

The Approach to Sustainable Development Goals of the Companies of Lombardy Region

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Abstract

Sustainability is not only an instrument to reduce the distortions created by the modern capitalist systems, but it represents, in the present society, an opportunity for the creation of value and a factor of greater competitiveness for companies. This assumption could be read in the light of the general guidelines concerning sustainability dictated at the international level: the Sustainable Development goals, which were adopted by the United Nations General Assembly in 2015, with the resolution 70/1, "Transforming our world: the 2030 Agenda for sustainable development". In this perspective, the paper aims to investigate which are the Sustainable Development Goals most pursued by companies in the Lombardy Region and if exists a direct relationship between sustainability, greater competitiveness, and innovation. The analysis shows that the most pursued objective of the companies operating in Lombardy is to invest in training to implement the skills of the workers. Subsequently, to decrease, there is the objective of guaranteeing decent and fair work for the company's workers, the prevention of waste formation and its recycling, the protection of terrestrial biodiversity, and, finally, female participation and equal opportunities.

Keywords

Sustainable Development Goals; 2030 Agenda; SDGs; Lombardy Region; sustainability; Corporate Social Responsibility.

Introduction

The term "sustainability" had a first complete definition in the Report "Our Common Future" (also known as "Brundtland Report") elaborated in 1987 by the World Commission on Environment and Development (WCED). "Humanity has the ability to make development sustainable to ensure that it meets the needs of the present without compromising the ability of future generations to meet their own needs" (Brundtland Report, 1987). This definition reflects the importance and the imminent need to preserve the planet through the promotion of sustainable development as well as to allow responsible and equitable access to terrestrial resources to limit their withdrawal in nature because these are subject to exhaustion (Vota, 2020, p. 402). "Sustainability is changing the way life is framed and experienced in the 21st century" (Vătămănescu, Gazzola, Dincă, & Pezzetti, 2017). This evolution, above all cultural, has determined, on a global level, the awareness of the population about the need to pursue objectives of a social, economic, and political nature, even before the company management developed models of Corporate Social Responsibility (Kidd, 1992). In this perspective, a fundamental step in the global route to sustainability is represented by the 2030 Agenda, containing the International guidelines for the pursuit of Sustainable Development Goals (SDG), which are the main investigation criteria of this research

that aims to show which of these are most pursued by companies from Lombardy Region.

In particular, the questions underlying this empirical research are:

- How do companies from Lombardy pursue the general sustainable development goals in the primary, secondary and tertiary sectors?
- What are the SDGs most followed in a sustainable context by companies operating in Lombardy?

Why Lombardy Region?

The legislation on sustainable development involved the economic entity closest to the territory: the company. Indeed, the idea of a business that should not have any moral scruples to generate wealth and well-being, with the adoption of immoral behavior, has been recently abandoned (Carr, 1968). For this reason, companies can and must contribute to social and environmental objectives, including these within business processes, business strategies, and developing relationships with stakeholders (Perrini, 2018). In particular, the Government of the Region has approved, on July 22nd, 2019, the "Agreement for sustainable development in Lombardy", which established an acceleration action that consists in the creation of new partnerships for sustainability through the signing of the implementation of the 2030 Agenda for Sustainable Development Goals. As emerges from the Lombardy 2020 Report, the Lombardy Region is one of the most advanced regions at the European level (Polis-Lombardia, 2020), in terms of pursuing the sustainability objectives proposed by 2030 Agenda. With 77,691 companies, Lombardy is at the first place in Italy in the regional ranking for the absolute number of companies that have invested or will invest within the year, in green technologies (Fondazione Symbola – Unioncamere, 2020). In light of the foregoing, it was decided to analyze the companies that have their base in Lombardy but operate in the national and international context.

