizens, in every sense"* (INT2), few reported direct involvement in social sustainability initiatives facilitated by public institutions. Several explicitly

called for clearer guidance, fiscal incentives, or targeted informational campaigns to encourage corporate participation in social innovation projects, expressing expectations such as: “*as a company, we would expect from the regional administration training programs, tax incentives, potential partnerships, awareness campaigns, and access to resources and data that could help us build internal strategies*” (INT5). Beyond institutional factors, structural and organizational limitations were repeatedly noted. The small size of firms, as one respondent explained, “*we are a small industrial reality with fewer than 15 employees and we have not yet allocated resources, commitment, or investments on the topic of social sustainability*” (INT12), together with limited financial resources and multitasking managerial responsibilities, often hinders the systematic implementation of social sustainability initiatives.

Lastly, despite the predominance of informal practices, a small subset of firms (INT5, INT11, INT13) displayed signs of emerging strategic SS professionalization. These companies explicitly integrate social responsibility into their brand identity and competitiveness, stating that “*the strategy still tends to reflect our values*” (INT5). Inspired by international examples, or driven by corporate group pressures, these firms view social sustainability not merely as an ethical or local duty but as a strategic asset, signalling a potential trajectory toward more formalized and impactful practices.

5. Discussion and conclusion

The results indicate that enterprises embedded in corporate groups are more likely to engage in social sustainability initiatives. This finding aligns with previous evidence that group-affiliated firms face greater institutional pressure, enjoy enhanced resource availability, and are subject to higher public scrutiny (Guo et al., 2018; Lee et al., 2023). Within the PV framework, such enterprises operate within networks that foster shared norms and expectations about value creation beyond financial gain (Moore, 1995; Benington & Moore, 2011). Group membership enhances firms’ capacity to generate collective value, an essential element of PV co-creation, by linking corporate social initiatives with broader societal goals.

Similarly, the finding that firms with broader market reach are more likely to engage in SS actions underscores the importance of external legitimacy and societal accountability. Firms operating nationally or internationally are exposed to stricter regulatory frameworks, diverse stakeholder expectations, and reputational pressures that encourage social responsibility (Attig et al., 2016; Xie & Zeng, 2025). These firms are therefore situated within polycentric governance arenas (Ostrom, 2010) where the co-creation of value involves multiple jurisdictions and transnational norms. Internationalization thus might acts as a catalyst for firms to internalize social goals as

part of their strategic identity, reinforcing the transition from market-based competitiveness to public value-oriented legitimacy (Mazzucato & Ryan-Collins, 2022).

The positive association between women in decision-making roles and SS engagement further validates the argument that gender-diverse leadership contributes to ethical sensitivity and inclusive governance (Byron & Post, 2023). This can be interpreted as the embodiment of social equity, as gender inclusion in leadership may not only influence the prioritization of social goals but also reflect a broader organizational commitment to fairness, well-being, and democratic participation: the very components of public value (Bryson et al., 2015b).

Conversely, firm size and revenue were not significant predictors of SS engagement. This result challenges the traditional assumption that larger firms, due to resource advantages, are inherently more socially responsible (Brammer & Millington, 2006). Instead, it supports the argument that the motivation for SS engagement transcends economic capacity and is rooted in organizational values, stakeholder expectations, and legitimacy concerns. Within the PV framework, this suggests that the creation of public value is not contingent on scale but on the alignment between organizational purpose and societal needs (Moore & Khagram, 2004). However, the quantitative data indicated that even when moral commitment is present, time and financial pressures restrict formalization, as several respondents expressed that capacity constraints, not lack of willingness, constitute the primary barrier to structured social sustainability in regional SMEs. Since the logistic regression found that firm size does not significantly affect social sustainability engagement, yet interviews reveal that many firms perceive size as a barrier, this indicates a gap between statistical trends and perceived constraints which should be explored in future researches. Enterprises engaging in SS actions appear to be influenced by corporate group affiliation, internationalization, and gender-diverse leadership, which emerge as key enabler factors of PV. However, these actions tend to remain confined to the internal dimensions of social responsibility within the firm's relational fabric, thereby positioning everyday ethics as the foundation of sustainability. Conversely, the same three factors do not appear to function as significant drivers of collaborative initiatives. Instead, PV co-creation seems to be primarily associated with external SS activities, perceived as natural extensions of the company's embeddedness within its regional context. The territorial dimension thus seems to play a critical role, even more as some enterprises acknowledge the importance of regional institutions in fostering SS initiatives, but many express dissatisfaction with the effectiveness of regional engagement to date. A key challenge lies in the largely informal and ad hoc nature of these SS initiatives, which often lack systematic evaluation or alignment with broader sustainability frameworks. Although this informality promotes authentic engagement, it simultaneously constrains the development of structured SS policies, monitoring mechanisms, and measurable outcomes that could strengthen the co-creation of PV

through SS practices. This dynamic reinforces the gap between lived ethics and institutional expectations. Nonetheless, there are emerging signs of a gradual diffusion of an institutionalized SS culture within the regional landscape, suggesting a potential pathway toward more formalized and impactful approaches to sustainability.

Theoretically, the study reinforces the relevance of PV theory in understanding how private firms contribute to societal outcomes. While PV was initially conceived for the public sector (Moore, 1995), this research confirms that businesses, especially those embedded in complex governance networks, can act as public value creators. Firms engage in SS not only as a strategic response to stakeholder demands but also as a deliberate effort to contribute to collective territorial well-being.

From a policy standpoint, the results carry important implications for regional governments such as FVG. Policymakers should recognize that social sustainability is fostered through financial incentives or compliance mechanisms but also through the cultivation of value-based partnerships. Strengthening collaborative governance platforms that connect regional institutions, business groups, and civil society can enhance the co-production of public value. Initiatives that provide technical guidance, capacity-building, and visibility for enterprises already engaging in SS could accelerate diffusion and learning effects across industrial clusters. Moreover, as stated, the qualitative findings reveal a strong relational and territorial dimension of social sustainability in FVG. Many enterprises conceive SS as an informal, community-oriented practice rooted in personal ethics and local reciprocity. While this reflects a deep moral commitment, it also exposes a lack of formalization and institutional support. Policymakers could therefore design instruments, such as regional SS certifications, collaborative networks, and knowledge exchange hubs, to transform these dispersed practices into structured contributions aligned with the regional Sustainable Development Strategy (FVG, 2023).

Lastly, despite its contributions, the study has several limitations. First, the sample size, though sufficient for statistical validity, limits generalizability. Future research should expand to other regions and sectors to test the robustness of these relationships. Second, the cross-sectional design prevents causal inference; longitudinal studies could better capture how enterprise characteristics evolve alongside SS engagement.

Overall, this research demonstrates that enterprises' engagement in social sustainability is driven less by scale and resources and more by governance context, inclusiveness, and legitimacy concerns. Corporate group affiliation, internationalization, and gender-diverse leadership emerge as key enablers of PV creation within firms. From a PV perspective, these findings reveal that companies act not merely as market actors but as societal co-producers. Embedding PV principles

into regional policy and corporate strategy can thus strengthen both the social fabric and the long-term sustainability of regional economies.

Chapter II

Hybrid organizations

The concept of hybridity has gained increasing relevance in the literature on organizational forms operating at the intersection of market and societal logics. Hybrid organizations are commonly understood as entities that combine the pursuit of social or public missions with commercial activities within the same institutional structure. For example, as noted by Haigh et al. (2015), the label “hybrid” encompasses a wide array of legal and structural embodiments (e.g., Benefit Corporations, B-Corps) designed to pursue both societal missions and commercial enterprises. Before proceeding further into the analysis developed in this chapter, it is therefore necessary to pause and reflect more systematically on what the term “hybrid” entails, how it has been conceptualized in the academic debate, and why its definitional boundaries matter for the study that follows. This is because this chapter aims to explain both the potential and the limitations of hybrid organizations in advancing social sustainability.

A hybrid organization systematically combines elements, logics, and practices from multiple institutional domains, often spanning private, public, and nonprofit sectors. Unlike traditional organizations, hybrids pursue both economic and social or environmental objectives, integrating multiple value systems and governance mechanisms into a single entity (Battilana & Lee, 2014). This dual focus creates persistent tensions, as organizations must reconcile competing goals while maintaining legitimacy across different stakeholder groups (Pache & Santos, 2013). Battilana and Lee (2014) describe hybrid organizing as the processes, structures, and meanings through which organizations combine multiple forms, embedding social missions alongside commercial activities. For instance, social enterprises integrate market efficiency with social impact at their core, distinguishing them from conventional firms with peripheral CSR initiatives. Hybrid organizations face managerial challenges in balancing priorities, negotiating internal tensions, and responding to diverse stakeholder expectations. However, this organizational form also enables innovative solutions by leveraging strengths from different logics, making hybrids increasingly relevant in contexts of sustainability, corporate responsibility, and institutional complexity (Ebrahim et al., 2014).

These definitions clearly illustrate why the concept of hybridity has become increasingly important today. In particular, the significance that hybrid organizations can play within society has also been recognized by the regional administration of Friuli Venezia Giulia, from which the project originated. The Agenzia Lavoro & SviluppoImpresa has taken a leading role in promoting

and supporting hybrid organizations within the regional territory of Friuli-Venezia Giulia through various initiatives, most notably by organizing the first Italian National Forum of Benefit Corporations in 2021.

Benefit corporations are probably one of the most well-known examples of hybrid organizations in Italy: they are for-profit companies that legally embed social and environmental goals into their corporate purpose, committing to pursue one or more common benefit objectives alongside profit (Hiller, 2013). This model was introduced in the United States in 2010 and adopted in Italy from January 1, 2016, making Italy the first European country to recognize this novel legal form. In Italy, Benefit Corporations (“Società Benefit”) must operate responsibly, and report annually on impact, formalizing their dual mission within corporate governance and statutory documents. Therefore, unlike traditional corporations, benefit corporations are legally required to consider the impact of their decisions on workers, communities, the environment, and other stakeholders, not just shareholders (Hiller, 2013), as they have to meet transparent reporting and accountability standards, often verified through third-party assessments.

What the Agenzia aimed to do was to highlight and enhance the work carried out by Benefit Corporations within the Friuli-Venezia Giulia regional context. That said, it was still unclear to what extent these Benefit corporations actually did more than the traditional firms and manufacturing companies operating in the region. It is from this question that the paper presented in the following pages originates: To what extent do Benefit Corporations promote sustainability more effectively than traditional firms? For what reasons? And what are the underlying perspectives of these Benefit Corporations? These questions are partially addressed in the subsequent part of this chapter.

Comparing social sustainability practices of hybrid and traditional manufacturing firms²

Abstract

This chapter investigates how legal organisational forms shape social sustainability collaborations and impact measurement. Focusing on benefit corporations and traditional non-benefit enterprises in Italy's Friuli-Venezia Giulia region, it draws on institutional theory and mixed-methods research to explore how normative, coercive, and mimetic pressures influence firms' participation in social sustainability joint-initiatives and use of performance indicators. Findings show that benefit corporations, guided primarily by normative logics engage more frequently in stakeholder-oriented collaborations, and are more likely to adopt measurement tools, although these are often applied to meet external expectations. Traditional enterprises show lower participation and tend to respond to regulatory or project-based requirements. Despite growing involvement, both forms underutilise outcome-based indicators, especially for collaborative efforts. The chapter contributes to understanding how legal form and institutional context shape sustainability reporting and offers implications for policymakers, practitioners, and researchers aiming to advance effective monitoring and evaluation in sustainability collaborations.

Keywords: Social Sustainability; Benefit Corporations; Hybrid Organizations; Institutional Theory; Sustainability Reporting; Impact Measurement.

² This paper will be published in 2026 as a chapter of the book "The Companion to the Circular Economy, Business & Society: Collaborative System Change".

1. Introduction

Contemporary societies are increasingly confronted with multidimensional challenges, such as climate change, social inequality, and economic instability (Sachs, 2015). These issues have exposed the limits of the dominant linear “take-make-dispose” industrial model and underscore the urgency of rethinking the relationship between business and broader societal systems (Geissdoerfer et al., 2017).

In response, the transition to a Circular Economy and the broader sustainability agenda have emerged as pivotal frameworks guiding this urgent transformation (Kirchherr, 2017). These models encourage firms to account for their ecological footprint and broaden their responsibilities to all stakeholders, aiming to foster a more inclusive and resilient society (Ghisellini & Ulgiati, 2020; Morsetto, 2020). The way organisations interpret and implement these agendas is, however, often shaped not only by internal priorities but also by norms, regulations, and expectations that shape what is seen as legitimate organisational behaviour (DiMaggio & Powell, 1983). For example, many conceptualisations of the Circular Economy tend to downplay social factors, prioritise economic gains, and oversimplify environmental considerations (Allwood et al., 2012; Bakker et al., 2014). Therefore, operationalising these frameworks within organisational settings presents significant challenges.

One critical enabler in this context is collaboration. Sustainable development goals cannot be achieved by isolated entities; rather, they require partnerships that span across firms, public institutions, non-profits, and civil society (Boström et al., 2015). In fact, cross-sectoral collaboration facilitates knowledge exchange, resource pooling, legitimacy building, and innovation, all essential for driving sustainability transitions (Ansell & Gash, 2008), as the advantages of building multi-actor relationships include a more successful capacity to plan and address complex problem (Brass et al., 2004; Sørensen & Torfing, 2016). However, understanding the organisational conditions that promote or constrain such collaborations remains an open question, as the factors influencing their success often vary considerably (Daley, 2009; Bryson et al., 2015b). Moreover, acting jointly on sustainability poses a problem of measurement and reporting of the achievements.

In recent years, in response to these pressing needs, new hybrid organisational forms have emerged, reflecting growing societal demand for corporate accountability and purpose beyond financial returns (Sullivan & Mackenzie, 2006). From a neo-institutional perspective, which helps explain why organisations adopt practices that may not offer immediate economic returns, these developments can be seen as responses to cultural expectations or professional standards and as attempts to gain legitimacy in an evolving institutional field (Meyer & Rowan, 1977; DiMaggio & Powell, 1983). This “hybrid organisation” can be defined as “an organisation that constantly

incorporates, at the very core of its identity, elements from different institutional logics” (Busco et al., 2017). Even more, these new hybrid forms of organisations are particularly important as they play a pivotal role in fostering collaboration that seeks to drive systemic change (Austin & Seitanidi, 2012; Clarke & Crane, 2018). Benefit corporations and B Corps are salient examples of hybrid organisations (Hiller, 2012), which pursue social and environmental objectives alongside profit, requiring them to consider the impact of their actions, institutionalising the pursuit of public benefit alongside traditional profit-making objectives (Lacmanović et al., 2024). Benefit corporation, specifically, is a legal form introduced first in the U.S. in 2010, and later in Italy (Law No. 208/2015) and other countries, which requires firms to embed a public benefit mission into their statutes.

