Decree of the Rector n. 1207 of 23/11/2023

Competition for awarding 1 research grant at the University of Udine

DISCLAIMER:
The official and legally binding call for applications is in Italian only. This document cannot be used for legal purposes and is only meant to provide information in English on the call for applications (Decree of the Rector n. 1207 of 23/11/2023). Please refer to the official call published on: https://www.uniud.it/it/albo-ufficiale

Any change and integration will be made available on the above mentioned web page. Therefore, no personal written communication regarding the examination date and/or competition results shall be provided to applicants.

Annex 1

Competition announcement for the assignment of 1 research grant at the University of Udine, entitled “Sustainability measurement and communication on the eve of the enforcement of the EU Corporate Sustainability Reporting Directive: state of the art in the SMEs of Friuli Venezia Giulia” SSD: SECS-P/07 (principal investigator, Luca Giovanni Carlo Brusati)

Art. 1
A selection procedure is hereby launched for the award of 1 research grant at the University of Udine, as identified in Attachment A which constitutes an integral part of the present announcement. The research grant is linked to the research project and is subject and conditioned upon the relative funding.

The fellowship may be renewed, in compliance with Art. 22, Law No. 240 of 30 December 2010 (as in the text in force before the implementation of the Conversion Law of the D.L. 36/2022, L. 79/2022), Law No. 11 of 27 February 2015, and the current regulations of the University of Udine for awarding research grants, issued with the Rector’s Decree No. 182 of 31 March 2021. The renewal is subject to the scientific coordinator’s positive assessment of the researcher’s activities, an adequate scientific rationale, and a corresponding financial covering.

The research fellowship does not give rise to any right with regards to accessing University posts.

Any personal communication to candidates related to this selection will be sent exclusively to the email address indicated when registering for the selection, as mentioned in Art. 5.

Art. 2
The research grant described in this competition announcement and the required qualifications to apply for the position are identified in Attachment A. The lack of the admission requirements leads to the automatic exclusion from the competition procedure.

Possession of a PhD or equivalent degree obtained abroad or, only for the interested areas, of a medical specialization accompanied by an adequate scientific production, constitutes a preferential qualification for awarding the research fellowship of this selection, if it has not been provided as a mandatory requirement.
For the only purpose of the admission to the competition, the Examining Board (Art. 7) shall assess the equivalence of the qualification obtained abroad, except for the evaluation of the medical specialization qualification to which Article 38 of the Legislative Decree 165/2001 and subsequent modifications and additions, and EU regulations on the matter, shall be applied.

The Examining Board will proceed to the evaluation of the qualification obtained abroad according to the documentation attached to the application form. The Examining Board may exclude the candidate if the submitted documentation does not provide sufficient information for the assessment. Therefore, applicants must enclose all the documentation in their possession relating to their qualification in order to provide the Examining Board with sufficient information for assessment.

Candidates holding a qualification issued by a European Research Area country, if successful, must submit, if not already attached to the application form one of the following options:
- Supplement Diploma in English issued by the competent University.
- CIMEA Certificate of comparability of the foreign qualification, issued by CIMEA (Information Centre on Academic Mobility and Equivalence) via the "diplome" service at [https://cimea.diplo-me.eu/udine/#/auth/login](https://cimea.diplo-me.eu/udine/#/auth/login)

Candidates holding a qualification issued by a non-European Research Area country, if successful, must submit, if not already attached to the application form one of the following options:
- Declaration of the on-site value of the qualification and the certificate relating to the degree with examinations and grades. A certificate in a language other than Italian or English must be accompanied by an official translation into one of these languages (certified by the competent diplomatic-consular authority or certified by a court in Italy).
- CIMEA Certificate of comparability of the foreign qualification, issued by CIMEA (Information Centre on Academic Mobility and Equivalence) via the "diplome" service at [https://cimea.diplo-me.eu/udine/#/auth/login](https://cimea.diplo-me.eu/udine/#/auth/login)

If the Supplement Diploma or the statement/attestation of comparability are not available when signing the contract, the applicant must demonstrate that he/she has requested the documentation and submit it as soon as possible.