The 2030 Agenda for Sustainable Development

The "United Nations General Assembly" approved, in September 2015, the 2030 Agenda for Sustainable Development, an action program for people, planet, and prosperity that aims to involve all countries and individuals towards common Sustainable Development Goals (SDGs), as defined in the UN Resolution 70/1, "Transforming our world: the 2030 Sustainable Development Agenda", unanimously adopted by 193 Member States. In particular, the "17 SDGs" are divided into "169 targets" and over "200 indicators", with which the United Nations aims to "contribute to global development, promote human well-being and protect the environment ", which the countries have committed to achieving from January 2016 to 2030. The adoption of Agenda 2030 and its policies is monitored by the High-Level Political Forum on Sustainable Development, which gathers annually at the UN's "Economic and Social Committee " and every four years at the "UN General Assembly", with the participation of the Heads of State and Government (Giangualano & Solimene, 2019, pp. 33-34). In 2016, in addition, the "United Nations Statistical Commission", to monitor and evaluate the progress of the 17 SDGs, formed the "Inter-Agency Expert Group on SDGs" which monitors and evaluates progress towards the Agenda 2030

objectives through the production of a comprehensive framework of shared statistical information. To ensure that the indicators are always up to date, two revisions have been planned, one in 2020 and the other in 2025. The first revision of 2020 resulted in the update of the indicators, bringing them to 248 (Istat, 2020, p. 39).

Research methodology and data collection

To answer the above-mentioned questions, the research was structured as follows:

- a first analysis of the general cluster where the non-financial reports of 60 companies based in Lombardy were processed;
- a second preliminary analysis (directly linked to the first), which served to identify the most followed SDGs. In particular, this analysis was structured through the submission of an interview of 10 questions to a cluster of 9 companies included in the general cluster.
- a third analysis of the interviews: the interviews were analyzed to understand if there is a direct relationship between sustainability, greater competitiveness, and innovation.

The reports of the non-financial information, at the base of the research, were fundamental for the retrieval of the data.

Now let's move to the different steps followed by the research.

Selection of companies from the general cluster

The companies to be researched were selected in different ways.

In particular, were selected 60 companies (20 for each sector: primary, secondary, and tertiary) through:

- AIDA – Bureau Van Dijk;
- Internet sites: in www.csr.unioncamerelombardia.it and www.agricolturasocialelombardia.it;
- Google Chrome: by entering the keywords “sustainable agriculture”, “sustainable companies from Lombardy Region” and “sustainable in Lombardy”.

Data collection

The analysis concerns non-financial information deriving from the sustainability, social and environmental reports, but also information found on the internet and newspaper articles and newsletters as well as the information concerning the national and international awards received. The sources refer to the years 2018/19.

Preliminary analysis

After the selection of the companies and of the data to use, was structured the preliminary analysis of the interviews. The questionnaire of 10 questions was submitted to 9 companies selected by the general cluster (three companies per sector). 65 emails were sent and 11 replies were received, 9 of the latter were selected. Subsequently, the data were processed through the creation of an excel file.

The names of the companies were inserted on the lines and the 17 Sustainable Development Goals on the columns. If the goal was pursued 1 was entered, otherwise 0. The results were collected in the pivot table (Figure 1).

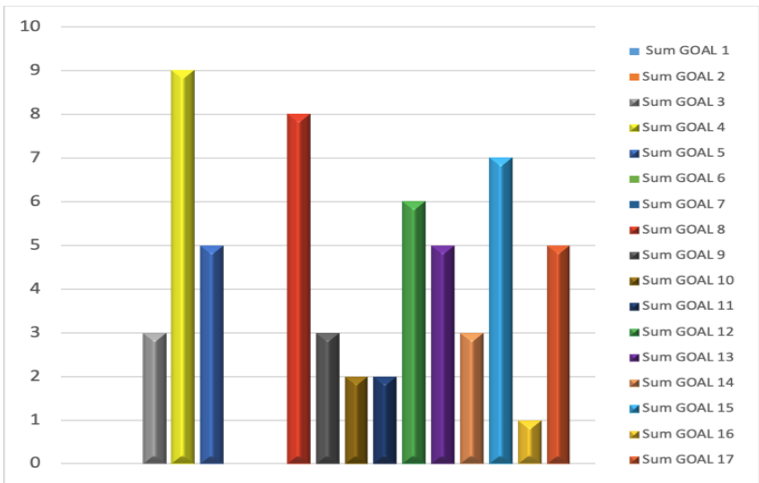


Figure 1. Results of the preliminary analysis. The most pursued SDGs

The most pursued SDGs are:

