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## A R T I C L E S

*Candida Bussoli, Ilenia Fraccalvier*

**CIRCULAR ECONOMY DISCLOSURE IN EUROPEAN BANKS:  
A SUBSTANTIVE COMMITMENT OR SYMBOLIC COMPLIANCE?**

*Alessia Anna Ditrani, Annunziata Tarulli, Domenico Morrone*

**FROM WASTE TO WEAR:  
AN EXPLORATORY FACTOR ANALYSIS OF ITALIAN CONSUMERS'  
ACCEPTANCE OF FOOD WASTE-BASED TEXTILES**

*Gaia Fiore, Annunziata Tarulli, Chiara Colamartino*

**SAME GENERATION, DIFFERENT HABITS?  
UNPACKING SECOND-HAND FASHION CONSUMPTION  
AMONG ITALIAN EARLY AND LATE GEN Z**

*Michele Rubin, Ilaria Mastrorocco, Elisa Gerbasi*

**CHILD LABOUR IN CORPORATE SUSTAINABILITY REPORTS:  
A CONTENT ANALYSIS OF DISCLOSURES  
AND CORRECTIVE ACTIONS**

*Vitiana L'Abate, Filippo Vitolla, Nicola Raimo*

**FOOTBALL AND SUSTAINABILITY:  
LOVE OR DISCORD? A CASE STUDY ANALYSIS**



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# САДРЖАЈ / CONTENTS

## ARTICLES / ЧЛАНЦИ

*Candida Bussoli, Ilenia Fraccalvier*

**CIRCULAR ECONOMY DISCLOSURE IN EUROPEAN BANKS:  
A SUBSTANTIVE COMMITMENT OR SYMBOLIC COMPLIANCE?**

*Кандида Бусоли, Иленија Фракалвијери*

**ОТКРИВАЊЕ ПОДАТАКА О ЦИРКУЛАРНОЈ ЕКОНОМИЈИ  
У ЕВРОПСКИМ БАНКАМА: СУШТИНСКА ПОСВЕЋЕНОСТ  
ИЛИ СИМБОЛИЧНО ПОКОРАВАЊЕ? . . . . . 13-25**

*Alessia Anna Ditrani, Annunziata Tarulli, Domenico Morrone*

**FROM WASTE TO WEAR: AN EXPLORATORY FACTOR ANALYSIS OF ITALIAN  
CONSUMERS' ACCEPTANCE OF FOOD WASTE-BASED TEXTILES**

*Алесија Ана Дитрани, Ануницијата Тарули, Доменико Мороне*

**ОД ОТПАДА ДО ОДЕЋЕ: ЕКСПЛОАТОРНА ФАКТОРСКА АНАЛИЗА  
ПРИХВАТАЊА ТЕКСТИЛА НА БАЗИ ПРЕХРАМБЕНОГ ОТПАДА  
ОД СТРАНЕ ИТАЛИЈАНСКИХ ПОТРОШАЧА . . . . . 27-37**

*Gaia Fiore, Annunziata Tarulli, Chiara Colamartino*

**SAME GENERATION, DIFFERENT HABITS? UNPACKING SECOND-HAND  
FASHION CONSUMPTION AMONG ITALIAN EARLY AND LATE GEN Z**

*Гаја Фиоре, Ануницијата Тарули, Кијара Коламартино*

**ИСТА ГЕНЕРАЦИЈА, РАЗЛИЧИТЕ НАВИКЕ?  
АНАЛИЗА КУПОВИНЕ ПОЛОВНЕ МОДЕ МЕЂУ РАНОМ  
И КАСНОМ ГЕНЕРАЦИЈОМ ЗЕД У ИТАЛИЈИ . . . . . 39-49**