Any exclusion from the selection procedure due to lack of eligibility requirements, absence of required documents, failure to sign the selection application or submission of the selection application in a manner different from what is provided for in this call for applications will be communicated to applicants exclusively at the email address indicated in the application form.

Art. 3

The research grant referred to in this call for applications cannot be awarded:

a. to employees of Universities and the entities referred to in Article 22, section 1, of Italian Law no. 240 of 30 December 2010 (in the text prior to the reform introduced by Law no. 79 of 29 June 2022);
b. to those who have already been awarded research grants pursuant to Italian Law no. 240 of 30 December 2010 (prior to the reform introduced by Law no. 79 of 29 June 2022) for the maximum period provided by law, even if not continuously, excluding the period in which the grant was used in conjunction with the doctorate, up to the legal term of the relative course;
c. to those who have already benefited from research grants and fixed-term researcher contracts provided for, respectively, in Articles 22 and 24 of Italian Law no. 240 of 30 December 2010 (in the text prior to the reform introduced by Law no. 79 of 29 June 2022), for a total of 12 years, even if not consecutive;
d. to anyone who has a degree of kinship or affinity, up to and including the fourth degree, with:
- the Rector, the Director General or a member of the Board of Directors of the University of Udine;
- the scientific supervisor or a professor/researcher belonging to the department or organisation hosting the research grant in question.

The research grant provided for in this call for applications cannot be combined:

a) with scholarships of any kind, except for those granted by Italian or foreign institutions to supplement, by means of stays abroad, the fellow's training or research activities;

b) with other research grants;

c) with an employment relationship, even if part-time, without prejudice to the relevant provisions for employees of public administrations.

The grant awarded under this call for applications is also incompatible with simultaneous attendance at university degree courses, either Bachelor's degree or Master's degree courses, research Doctorates with scholarships and medical specializations, in Italy or abroad.

Art. 4

Applicants must enclose with their application, under penalty of exclusion, the following documents:

a) their professional scientific CV, highlighting the candidate's aptitude for carrying out and implementing the research project (Attachment A);

b) their identity card, their passport or any other identification document¹;

c) (for candidates with a foreign qualification only) certification or self-certification of both the academic qualification required for the admission to the selection, and of the exams (with evaluation) taken during the period of study abroad, and of any other document that can be useful to the evaluation of the degree by the Examining Board.

Applicants can attach to the application, publications and any other certification considered useful to demonstrate the qualification based on the research program (Attachment A) and to certify any research activity accomplished at public or private institutes (indicating the starting and ending date and the duration).

The documents and qualifications mentioned above must be submitted in Italian or English. Those that are not as requested will not be evaluated. Documents originally written in a language other than Italian or English must come with a translation in Italian or English, that the candidate will do on its own responsibility. The translation can be an abstract concerning the thesis.

Italian and Community candidates wishing to submit qualifications referring to conditions and facts attested by Public Administrations must proceed exclusively with self-certification.

Non-EU citizens legally residing in Italy may self-certify only data that can be verified or certified by Italian public bodies. They may also use declarations in lieu when provided for by an international convention between Italy and the declarant's country of origin.

Non-EU citizens not residing in Italy cannot self-certify.

Only the qualifications possessed by the candidate on the date the application form is submitted and submitted in accordance with the procedures set out in Article 5 will be assessed.

Failure to submit mandatory documents provided for in this article will constitute grounds for exclusion from the selection.

¹ Please be aware that the residence permit is not an identification document.
Art. 5
The submission of the applications for the present call starts on November 30, 2023 at 2:00 pm (Italian time) and ends on December 20, 2023 at 2:00 pm (Italian time).

The application to take part in the selection must be completed, under penalty of exclusion, using the appropriate online procedure, available at the link https://pica.cineca.it/
The procedure involves an applicant registration step, for those who do not already have an account, and then an application completion step.