- Goal 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all;
- Goal 5: Achieve gender equality and empower all women and girls;
- Goal 8: Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all;
- Goal 12: Ensure sustainable consumption and production patterns;
- Goal 15: Protect, restore and promote sustainable use of terrestrial ecosystems, manage forests sustainably, combat desertification, and halt and reverse land degradation and halt biodiversity loss.

General cluster analysis

Concluding the preliminary analysis, the investigation of the general cluster focused on these five goals. In the analysis of the general cluster were preliminary selected, for each of the five goals identified in the preliminary analysis, a specific SDGs target and an indicator.

A content analysis program was used for the extrapolation of data from the non-financial reports (MAXQDA): this software allows the assisted analysis of data, to facilitate the researcher to extract them from the selected sources. Several keywords for each SDGs have been inserted in the content analysis program:

- Goal 4: "training", "learning" and "education";
- Goal 5: "women", "equality" and "gender";
- Goal 8: "inclusion", "disabled" and "disadvantaged";
- Goal 12: "process (s)", "reuse", "reduction", "recycling" and "circular economy";

- Goal 15: "protect", "favor" "restore", "ecosystem" and "biodiversity".

Subsequently the data were processed through the creation of an excel file. In the first column was entered the names of the companies and was added a filter on the first column that allows the division by primary, secondary, and tertiary sector. On the lines the five chosen targets and if the target was pursued by the company, was entered the number 1 in the line, otherwise 0. The results were represented in pivot tables.

Presentation of results

Goal 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Education allows people to improve their living conditions, also because allows them access to better-paid work. In recent years, in the world, levels of literacy have increased, reaching important results especially on access to education and the number of enrolments in schools, especially for women and girls (United Nations Regional Information Center, 2021). The report published in September 2020 by UN DESA notes that worldwide are already more than 1.1 billion children and young people who do not attend school and underlines that the children are the main victims of the long-term crisis caused by the COVID-19 (Comprehensive Response to COVID-19, 2020).

In the present case, the indicator used for the analysis is the valorization of "human capital" by companies, with the inclusion of training and professionalizing courses. These paths allow both the professional growth of the worker and an added value for the company itself, which will have increasingly specialized staff, indirectly improving its performance. In particular, the target used was 4.4, which allows measuring the improvement by adults or young people of specific skills for employment and entrepreneurship.

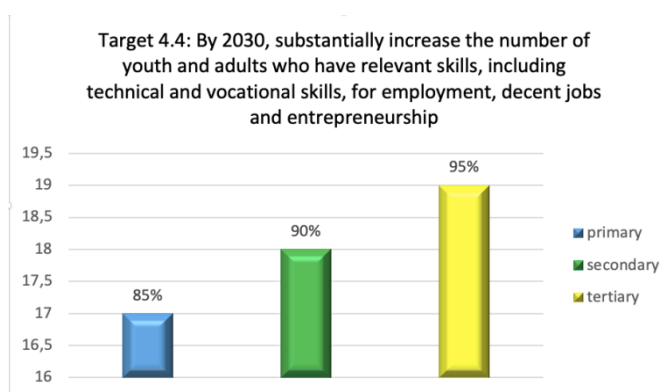


Figure 2. Target 4.4

As shown in Figure 2, the percentage in the three economic sectors is respectively 85%, 90%, and 95%. In the primary sector, training courses are mostly oriented to people with disabilities. There is an understanding by their companies of the

importance of having a competent staff. These results will be influenced by the advent of the Covid-19 crisis. The study “Going for Growth – Italy” by OECD shows that the Italian population does not possess the skills necessary to deal with digital progress in the labor market, with the consequent risk that many workers are left behind: the consequences of this low level of digital training have increased with the adoption of smart working introduced with the pandemic (OCSE, 2021). The health emergency has had a huge impact on the spread of smart working, helping to accelerate changes in the organization of work already in place as a result of technological evolution.