*Michele Rubin, Ilaria Mastrorocco, Elisa Gerbasi*

**CHILD LABOUR IN CORPORATE SUSTAINABILITY REPORTS:  
A CONTENT ANALYSIS OF DISCLOSURES AND CORRECTIVE ACTIONS**

*Микеле Рубин, Иларија Мастороко, Елиса Гербаси*

**ДЕЧЈИ РАД У ИЗВЕШТАЈИМА О ОДРЖИВОМ ПОСЛОВАЊУ:  
САДРЖАЈНА АНАЛИЗА ОБЕЛОДАЊИВАЊА И КОРЕКТИВНИХ МЕРА . 51-63**

*Vitiana L'Abate, Filippo Vitolla, Nicola Raimo*

**FOOTBALL AND SUSTAINABILITY: LOVE OR DISCORD?  
A CASE STUDY ANALYSIS**

*Витијана Л'Абате, Филипо Витола, Никола Раимо*

**ФУДБАЛ И ОДРЖИВОСТ: ЉУБАВ ИЛИ НЕСЛАГАЊЕ?  
АНАЛИЗА СТУДИЈЕ СЛУЧАЈА . . . . . 65-73**

*Notes about authors/Белешке о ауторима . . . . . 75-80*

*Instructions for authors/Упутство за ауторе . . . . . 81-92*







# P R E F A C E

*This special issue of our scientific journal Social Horizons is dedicated to the Republic of Italy as one of the most important EU strategic partners of our country.*

*It is important to mention that the current issue is the result of successful cooperation with Libera Università Mediterranea (LUM «Giuseppe Degennaro») from Bari (Puglia) under the coordination of Professor Candida Bussoli PhD. We could also underline that the content of articles published in this issue is varied in relation to topics and scientific areas. There is no doubt that these topics cover contemporary problems like a circular economy, disclosure in European banks, child labor in corporate sustainability reports, the analysis of Italian consumers, acceptance of food waste-based textiles second hand fashion consumption among young Italians, football and sustainability among others.*

*In this way, the Editorial Board of our journal continues the strategy to publish special issues dedicated to one country that is important for Serbian international positioning. For example, so far, we have had the issue dedicated to Hungary as the main strategic partner in the region as well as Brazil, having in mind its status as an emerging global power which is one of the most important partners of Serbia in Latin America.*

*The Faculty of Social Sciences and the Editorial Board of the scientific journal Social Horizons are taking this opportunity to thank colleagues from Libera Università Mediterranea (LUM «Giuseppe Degennaro») from Bari (Puglia) for excellent cooperation in the preparation of this issue.*

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# CIRCULAR ECONOMY DISCLOSURE IN EUROPEAN BANKS: A SUBSTANTIVE COMMITMENT OR SYMBOLIC COMPLIANCE?

**Abstract:** This study investigates the relationship between Circular Economy Disclosure (CED) and environmental performance in European banks by analysing the information published on their official websites. Grounded in legitimacy theory, it examines whether higher environmental performance corresponds to more extensive CED, distinguishing between substantive and symbolic approaches. The findings, based on a sample of 107 listed European banks, reveal a positive association between environmental performance and CED. This supports the substantive legitimacy perspective, indicating that CED practices tend to align with actual sustainability engagement rather than serving as mere symbolic commitment.

**Key words:** BANKS, CIRCULAR ECONOMY, DISCLOSURE, ENVIRONMENTAL PERFORMANCE, LEGITIMACY THEORY

## Introduction

Sustainability has become a global priority for organizations, driven by regulatory pressures, stakeholder expectations, and pressing environmental challenges such as climate change and resource depletion (Meza-Ruiz et al., 2017). Linear production models – based on extraction, production, and disposal – pose significant threats to ecosystems and human well-being (Lüdeke-Freund et al., 2019). In response, many organizations are incorporating sustainability into their business strategies, recognizing its benefits for both society and the environment (Sardana et al., 2020).

Within this context, the Circular Economy (CE) is increasingly recognised as a crucial strategy for promoting sustainability, as it aims to minimise environmental impacts and support long-term sustainable development (Tukker, 2015). By extending the lifecycle of resources, the CE promotes waste reduction and enhances overall resource efficiency.

Though commonly associated with manufacturing, CE practices are also relevant for the banking sector (Zahid et al., 2024). Indeed, banks can support the CE transition externally – by offering tailored financial products, networks, and strategic support – and internally – by adopting sustainable operations such as energy efficiency, waste recycling, and new technologies (Fraccalvieri et al., 2025).