Traditional enterprises, by contrast, although increasingly integrate sustainability practices, do not assume any formal obligation in this sense (Testa et al., 2018). The extent to which their approach to sustainability, particularly in terms of collaboration and performance measurement, differs from that of legally hybrid organisations such as benefit corporations remains insufficiently explored. The adoption of benefit corporation status itself may reflect internal values or be a strategic response to institutional isomorphism, whereby organisations conform to external expectations to gain legitimacy (DiMaggio & Powell, 1983). Moreover, it remains unclear whether firms report on outcomes that matter most to stakeholders, or rather those that are easiest to measure internally (Unerman & Zappettini, 2014; Cho et al., 2015; Xu et al., 2024). This chapter aims to address these gaps by examining the distinctive dynamics of social sustainability engagement within benefit corporations and traditional enterprises. Specifically, we ask:

RQ1: What factors motivate benefit corporations and traditional enterprises to collaborate to achieve social sustainability goals?

RQ2: How do benefit corporations and traditional enterprises approach the reporting of social sustainability initiatives?

This chapter seeks to advance hybrid organisation theory by examining how different institutional pressures influence the ways in which benefit corporations approach sustainability collaboration and measurement. By focusing on legal hybridisation, it aims to explore how formal structures interact with organisational culture and how this interplay shapes responses to institutional complexity. The analysis is designed to generate comparative insights into social sustainability collaborations across distinct organisational forms and to identify institutional factors that may facilitate or constrain the formal evaluation of social impact. In doing so, the study positions itself

to inform both scholarly debates on organisational sustainability and policy discussions on fostering inclusive, systemic approaches to sustainable development at the regional level.

The paper is structured as follows. First, it reviews the relevant literature on hybrid organizations, institutional theory, and social sustainability. It then presents the empirical setting and introduces the dataset, drawing on firm-level survey evidence complemented by qualitative interviews with both benefit and non-benefit companies. The subsequent sections report the comparative analysis, focusing on collaboration patterns, governance arrangements, and the adoption of social impact measurement and reporting tools. The chapter concludes by discussing the extent to which hybrid legal status influences organizational behaviour and by reflecting on the implications of hybridity for the broader integration of social sustainability.

2. Literature review

The study is grounded in the intersection of three interrelated domains: social sustainability, institutional theory, and the theory of hybrid organisations. Together, these perspectives help explain how firms initiate social collaborations, respond to external pressures, and measure collective outcomes in pursuit of sustainability objectives.

First, this research draws from the broader sustainability discourse, which emphasises the integration of environmental, social, and economic objectives (Elkington, 1997). However, while the environmental and economic pillars of sustainability have received considerable attention, the social dimension remains comparatively underdeveloped and conceptually fragmented (Colantonio, 2011; Woodcraft, 2015). This gap in addressing the social dimension is echoed by Murray et al. (2017), who argue that Circular Economy, though valuable for certain sustainability objectives, does not sufficiently integrate the social pillar. This is significant because social sustainability encompasses critical issues such as equity, education, health, inclusion, and community well-being (Missimer et al., 2017; Eizenberg & Jabareen, 2017), and, despite these being critical to sustainable development, they also have often been treated as peripheral to core business strategy and domain of public institutions (Littig & Grießler, 2005). Since the 1970s, shifts in stakeholder expectations, however, have pushed firms to engage more meaningfully with social goals, recognising that long-term viability may depend on alignment with broader societal concerns (Baumol, 1970), and in recent years, increasing societal expectations have pushed firms to acknowledge and mitigate their social impacts (Colwell & Joshi, 2011; Chen et al., 2017). As a result, corporate sustainability has emerged as a widely accepted paradigm, advocating for the integration of social concerns into core business strategies (Dyllick & Hockerts, 2002). Nonetheless, even though enterprises are increasingly integrating sustainability practices, they still do not assume any formal obligation in this regard (Testa et al., 2018). In this context, social

sustainability transitions increasingly rely on inter-organisational collaboration, especially with non-profits, public actors, and community stakeholders, to co-create social value (Di Domenico et al., 2010) and address systemic issues that no single actor can solve.

To understand how legal form shapes social sustainability behaviour, this study draws primarily on institutional theory (DiMaggio & Powell, 1983). This perspective emphasises that organisational behaviour is influenced by the need to conform to external expectations and gain legitimacy within a given field. Central to this theory is the concept of institutional isomorphism, which describes how organisations within a shared environment tend to adopt similar structures and practices over time. DiMaggio and Powell (1983) identify three forms of isomorphic pressure: coercive isomorphism, stemming from laws, regulations, and other formal mandates; normative isomorphism, driven by professional norms, ethical expectations, and cultural values; and mimetic isomorphism, arising from uncertainty and the imitation of successful models. These mechanisms help explain how sustainability practices diffuse across industries and organisational types, as isomorphism can be understood as the practice of firms adopting similar practices to achieve organisational legitimacy (Boxenbaum & Arora-Jonsson, 2008).

Research, for instance, has shown that coercive pressures from regulators, buyers, and policy frameworks often compel firms to implement environmental and social standards (Rashid et al., 2024; Zeng et al., 2017). Nonetheless, while already applied to corporate social responsibility and hybrid forms (Cetindamar, 2018; Marchini et al., 2023), institutional theory has seldom been used to examine how collaborative behaviours and impact measurement emerge within the domain of social sustainability, especially quantitatively (Bartolacci et al., 2022). Applying this lens allows for a comparative analysis of how different organisational forms respond to institutional pressures, either by converging into similar practices or diverging in accordance with their structural characteristics and commitments.

Lastly, the growing interest in hybrid organisations, particularly benefit corporations, introduces a complementary theoretical lens. Hybrids are defined by their simultaneous pursuit of both social and environmental missions and commercial objectives (Battilana & Lee, 2014). Unlike traditional firms, benefit corporations are legally bound to pursue public benefit and consider the impact of their actions on a broader set of stakeholders (Hiller, 2012; Lacmanović et al., 2024). This dual-purpose logic challenges conventional corporate governance structures grounded in shareholder primacy.

Institutionally, hybrid organisations operate in environments marked by logics in tension, seeking to maintain coherence between profit-making and social value creation. This makes them uniquely positioned (and sometimes compelled) to engage in collaborative efforts that extend beyond competitive advantage and emphasise systemic change (Clarke & Crane, 2018; Austin &

Seitanidi, 2012). However, hybridity also introduces institutional complexity. Benefit corporations are subject not only to internal mission alignment but also to the same external institutional pressures as traditional firms. As a result, understanding how they act requires attention to both their legal structure and the institutional field in which they operate.

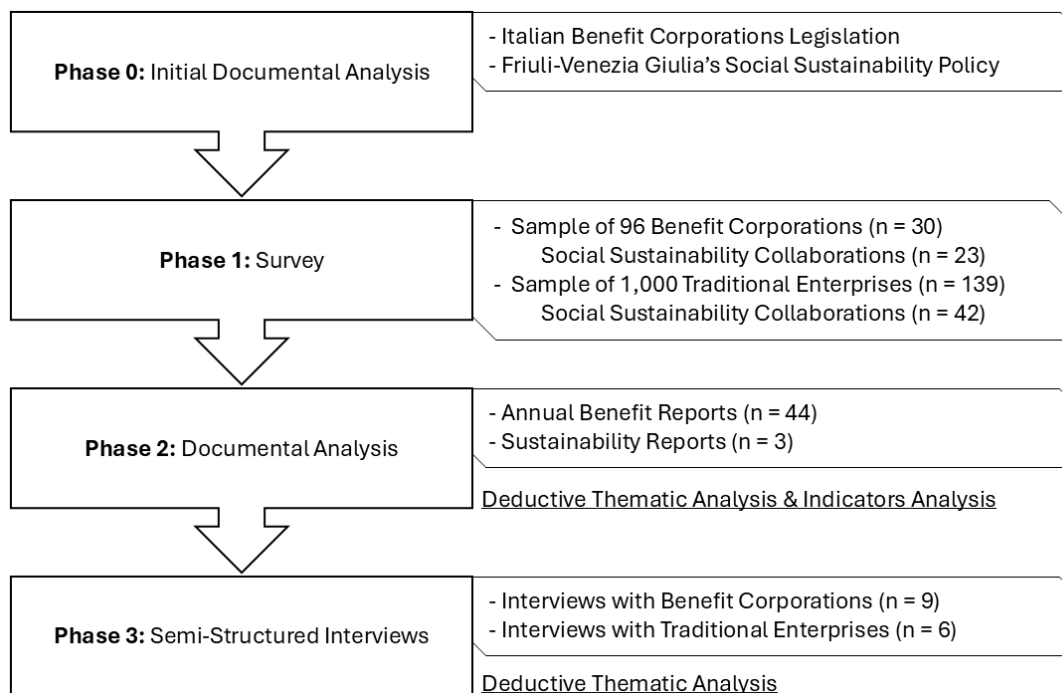
By combining institutional theory with insights from hybrid organising, this study develops a theoretical lens to analyse firm behaviour around social sustainability collaborations and measurement practices. Institutional theory explains the field-level pressures that shape firm behaviour, while hybrid organising theory captures how internal logics and legal structures mediate these responses. Together, these theories inform our empirical investigation of firms in Friuli-Venezia Giulia, offering a relevant context for examining how organisational form, institutional dynamics, and sustainability practices intersect.

3. Methods

3.1 Sources

This study adopts a sequential mixed-methods research design (Creswell & Plano Clark, 2017), integrating document analysis, a structured survey, and semi-structured interviews. Various sources and different approaches have been concomitantly employed to obtain relevant evidence about the topic of this research (Dul & Hak, 2008). The research project followed the process illustrated in Figure 1.

Figure 1: Overview of the sequential phases of the study.



The research journey began with a document analysis of the national legislation on benefit corporations and the regional policies specific to Friuli-Venezia Giulia. This preliminary step provided a foundational understanding of the legal and institutional framework shaping benefit corporations in Italy, and helped identify the key regional dynamics, actors, and initiatives relevant to the study.

The research was in fact conducted in Friuli-Venezia Giulia, a region in northeastern Italy that provides a particularly suitable empirical setting for addressing the chapter's research questions. FVG's dense and diverse manufacturing base offers a fertile ground for observing collaborations between benefit corporations and traditional enterprises. The growing number of benefit corporations in the region, combined with a policy environment that actively promotes this legal form, increases the interactions and partnerships focused on social sustainability. The region has shown sustained commitment to advancing the benefit corporation model: since 2022, the Regional Agency for labour and business development (Agenzia Lavoro & SviluppoImpresa), in collaboration with Animaimpresa, a non-profit association promoting Corporate Social Responsibility, has hosted the Italian national Forum on benefit corporations. These efforts not only foster collaboration but also provide a platform for sharing and comparing social sustainability reporting practices. Additionally, FVG is home to over 2,700 capital companies (Area Science Park, 2024), making it an ideal context to explore variations in sustainability motivations and reporting across legal types. Insights from this phase informed the subsequent design of the survey instrument.

The sampling strategy differed between organisational types due to structural constraints. For benefit corporations a full-population approach was used, targeting all 96 benefit corporations in FVG. As for the traditional enterprises, a stratified random sample of 1,000 companies from the Innovation Intelligence FVG database was drawn following a probability strategy (Stratton, 2021). Stratification was based on company size, province, and supply chain classification (Unioncamere - ANPAL, 2021). Manufacturing industry was chosen over other categories because it represents a significant portion of the regional economy, provides a higher number of eligible entries, and is often at the forefront of adopting sustainability practices due to its substantial environmental and social impacts (Sarkis, 2001; Garbie, 2014).

A structured online questionnaire was then developed with input from Agenzia Lavoro & SviluppoImpresa. The survey included closed-ended questions covering engagement in social sustainability initiatives and collaborations, institutional drivers (coercive, normative, mimetic), and use of performance indicators. The survey was disseminated using Google Forms between March and December 2024. Four reminder emails were sent, and email addresses were sourced through internet-based information. Out of the initial sample, a total of 30 complete responses were received, constituting a response rate of 31.25 percent. Whereas, out of the initial sample of 1,000 manufacturing companies, a total of 139 complete responses were received, constituting a response rate of 13.90 percent, which aligns with response rates observed in similar survey studies (Abernethy et al., 2017; Fobbe, 2020). To assess non-response bias, early and late respondents (n = 30 per group) were compared using a chi-square test across firm size, revenue, and location. No statistically significant differences were found ($p > 0.05$), indicating low risk of bias (Lindner et al., 2001). Tables 8, 9, and 10 shows the organisational data of the responding traditional enterprises.

Table 8: Responding manufacturing enterprises - Revenues (Net turnover).

Categories	Entries
Low (<€2M)	10 (7.19%)
Medium-low (<€10M)	15 (10.79%)
Medium-high (<€50M)	51 (36.69%)
High (€50M+)	63 (45.32%)

Table 9: Responding manufacturing enterprises - Company size (N. of employees).

Categories	Entries
Micro (1-9)	63 (45.32%)
Small (10-49)	59 (42.45%)

Medium (50-249)	13 (9.35%)
Large (250+)	4 (2.88%)

Table 10: Responding manufacturing enterprises – Province (Friuli-Venezia Giulia).

Categories	Entries
Gorizia	7 (5.04%)
Pordenone	45 (32.37%)
Trieste	15 (10.79%)
Udine	72 (51.80%)

A desk-based content analysis was then conducted on 44 annual benefit reports published by benefit corporations. Italian benefit corporations must include in their mandatory annual impact report a description of the specific objectives, methods, and actions implemented to pursue the company's common benefit purposes, as well as any circumstances that may have hindered or delayed their achievement. The report must also contain an evaluation of the impact generated, using an external assessment standard, typically conducted using the B Impact Assessment (BIA).

3.2 Methods of analysis

The benefit corporations' annual benefit reports were manually retrieved from company websites and manually analysed. The analysis focused on the companies' reported social sustainability collaborations and approaches to impact assessment. Drawing on Braun and Clarke's (2006) thematic analysis framework, we subsequently deductively examined how institutional pressures, based on DiMaggio and Powell's (1983) typology of coercive, normative, and mimetic isomorphism, influence both collaboration strategies and the use of indicators for reporting purposes. The applied coding scheme is presented in Table 11.

Table 11: Deductive coding scheme used in data analysis.

