

**SPECIAL ISSUE ON Sustainability Reporting**

RECOMMENDED TOPICS:

Case studies of companies' sustainability progress

**The implementation of sustainability reporting in SGR Group: some challenges of transition from “greenwashing” to relational change**

**Abstract**

The aim of this work is to analyze how the process of adopting the sustainability report for profit enterprise translates into the mission, the governance and accountability. In particular, attention is focused on the implications of the process of social and sustainable accountability with respect to the values order, the structure and tools of governance and to those used to account for and hold the stakeholders to account for the results, the modality and the objectives which characterize the accountability of corporate activity.

The research design develops through a deductive and inductive approach. The deductive one is based on an analysis of the literature regarding sustainability development and sustainability reporting. The inductive method is based on the analysis of a research case related to an Italian multiutility company (SGR Group).

The analysis carried out has enabled us to focus on some features of the sustainability process started by the company, and to interpret it as the challenge launched by the Group to contribute to creating, through its own activities, a civil economy which is typical of the corporate culture of responsibility and sustainable market economy built on the civil corporation.

**Keywords:** sustainability, sustainability report, mission, governance, accountability