Once completed, the online application must be signed in the manner described in the online procedure (manual signature with attached identity document or digital signature), under penalty of exclusion from selection. The application does not have to be signed if you access the above-mentioned online procedure using your SPID ID.

The qualifications referred to in Article 4 must be attached to the application in .pdf format. Individual .pdf files may not exceed 30MB.

The application for participation in the selection is automatically sent to the University of Udine with the definitive closing of the online procedure.

The University Administration:
- is not responsible if it is impossible to read the submitted documentation in electronic format due to damaged files;
- shall not accept or take into consideration qualifications or documents received in paper form or by any means other than what is specified in this article.

Reference to documents or publications already submitted in connection with other competitions is not allowed.

The Administration is not responsible for any missing document or communication because of inaccurate indication of residence and/or address submitted by the candidate during the application. Also, the Administration is not responsible if the candidate has not communicated changes in this information, or has communicated them too late. The Administration is also not responsible for any postal or telegraphic problems not attributable to the Administration itself.

Applicants are advised not to wait until the last few days before the closing date to submit their application. The University accepts no responsibility for any malfunctions due to technical problems and/or overloading of the communication line and/or application systems.

Art. 6
The selection procedure is held in accordance with the modality indicated in Attachment A.

The test will aim to assess the general preparation, experience and aptitude for research of the candidate. It will consist in the evaluation of the professional scientific curriculum, of the publications and qualifications presented, and of the interview, where foreseen.
Art. 7
The Examining board for the competition is identified in Attachment A of the present competition announcement, of which it is an integral part.

At its first meeting, the Examining board shall appoint its President and Secretary, and establish the criteria and methods for evaluating the qualifications and the interview, where foreseen.

The results of the qualifications assessment must be disclosed to applicants during the interview, where foreseen.

The Examining board can award a maximum of 100 points (one hundred out of one hundred) to the selection.

At the end of the evaluation procedure, the Examining board shall formulate the general merit list based on the overall score of each candidate, and draw up the minutes of the whole competition procedure.

Based on the ranking list, the assignment is awarded to candidates who have obtained a minimum overall score of 70/100 (seventy out of one hundred).

The Examining board's judgement is final.

The ranking list will be made public exclusively through publication on the University's official website.

Applicants will not be notified of the outcome of the evaluation.

Those who do not declare their acceptance of the research grant and do not present themselves at the research centre within the deadline communicated by the latter, even if not formally, shall lose the right to receive it. Exceptions to this term will only be granted in cases of documented force majeure.

Art. 8
The research activity cannot be started before signing the contract defining the terms and conditions of the collaboration.

The activity covered by the research grant must have the following characteristics:
a) it must be carried out as part of the research programme covered by the grant and not be a merely technical support to it;
b) it must have a close connection with the realization of the research program for which the winner of the grant has been awarded the contract;
c) it must be continuous and, in any case, temporally defined, not merely occasional, and in coordination with the overall activity of the University;
d) it must be carried out autonomously, solely within the limits of the programme prepared by the programme supervisor, without predetermined working hours.

The researcher is required to submit a detailed written report on the work carried out and the results achieved, accompanied by the opinion of the scientific supervisor, to the reference organisation at the intervals set out in the contract. The researcher must also submit interim reports and timesheets, if requested by the reference organisation.

Either the fellow or the reference organisation may withdraw from the contract.
The reference organisation may terminate the contract not only in the cases referred to in Article 9, sections 2 and 3, of the "Internal rules for awarding research grants pursuant to law 240 of 30 December 2010" of the University of Udine, but also in the event the research project and therefore the financial coverage on which the research grant is based cease to exist.