Code	Definition/Scope	Example quotes
Coercive	Code used to identify references to compliance with laws, regulations, government incentives, or contractual obligations	<p>“Local authorities required us to join a public-private initiative”</p> <p>“We had to include gender equality indicators in our report due to national legislation”</p>

Normative	Code used to identify references to industry standards, professional norms, and values promoted by associations or other institutions.	“We joined the collaboration because professional bodies encouraged such initiatives” “Our industry guidelines recommend tracking wellbeing and diversity metrics”
Mimetic	Code used to identify references in instances where companies mentioned imitation of peers or market leaders.	“Our competitors were all engaged in social impact projects” “We looked at how similar companies were measuring social impact”

In parallel, we reviewed the classes of social sustainability indicators present in the reports, categorising them as input (i.e., resources used), output (i.e., activities performed), or outcome (i.e., effects produced) indicators (Jaffe, 1998). Subsequently, we further categorised these indicators according to key social sustainability thematic areas, developed by the authors through a focused adaptation of prior frameworks (Weingaertner & Moberg, 2014; Ajmal et al., 2017). The resulting thematic areas are shown in detail in Table 12).

Table 12: Overview of the social sustainability thematic areas.

Thematic Area	Description	Examples
Education and Training	Promoting continuous learning and skill development for employees and society.	Employee training programs, leadership workshops, partnerships with schools.
Health and Safety	Ensuring a safe and healthy work environment that supports physical and mental well-being.	Occupational safety protocols, mental health support, health insurance.
Human Rights and Security	Respecting human rights within the company and its supply chain; ensuring safety from exploitation.	Anti-discrimination policies, fair labour practices, grievance mechanisms.
Governance and Ethical Practices	Applying transparent, fair, and responsible governance structures and ethical decision-making.	Anti-corruption policies, codes of ethics, diverse board representation.
Cultural and Community Impact	Supporting and respecting local culture and contributing to community development.	Sponsoring cultural events, volunteering programs, community investment, local hiring.
Responsibility Toward Consumers and Stakeholders	Acting transparently and responsibly in dealings with customers and all stakeholders.	Clear product labelling, customer satisfaction surveys, stakeholder engagement.

A similar analysis was initially intended for the sustainability reports of traditional enterprises that engage in social sustainability practices. However, during the data collection phase, only three traditional enterprises with publicly available sustainability reports meeting the relevant criteria could be identified. Apart from larger companies that fall under the scope of the EU 2022/2464 directive, many traditional enterprises are not legally required to produce such reports. Due to this limited availability, conducting a thematic content analysis equivalent to that undertaken for benefit corporations was not feasible. Instead, we conducted a focused examination of the sustainability indicators used within the available reports. This analysis concentrated on identifying and classifying the indicators employed by these traditional enterprises according to the same input-output-outcome framework used for benefit corporations, thereby allowing for a partial but informative comparison between the two groups.

Lastly, a total of 15 semi-structured interviews were conducted with respondents from the survey phase, including nine from benefit corporations and six from traditional enterprises, to explore specific aspects in greater depth and gather qualitative insights not captured through the survey. According to Guest et al. (2006), conducting six to twelve interviews is typically sufficient to develop meaningful themes and generate useful interpretations. Participants included CEOs, founders, and communication or sustainability managers, as detailed in Table 13. Interviews lasted 10 to 20 minutes and were recorded with consent, transcribed verbatim, and anonymised.

Table 13: Overview of interviewed organisations and participants.

Name	Interviewee's Position	Organisation	Field	Size
BC-1	CEO	Benefit corporation	Agri-food	Small
BC-2	CEO	Benefit corporation	Financial services and consulting	Micro
BC-3	ESG advisor	Benefit corporation	Financial services and consulting	Micro
BC-4	Sustainability manager	Benefit corporation	Financial services and consulting	Large
BC-5	CEO	Benefit corporation	Financial services and consulting	Micro
BC-6	CEO	Benefit corporation	ICT services	Micro
BC-7	Sustainability manager	Benefit corporation	Construction and infrastructure	Large
BC-8	CEO	Benefit corporation	Wood and furniture	Micro
BC-9	CEO	Benefit corporation	ICT services	Medium
TE-1	Marketing manager	Traditional enterprise	Printing	Small

TE-2	CEO	Traditional enterprise	Agri-food	Micro
TE-3	CEO	Traditional enterprise	Wood and furniture	Micro
TE-4	CFO	Traditional enterprise	Mechatronics and Robotics	Small
TE-5	CEO	Traditional enterprise	Agri-food	Micro
TE-6	CEO	Traditional enterprise	Fashion	Micro

The interview process followed a focused approach, drawing on the methodology outlined by Yin (2009), and the interview questions explored motivations behind social sustainability collaborations and perspectives on performance measurement. While interviews were open-ended, they were guided by themes derived from institutional theory. A deductive thematic analysis (Braun & Clarke, 2006), aligned with the theoretical framework of institutional pressures (DiMaggio & Powell, 1983) as the one outlined in Table 11, was then applied to the interview transcripts. The research team independently coded the interview data and then cross-checked the results to reduce bias and enhance reliability (Eisenhardt, 1989).

Findings from the documents, surveys, and interviews, were triangulated to enhance validity and uncover possible patterns (Denzin, 1978).

4. Results

The findings are organised into two interconnected dimensions: the pressures that shape social sustainability collaborations; and external reporting practices, particularly the use of performance indicators. To make contrasts clear, results are presented separately for benefit corporations and traditional enterprises.

4.1. Organisational Engagement in Social Sustainability Collaborative Efforts

Survey data show a significant gap between benefit corporations and traditional enterprises in terms of engagement with social sustainability initiatives and collaborative practices (see Table 14 and Table 15). These figures suggest that benefit corporations are not only more active in the social sustainability space but also more oriented toward collaborative approaches. Traditional enterprises appear more selective and less inclined to work collectively, reflecting differences in organisational culture and mission alignment.

Table 14: Survey data for the question: “Has your company taken any action in the field of social sustainability in the last three years?”

Answers	Traditional enterprises	Benefit corporations
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Yes	62 (44,60%)	25 (83,33%)
No	77 (55,40%)	5 (16,67%)

Table 15: Survey data for the question: “Have the social sustainability actions taken by the company involved collaboration with other organisations or individuals?”

Answers	Traditional enterprises	Benefit corporations
Yes	42 (67,74%)	23 (92,00%)
No	20 (32,26%)	2 (8,00%)

Regarding institutional pressures, Tables 16, 17, and 18 present survey data based on the question: “Please indicate how the following factors affected your decision to undertake social sustainability collaborations”. Among traditional enterprises, normative forces were the most influential, but these pressures were even stronger for benefit corporations. Coercive pressures had limited influence overall, especially among benefit corporations, none of whom reported them as highly influential. Mimetic pressures played a moderate role for both groups, with benefit corporations showing slightly more influence in the “a lot” category. Overall, normative pressures emerged as the most significant factor, particularly for benefit corporations, in driving collaborative social sustainability efforts.

Table 16: State or regional regulations, group or industry guidelines (Coercive).

Answers	Traditional enterprises	Benefit corporations
A lot	4 (9.52%)	0 (0.00%)
Moderately	11 (26.19%)	5 (21.74%)
Slightly	16 (38.10%)	10 (43.48%)
Not at all	11 (26.19%)	8 (34.78%)

Table 17: Shared professional values and expectations from the market and local community (Normative).

Answers	Traditional enterprises	Benefit corporations
A lot	7 (16.67%)	12 (52.17%)
Moderately	22 (52.38%)	8 (34.78%)
Slightly	10 (23.81%)	2 (8.70%)
Not at all	3 (7.14%)	1 (4.35%)

Table 18: Successful cases of enterprises that have increased their social legitimacy (Mimetic).

Answers	Traditional enterprises	Benefit corporations
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A lot	2 (4.76%)	4 (17.39%)
Moderately	14 (33.33%)	7 (30.43%)
Slightly	15 (35.71%)	7 (30.43%)
Not at all	11 (26.19%)	5 (21.74%)

The deductive thematic analysis of the interviews (see Tables 19 and 20) reinforces the prominence of normative isomorphism, especially among benefit corporations. Quotes frequently reference shared values, ethical imperatives, and a sense of moral obligation as the foundation for collaboration. Some benefit corporations also highlighted the role of a network of companies or professionals, such as Animaimpresa: for instance, one benefit corporation interviewee stated: *"As soon as I became interested in these topics, I found out there was already an association talking about it [Animaimpresa]. So, we joined, and since then, we've done many events together. It's really a great space to connect, to find like-minded people. It gives me the strength to know I'm not alone"* (BC-5). Notably, mimetic isomorphism was largely absent from benefit corporation and traditional enterprise interviews, aligning with the low quantitative scores attributed to imitation. Across all groups, quotes never referenced the replication of peer initiatives or best practices as a primary motivator.

Table 19: Thematic coding of institutional isomorphism on collaborations in traditional enterprises' interviews.

Institutional isomorphism	N. of quotes	Example quote
Normative	4	<i>"The values that identify us are important, and consequently, we must align all initiatives, including social responsibility, with these values."</i> (TE-1)
Coercive	3	<i>"The request itself comes from the municipality of Fiume Veneto to participate in the purchase of the minivan for transporting the elderly."</i> (TE-4)
Mimetic	0	-

Table 20: Thematic coding of institutional isomorphism on collaborations in benefit corporations' interviews.

Institutional isomorphism	N. of quotes	Example quote
Normative	6	<i>"As women on the board of directors, we collaborated with students on a project about women-led businesses. We were genuinely interested."</i> (BC-1)

Coercive	1	<i>"We collaborate because it's part of our job to do so."</i> (BC-9)
Mimetic	0	-

As for the annual benefit reports, the thematic analysis of the 44 reports (see Table 21) yielded a total of 63 coded quotes, distributed across the three categories of institutional isomorphism. The findings show a predominance of normative isomorphic pressure. This suggests that, at least in the benefit corporations' reports, professional norms, values, and ethical commitments are the most common motivators for social sustainability collaborations.

Quotes reflecting normative pressure typically emphasise collaboration with local stakeholders, adherence to shared professional values, and voluntary participation in networks or educational activities. For example, one company stated: *"We believe that education is the foundation of a better future. Therefore, we collaborate with schools and universities to provide opportunities for students"* (REP 44). Coercive pressure, though less frequent, appeared in references to legal obligations, ethical codes, and internal compliance structures. For instance: *"The Ethical Code is based on guiding values and general rules of conduct addressed to all those who collaborate in achieving the company's goals"* (REP23). Mimetic pressure was the least represented but evident in quotes where companies aligned with peers or replicated existing successful initiatives. For example: *"We joined the Impact Education Coalition promoted by InVentoLab together with 32 other Italian companies"* (REP36). The data suggest that, while regulatory or peer influences play a role, the most powerful force behind these collaborations is a shared normative commitment to social and environmental responsibility, often embedded in the culture of benefit corporations themselves.

Table 21: Thematic coding of institutional isomorphism in benefit corporations' annual benefit reports.

Institutional isomorphism	N. of quotes	Example quotes
Normative	43	<i>"We are also members of Union Food, an important network of companies in the food sector. This association allows us to collaborate with other companies by sharing experiences and knowledge"</i> (REP28) <i>"We are not just a company, but an integral part of the communities in which we operate. We actively collaborate with local authorities and non-profit organisations to identify and address the most pressing challenges, designing sustainable and inclusive solutions"</i> (REP7)
Coercive	11	<i>"As consultants, we guide our clients in complying with regulations such as the GDPR, evaluating privacy risks and developing protective strategies"</i> (REP41)

		<i>“The Bylaws explicitly state in Article 4 'Purpose' certain specific objectives of common benefit [...]. In particular: it promotes, as part of its commitment to sustainability, partnerships and collaborations with associations, institutions, etc., with the aim of amplifying the impact of its efforts and initiatives in favour of the local area” (REP19)</i>
Mimetic	7	<i>“We took part in the two National Campaigns by Apoteca Natura: in May–June, 'Balance Your Health', and in November, the 'Cardiometabolic Campaign” (REP33)</i> <i>“We launched the ReLove project in collaboration with our headquarters in Switzerland. Our country was among the first to reintroduce the initiative to our customers.” (REP12)</i>

4.2. Social Sustainable Actions and Collaborations: Measurement and Reporting

Participation in social sustainability initiatives does not automatically translate into a willingness, or capacity, to measure their effects. A company may demonstrate a strong commitment to such initiatives yet have limited experience or interest in reporting the outcomes. Moreover, the drivers that lead an organisation to engage in social sustainability may differ from those that motivate it to measure and communicate results. Given their greater propensity for collaboration, benefit corporations might be expected to focus more on the collective impact of these initiatives, rather than on reporting the specific resources they have contributed or the individual activities they have undertaken. This section presents findings on both the motivations for reporting and the focus of reporting practices in benefit corporations and traditional enterprises engaged in social sustainability initiatives.

In fact, substantial differences emerge in how the two groups approach the measurement and reporting of social sustainability initiatives (see Table 22 and Table 23). Only one third of traditional enterprises report using specific indicators to evaluate social sustainability collaborations, and among those, the large majority of them measure only their firm’s own outcomes, i.e., they don’t consider the whole effect of joint social sustainability initiatives. In contrast, almost half of benefit corporations use these indicators, with over one-third measuring collaborative results. This highlights a deeper cultural and strategic difference: benefit corporations appear much more attuned than traditional enterprises to the collective creation of social value, meaning the attainment of social objectives (Di Domenico et al., 2010).

Table 22: Survey data for the question: “Has your company adopted specific indicators to measure or report on the results of social sustainability actions carried out in collaboration with other organisations?”

Answers	Traditional enterprises	Benefit corporations
Yes	13 (30.95%)	11 (47.83%)
No	29 (69.05%)	12 (52.17%)

Table 23: Survey data for the question: “If yes, does your measurement or reporting of the results of social sustainability actions refer to:”

Answers	Traditional enterprises	Benefit corporations
The results achieved by the company as a single entity.	11 (84.62%)	7 (63.64%)
The results achieved through collaboration between multiple organisations.	2 (15.38%)	4 (36.36%)

Turning to the reporting methodologies employed, among the 44 benefit corporations’ annual benefit reports analysed, 13 firms (29.5percent) explicitly referenced the use of the Global Reporting Initiative (GRI) standards, while 15 (34.1percent) included a formal materiality assessment. These figures suggest a growing but still partial diffusion of structured and internationally recognised reporting frameworks within the benefit corporation community.