Goal 5: Achieve gender equality and empower all women and girls

The world has made progress in all areas, but the results on the protection of women and gender equality, in general, are still unsatisfactory. Millions of women in the world continue to suffer discrimination and violence, while the results achieved risk being compromised by the effects of the pandemic (United Nations Regional Information Centre, 2021). Violence against women, indeed, has not only continued during the lockdown period but has increased due to forced cohabitation (Alba, 2020). To this regard, the Secretary-General of the United Nations, Antonio Guterres, on the 20th of April 2020, launched a worldwide appeal to all the countries of the world to protect women and girls, who during the period of forced closure in the house, caused by the Coronavirus, have seen an increase in violence against them. There were 146 Member States that responded to the call, committing themselves to include prevention and information programs against violence against women in their national and social policies of post-Covid recovery (Comprehensive Response to COVID-19, 2020). In the present case, the target used was 5.5, which tells us how many women occupy a place in a management body and whether the company takes measures to narrow gender differences.

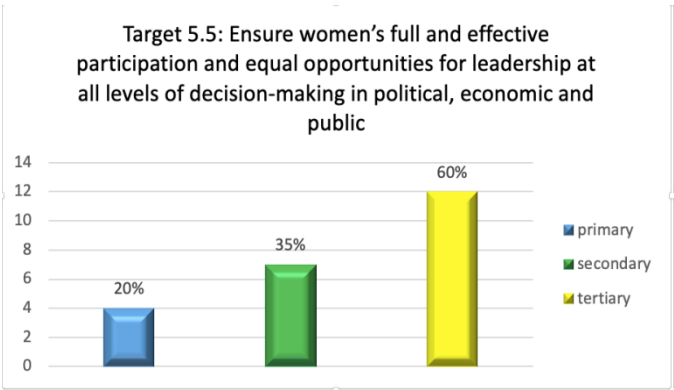


Figure 3. Target 5.5

The permanence of women on boards remains low especially in the primary and secondary sectors as highlighted in Figure 3. The percentages are 20% and 35% respectively. In the tertiary sector, it is 60% because it was affected by the law on women's quotas. The gender gap remains.

Recently, Censis (2021) stated that Italy is not a country for working women. Indeed, in the last decade, the precarious status of women has worsened, the growth of involuntary part-time work and the phenomenon of overeducation have increased. All these problems, given the current health emergency, even in Lombardy, call for further aggravation (Polis-Lombardia, 2020).

Goal 8: Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all

Goal 8 concerns the propensity of States to encourage working practices that allow individuals to have decent work that allows them to live peacefully. Integration practices for decent work are reserved not only for the so-called "normal" workers but also for the disabled so that they can learn skills and have a job. From 2007 to 2012 unemployment in the world rose from 170 million to almost 202 million and about 75 million of these are young people, women, and men. A figure that seems unfortunately destined to rise dramatically as a result of the Coronavirus pandemic (United Nations Regional Information Centre, 2021). The ILO, in the new Policy Brief "The World of Work and Covid-19", illustrated the socio-economic impacts of the coronavirus that are particularly affecting people who were already disadvantaged before the crisis (Policy Brief: The World of Work and COVID-19, 2020). In support of people's economic conditions, economic policies aimed at intervening eliminate poverty and improve living conditions by creating jobs paid fairly and sustainably. In this respect, target 8.5 has been used for the analysis, which makes it possible to measure the actions taken by companies to ensure full and productive employment and decent work for women and men, including young people and people with disabilities, and fair remuneration for work of fair value.

