



La misurazione della performance ESG: validità, replicabilità, utilizzo. Measuring ESG performance: validity, reliability, use.

AIMS:

Sustainability has become central for businesses adapting to global changes and protecting the environment, workers' rights, and local communities. Adopting sustainable practices is crucial for maintaining competitiveness and contributing to societal well-being. The research project aims to identify methodologies for assessing sustainability performance in SMEs to measure action impact and identify challenges.

APPLICATIONS:

The measurement of sustainability performance is associated to three, partly overlapping, purposes: rating by third-parties, sustainability reporting by the company itself, management control systems. The developments described above lead to an overabundance of methods to measure sustainability performance.

RESULTS:

This work focuses on sustainability in the context of SMEs, where the overabundance of methods can become an obstacle and risk to invest resources in sustainability disclosures, while still not meeting the expectations of stakeholders and without producing meaningful actions or impacts in order to develop holistic ESG performance measurement methodologies accessible to small and medium-sized enterprises lacking resources for international rating systems. The project unfolds in phases: analyzing literature and existing methodologies, piloting a measurement approach, releasing it for measuring companies' social and environmental sustainability, and then scaling its dissemination.