In the context of the interviews, coercive pressures emerged most clearly in discussions about benefit corporations’ measurement and reporting (see Table 24). Some quotes from benefit corporations illustrate how the adoption of outcome indicators is often linked to formal requirements or accountability structures. One respondent noted: *“Now with the impact report, we try to define some numbers for ourselves. We use the ESG Assessment tool for Small and Medium Enterprises”* (BC-1), underscoring how measurement practices often follow from external demands rather than intrinsic motivations. Moreover, some interviewees indicated that they are extending impact measurement practices to their partner organisations, but again, this is driven by a logic of compliance: *“We collaborate with the Financial Education Foundation, and for years [...] they’d provide us with reports on how many schools and students were involved. But I told them: ‘Guys, this isn’t enough. We need to move to impact’”* (BC-4).

Table 24: Interviews analysis on benefit corporations’ indicators and measurement.

Institutional isomorphism	N. of quotes	Example quote
Coercive	6	<i>“We started doing the sustainability report in addition to the annual benefit report. Therefore, we measure everything: CO2, training hours, events... everything that is part of the sustainability network.”</i> (BC-2)

Normative	2	<i>"It's a cultural journey. It would be great if the region or agencies organised something to help associations improve in impact measurement."</i> (BC-4)
Mimetic	0	-

The analysis of the benefit corporations' reports also led to the identification of 285 social sustainability performance indicators reported within them (see Table 25). The distribution by indicator class reveals a strong prevalence of output indicators (75.09percent), while input (14.74percent) and outcome indicators (10.17percent) are underrepresented. This suggests a widespread tendency among benefit corporations to focus primarily on describing what they do rather than what actual social impact they generate, or the value of resources employed in the initiatives. In terms of thematic areas, the most frequently reported indicators pertain to Governance and Ethical Practices, followed by Responsibility Toward Consumers and Stakeholders and Education and Training. In contrast, Health and Safety, and Human Rights and Security are among the least monitored areas. Notably, only 11 companies (25.00percent) reported any outcome indicators, and 20 companies (45.45percent) included no social indicators at all, often limiting their reports to stated objectives without linking them to measurable indicators. These findings underscore a significant gap in the ability to assess actual social outcomes and point to a need for improvement in both the quality and diversity of sustainability metrics employed by benefit corporations.

Table 25: Indicators analysis in benefit corporations' annual benefit reports.

Thematic area	Input	Output	Outcome	Total
Education and training	18	42	2	62
Health and safety	1	18	2	21
Human rights and security	1	7	0	8
Governance and ethical practices	9	59	9	77
Cultural and community impact	13	41	0	54
Responsibility toward consumers and stakeholder	0	47	16	63
Total	42	214	29	285

Conversely, although the number of available sustainability reports from traditional enterprises was limited, an interesting pattern emerged from the analysis of their indicators (see Table 26), as traditional enterprises demonstrated a significantly higher use of input indicators, which

accounted for 41.94 percent of the total. Output indicators represented 45.16 percent, while outcome indicators accounted for 12.90 percent. This distribution indicates that, although traditional enterprises may also focus on reporting their activities, they tend to place a greater emphasis on documenting the resources invested in their sustainability initiatives, possibly because input indicators are easier to collect. In contrast, benefit corporations place greater emphasis on describing their actions. Despite the extremely small sample size, this contrast highlights potentially different reporting approaches between benefit corporations and traditional enterprises, suggesting that the latter may take a more resource-oriented perspective in their sustainability disclosures.

Table 26: Indicators analysis in traditional enterprises' sustainability reports.

Thematic area	Input	Output	Outcome	Total
Education and training	3	3	0	6
Health and safety	2	1	1	4
Human rights and security	0	0	0	0
Governance and ethical practices	2	5	1	8
Cultural and community impact	2	3	0	5
Responsibility toward consumers and stakeholder	4	2	2	8
Total	13	14	4	31

5. Discussion and Conclusion

This chapter has examined how legal form, specifically benefit corporations and traditional enterprises, influences social sustainability collaborations and the use of impact measurement tools. Grounded in institutional theory and supported by a mixed-methods design, the study explored how normative, coercive, and mimetic pressures shape these practices within a regional context. We revisit the results through the lens of the study's two research questions (RQs).

Regarding RQ1, the results reveal a clear divide. Benefit corporations show a stronger inclination toward collaborative approaches, evident across all data sources: they reported higher rates of collaborative social sustainability actions, emphasised stakeholder co-creation in interviews, and demonstrated a cultural embedding of social purpose in benefit reports. Traditional enterprises collaborate sporadically and often in response to external requirements. This supports existing research suggesting that hybrid organisations are structurally inclined toward collective, stakeholder-centred approaches (Austin & Seitanidi, 2012; Battilana & Lee, 2014). Their

embedded mission orientation fosters not only higher participation in social sustainability efforts but also a more relational, participatory model.

Triangulated data point to normative isomorphism as the dominant driver, especially among benefit corporations. Shared values, ethical norms, and voluntary alignment with local professional communities, such as Animaimpresa, emerge as central motivations for collaboration. Among traditional enterprises, coercive pressures, such as regulatory requirements or project-based obligations, were more salient, particularly when collaboration or measurement was externally mandated. Mimetic pressures were weak overall but modestly present among benefit corporations, suggesting some emulate peer organisations within purpose-driven networks. These findings affirm that organisational legal form mediates how firms respond to institutional pressures, with benefit corporations aligning more with normative logic and traditional enterprises responding slightly more to coercive influences.

Regarding RQ2, the results show a differentiated but incomplete uptake of measurement practices. Benefit corporations were more likely to adopt indicators and assess collaborative, multi-organisational outcomes. However, since companies tend to engage in sustainability initiatives primarily because of their internal values, they do not necessarily feel the need to report results to third parties. At the reporting stage, therefore, coercive pressures tend to prevail across both types, and the indicators used focused mainly on firm-specific outputs rather than social sustainability outcomes. Reporting practices often remain superficial, indicating that organisations tend to approach impact measurement as a compliance exercise rather than a meaningful process of evaluation and learning. This supports observations about institutional decoupling (Meyer & Rowan, 1977), where formal tools are adopted under external pressure but not necessarily integrated into daily practice. While benefit corporations exhibit stronger normative motivation, even they have not fully institutionalised impact assessment as an intrinsic component of collaboration, an area of significant opportunity for both research and practice.

This study contributes to hybrid organisation theory by demonstrating how legal form shapes collaboration and impact measurement in social sustainability. Benefit corporations, with their normative and mission-driven logic, show greater commitment to social sustainability partnerships but still face challenges formalising measurement practices. This chapter offers insights for them and hybrid organisations in general to strengthen impact measurement, moving beyond compliance toward outcome-oriented evaluation. Traditional enterprises, crucial to the regional economy, remain more reactive and fragmented, relying more on coercive prompts than internal motivation. For-profit firms can learn from benefit corporations' stakeholder-driven approaches but must ensure genuine internal alignment with social purpose rather than superficial engagement. The findings suggest that regulatory incentives through coercive mechanisms can

stimulate participation in social sustainability initiatives and measurement but are insufficient to ensure depth or quality. Policymakers should consider frameworks encouraging normative alignment, such as recognition schemes, tax incentives, or collaborative platforms that promote shared values and trust-based networks.

To conclude, the triangulation of surveys, interviews, and document analysis enhanced the reliability of findings, revealing strong convergence across methods. However, limited integration of measurement, particularly of collective outcomes, points to a key development area. For social sustainability collaborations to generate systemic impact, firms must go beyond participation to assess partnership achievements. Future research should explore other regions and countries with diverse legal frameworks for hybrid organisations to assess whether patterns hold across contexts, as this study is geographically focused on Friuli-Venezia Giulia, limiting generalisability. Longitudinal research could illuminate whether measurement practices among benefit corporations evolve from externally induced to internally embedded over time.

Chapter III

Public administrations

After examining what companies and hybrid organizations are doing and why in terms of social sustainability, the Agenzia Lavoro & SviluppoImpresa also turned its attention to its own role. After all, for a public administration to operate effectively, it must first understand its responsibilities within the broader sustainability landscape. This chapter's objective is indeed to clarify the governance through which public administrations can stimulate cross-sector social sustainability collaboration.

In fact, regional public administrations are increasingly playing a central role in urban development and the fight against climate change, promoting best practices and setting specific objectives that progressively engage all stakeholders. Regulatory frameworks, such as environmental standards and emissions controls, exemplify how governments can guide sustainable practices across industries (Kettunen & ten Brink, 2013). Additionally, public administration facilitates collaboration between governmental agencies, private organizations, and civil society to implement sustainable initiatives, such as renewable energy projects, waste reduction programs, and sustainable urban planning (Meijer & Bolívar, 2016). Policy instruments like incentives, subsidies, and public awareness campaigns also leverage citizen and corporate behavior toward sustainability goals. Importantly, the adoption of transparent governance, accountability mechanisms, and performance metrics ensures that sustainability initiatives are effectively monitored and continuously improved (Jordan & Lenschow, 2010).

In this context, the recent territorialization of the 2030 Agenda has become one of the best examples of the role that regional administrations can play in implementing sustainability principles, as without the active involvement of local territories, achieving the UN Sustainable Development Goals may be seriously compromised. In Italy, the former Ministry for the Ecological Transition emphasized the importance of coordinated action across all territorial levels, promoting Regional Strategies for Sustainable Development. These strategies were mandatorily aligned with the 2030 Agenda and the National Strategy for Sustainable Development (SNSvS), ensuring that local and regional policies contributed effectively to national sustainability objectives.

While in this described case Italian regions have operated in a supporting role under national direction, they can exert far greater influence over social sustainability and corporate behavior. By engaging directly with local businesses, civil society, and community organizations, regional administrations can shape the adoption of socially responsible practices, foster inclusive

economic development, and strengthen local governance frameworks. Their proximity to the territory allows for the design of context-specific interventions, the monitoring of progress at a granular level, and the adjustment of policies to local needs. Moreover, through partnerships, knowledge-sharing, and localized awareness campaigns, regional administrations can serve as catalysts for systemic change, ensuring that sustainability is not only a national or global goal but also a tangible, actionable priority at the community level. The following section explores how these mechanisms can be operationalized in practice and what role public administration can play in fostering social sustainable behaviours.

Co-creating public value through social sustainability actions³

Abstract

This study proposes a conceptual model for analysing approaches of public value co-creation through interaction between businesses and public administration. Building on the distinction between institutional legitimacy and stakeholder support for social sustainability as a public value, the paper develops a typology of public administration roles and theorizes four ideal-type configurations, depending on whether the public value is hegemonic or contested and whether legitimacy is high or low. We operationalize the two dimensions through formative indicators and test the hypothesized role configuration in the Friuli-Venezia Giulia region, Italy. Survey data from manufacturing firms and interviews with them and with public officials reveal a pronounced misalignment, as the perceived legitimacy of the regional administration is high, whereas support for social sustainability as a shared public value remains low. Qualitative findings further explain why enterprises remain weakly engaged, and what role regional public officials perceive for themselves. The study contributes to public value theory for multi-actor scenarios and provides evidence on how legitimacy-value configurations shape sustainability governance outcomes.

Keywords: Social sustainability, Public value co-creation, Public-private collaboration, Regional governance, Stakeholder engagement.

³ This paper is currently under review at the Journal of Management and Governance (JMG).

1. Introduction

Nowadays, public administrations (PAs) operate in increasingly complex social systems and must continuously adapt to evolving contexts (Klijn, 2008). This is particularly important in addressing sustainability challenges, especially social sustainability (SS), which refers to promoting equitable social outcomes, stakeholder well-being, and inclusive participation in decision-making (Boström, 2012; Missimer et al., 2017). To respond effectively, governments are increasingly engaging societal actors, such as private companies and civil society organizations, in co-producing social value (Klijn, 2012). This trend highlights the need to understand how PAs interact with private actors to promote SS in practice. Therefore, the main motivation of this study is to identify the potential roles of PAs and the actions they can take to achieve effective public value co-creation.

This paper draws on Bryson et al.'s (2017) extension of Moore's (1995) public value (PV) strategic triangle framework to analyse the interactions between public administrations and private actors, as "a general theory of public value production must assume it is an open and empirical question what role different actors, often from different sectors, can and do play in the processes of value production" (Bryson et al., 2017). Moore's framework emphasizes the role of public managers in creating societal value, but addressing SS challenges requires collective action across networks of organizations and stakeholders (Alford & Greve, 2017; Crosby & Bryson, 2005). Therefore, PV co-creation becomes central, as it involves active engagement between PAs, private companies, and other societal actors (Sancino, 2022). Moreover, while citizen engagement in PV co-creation has been widely studied (Campanale et al., 2021; Eriksson, 2019), the role of enterprises remains less understood, particularly in the context of sustainability initiatives. This study also examines their perspective on PV co-creation.

Sustainability initiatives and PV co-creation share key characteristics: both aim to generate long-term societal benefits, foster inclusive stakeholder engagement, and rely on collaborative processes. Despite these parallels, few studies explicitly connect SS and PV co-creation (Amhøj et al., 2019). Recent research has begun exploring links between sustainability accounting and PV (Tommasetti et al., 2020; Valenza & Damiano, 2023), but the interplay between PAs and businesses in co-creating public value remains underexplored. This study addresses this gap by examining how the regional government fosters SS among manufacturing companies to create PV in Friuli-Venezia Giulia, an Italian region. Using a mixed-methods approach combining surveys and qualitative interviews, the study investigates how perceived PA legitimacy and PV support from stakeholders shape PA role in co-creating public value. In any case, our main research question therefore is:

RQ: What role does public administration play in co-creating public value through social sustainability initiatives in businesses?

By integrating PV co-creation theory and sustainability governance, the paper contributes both theoretically and practically. Theoretically, it advances Bryson et al.'s (2017) model by understanding of the interplay between legitimacy, public value support, and by supposing different PA behaviour in cross-sector collaboration. Practically, it offers insights for PAs on effective strategies and roles to engage private actors in SS initiatives.

The remainder of the paper is structured as follows. Section 2 reviews the theoretical foundations of PV co-creation and sustainability governance. Section 3 presents the research design and methodology. Section 4 reports the empirical findings. Section 5 discusses the implications for theory and practice, and Section 6 concludes with limitations and directions for future research.

2. Theoretical framework

To ground our analysis, we first examine Bryson et al.'s (2017) extension of Moore's (1995) public value strategic triangle framework, to understand how this model was originally constructed, and what gaps still characterize its application, particularly in relation to the topics of our interest.

PV has been approached from multiple perspectives, mainly as: a managerial focus on value creation within organizations (Moore, 1995); a policy and society-oriented view emphasizing public values (Bozeman, 2007); a psychological lens grounded in basic human needs and objectified values (Meynhardt, 2009); and a focus on the public sphere, where values emerge through contested democratic practices (Benington and Moore, 2011). Within the first perspective, Moore conceptualized public managers as explorers who continually search for innovative ways to create PV. He argued that an effective public sector strategy must satisfy three interconnected requirements: it must generate substantive public value, it must be legitimate and politically sustainable, and it must be operationally and administratively feasible (Moore, 1995). These elements form his strategic triangle, an integrated framework in which each component must align with the others for public organizations to successfully pursue and achieve their objectives.