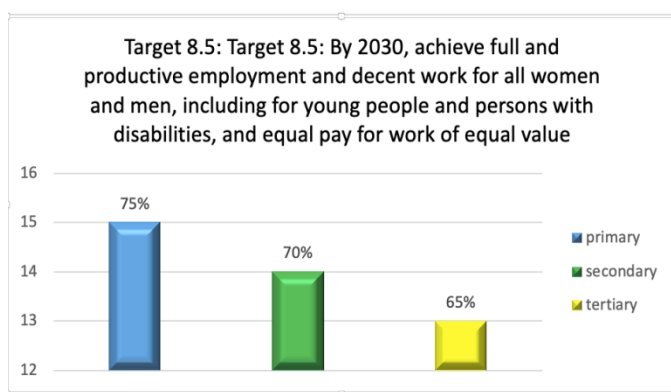


Figure 4. Target 8.5

Figure 4 shows that social and work inclusion is a very important goal in the primary sector, especially in relation to the work placement of disabled people (75%). This target is interpreted differently in companies in the second and third sectors, which consider it an objective concerning the payment of adequate remuneration and the inclusion in the company without discrimination (70% and 65%).

The Lombardy Region Report shows that Covid-19 and government policies have had a negative impact on the regional labor market; among the categories most at risk are those already at a disadvantage such as women, young people, and workers with a fixed-term contract (Polis-Lombardia, 2020).

Goal 12: Ensure sustainable consumption and production patterns

The production models adopted are clearly unsustainable. "On the global level, the Material footprint, which indicates the flows of mineral and organic resources that have been removed from the environment to produce a good, it went from 48.5 billion tons in 2000 to 69.3 billion tons in 2010" (United Nations Regional Information Center, 2021).

Do more with fewer resources, it is on this principle that the efficiency of production processes of companies that must produce more by consuming fewer resources and generating less waste. The implementation of a circular economy involves the creation of a complex economy, which for the production of goods does not take raw materials directly from nature, but from recycling "Waste" (United Nations Regional Information Centre, 2021). This contributes to complex business plans to reduce future economic, social, and environmental costs, avoiding actions that damage the planet (Gazzola, 2018). Obviously, not only the companies, but also citizens will have to adopt models that pursue social sustainability and environmental (Gazzola, Pavione, & Pezzetti, 2017). More precisely, to limit the scope of the goal, it was chosen to use the target 12.5, which allows you to understand how the enterprise approach businesses circular economy and, therefore, the resulting substantial reduction of waste generation through prevention, recycling, and reuse.

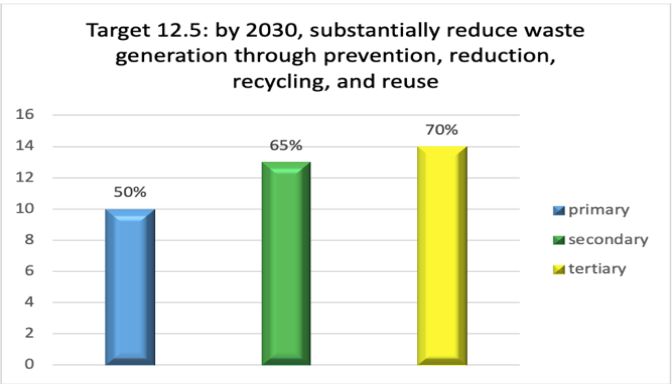


Figure 5. Target 12.5

Figure 5 shows that the primary sector has a lower percentage than the other two sectors, also because most of the waste produced is biodegradable. The secondary sector, which is the productive one, has a percentage of 65%. The pursuit of the target in this sector consists of the optimization of production processes and the reuse of waste. The tertiary sector has a percentage of 70%. In 2018, the Observatory on Circular Economy and Energy Transition was established in the Lombardy Region, in which the main regional stakeholders were involved, to create and share a common

path that can lead in the short term to the construction of a model of development that can favor the decarbonization of the economy and the transition to a circular economy (Polis-Lombardia, 2020).