Art. 9
The following legal dispositions shall apply to the grant referred to in this call for applications:
- for tax matters, the provisions of Article 4 of Italian Law no. 476 of 13 August 1984, as subsequently amended and supplemented;
- for social security matters, the provisions of Article 2(26) et seq. of Italian Law no. 335 of 8 August 1995, as subsequently amended and supplemented;
- for mandatory maternity leave, the provisions of the Italian Ministerial Decree of 12 July 2007;
- with regard to sick leave, the provisions of Article 1(788) of Italian Law no. 296 of 27 December 2006 and subsequent amendments.

During the period of mandatory maternity leave, the allowance paid by INPS according to Art. 5 of the Italian Ministerial Decree of 12 July 2007 is supplemented by the University up to the full amount of the research grant.

The grant will be paid in monthly instalments.

Art. 10
The data collected as part of the procedure referred to in Art. 5 are necessary to properly manage the selection procedure, for any subsequent management of the research grant and for purposes related to managing services provided by the University. The University of Udine is the Data Controller. At any time, the data subject may request access, rectification and, depending on the University's institutional purposes, cancellation and restriction of processing or oppose the processing of their data. The data subject can always lodge a complaint with the Italian Data Protection Authority. The complete disclosure is available on the University of Udine website in the "Privacy" section, accessible from the home page www.uniud.it Direct Link: https://www.uniud.it/it/pagine-speciali/guida/privacy

Art. 11
For all matters not expressly mentioned in this call for applications, refer to the regulations in force on the subject cited in the introduction and to the "Internal rules for awarding research grants pursuant to Italian Law no. 240 of 30 December 2010" of the University of Udine, issued by Rector's Decree no. 182 of 31 March 2021.

Art. 12
The procedure supervisor is Dr Sandra Salvador, Head of the Research Services Area of the University of Udine.

The Responsible office at the University of Udine is "Area Servizi per la Ricerca - Ufficio Formazione per la Ricerca", via Mantica n. 31 - 33100 Udine, Italia.

To request information about the call for applications, please complete the following form available on the University of Udine website: https://helpdesk.uniud.it/SubmitSR.jsp?type=req&accountId=universityofudine&populateSR_id=42105
**Attachment A**

**Responsabile scientifico della ricerca / Principal investigator:**

Nome e cognome / Name and surname: Luca Giovanni Carlo Brusati  
Qualifica / Position: Professore Associato / Associate Professor  
Dipartimento / Department: Scienze Economiche e Statistiche (DIES) / Economics and Statistics  
Area MUR / Research field: 13 - Scienze economiche e statistiche  
Settore concorsuale e Settore scientifico disciplinare / Scientific sector: 13/B1; SECS-P/07 - Economia aziendale

**Titolo dell’assegno di ricerca / Topic of the research fellowship “assegno di ricerca”:**

I bandi sono consultabili dal sito dell’Ateneo, del MUR e di Euraxess / The calls are available on the University, MUR and Euraxess websites

**Testo in italiano:**

Misurazione e comunicazione della sostenibilità alla vigilia dell’entrata in vigore della EU Corporate Sustainability Reporting Directive: lo stato dell’arte nelle PMI del Friuli Venezia Giulia.

**Text in English:**

Sustainability measurement and communication on the eve of the enforcement of the EU Corporate Sustainability Reporting Directive: state of the art in the SMEs of Friuli Venezia Giulia.

**Obiettivi previsti e risultati attesi del programma di ricerca in cui si colloca l’attività dell’assegnista di ricerca / Foreseen objectives and results of the research programme performed by the research fellow “assegnista di ricerca”:**

I bandi sono consultabili dal sito dell’Ateneo, del MUR e di Euraxess / The calls are available on the University, MUR and Euraxess websites

**Testo in italiano:**

Le piccole e medie imprese (PMI) hanno dimostrato, negli ultimi anni, un’attenzione crescente verso le tematiche della sostenibilità. Le nuove norme comunitarie in materia rendono obbligatoria dal 2025 la rendicontazione di sostenibilità per tutte le grandi imprese, con una serie di effetti a cascata sull’intera supply chain. Come reagiscono le PMI a questi cambiamenti? Qual è il loro livello di preparazione rispetto a questa sfida? Le aziende che si sono già attivate perché e come lo hanno fatto? Il progetto vuole rispondere a questi interrogativi combinando una survey somministrata alle PMI affiliate con le principali associazioni di categoria del Friuli Venezia Giulia e una serie di case study relativi a PMI che hanno già scelto di adottare la rendicontazione di sostenibilità.