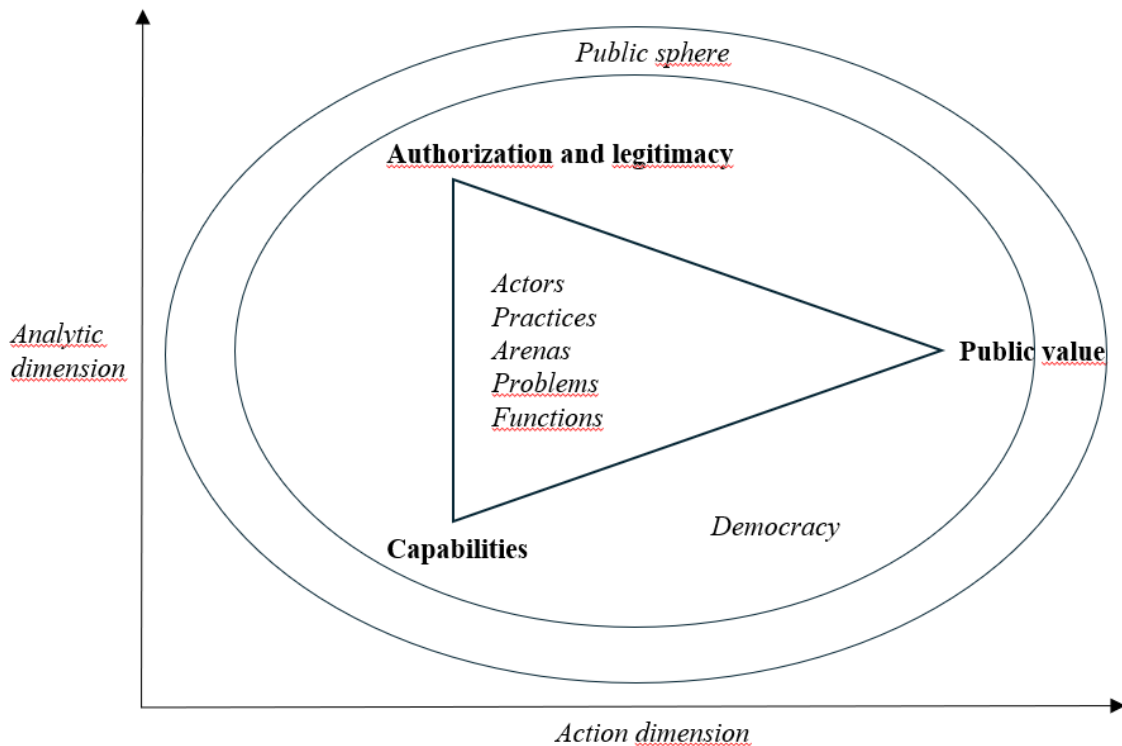
Nevertheless, PV has been criticized for being a fuzzy concept, with limited consensus on what "public values" are or how they should be identified (Rhodes & Wanna, 2007; Rutgers & Overeem, 2014). However, despite these critiques, Moore's model has been widely adopted, and as PAs are increasingly engaging other organizations (Klijn, 2012). Since PV is increasingly created in collaboration with partners (Bryson et al., 2017), new extensions of his model have

been developed. In particular, recognizing that in every multi-actor situation multiple strategic triangles may be active or emerging, Bryson et al. (2017) proposed an extended version of Moore's strategic triangle, drawing on earlier adaptations for complex collaborative contexts (Bryson et al., 2015b).

Bryson et al.'s model (Figure 2), maintains the simplicity of Moore's strategic triangle while extending it to multi-actor scenarios and co-creation. In this perspective, co-creation is understood as a process in which public and private actors work to address shared problems through the constructive exchange of resources (Torfing et al., 2020). The main difference between the two triangles is that the centre of the latter is no longer occupied only by the public manager; instead, it can encompass different actors, practices, arenas, problems, or functions. In doing so, these elements refer to different authorizing environments, activate different organizational capacities, and often prioritize the values pursued by various audiences and publics in distinct ways. The three vertices of the triangle are capabilities, authorization and legitimacy, and public value, which are derived from Bryson et al.'s (2015) PV governance triangle.

Authorization and legitimacy encompass broad stakeholder support, including support from citizens and other subjects. This support refers to the active engagement and legitimate endorsement of legal authorizers and relevant stakeholders (Bryson et al., 2017). The empowerment of collaborating actors constitutes a key factor in encouraging stakeholders to voice their opinions and provide genuine support (Thabit et al., 2025). This is particularly important because the broader administrative architecture, existing institutions, legislative frameworks, and policies shape the environment in which PV collaborations operate (Thabit, 2025). Bryson et al.'s framework also recognizes that PV can be either hegemonic or contested. In some contexts, there is broad agreement about what constitutes PV, while in others, there are conflicts. In contested scenarios, creating PV may involve navigating political disagreements among stakeholders and managing challenging conflicts. Whether PV is hegemonic or contested is also related to the presence of political support, social pressure, and sectoral demands to address urgent societal problems (Susha, 2020). Lastly, capabilities refer to what societies are actually able to do through competencies, skills, and working relationships needed to create PV (Bryson et al., 2015b).

Figure 2. Bryson et al.'s (2017) strategic triangle for multi-actor scenarios.



The model has been reconceptualized several times (Sancino, 2022; Bryson et al., 2023), yet it continues to serve as a valuable guide for the development of empirically testable models, as its value lies in offering a flexible structure for examining PV creation processes across diverse contexts, and it has already been applied, for example, to investigate capabilities in public organizations (Barrutia et al., 2022).

A key contribution of Bryson et al.'s (2017) extension is the recognition that legitimacy within multi-actor settings may be either hegemonic or contested. The same logic could be extended to the other vertices of the strategic triangle: capabilities may be present or absent, and legitimacy may be high or low, depending on the configuration of actors, institutional environments, and stakeholder expectations. This dichotomous interpretation of the vertices provides a foundation for a theory-driven conceptualization that enables the construction of a framework for classifying different roles that actors may play in co-creating PV. For example, assuming that capabilities are present and that the two involved actors in co-creation are the PA and enterprises, Table 27 illustrates a possible set of roles. Because the table focuses specifically on the role of the public organization, legitimacy is interpreted as the legitimacy attributed to the PA by enterprises, although the framework could be applied in the opposite direction as well.

Table 27. Potential roles derived from Bryson et al.'s (2017), assuming capabilities are present.

<i>Bryson et al. (2017)'s vertices</i>	<i>Low Legitimacy</i>	<i>High Legitimacy</i>
<i>Contested public value</i>	<i>Sole creator</i> PA is seen as the responsible; enterprises act independently and may not share the PA's vision.	<i>Stakeholder catalyst</i> PA leads and coordinates, but with limited enterprise engagement or alignment; efforts may lack traction.
<i>Hegemonic public value</i>	<i>Sounding board</i> PA amplifies enterprise initiatives without shaping a unified direction; role is reactive and indirect.	<i>Partner in co-creation</i> PA and enterprises co-define and co-implement priorities through collaborative governance

Although previous studies have developed typologies using PV frameworks in collaborations between public actors and civil society (e.g. Imperiale et al., 2024), none have specifically examined sustainability as the PV at stake. Focusing explicitly on sustainability is important, as sustained attention to this dimension within cross-sector partnerships has only recently gained traction in the literature (Pedersen et al., 2021). SS is widely regarded by public administrations as a central goal, both because of its intrinsic societal relevance and due to external obligations such as the Agenda 2030; however, it remains uncertain whether private companies perceive SS as a hegemonic PV, and understanding this perception is essential for analysing collaborative dynamics. For this reason, the present study assumes SS to function as one of Bryson et al.'s notions of PV. This assumption is supported by the growing alignment between sustainable development and PV, as illustrated by emerging research on how PV informs sustainable governance (Cifoletti et al., 2025) and on efforts to connect sustainability accounting with PV theory (Tommasetti et al., 2020; Gherardi et al., 2021). Furthermore, recent contributions explicitly frame sustainability itself as a PV (Jaspers & Steen, 2019; Acar et al., 2023).

Lastly, the analysis requires selecting the relevant public sphere and analytic focus. Concentrating on regional public administrations is particularly significant because local governments' capabilities to orchestrate collaborative innovation projects are often decisive for explaining PV creation (Cabral et al., 2019; Janowski et al., 2018). Overall, the paper contributes to the literature on collaborations between governments and civil society (Cheng, 2019; Kekez et al., 2019; Sokka et al., 2021) and offers practical insights for public management, particularly regarding the implementation of collaborative governance in the realm of social sustainability.

3. Methods

3.1. Research design and context

This study combined quantitative and qualitative data to develop a comprehensive understanding of SS dynamics in the FVG region. Our case is defined as the regional governance system of Friuli Venezia Giulia, with particular attention to public-private relationships within this system. The study follows a post-positivist epistemological framework, prioritizing the testing of a theoretically derived model through empirical data. Consequently, the study employs a primarily deductive reasoning approach, as the core typology of public administration roles was derived a priori from Bryson et al.'s (2017) multi-actor PV framework prior to data collection, and then the empirical findings tested the categories. The quantitative data and the qualitative interviews were subsequently used for pattern matching (Yin, 2009).

The analysis proceeded in three stages. First, a document analysis was conducted to examine regional policies, public reports, and official communications related to SS. The insights derived from this analysis informed an initial hypothesis regarding the potential role of the FVG regional administration in SS-related interactions with enterprises and guided the development of the survey instrument. Second, a questionnaire was administered to 1,000 manufacturing enterprises in FVG. The survey was used to construct two formative indicators: one capturing enterprises' perception of the legitimacy of the regional PA in addressing SS, and one reflecting the degree of stakeholder support for SS as a PV. These indicators served as empirical measures to assess whether the initially hypothesized PA role derived from the document analysis was substantiated by enterprise answers. Third, qualitative data was collected through semi-structured interviews with 14 manufacturing enterprises and 8 regional public officials. The interviews were analysed to verify whether the hypothesized regional administration's role matched the perceived one. Together, these three sources of evidence enabled a primary assessment of the role of regional PA in co-creating SS with private companies.

FVG is located in the northeastern part of Italy, is one of Italy's 20 regions and holds the status of one of the five autonomous regions with special statutory provisions. The region's economic landscape is characterized by a diverse industrial sector, including the production of machinery and equipment, metal products, furniture, and food products. FVG is characterized by a strong presence of small and medium-sized enterprises, deeply integrated into its economic systems and the broader European context, contributing to sustainable development and social innovation priorities.

In our study, we assumed that capabilities in implementing SS are present in the regional governance system. This is because FVG has an explicit Regional Strategy for Sustainable Development (SRSvS) and has run public consultations to implement it, showing institutional

commitment and governance structures for sustainability (Regione FVG, 2022). Moreover, it has a strong local economy and SME base, and FVG's regional agencies (e.g., Agenzia Lavoro & SviluppoImpresa) are active in sustainability monitoring and in shaping policy implementation. Building on this assumption, the analysis focused more on the two other aspects of Bryson et al.'s (2017) triangle, meaning on how the legitimacy of regional PA interacts with either contested or hegemonic understandings of SS to shape collaboration dynamics with private companies.

Here our initial document analysis helped us hypothesise a possible role for the PA. FVG's Regional Strategy for Sustainable Development emphasizes the need for a collective effort from all sectors, including "businesses, citizens, and associations", to achieve its stated objectives (Regione FVG, 2023). These regional objectives were identified through consultations and surveys with civil society, including businesses. The surveys collected 111 responses from businesses and identified six priority themes from those outlined by the Italian National Strategy, and among these six themes, companies prioritized those related to environmental and economic sustainability, while themes more closely related to SS, such as health, welfare, and education, were considered less important. This low importance attributed by companies in FVG to SS issues was also apparent during the phase when stakeholders were asked to identify priority objectives from the National Strategy's Objective III.4: Promote social and environmental responsibility in enterprises and administrations. In this context, two distinct focus groups provided their input: stakeholders and representatives from the regional Central Directions and regional entities. Although both groups aligned on the national strategic choice of affirming sustainable production and consumption models, they differed significantly in their prioritization of specific objectives. The FVG stakeholders' focus group prioritized the objective of reducing waste production and promoting the market for secondary raw materials. In contrast, the focus group composed of FVG's Central Directions and Regional Entities identified as priorities the dematerialization of the economy, the promotion of sustainable tourism, and the promotion of social and environmental responsibility in enterprises and administrations (Regione Friuli-Venezia Giulia, 2023).

As for legitimacy, the high degree of financial and legislative autonomy enjoyed by FVG has led rating agencies (e.g., Moody's) to assign the Region a credit rating that, in recent years, has remained higher than that of the Italian State. The regional economy is structurally sound, and the Regional President continues to benefit from a high approval rating. With respect to SS, the direct participation of enterprises in the formulation of the Regional Strategy for Sustainable Development suggests that firms perceive FVG as a legitimate and competent actor in this policy domain. In addition, the private sector is assuming an increasingly central role within

development co-operation strategies promoted by the regional PA, further reinforcing the Region's credibility and leadership in advancing SS initiatives (OECD, 2023).

Following this document analysis and referring to the roles already presented in Table 27, we hypothesised that the FVG regional administration is likely to assume a "stakeholder catalyst" role in this scenario. Here, legitimacy is high, but SS remains a contested PV; consequently, the Region works to foster collaboration and promote awareness even when companies' engagement is limited, attempting to make the value more hegemonic and to promote the effective co-creation of PV.

3.2. Operationalization of constructs

In line with Yin's (2018) guidance on case study methodology, the first step consisted in identifying appropriate operational measures for the two core constructs informing our theoretical framework: (1) the perceived legitimacy of the regional public administration (PA), and (2) the degree of PV agreement regarding social sustainability (SS). Both constructs were translated into measurable indicators through a structured questionnaire administered to regional manufacturing enterprises.

Legitimacy is understood as a generalized perception that an entity's actions are desirable and appropriate within a socially constructed system of norms and values (Suchman, 1995). In the public sector, legitimacy also reflects the alignment between the administration's capacity to implement policies and societal expectations (Pierre, 1993), and it is not produced solely through stakeholder inclusion, but emerges from a combination of factors such as credibility, reputation, and perceived competence (Cristofoli et al., 2022; Hong & Ryu, 2019).