Goal 15: Protect, restore and promote sustainable use of terrestrial ecosystems, manage forests sustainably, combat desertification, and halt and reverse land degradation and halt biodiversity loss.

The conservation of biodiversity and forests is essential for human life and for the survival of other living species on earth (about 30% of the earth's surface is covered by forests) (United Nations Regional Information Center, 2021). Forests are home to thousands of living species even though about 13 million hectares of forest are lost every year, and desertification causes the deterioration of about 3.6 billion hectares of land (United Nations Regional Information Center, 2021). In the present case, indicator 15.5 was examined, which allows us to highlight whether the selected companies undertake actions aimed at preventing environmental degradation and conserving biodiversity.

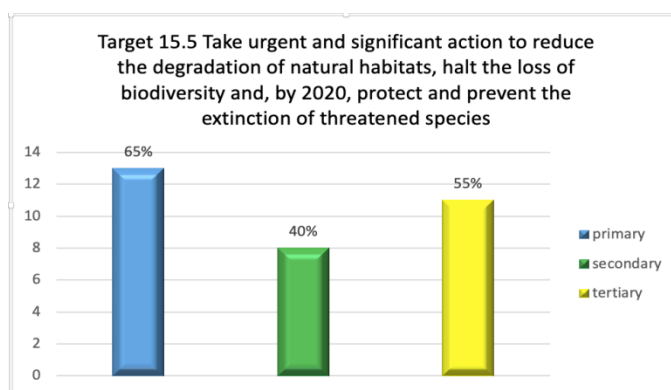


Figure 6. Target 15.5

Figure 6 shows that in the primary sector, considering that it is the agricultural one, this target is mainly pursued through actions aimed at the conservation of the biodiversity of the territory (65% of the selected companies adopt techniques for the cultivation of the fields that provide for the conservation of biodiversity and life of the subsoil). The secondary sector has the lowest percentage, in fact, only 40% of companies adopt measures to preserve biodiversity and natural habitats. The tertiary sector has a percentage of 55%. As highlighted by Istat (2020), Lombardy is a national territory with the largest share of degraded territory out of the total land area.

The theme of the conservation of terrestrial ecosystems is particularly relevant at a time when the effects of the COVID-19 pandemic are still perceptible. On 17 June 2020, the WWF study was published, entitled "COVID-19: urgent call to protect people and nature", in which the risk of infectious animal diseases that can be transmitted to humans is highlighted - and proposals are made to governments, businesses and organization, which call for a redesign of the relationship between man and nature and the restoration of a balance with the environment;

Conclusions analysis general cluster

In conclusion, as shown in the summary Figure 7, below, it emerges that the main objective pursued by companies operating in Lombardy in the three economic sectors is the investment in training to implement the skills of "human capital".