Given their influential role, banks are expected to disclose CE practices transparently, ensuring stakeholders understand both external initiatives and internal sustainability efforts, including adherence to the 3R principles: reduce, reuse, recycle (Fraccalvieri et al., 2025).

Despite its growing importance, CE Disclosure (CED) in banking remains still underexplored. Therefore, this study aims to address this gap by examining whether banks' environmental performance aligns with their CED, investigating the presence of greenwashing using the substantive and symbolic legitimacy framework.

Specifically, this study focuses on banks' official websites as primary communication channels for sustainability (Schröder, 2021), specifically within the European banking context, characterised by distinct structures and strong stakeholder pressure (Lazarides & Drimpetas, 2016).

The remainder of this work is organised as follows: Section 2 provides a review of the relevant literature on the topic; Section 3 presents the theoretical framework and the hypothesis development; Section 4 describes the research methodology; Section 5 presents the empirical results along with their discussion; Section 6 provides the conclusions.

## Literature review

The critical relevance of banks in advancing the transition to a CE has attracted the attention of academics who have started to investigate this topic.

A first strand of research has explored the role of banks in supporting the CE. Goovaerts & Verbeek (2018) identified two key contributions: enabling the CE transition through financial, legal, and advisory services, and adapting internal models to address linear and circular risks. Yet, as Zhelyazkova (2020) noted, the lack of harmonised regulations – especially in developed countries – limits banks' proactive involvement, unlike in countries such as China, Brazil, and Peru, where CE lending is incentivised. To address this gap, Ozili & Opene (2021) proposed a structured CE approach, including shared definitions, standardized finance guidelines, green banks, dedicated credit lines, staff training, and stronger governance. Rataj et al. (2025) further observed that while sustainability goals dominate early CE initiatives, financial returns become central over time, with frontline staff playing a key role in promoting CE values and fostering stakeholder knowledge exchange.

A second research strand has focused on the benefits of CE adoption in banking. Ozili (2021) highlighted advantages such as loan diversification, enhanced reputation, and profitability in circular sectors. Broader financial system benefits include CE-linked insurance innovations, better sustainability-adjusted returns, and expanded microfinance and collaborative funding for circular ventures.

A third strand has examined CED in the banking sector. Zahid et al. (2024) showed that both Islamic and conventional banks in Pakistan disclose CE practices aligned with the SDGs. Keskin & Esen (2025) identified key CE themes – waste, renewables, emissions, and sustainable investing – but noted poor readability of reports. Fraccalvieri et al. (2025) uniquely investigated CED determinants, finding that size, on-line visibility, and international presence foster disclosure.

## Theoretical background and hypothesis development

In line with prior research on disclosure practices in banking (e.g., Branco & Rodrigues, 2006; Fraccalvieri et al., 2025), this study considers legitimacy theory to analyse the determinants of CED.

Legitimacy theory posits that organisations rely on societal approval to operate, which they gain by aligning with the norms and expectations embedded in an implicit social contract (Suchman, 1995; Deegan, 2002).

To achieve, maintain, and repair legitimacy, disclosure represents a crucial link between organisations and society. Indeed, disclosure serves as a tool to communicate conformity with stakeholder expectations (Farneti et al., 2019). However, the process of legitimation is not uniform and can be examined through two main behavioural perspectives: substantive and symbolic approaches (Ashforth & Gibbs, 1990).

According to the substantive approach, meeting societal expectations requires realistic and material modifications to organisational strategies and operations (Ashforth & Gibbs, 1990; Lodhia et al., 2023). Therefore, sustainability disclosure serves as a tool for stakeholders to evaluate whether strategic adjustments have been effectively translated into concrete actions (Nicolò et al., 2023). In line with this perspective, banks with stronger environmental performance are expected to disclose more CE information.