**Obiettivi del progetto**

Attraverso una survey somministrata alle PMI affiliate con le principali associazioni di categoria del Friuli Venezia Giulia e una serie di case study relativi a PMI che hanno già scelto di redigere un bilancio di sostenibilità il progetto intende da un lato identificare gli elementi suscettibili di agevolare o frenare l’adozione dello strumento, dall’altro determinare il livello di preparazione delle PMI della Regione al recepimento della EU Corporate Sustainability Reporting Directive (CSRD), e in particolare qual è il grado di conoscenza delle innovazioni.
**normative, quali competenze sono disponibili, quali flussi informativi già esistono e quali interventi le PMI prevedono di mettere in atto.**

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<th>Stato dell’arte</th>
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| L’approvazione della Direttiva 2022/2464 in tema di rendicontazione societaria di sostenibilità (EU Corporate Sustainability Reporting Directive, CSRD) si colloca nell’ambito del *Green Deal* europeo. La CSRD amplia il campo di applicazione e rende molto più stringenti gli obblighi di comunicazione di informazioni di carattere non finanziario per le imprese di grandi dimensioni. Gli Stati membri hanno l’obbligo di recepire la Direttiva entro diciotto mesi dalla sua pubblicazione. La CSRD segna una svolta di grande rilevanza in materia di bilanci di sostenibilità, creando innumerevoli obblighi cogenti per le grandi imprese e tempi molto ravvicinati entro i quali ottemperare agli stessi. 

Rispetto alle disposizioni previgenti, la CSRD individua un nuovo fronte informativo nella comunicazione relativa alle principali ripercussioni negative legate all’impresa e alla sua catena del valore. In particolare, la CSRD amplia il perimetro della rendicontazione alla supply chain, non più limitata ai rischi connessi ai criteri genericamente considerati nella "Dichiarazione su Informazioni non finanziarie", ma estesa ai vari aspetti che caratterizzano il processo di creazione di valore, dai business model alle strategie, dal target alla governance, dalle attività di due diligence inerenti ai "sustainability matters", agli impatti avversi, anche potenziali, della supply chain e alle relative azioni di mitigazione.

La CSRD presenta rischi e opportunità anche per le PMI. Il rischio più immediato per le PMI sarà non disporre dei dati richiesti dai loro clienti; oppure, una volta raccolti i dati richiesti, potrebbero rendersi conto che non sono in linea con le richieste delle grandi imprese. In questo caso sarà necessario investire per assicurare la sostenibilità dei processi aziendali, al fine di mantenere lo stesso rapporto con i clienti. D’altra parte, questi requisiti di comunicazione rappresentano un’opportunità per le PMI che decidono di intraprendere in anticipo un percorso sostenibile e possono così acquisire competitività in termini di partnership con le grandi imprese. 