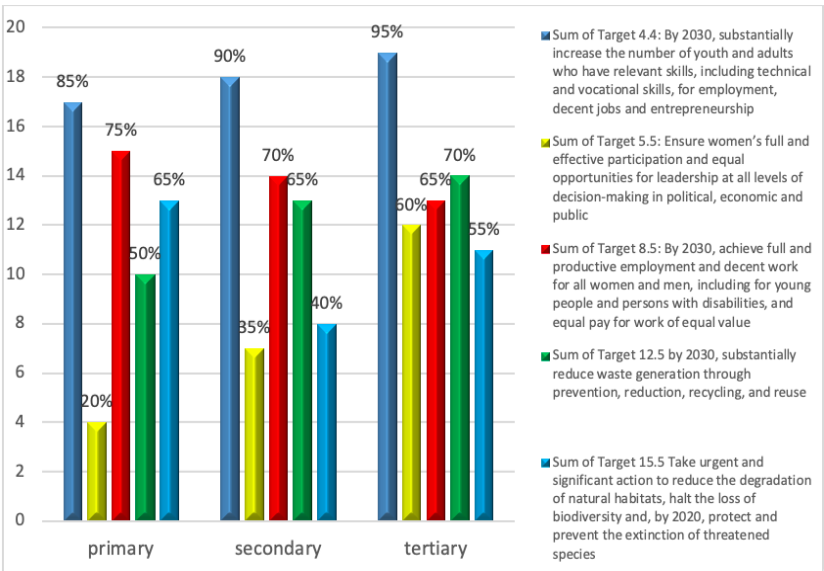


Figure 7. Conclusions analysis general cluster

In order of succession, we then find the guarantee to the workers of the enterprise a decent and fair job. Therefore, it can be said that the most pursued objectives concern persons within the enterprise and this consent affirm that there is a comprehension by the companies that a greater preparation of the staff brings added value to the enterprise. Subsequently, the Lombard companies pursue two more environmental objectives. The first relates to the actions taken by companies to prevent the formation of waste and its recycling. The second concerns the protection of terrestrial biodiversity. The pursuit of these objectives must however be implemented by companies, which will have to make more efficient production facilities, as well as create less waste or replace non-recyclable raw materials with those that are recyclable and encourage production processes that reduce the impact on biodiversity in the region.

Finally, there is female participation and equal opportunities, which are more reflected in the third sector, but the percentage of female participation should be higher in all sectors. The enhancement of the female figure is essential within companies but must go beyond the promotion of greater participation of women in the economic life of society. Gender equality is a difficult challenge, which can only be won through a "different" business culture.

Interview analysis: investigates the existence of a direct relationship between sustainability, greater competitiveness, and innovation (brief notes)

The traditional capitalist firm, in the perspective outlined by Jeremy Rifkin (2014), is characterized by the change in business models over time. At first, sustainable action was traced back to the mere reduction of negative externalities generated by companies and the protection of local communities. In recent decades, the very concept of doing business has changed.

Indeed, the data that emerged from the interviews highlighted that sustainability represents a factor of greater competitiveness on the market because consumers pay more attention to the choice of products. Today, in fact, they want to know the origin of the product and the sustainable actions taken by the producer. For this reason, companies have redesigned their business strategies and changed their sustainable way of acting, through "an integrated model of value production intrinsically oriented to promoting the quality of life, respecting and protecting finite resources of the Planet" (Lenzi & Pais, 2016).

For this reason, to provide innovative and sustainable products, companies invest heavily in research and development, going to innovate not only the production processes but products. In light of the above results, therefore, inserting sustainability in the corporate business strategies is certainly a winning choice.

Conclusions

The United Nations, with Agenda 2030, has established an action program for the achievement of the Sustainable Development Goals through the pursuit of 17 Goals aimed at "contribute to global development, promote human well-being and protect the environment" (United Nation, 2015). The deadline to achieve these targets is ambitious and is settled in fifteen years.

From the analysis carried out, it emerges that the most pursued objective of the companies operating in Lombardy, in the three economic sectors, consists of investment in training to implement the skills of "human capital".

In the second place, there is the objective of guaranteeing decent and fair work to the workers of the company. On the environmental front, there are two main objectives pursued by Lombard companies: the prevention of waste formation and its recycling; the protection of terrestrial biodiversity. The pursuit of these objectives must in any case be implemented by the companies, which will have to make the production plants more efficient. Lastly, there is female participation and equal opportunities, which are more reflected in the third sector. However, this is an objective that obviously needs to be implemented in all sectors. It will certainly be interesting to implement the empirical analysis by analyzing the non-financial reports post coronavirus crisis, the effects of which risk to make the targets and commitments of 2030 Agenda difficult to achieve (Vota, 2021).

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