In this study, legitimacy was thus conceptualized as the extent to which companies perceive the regional PA as an appropriate and capable actor in stimulating SS actions and collaborations. We also included a dimension of cognitive legitimacy, captured through awareness of the Region's communication on SS. Based on this conceptualization, we operationalized legitimacy through three survey items: "Public administrations play an important role in stimulating social sustainability actions by businesses." (Likert scale 1-5); "Public administrations play an important role in stimulating collaboration among actors in social sustainability." (Likert scale 1-5); "Have you ever heard your regional public body talk about social sustainability?" (Binary yes/no). Each item was rescaled to a 0-1 range and combined into a formative legitimacy indicator, which we thought could reflect the multidimensional nature of legitimacy, consistent with institutional legitimacy theory (Suchman, 1995; Tost, 2011; Scott, 2014).

Public value support was defined as the degree to which enterprises recognize the importance of SS as a shared value requiring collaborative action. In operational terms, we captured PV

agreement through enterprises' perceptions of collaboration, their engagement in SS initiatives, and the thematic breadth of their SS activities. The indicator was constructed using three items: "Collaboration amplifies social sustainability effects" (Likert scale 1-5); Whether the company has undertaken any SS action in the last three years (binary yes/no); and the number of SS themes (Table 28) in which the company has acted (0-6). Again, all items were rescaled to 0-1 and combined into a formative indicator representing stakeholder support for SS as a public value.

Table 28. SS thematic area included in the survey.

<i>Thematic Area</i>	<i>Description</i>	<i>Examples</i>
Education and Training	Promoting continuous learning and skill development for employees and society.	Employee training programs, leadership workshops, partnerships with schools.
Health and Safety	Ensuring a safe and healthy work environment that supports physical and mental well-being.	Occupational safety protocols, mental health support, health insurance.
Human Rights and Security	Respecting human rights within the company and its supply chain; ensuring safety from exploitation.	Anti-discrimination policies, fair labour practices, grievance mechanisms.
Governance and Ethical Practices	Applying transparent, fair, and responsible governance structures and ethical decision-making.	Anti-corruption policies, codes of ethics, diverse board representation.
Cultural and Community Impact	Supporting and respecting local culture and contributing to community development.	Sponsoring cultural events, volunteering programs, community investment, local hiring.
Responsibility Toward Consumers and Stakeholders	Acting transparently and responsibly in dealings with customers and all stakeholders.	Clear product labelling, customer satisfaction surveys, stakeholder engagement.

3.3. Data collection

We designed a questionnaire to be administered to manufacturing enterprises. Manufacturing enterprises were chosen over other categories because they represent a significant portion of the regional economy and are often at the forefront of adopting sustainability practices due to their substantial environmental and social impacts (Garbie, 2014; Sarkis, 2001). Additionally, the manufacturing sector provided more eligible entries than other sectors, ensuring a robust sample for statistical analysis. Following Collingridge and Gantt's (2008) six-step workflow for questionnaire validation, the survey was first reviewed by three academic experts in public administration and sustainability (University of Trieste; German University of Administrative

Sciences, Speyer). It was then pilot-tested with approximately twelve firms from FVG and the neighboring Veneto Region.

The research is also built on Innovation Intelligence FVG data (Area Science Park, 2024), a business intelligence database developed by Area Science Park and the regional FVG administration. Through this instrument, it has been possible to characterize the manufacturing sector by selecting active corporations with headquarters in the regional territory and presenting a C code as the main code. A "C code" within the NACE classification (nomenclature statistique des activités économiques dans la Communauté européenne) specifically identifies manufacturing enterprises, enabling precise sectoral identification and analysis. Considering these variables, in April 2023, the Friuli Venezia Giulia manufacturing industry was grouped by three main variables: 1. Size, based on the number of employees (Area Science Park, 2024); 2. Location, based on the four Friuli Venezia Giulia provinces (Trieste, Udine, Pordenone, Gorizia); 3. Supply chain, aggregations of business sectors, either according to a logic of continuity of production (in cases where "upstream" and "downstream" sectors can be linked), or according to a logic of coherence of outlet markets (Unioncamere - ANPAL, 2021). Considering the three variables, it has been possible to sample the companies to have a limited number of subjects to contact. A random sample of 1.000 companies was selected following a probability strategy (Stratton, 2021). Hence, each manufacturing company has been associated with an email address based on internet-based information through which companies have been reached for being interviewed. The survey was conducted using the online survey tool Google Form and was made available to the manufacturing enterprises between March and December 2024. Four reminders were sent out during this period to enhance response rates. Out of the initial sample of 1000 companies, 37 email addresses were either invalid or bounced back. A total of 142 complete responses were obtained, corresponding to a response rate of 14.20%, which is consistent with response rates reported in comparable firm-level survey studies (Stefanini et al., 2022). As firm-level surveys typically yield lower response rates than surveys conducted at other levels of analysis (Holtom et al., 2022), to assess potential non-response bias, a chi-square test was conducted comparing 30 early and 30 late respondents, based on the assumption that late respondents are more similar to non-respondents (Lindner et al., 2001). The analysis considered key organizational characteristics, including number of employees, company revenues, and location within the Friuli Venezia Giulia (FVG) provinces, and no statistically significant differences were detected at the 0.05 level across these variables, indicating no evidence of systematic non-response bias in the sample.

Finally, unstructured interviews were conducted with 14 key informants from enterprises in FVG and with 8 regional public officials. According to Guest et al. (2006), conducting six to twelve

interviews is typically sufficient to develop meaningful themes and generate useful interpretations. The firm interviewees were respondents to the earlier survey, and they were primarily CEOs or founders of the enterprises (Table 29). The public official interviewees were two regional ministers and 8 officials (top managers and middle managers) from designated regional offices who are currently or have previously worked on SS initiatives involving firms, such as the FVG Regional Central Directorate for Employment, Training, Education and Family Affairs (Table 30). The interviews were designed to allow for a more in-depth exploration of the respondents' experiences through a short, focused approach, drawing on the methodologies outlined by Merton et al. (1990) and Yin (2009), ensuring that the interviews were both systematic and flexible. The interviews were audio-recorded and transcribed verbatim to minimize data loss and ensure the accuracy of the qualitative data. The material was then examined through thematic analysis, which enabled the identification of recurrent themes related to how SS engagement is shaped, and the analysis followed an iterative process of coding, categorization, and theme refinement (Braun and Clarke, 2006).

Table 29. Interviewees list.

<i>Code</i>	<i>Interviewee position</i>	<i>Size of enterprise</i>
INT1	Manager	Micro enterprise
INT2	Purchasing Manager	Small enterprise
INT3	CEO	Micro enterprise
INT4	CFO	Small enterprise
INT5	Marketing Manager	Small enterprise
INT6	CEO	Small enterprise
INT7	CEO	Micro enterprise
INT8	CEO	Small enterprise
INT9	CEO	Micro enterprise
INT10	COO	Small enterprise
INT11	CEO	Small enterprise
INT12	CEO	Micro enterprise
INT13	Administrative Officer	Small enterprise
INT14	CEO	Medium enterprise

Table 30. Regional public administration officials interviewees list.

<i>Code</i>	<i>Regional Office/Directorate</i>
PA1	Employment and Business Development Agency
PA2	Central Directorate for Employment, Training, Education and Family Affairs
PA3	Employment and Business Development Agency
PA4	Employment and Business Development Agency
PA5	Central Directorate for Employment, Training, Education and Family Affairs
PA6	Central Directorate for Agrifood, Forestry and Fisheries Resources
PA7	Central Directorate for Employment, Training, Education and Family Affairs
PA8	Central Directorate for Productive Activities and Tourism

4. Results

4.1. The firms' perspective: survey and interviews

The 142 responses collected reveal substantial information on how public administrations are perceived as drivers of SS. As shown in Table 31, 71.94% of respondents ("Strongly Agree" 12.95%, "Agree" 58.99%) affirmed the important role of public administrations in encouraging businesses to adopt SS practices. One respondent illustrated this perspective: *"I believe it's right that there's someone who pulls your sleeve"* (INT 9). The survey reveals that the role that public institutions could play in stimulating PV co-creation networks through SS actions is widely recognized in FVG. Also interviewees acknowledged this role, such as one who shared, *"We received an initial significant boost thanks to a call for proposals from Friuli Innovazione in 2019, as part of the Interreg Italy-Austria program, which focused on these themes"* (INT3). However, expectations for stronger support were also voiced, including calls for *"information, tax incentives, partnerships, and awareness campaigns"* (INT5). In contrast, some respondents highlighted shortcomings, with one describing public administration as *"only distant"* (INT4). Another emphasized the need for better coordination: *"There must be coordination, and then the municipalities can manage the implementation phases. [But there must be] strong control and direction from the Region"* (INT4). Additionally, a respondent lamented the lack of an overarching strategy: *"What is somewhat lacking in general, not just on these topics, is an overall vision [...] because there are many stakeholders [...] but very often, I notice they don't communicate with each other. As a result, there are many interesting initiatives that, if coordinated, could be much more effective"* (INT9).

Table 31. Questions about the role of PA in stimulating SS engagement.

<i>Question</i>	<i>Strongly disagree</i>	<i>Disagree</i>	<i>Neutral</i>	<i>Agree</i>	<i>Strongly agree</i>
1. "Public administrations play an important role in stimulating social sustainability actions by businesses"	1.41%	2.82%	23.24%	59.15%	13.38%
3. "Public administrations play an important role in stimulating collaborations among different actors with respect to social sustainability"	1.41%	6.34%	22.54%	55.63%	14.08%

The awareness of public administrations' discourse on SS also shows significant data (Table 32). In FVG, 66.20% of respondents reported having heard a public body discuss SS. A respondent in FVG admitted, "I have never received any type of informational material to understand what initiatives or incentives were offered by the Region itself [...] But maybe we are the ones who need to engage in the process and seek more information" (INT5).

Table 32. Question about the awareness of regional PA engagement with SS.

<i>Question</i>	<i>Yes</i>	<i>No</i>
4. Have you ever heard your regional public administration talk about social sustainability?	66.20%	33.80%

Multi-actor collaboration (Table 33) is widely seen as a key factor in enhancing the positive outcomes of SS initiatives (Fig.4), as 79.57% of respondents ("Strongly Agree" 19.01%, "Agree" 60.56%) agreed with the "Collaboration between different actors (such as businesses, third sector entities, public institutions) amplifies the positive effects of SS actions" statement. Only 22.54% expressed neutral views, and 2.82% disagreed.

Table 33. Question about collaboration effects on SS.

<i>Question</i>	<i>Strongly disagree</i>	<i>Disagree</i>	<i>Neutral</i>	<i>Agree</i>	<i>Strongly agree</i>
2. "Collaboration between different actors (such as businesses, third sector entities, public institutions) amplifies the positive effects of social sustainability actions"	0.70%	2.82%	22.54%	60.56%	19.01%

SS corporate engagement in FVG remains relatively limited (Table 34), as 45.77% of enterprises reported having undertaken SS actions in the past three years. A substantial proportion of

businesses are not involved in SS initiatives. This indicates room for improvement in promoting awareness and incentivizing participation. The motivations behind corporate actions in SS reveal a mix of personal values, organizational culture, and social networks. For example, one respondent noted during the interview, *“Our father always had a strong focus on people in general, and this is something we internalized and developed in our company”* (INT3), highlighting the influence of familial values. Another respondent emphasized the intrinsic beliefs of the company’s leadership, stating, *“It’s part of the belief of the company’s owners”* (INT5). Social connections also play a role, as one interviewee explained, *“It all started from a sort of network that over time the president has cultivated, through word of mouth, eventually getting to know local associations”* (INT5). It’s worth noting that the responding organizations may exhibit bias due to self-selection, as they are likely to be proactive in sustainability practices (Pondeville et al., 2013).

Table 34. Question about SS actions.

<i>Question</i>	<i>Yes</i>	<i>No</i>
5. Has your company taken any action in the field of social sustainability in the last 3 years?	45.77	54.23%

The areas in which companies develop initiatives (Table 35) are mainly those related to SS aspects within the organisation: staff training (72.6%) and safety (87.1%), governance and ethical practices such as fair wages and transparency (85.5%). Initiatives aimed at the local community, such as cultural heritage preservation (50%), human rights protection (56.5%) and responsibility towards customers and other stakeholders (64.5%), are less frequent.

Table 35. Percentage of enterprises undertaking social sustainability actions by number of thematic areas.

<i>Number of thematic areas</i>	<i>0</i>	<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
Percentage of enterprises undertaking social sustainability actions by number of thematic areas.	54.96%	1.41%	6.34%	7.04%	8.45%	6.34%	15.49%

4.2. Operationalization of research variables

In line with the conceptualization of ‘legitimacy’ and ‘PV support’ as composite assessments rather than latent psychological constructs, both measures were specified as formative indicators. All underlying items were rescaled to a 0-1 range to ensure comparability, and the indices were computed as simple averages, reflecting the assumption that each item contributes a distinct

dimension to the construct (Diamantopoulos & Winklhofer, 2001; Coltman et al., 2008). Multicollinearity diagnostics confirmed that the formative specifications were sound, as the legitimacy index, derived from enterprises' perceptions of the PA's role in stimulating SS actions, fostering collaboration, and communicating SS themes, yielded a variance inflation factor (VIF) of 1.69, well below the thresholds typically considered acceptable for formative measures (Hair et al., 2017). The formative index capturing stakeholder support for SS as a public value, based on perceived benefits of collaboration, recent SS engagement, and the breadth of SS activities undertaken, returned a VIF of 4.58, which is close to but still under established upper bounds. The distribution of these indices (Table 36) highlights a marked divergence between institutional legitimacy and PV agreement: median legitimacy is high (0.75), suggesting broad recognition of the PA as an appropriate and credible actor in the SS domain, whereas median PV support remains comparatively low (0.33), revealing that SS has not yet consolidated as a hegemonic PV among enterprises.

Table 36. Formative indicators analysis of FVG.

<i>Quartile</i>	<i>Legitimacy formative index</i>	<i>Public value formative index</i>
Minimum	0.00	0.00
First quartile	0.50	0.25
Second quartile (median)	0.75	0.33
Third quartile	0.83	0.81
Maximum	1.00	1.00

These results should nonetheless be interpreted with caution, as the formative indicators employed here are intentionally parsimonious, designed to provide an initial descriptive assessment rather than a fully specified measurement model. More refined operationalizations could be developed by assigning differential weights to items, either on theoretical grounds or empirically. To partially address these limitations and to move beyond central tendency alone, additional distributional information is provided. Frequency histograms (Figures 3 and 4) were constructed for both formative indices.

Figure 3. Frequency distribution of legitimacy formative index.