La ricca letteratura accademica relativa al tema del rapporto tra PMI e rendicontazione di sostenibilità si è concentrata negli ultimi anni da un lato sulle opportunità e le sfide che la rendicontazione di sostenibilità presenta per le PMI, dall’altro su quali fattori, aziendali o di contesto, siano associati con la scelta di redigere un bilancio di sostenibilità. A motivo della recentissima approvazione della CSRD, mancano analisi su come la nuova regolamentazione abbia cambiato lo scenario, e in particolare su come le PMI stiano muovendosi per affrontare questa evoluzione del quadro normativo. |
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<th>Descrizione del progetto</th>
<th>Lo studio intende in primo luogo colmare il <em>deficit</em> conoscitivo rispetto al livello di preparazione delle PMI del Friuli Venezia Giulia analizzando in modo sistematico percezioni, atteggiamenti, eventuali attività già intraprese e piani di azione per il futuro. I rapporti stabiliti dal proponente con CONFAPI FVG, con Confindustria Udine e con la Direzione Centrale Attività Produttive dell’Amministrazione Regionale potranno essere utilizzati per finalizzare i contenuti della survey e promuovere la partecipazione dei destinatari dei questionari. In considerazione della difficoltà di ottenere tassi di risposta significativi si esplorerà la possibilità di raccogliere le risposte coinvolgendo un <em>panel</em> di <em>key informant</em>. Questo approccio comporta un importante vantaggio nella misura in cui il coinvolgimento volontario delle PMI del <em>panel</em> agevola l’attivazione di un rapporto fiduciario tra imprese e ricercatori, oltre a rendere possibile per definizione, in prospettiva, la confrontabilità intertemporale dei risultati. Come approfondimento della prima fase, la seconda vuole superare la logica quantitativa e comprendere con un caso di studio multiplo le dinamiche, i fattori di stimolo e gli ostacoli che caratterizzano i processi di misurazione e comunicazione della performance di sostenibilità in alcune PMI locali. Tramite analisi documentale e interviste semi-strutturate si vuole comprendere il processo che ha portato queste PMI ad adottare la rendicontazione di sostenibilità prima dell’obbligo derivante dalla normativa europea. Il modello di analisi che si prevede di utilizzare è stato testato dal proponente per analoghi casi di studio multipli relativi all’adozione dell’integrated reporting da parte delle PMI italiane (Brusati et al., 2021) e alla disclosure di sostenibilità da parte delle prime dieci imprese per dimensione del Friuli Venezia Giulia (Brusati et al., 2023).</th>
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<td>Possibili potenzialità applicative</td>
<td>La rendicontazione di sostenibilità, le <em>due diligence</em>, gli orientamenti sostenibili per i mercati finanziari in passato avevano principalmente un profilo di <em>soft law</em>, il legislatore comunitario sta intervenendo su molti di questi strumenti, rendendone l’adozione obblighi cogenti e non più pratica volontaria. La scelta di coinvolgere nell’analisi l’intera <em>supply chain</em> comporta per le PMI la necessità di adattare procedure, competenze operative e sensibilità strategica in modo da dimostrare attenzione al tema della sostenibilità in modo concreto, controllando i rischi e sfruttando le opportunità. I risultati preliminari raccolti dal proponente evidenziano che in questo momento le associazioni di categoria e le istituzioni dimostrano, in media, una consapevolezza delle opportunità e delle sfide legate alla CSRD superiore a quella delle imprese direttamente interessate. Una conoscenza più articolata delle percezioni, degli atteggiamenti e dei piani di azione delle imprese da un lato e delle esperienze maturate dagli <em>early adopters</em> della rendicontazione di sostenibilità dall’altro offre indicazioni concrete per tutti i soggetti, tra i quali l’università, che possono aiutare le PMI a valorizzare le opportunità e affrontare al meglio le sfide. L’esperienza del Friuli Venezia Giulia in questo ambito è rilevante anche oltre i confini regionali, non solo per l’importanza delle PMI nel tessuto</td>
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econometrico locale, ma anche per la presenza elevata di PMI operanti in logica B2B, e che alimentano in particolare la supply chain di grandi imprese a livello nazionale e internazionale.

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<th>Bibliografia</th>
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**Text in English:**