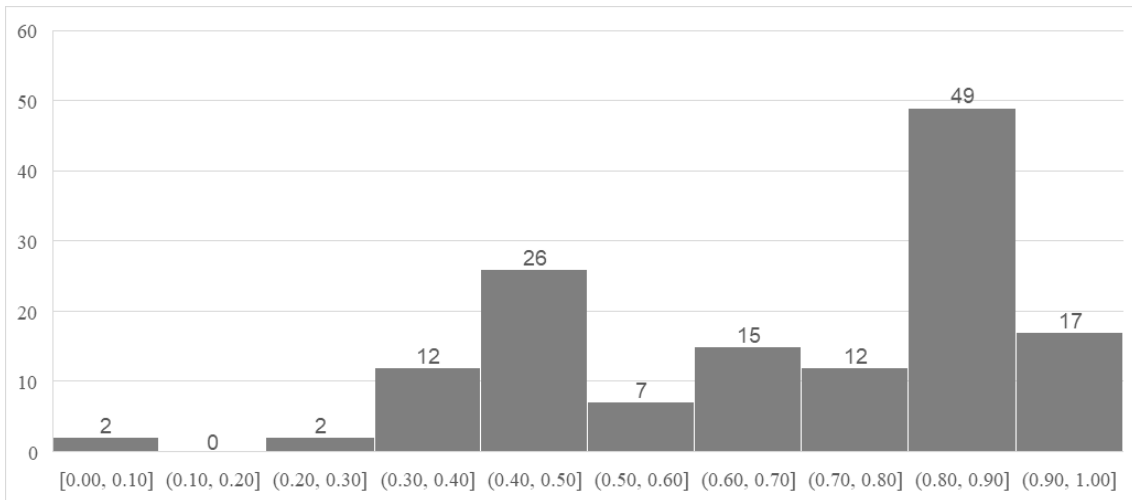
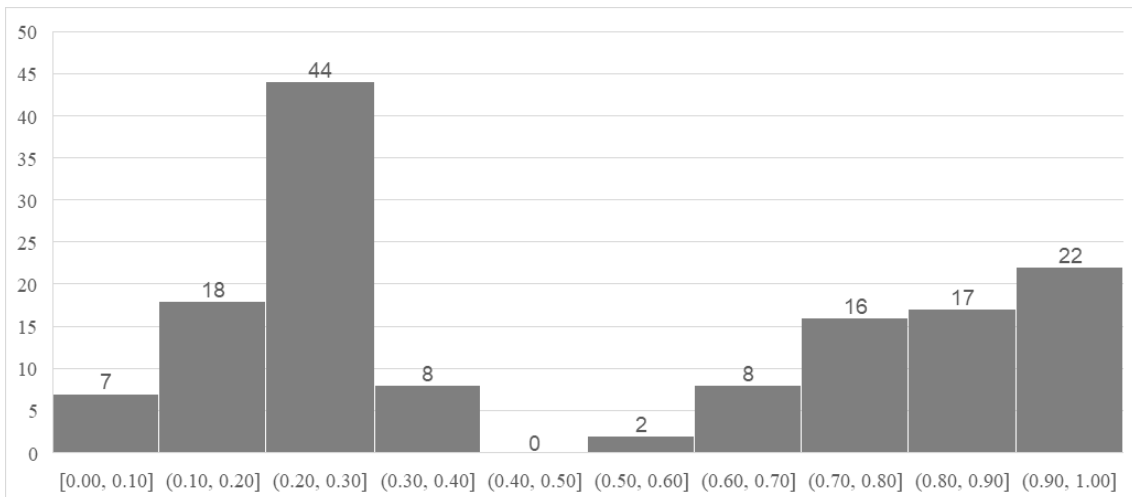


Figure 4. Frequency distribution of public value formative index.



4.2 Interviews' analysis

The thematic analysis of interviews was carried out following Braun and Clarke's (2006) six-phase framework, and the qualitative data obtained offers some additional depth. Through this process, five overarching themes were identified, as summarized in Table 37, which collectively depict how SS is conceived and enacted across the sample.

Table 37. Themes emerged from the interviews.

<i>Theme</i>	<i>Description</i>	<i>Illustrative quotes</i>
Relational practice	Social sustainability is understood as an everyday, relationship-based practice.	"We try to meet the needs of our employees, even beyond contractual obligations." (INT1)

Territorial embeddedness	Firms see social sustainability as a way to give back to the community.	<i>“Our goal is to help the local area, because it is what gives us life.”</i> (INT2)
Institutional distance	Firms face challenges in social sustainability engagement due to limited support from institutional actors.	<i>“What does the Region do? Surely it does something, but I don’t know what.”</i> (INT8)
Scale limitations	Firms’ internal limitations, such as size and time, restrict their social sustainability initiatives.	<i>“We are a small company, and the time available to take on additional activities is extremely limited.”</i> (INT7)
Emerging awareness	A small number of firms have begun to formalize social sustainability strategies.	<i>“Social responsibility is a fundamental part of every business strategy.”</i> (INT5)

The first and most prominent theme that emerged is the way manufacturing enterprises in FVG closely associate SS with employee well-being and everyday ethical behaviour. Consistent with the results of the survey, respondents described practices such as flexible working hours, and informal benefits (e.g., free breakfast, or fuel vouchers) as integral to their organizational identity. Examples range from *“offering coffee and pastries for free to everyone in the morning”* (INT1) to *“production bonuses provided not only as cash rewards but, in line with current regulations, also as fuel or supermarket vouchers”* (INT8), and in their view, these daily, often informal actions constitute the core of SS within their firms. Significant is also the strong territorial attachment demonstrated by FVG enterprises. Several firms engage in pro-social initiatives that directly benefit their local communities, such as sponsoring sports teams, supporting cultural associations, or contributing to charitable causes. These collaborations often reflect a sense of moral reciprocity, rooted in the idea of giving back to the community that sustains the firm: *“people who work in the area appreciate the kind of commitment we show in supporting it”* (INT2). In this sense, such collaborations form another central dimension of SS.

A recurring insight from interviewees is that most SS actions and collaborations arise spontaneously rather than through deliberate strategic planning: *“these are continuous actions but are not planned”* (INT4). Such initiatives are often motivated by empathy or *“stem from a moral commitment”* (INT5), rather than by market considerations or institutional pressures. Although many participants acknowledged regional support for development, recognizing that *“the Regional administration operates very well towards citizens, in every sense”* (INT2), few reported direct involvement in SS initiatives facilitated by public institutions. Several explicitly called for clearer guidance, fiscal incentives, or targeted informational campaigns to encourage corporate

participation in social innovation projects, expressing expectations such as: “*as a company, we would expect from the regional administration training programs, tax incentives, potential partnerships, awareness campaigns, and access to resources and data that could help us build internal strategies*” (INT5). Beyond institutional factors, structural and organizational limitations were repeatedly noted, as one respondent explained: “*we are a small industrial reality with fewer than 15 employees and we have not yet allocated resources, commitment, or investments on the topic of social sustainability*” (INT12). Lastly, despite the predominance of informal practices, a small subset of firms (INT5, INT11, INT13) displayed signs of emerging strategic SS professionalization. These companies explicitly integrate social responsibility into their brand identity and competitiveness, stating that “*the strategy still tends to reflect our values*” (INT5). These firms view SS not merely as an ethical or local responsibility but as a strategic asset, signalling a potential trajectory toward more formalized and impactful practices.

Following the thematic analysis of the interviews conducted with public officials from the FVG region, several themes emerged regarding the role of the Regional administration and the implementation and perception of SS within the local businesses. These themes, summarized in Table 38, highlight a transition from voluntary SS initiatives to a strategic, institutionalized approach.

Table 38. Themes emerged from the public officials’ interviews.

<i>Theme</i>	<i>Description</i>	<i>Illustrative quotes</i>
Evolution Awareness	The regional initial approach to SS was focused on sensitization.	“ <i>There has been attention to spreading these principles within companies through awareness-raising actions.</i> ” (PA2)
Talent Retention	SS is mainly understood as a tool to combat the "Great Resignation" post-pandemic.	“ <i>Ten years ago, no one thought we would have to deal with a lack of personnel, but social sustainability has always been a topic that needed to be addressed.</i> ” (PA7)
Institutional Proactivity	Public officials think that the Region’s role is to promote rather than just listen.	“ <i>On this topic the region needs to be more proactive and stimulate the local area.</i> ” (PA2)
Perceived Barriers	Firms’ internal limitations, such as time and cultural	“ <i>I believe that perhaps the only real enemy that all</i>

	factors, restrict their SS initiatives.	<i>companies actually have to face is time.</i> ” (PA4)
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The data reveal a significant evolution in the Region's institutional approach. Initially, efforts were restricted to "sensitization" via workshops and training programs, described as “training activities specifically aimed at companies wishing to introduce welfare or Corporate Social Responsibility principles into their operations” (PA2). However, this has recently crystallized into a formal legal framework, most notably through the FVG Regional Law on Social Innovation (R.L. 14/2025). Officials now view SS no longer as a niche concern but as a core value that “must pervade the overall sensitivity and vision” (PA7) of regional development.

Another recurring theme is that regional public officials perceive SS as strategic rather than merely ethical. This is particularly evident in international trade; for FVG firms exporting to Northern Europe, companies “must be respectful of CSR principles” (PA2), as sustainability is becoming a mandatory requirement for remaining within international supply chains. The primary driver, however, is regional competitiveness. Even traditional sectors like metalworking are adopting welfare policies to improve the "attraction and retention" of employees, as “certain welfare issues affect the ability to attract and retain personnel” (PA5). This focus on retention is viewed as a defining modern challenge, as “it had never been a priority to have to worry about not finding professional profiles [before now]” (PA1). Consequently, officials emphasize that policies increasing “employee loyalty and staff well-being” will eventually yield “positive impacts on the income statement as well” (PA5).

Officials interpret their role as vital in stimulating SS to overcome deep-seated cultural and structural hurdles. They note that small family-run firms often “have a certain family-oriented [paternalistic] approach, even in their relationship with the employee” (PA1), frequently providing "informal welfare" without formalizing or certifying it. To bridge this gap, the regional administration must “take on, as it is currently doing, a promotional, driving role” (PA5), because “it is right that we provide support tools on this topic” (PA6). For example, one of the interviewees stated that FVG Region “engaged firms that had already undertaken initiatives in this area to serve as testimonials for other firms, as the most important factor is demonstrating that such practices are somehow already in place” (PA2). The regional strategy therefore involves a nuanced balance: “If there are companies that are ahead, we must listen to them; if there are companies that are behind, we must perhaps direct and guide them, but ultimately, in our world, the logic of support prevails” (PA1).

Finally, the interviews highlight significant obstacles for SMEs. Small firms are frequently "overwhelmed" by daily operations, leading to a lack of time to “rethink their organizational

philosophy” (PA4). This scarcity of manpower has created a state of “nervousness” (PA1) among entrepreneurs. Rather than viewing SS as a long-term solution to attract talent, many firms are “caught off guard” (PA1) and prioritize immediate survival over strategic planning. Ultimately, officials suggest that while the PA can provide tools, the transition is “certainly a cultural issue, but also a personal one [of the entrepreneur]” because “the regional administration can stimulate change, but it always remains a private initiative” (PA4).

5. Discussion

The findings reveal a complex interplay between perceived legitimacy, PV agreement, and collaborative dynamics that shape the extent to which regional administrations can act as effective catalysts of PV creation. While FVG enterprises regard the regional PA as a credible and appropriate actor, they seemingly do not internalize SS as a shared societal priority requiring coordinated action. This divergence empirically reinforces the PV proposition that legitimacy, though essential, does not automatically translate into co-creation capacity (Moore, 1995; Bryson et al., 2015b). Instead, the evidence situates the regional administration in the hypothesized role of a “stakeholder catalyst,” operating within a context where PV remains contested and where active steering is needed to foster alignment. As one FVG public official noted: *"I am convinced that institutions must be the driving force behind these opportunities. We cannot simply wait for businesses to act on their own, as their focus is naturally on profit and income generation. [The Regions] must create the conditions to implement these activities properly"* (INT9).

The qualitative findings allow us to delve deeply into the relational and territorially embedded nature of SS practices among enterprises. Firm interviewees tend to frame SS through everyday interactions, employee well-being, and local community support rather than through formalized sustainability strategies. These practices align with the literature on SS as grounded in community ties, local identity, and interpersonal norms (Littig & Griessler, 2005; Vallance et al., 2011). However, they remain largely disconnected from institutionalized SS frameworks. Interviewees consistently described their initiatives as informal and spontaneous, motivated by personal values or social networks rather than policy incentives or strategic planning. This underscores a form of proto-sustainability that is meaningful but insufficiently structured to support systematic PV co-creation. Structural constraints further limit more substantive engagement, as enterprises repeatedly mentioned a lack of time, resources, and specialized capacities, factors widely recognized as barriers to sustainability adoption among smaller firms (Dyllick & Hockerts, 2002; Hogrefe & Bohnet-Joschko, 2023). These internal constraints, combined with limited exposure to targeted institutional initiatives, reinforce the broader pattern of weak PV agreement, even though enterprises acknowledge the administration’s importance. The study also identifies a

smaller group of firms that are beginning to formalize SS strategies, integrating social responsibility into organizational identity and competitive positioning. These early adopters represent important vectors of institutional diffusion. Leveraging such actors as exemplars could help regional administrations build momentum toward more structured and widespread SS adoption.

Most importantly, both firms and, in particular, regional public officials appear to view the FVG Region as a key actor in promoting SS collaboration. While some firms call for more initiatives from the Region, public officials believe that manufacturing enterprises themselves need to take further steps and deepen their engagement with SS. Nonetheless, as one public official noted, *“companies are beginning to recognize that the keys to success lie in recruitment, employee retention, optimizing organizational and production processes, and actively engaging with the local community in which they operate”* (PA7). Therefore, the themes emerged from the interview analysis seem to support our claims and hypothesis on legitimacy and PV support.

To answer our research question, the FVG case shows that the regional administration is acting in accordance with the expectations of the “stakeholder catalyst” role described in our framework. The administration is actively attempting to integrate enterprises into its SS strategy and to elevate the perceived importance of SS as a public value. Yet this catalytic stance is necessary precisely because enterprises do not spontaneously converge around the value, confirming that strong legitimacy alone is insufficient: the PA still has to engage in active orchestration to promote PV and to hopefully reach the “partners in co-creation” role. This typology extends our understanding of PV governance by explicitly distinguishing between legitimacy and PV agreement as analytically separable dimensions. In doing so, it offers an account of how public administrations navigate contexts in which social values are only weakly institutionalized among key stakeholders. Rather than assuming co-creation as a default outcome of legitimacy, the proposed conceptual framework highlights the conditional and processual nature of PV creation, showing how administrations may need to adopt intermediary and catalytic roles to progressively foster alignment.

Moreover, this framework may also prove useful for comparative governance analysis. When collaborating with other actors, public administrations should aim to achieve both high legitimacy in the relevant policy domain and strong support for the underlying value or issue, thereby approximating the “partners in co-creation” role identified in the typology. This role represents the normative ideal that public administrations may aspire to assume. Importantly, this desired role is also connected to broader theoretical perspectives, such as institutional capacity, defined as the ability of institutions to cooperate fairly at the societal level to address collective action problems (Blomquist & Ostrom, 1985; Lechterman & Mair, 2024). A high level of institutional

capacity seems therefore a necessary condition for public administrations to effectively perform as partners in co-creation.

The findings could also point to other broader paradigmatic shifts, including the still underdeveloped role of wellbeing. This study could be particularly relevant in light of emerging Wellbeing Economy perspectives, which call for a transition from growth-centric development models toward policy paradigms centred on human flourishing and long-term resilience (Coscieme et al., 2019; Shrivastava & Zsolnai, 2022). In this context, regional administrations might play a crucial role as stakeholder catalysts by translating dispersed and informal wellbeing practices into a shared public value. Therefore, the proposed framework may also be useful for supporting the implementation of these new paradigms through co-production among diverse societal actors.

A broader question, however, concerns whether this configuration, and therefore typology, is unique to FVG or can represent even other regional contexts. To explore this, we have attempted to replicate the analysis in the German Federal State of Rheinland-Pfalz (RLP), again assuming the presence of comparable administrative capabilities. Although we distributed the same questionnaire to roughly 1,900 enterprises in RLP, the very low response rate (2,05%) makes direct quantitative comparison difficult, even though it is similar to other survey studies on German manufacturing firms (Allenbacher & Berg, 2023). Nevertheless, the preliminary formative indicators produced from the responses we did receive (Table 39), together with our document analysis (e.g. ZIRP, 2020; RLP, 2023a; RLP 2023b), seem to reveal a configuration that appears to be the inverse of FVG, as RLP enterprises report a slightly greater involvement in SS practices yet attribute way less importance to the role of the regional PA in shaping SS.

Table 39. Formative indicators analysis of RLP.

<i>Quartile</i>	<i>Legitimacy formative index</i>	<i>Public value formative index</i>
Minimum	0.00	0.00
First quartile	0.00	0.25
Second quartile (median)	0.17	0.50
Third quartile	0.42	0.83
Maximum	0.92	0.94

Policy documents further indicate that RLP’s administration tends to highlight and support firm-led achievements and suggest that the RLP administration aligns more closely with the “sounding board” role, characterised by lower institutional legitimacy but stronger public value support among enterprises. Table 40 provides a comparative overview of the two regions’ configurations.

Table 40. Comparison of FVG and RLP through Bryson et al. (2017) multi-actor framework.

<i>Dimension</i>	<i>Friuli-Venezia Giulia (Italy)</i>	<i>Rheinland-Pfalz (Germany)</i>
Public Value	Contested value: SS still is not an important topic for enterprises	Hegemonic value: SS is considered an important topic for enterprises
Capabilities	Evident and established capabilities from multiple actors to create PV.	Evident and established capabilities from multiple actors to create PV.
Legitimacy	High institutional legitimacy: the Regional PA is considered as a potentially important actor by businesses.	Low institutional legitimacy: the Statal PA is not considered as a potentially important actor by businesses.

6. Conclusion

This study investigated the role of regional public administrations in promoting social sustainability in collaboration with private enterprises. The findings reveal that although enterprises can attribute strong legitimacy to the administration, this does not translate into engagement with SS as a shared public value. This misalignment limits the capacity of regional institutions to activate collaborative governance processes capable of generating SS and compels the regional PA to behave in accordance with this configuration. In FVG, enterprises acknowledge the importance of the regional PA for advancing SS, yet they do not attribute the same level of importance to SS itself. As a result, firms appear to call for policies that could help them not only sustainably, requesting incentives and supportive structures, while the PA simultaneously attempts to strengthen the salience of SS and encourage greater enterprise engagement.

Theoretically, the results appear to expand PV co-creation theory in multi-actor scenarios by further analysing institutional legitimacy and public value support as two distinct dimensions. Public value contestation can persist even where legitimacy is strong, underscoring the need for frameworks that differentiate legitimacy-building from value internalization. This study contributes such a framework through the development and testing of a typology of roles that an organization may adopt depending on the local configuration of these two dimensions, as the evidence confirms that FVG occupies the “stakeholder catalyst” position, reinforcing the relevance and applicability of the framework.

Practically, the findings indicate that regional administrations seeking to enhance PV co-creation should invest in instruments that increase enterprise engagement. These include clearer communication, targeted support measures, structured partnership mechanisms, and platforms that foster peer learning and visibility of best practices. The small but growing subset of firms

formalizing SS practices suggests an opportunity for administrations to cultivate early adopters as levers of diffusion across the regional economy.

Lastly, different legitimacy-value configurations could shape distinct co-creation environments, suggesting that regional sustainability governance should possibly be tailored to context-specific institutional and stakeholder conditions. Future research could expand on this insight by employing comparative designs or longitudinal approaches to explore how these configurations evolve over time. Future research could also expand the possible roles organizations could play in scenarios in which capabilities are not present, possibly extending the conceivable number of roles.

Overall, the study shows that effective PV co-creation requires more than institutional credibility; it demands context-tailored intentional strategies that build value alignment and integrate dispersed practices into coherent PV systems. In an era of increasingly complex social challenges, developing such mechanisms is central to strengthening the ability of regional administrations to act as meaningful partners in the co-creation of PV.

Concluding remarks

This dissertation was developed also with the intention of returning something to the Agenzia Lavoro & SviluppoImpresa, particularly in terms of clarifying the broader trends observed in enterprises' social sustainability practices. For a long time, in fact, the conditions for successfully implementing sustainability within organizations were primarily associated with employee well-being, which was considered largely achieved when employees perceived their work as meaningful and rewarding (Manninen & Huiskonen, 2022). This perspective remains important and valid, but it is also incomplete, as the findings discussed throughout this dissertation suggest, social sustainability activities encompass now a much broader range of dimensions that extend beyond the internal boundaries of the firm and interact with the surrounding social and institutional environment.

Therefore, as indicated in the introductory section, this dissertation was first set out to investigate how social sustainability is interpreted, operationalized, and advanced through the interaction of different organizational forms, with particular attention to private companies, hybrid organizations, and public administrations within a regional governance context. The overarching research question guiding the work asked how these actors contribute to the implementation of social sustainability and to the co-creation of broader societal outcomes. To address this main question, the study pursued three interrelated objectives: (1) to understand the drivers and patterns of corporate engagement in social sustainability; (2) to assess whether hybrid organizational forms shape social sustainability practices differently from traditional enterprises; (3) to explore the role of public administrations in enabling, coordinating, and scaling social sustainability initiatives.

Regarding the first point, the findings show that private companies do engage in social sustainability, although often through informal, practice-based approaches rather than structured strategic frameworks. Corporate engagement in Friuli-Venezia Giulia seems to be primarily associated with internal and relational dimensions, such as employee well-being, workplace quality, and local community relations, while more formalized measurement and reporting systems remain less widespread. Indeed, internal social aspects such as occupational health and safety, employee participation in decision-making processes, play a more central role, as these elements are nowadays not only normative expectations but also contribute directly to organizational performance and stability. Companies with higher levels of employee engagement typically experience lower operating costs, better performance outcomes, and reduced staff turnover and absenteeism (Cinar & Bilodeau, 2022). On the other hand, the first chapter also shows that other organizational characteristics, including group affiliation, international

orientation, and gender diversity in leadership, emerged as relevant enablers of engagement, whereas firm size and revenues did not appear to be decisive predictors. Collaboration, in particular, proved to be influenced less by structural variables and more by contextual and cultural conditions.

The second objective of this dissertation focused instead on hybrid organizations, especially benefit corporations, as institutional arrangements designed to embed social purpose within corporate governance. Hybrid organizations are indeed becoming increasingly important, as, for example, particularly following the initial phases of the COVID-19 crisis, many companies spontaneously adopted more socially sustainable work practices, such as reduced commuting and increased remote work, which had positive effects on employee well-being, and many of them even became benefit corporations or other types of hybrid organizations. The analysis indeed seems to show that hybridity can act as a catalyst for deeper integration of social sustainability, as hybrid organizations exhibit a stronger propensity to institutionalize social objectives, engage in cross-sector collaborations, and adopt impact-oriented logics. However, the findings also reveal persistent tensions between mission and market imperatives, especially evident in the systematization of measurement and reporting processes.

The third objective examined public administrations through a public value lens. In the interviews conducted for this dissertation, firms' external responsibilities were often described in practical and informal terms: support for local associations, sponsorship of community initiatives, or ad hoc collaborations driven by personal relationships rather than formal strategies. While such practices reflect a genuine sense of moral reciprocity, they often remain fragmented and weakly connected to institutional frameworks or long-term objectives. The results presented in the third chapter thus take on considerable importance, revealing that regional public actors are not merely participants, but crucial enablers of social sustainability ecosystems. Their contribution materializes through legitimacy provision, agenda setting, coordination platforms, and policy support instruments. At the same time, their effectiveness is strongly mediated by institutional capacity, stakeholder trust, and the degree of shared recognition of the public value pursued. Public administrations therefore emerge less as direct implementers and more as systemic facilitators capable of aligning dispersed initiatives toward collective territorial outcomes.

At an overall level, the dissertation contributes to bridging three literature streams that often remain analytically separated: corporate sustainability, hybrid organizing, and public value governance. By placing them within a single framework, the study shows that social sustainability should not be the product of isolated organizational actions but rather the outcome of relational, institutional, and governance dynamics unfolding across sectors.

Nonetheless, from my direct interactions with practitioners, including informal conversations with representatives of the Agenzia Lavoro & SviluppoImpresa, a recurring message was that many Friuli-Venezia Giulia's companies usually “*do the right things, although almost by accident*”, without fully understanding how to institutionalize those practices to avoid, for example, consequences for turnover and employee retention. This observation reinforces one of the core arguments of this work: social sustainability cannot rely solely on spontaneous adaptation or goodwill, which is of course good, but requires also intentional structures, shared frameworks, and supportive institutions. This is where the public administrators must operate.

In this evolving context, companies nonetheless have several tools at their disposal to strengthen the implementation of social sustainability. One of the most significant developments is the growing institutionalization of the social dimension within ESG frameworks. The previously underdeveloped “S” of Environmental, Social, and Governance criteria has become a formal reporting requirement for large and medium-sized Italian companies starting in 2024, following the entry into force of the European Corporate Sustainability Reporting Directive (CSRD). This regulatory shift introduces has already standardized criteria for reporting corporate impacts not only in environmental terms but also in relation to social and governance dimensions. At the same time, technological transformation associated with Industry 4.0 and IA offers additional opportunities as they have demonstrated potential to redesign organizational processes in ways that enhance both competitiveness and social sustainability (Torres da Rocha et al., 2022). Regulatory changes, technological shifts, and many other pressures collectively underscore the need to rethink our systems, favouring a local transformation. Corporate well-being practices play then a crucial role in ensuring that firms remain resilient to external shocks while contributing to a more sustainable future for employees, customers, and local communities. Yet, what clearly emerges from this research is that resilience is not merely a technical or financial property. It is also social, relational, and institutional.

Beyond its regional relevance, this Friuli-Venezia Giulia case also offers insights that may be transferable to other regions or national contexts facing similar challenges in implementing social sustainability through multi-actor collaboration. First because the findings highlight the importance of an enabling public governance framework capable of coordinating diverse organizational actors while leaving room for bottom-up initiative. The role played by regional public administrations in providing policy direction and collaborative platforms suggests that sub-national governments can act as effective orchestrators of social sustainability ecosystems, even when operating with limited regulatory authority. Second, the case underscores how some territorial characteristics can shape the modalities through which social sustainability is interpreted and enacted. Regions with strong manufacturing bases or SME-dominated economies

may particularly benefit from policies that foster inter-organizational collaboration and knowledge exchange, as seen by the firms and regional public officials interviews, rather than relying solely on compliance-based instruments. Third, the comparative evidence on private, hybrid, and public organizations suggests that hybridity and cross-sector partnerships can function as accelerators of social sustainability integration, especially when supported by measurement tools, reporting frameworks, and shared value narratives. For policymakers in other regions or countries, particularly in contexts where hybrid organizational forms are institutionally recognized or legally available, this implies that promoting hybrid organizations alongside structured arenas for cross-sector collaboration may strengthen the social impact of sustainability strategies.

Lastly, this research is subject to several limitations that should be acknowledged and that have been mentioned also in the previous chapters. First and foremost, the study is geographically bounded to a single regional context, which may limit the generalizability of findings to territories with different industrial structures or governance traditions. An attempt was made to replicate the study by distributing the identical survey instrument to enterprises in Germany, but due to a low response rate, the data were not adequate for robust evaluation, and this replication effort remains a subject for future research. Methodologically, while the mixed-methods design strengthens analytical depth, certain datasets, particularly survey-based measures, remain subject to self-reporting bias. In addition, the cross-sectional nature of the empirical evidence constrains the possibility of capturing longitudinal dynamics in organizational behaviour and collaboration patterns. Moreover, conceptually, the operationalization of social sustainability remains influenced by the broader ambiguity that characterizes the field. Although this dissertation adopts a pragmatic and practice-oriented approach, alternative conceptualizations might yield partially different interpretations.

Building on these limitations, several directions for future research emerge. Longitudinal studies could examine how social sustainability practices and collaborations evolve over time, particularly in response to regulatory or market changes. Comparative research across regions or countries, such as the already mentioned Rheinland-Pfalz case in Germany, would help test the transferability of the governance patterns identified here. Further inquiry is also needed into impact measurement systems, especially to understand how organizations can standardize social value assessment without oversimplifying complex societal outcomes. Finally, deeper investigation into micro-level drivers, such as leadership values and stakeholder pressure, would complement the structural perspective adopted in this work and enrich understanding of how social sustainability becomes institutionalized in practice.

In concluding this dissertation, a final observation must be made, as it is worth emphasizing that social sustainability, as observed in the Friuli-Venezia Giulia context, is rarely absent; yet it is mostly uneven, implicit, and weakly coordinated. Many organizations already engage in socially meaningful practices but often lack the language or incentives to connect these actions to a coherent vision of public value. Strengthening social sustainability therefore does not necessarily require inventing entirely new practices, but rather recognizing, aligning, and supporting what is already happening. In this sense, the role of public institutions becomes central, not as controllers, but as facilitators capable of turning dispersed efforts into shared trajectories.

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