| **Abstract** | Small and medium-sized enterprises (SMEs) have shown increasing attention to sustainability issues in recent years. The new European rules in this field make sustainability reporting compulsory for all large firms as of 2025, and this has a number of consequences cascading through the entire supply chain. How are SMEs responding to these developments? What is their level of preparedness vis-à-vis this challenge? Why and how did “early adopters” among SMEs implement sustainability reporting? The project aims to address these questions combining a survey administered to the SMEs affiliated to the leading trade associations in Friuli Venezia Giulia with a multiple case study analysing SMEs that already introduced sustainability reporting. |
| **Objectives of the project** | Through a survey among the SMEs associated to the leading trade associations in Friuli Venezia Giulia and a multiple case study on local SMEs that already decided to adopt sustainability reporting, the project aims on the one hand to identify the factors likely to boost or slow down the adoption of this practice, on the other hand to measure the degree of preparedness by regional SMEs to comply with the EU Corporate Sustainability Reporting Directive (CSRD), and in particular to assess knowledge of regulatory innovations, competency profiles available, information flows in place and planned interventions. |
| **State of the art** | The approval of EU Directive No. 2022/2464 concerning Corporate Sustainability Reporting Directive (CSRD) is part and parcel of the "European Green Deal". The CSRD broadens the scope of existing disclosure requirements of non-financial information by large firms and makes them much more compelling. The Member States are required to transpose the Directive into national law within eighteen months from its publication. The CSRD marks a major breakthrough in the area of sustainability reporting, triggering countless mandatory obligations for large firms and very tight deadlines for compliance. Compared to pre-existing provisions, the CSRD identifies a new information dimension in the disclosure on key negative impacts associated to the company and its value chain. In particular, the CSRD broadens reporting boundaries to the supply chain, no longer limited to risks related to the criteria generically considered in the "Statement on Non-Financial Information," but extended to the various dimensions that characterize value creation processes, ranging from the business model to strategies, from targets to governance, from due diligence activities inherent to "sustainability matters," to adverse impacts, including potential ones, of the supply chain and related mitigation actions. The CSRD poses risks and opportunities for SMEs as well. The most immediate risk for SMEs is going to be not having the data required by their customers; once data are collected, they may realize that they are not aligned with the requirements of large companies. In this case, investment will be needed to sustainably transform business processes, so as to maintain the same |
In order to get a better grasp of the evidence collected in the first phase, the second phase aims to step beyond quantitative logic and to understand, thanks to a multiple case study, the dynamics, drivers and obstacles that characterize the processes of measuring and communicating sustainability performance in local SMEs. Through documental analysis and semi-structured interviews, the goal is to understand the process that led these SMEs to adopt sustainability reporting prior to the obligation stemming from European regulation. The analytical framework envisaged for this part of the project has been tested by the proponent for similar multiple case studies addressing the adoption of integrated reporting by Italian SMEs (Brusati et al., 2021) and sustainability disclosure by the top ten firms by size in Friuli Venezia Giulia (Brusati et al., 2023).

### Possible application potentialities

Sustainability reporting, due diligence, sustainable guidelines for financial markets in the past had primarily a “soft law” profile; EU lawmakers are now taking action on many of these tools, making their adoption mandatory and no longer a voluntary practice. The decision to involve the entire supply chain in the analysis means that SMEs need to adapt their procedures, operational skills and
strategic sensitivity so as to demonstrate attention to sustainability in practice, controlling risks and exploiting opportunities. The preliminary evidence collected by the proponent show that trade associations and institutions are currently, on average, better aware of CSRD-related opportunities and challenges than the firms which are going to be directly affected.

More systematic knowledge of the perceptions, attitudes and action plans of companies on the one hand, and of the lessons learnt by early adopters of sustainability reporting on the other hand, offers practical suggestions to all the players, including academia, who can help SMEs capitalize on opportunities and better address challenges. The experience of Friuli Venezia Giulia in this field is also relevant beyond the regional borders, not only because of the importance of SMEs in the local economic fabric, but also because of the high incidence of SMEs operating in the B2B field, and making up in particular the supply chain of large national and international companies.

References


Struttura dell'Università di Udine presso la quale verrà sviluppata l’attività di ricerca / Department or other structure of the University of Udine where research activities will be carried out:

Dipartimento di Scienze Economiche e Statistiche (DIES) / Department of economics and statistics.

Importo dell’assegno di ricerca (al lordo oneri carico assegnista) / Total grant gross for the research fellowship:

€ 19.367,00

Durata dell’assegno di ricerca / Duration of the research fellowship “assegno di ricerca”:

12 mesi / months

Finanziamento / Financed by:

La copertura finanziaria graverà sui fondi/progetto:
- Risorse d’Ateneo: bando interno finanziamento assegni 2023 (D.R. n. 406/2023) - CUP: G23C23000780005;
- Fondi di ricerca libera del proponente prof. Luca Giovanni Carlo Brusati. Codice U-GOV: RICLIB_BRUSATI.

Requisiti di ammissione / Minimum qualifications necessary:

- Possesso del titolo di Dottore di ricerca o titolo equivalente conseguito all’estero;
- possesso di un curriculum scientifico professionale idoneo allo svolgimento dell’attività di ricerca contemplata.
- Research doctorate or equivalent qualification obtained abroad;
- professional scientific curriculum suitable for the research activity above mentioned.

Procedura selettiva / Competition procedure:

Valutazione per titoli e colloquio / Evaluation of titles and oral exam

I risultati della valutazione dei titoli saranno resi noti agli interessati nel corso del colloquio / The evaluation of the qualifications will be disclosed to candidates during the interview
Per sostenere il colloquio i candidati devono esibire un valido documento di riconoscimento. / Candidates must come to the interview with a valid identity document.

Eventuali variazioni saranno rese note esclusivamente mediante pubblicazione all’albo ufficiale on line dell’Ateneo / Any change will be made public solely through publication on the University web site http://web.uniud.it/ateneo/normativa/albo_ufficiale

Nota / Note: Le indicazioni sulle modalità di svolgimento della prova in modalità telematica saranno inviate ai candidati con successiva email da parte del Presidente della Commissione. Ai fini dell’identificazione e a pena di esclusione dalla procedura selettiva, ciascun candidato è tenuto ad identificarsi prima che il colloquio abbia inizio, esibendo il medesimo documento di identità allegato alla domanda di ammissione al concorso. Il candidato deve risultare reperibile nella giornata e all’orario indicato sul bando. Il mancato collegamento, l’irreperibilità del candidato nel giorno o nell’orario stabilito o la mancata esibizione del documento identificativo, sono motivo di esclusione dalla procedura selettiva. La registrazione delle prove orali è vietata. L’Ateneo adotterà pertanto tutti i provvedimenti in suo potere per tutelare i soggetti coinvolti qualora venissero diffuse tramite internet – o altri mezzi di diffusione pubblica – video, audio o immagini della procedura selettiva. / Instructions on how the video interviewing will be conducted will be provided to candidates by the Chairman of the Examining Board via email. For identification purposes, each candidate is required to identify him/herself before the interview by exhibiting the same identification document attached to the application. Candidates must be available on the day and time established by the call for applications. Failure of the candidate to establish a video connection, the unavailability of the candidate on the day and/or time established or failure of the candidate to provide the required identification document are all grounds for exclusion from the selection procedure. Recording of the video interviews is prohibited. The University will adopt all the measures within its power to protect all personnel involved as a result of dissemination via the internet or via other forms of public dissemination, of videos, audios or other pictures of the selection procedures.

Commissione giudicatrice / Examining Board:

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<tr>
<th>Nome e Cognome</th>
<th>Qualifica</th>
<th>SSD</th>
<th>Università</th>
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<tr>
<td><strong>Membri Effettivi / Permanent members</strong></td>
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<td>Luca Giovanni Carlo Brusati</td>
<td>PA</td>
<td>SECS-P/07</td>
<td>Università degli Studi di Udine</td>
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<td>Paolo Fedele</td>
<td>PA</td>
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<td>Silvia Lacuzzo</td>
<td>PA</td>
<td>SECS-P/07</td>
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<td><strong>Membro Supplente / Temporary member</strong></td>
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<tr>
<td>Gina Rossi</td>
<td>PA</td>
<td>SECS-P/07</td>
<td>Università degli Studi di Udine</td>
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RESEARCH SERVICES AREA
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