Conversely, the symbolic approach is primarily concerned with impression management and greenwashing, wherein organisations focus more on shaping stakeholder perceptions rather than implementing substantive changes to their operations (Ashforth & Gibbs, 1990; Lodhia et al., 2023). In this perspective, a gap exists between disclosure practices and effective organisational performance and activities (Ashforth & Gibbs, 1990). Hence, banks with weaker environmental performance may use CED to create the appearance of sustainability, aiming to protect their image without making substantive changes.

Given their high public visibility, banks face intense legitimacy pressures (Dowling & Pfeffer, 1975; Hossain & Reaz, 2007), with growing expectations for transparency and environmental accountability (Zahid et al., 2024). Hence, voluntary disclosure becomes a strategic tool to build trust and signal environmental commitment (Mobus, 2005; Fraccalvieri et al., 2025). In light of this, the following hypothesis is proposed:

**H1:** *There is a relationship between environmental performance and the level of CED provided by European banks.*

## Methodology

This study analyzes 107 publicly listed European banks from 26 countries. In the first phase, 330 banks were identified from the Refinitiv Eikon database as of 2023. However, after accounting for missing values, 223 institutions were removed.

The CED Score (*CEDS*) is the dependent variable of this study, which captures the extent to which banks disclose CE information through their official websites. To measure this variable, a content analysis on banks' official websites was conducted.



This study employs the coding framework originally developed by Fraccalvieri et al. (2025). It provides a comprehensive assessment of banks' engagement with CE principles, and it is structured into two primary areas: (A) supporting the circular transition of firms and (B) internal implementation of CE practices. These two categories provide a holistic evaluation of both external and internal commitments to CE principles.

For this study, an unweighted dichotomous scoring approach was applied (Vitol-la et al., 2022). Therefore, each item in the index was assigned a score of 1 if relevant information was found on the bank's website and 0 if it was absent. Consequently, the dependent variable ranges from 0 to 50, reflecting the comprehensiveness of a bank's CED.

The independent variable of this study is represented by *ENV\_PILLAR*. It indicates a bank's environmental impact by evaluating different ecological factors – air quality, land use, water resources, and broader ecosystem considerations. It serves as an indicator of a bank's effectiveness in managing environmental risks. It is used as a measure of environmental performance (Duque-Grisales & Aguilera-Caracuel, 2021) and can assume values ranging from 0 to 100, expressed as a percentage.

The control variables included in the model are *Profitability*, *Size*, *Age*, *Liquidity*, *Internet\_Visibility*, *Social\_Media*. *Profitability* is proxied by the ratio of net income to total assets (Kiliç & Kuzey, 2019). *Size* is expressed as the natural logarithm of the number of bank branches (Branco & Rodrigues, 2006). *Age* is measured as the natural logarithm of the number of years elapsed since the bank was established (Talavera et al., 2018). *Liquidity* is proxied by the loans-to-deposits ratio, which measures the extent to which a bank's lending activity is covered by its deposit base (Tamu-nosiki et al., 2017). *Internet\_Visibility* is obtained by taking the natural logarithm of the number of search results on "Google.com" that included the bank's name in the year 2023 (Fraccalvieri et al., 2025). *Social\_Media* indicates the presence of banks on the main social media. It can take values from 0 to 9, relating to the presence of the bank on the following social media platforms: LinkedIn, Facebook, Twitter, Instagram, Youtube, TikTok, Bluesky, Threads, and WeChat (L'Abate et al., 2023). To test the hypothesis made explicit in the previous Section, an OLS regression was employed. Specifically, the formal equation is as follows:

$$\text{CEDSi} = \beta_0 + \beta_1 \text{ENV\_PILLAR}_i + \beta_2 \text{Profitability}_i + \beta_3 \text{Size}_i + \\ + \beta_4 \text{Age}_i + \beta_5 \text{Liquidity}_i + \beta_6 \text{Internet\_Visibility}_i + \beta_6 \text{Social\_Media}_i + \epsilon_i$$

## Results and discussion

Table 1 illustrates the descriptive statistics, while Table 2 shows the correlation matrix and the Variance Inflation Factor (VIF) analysis.

The descriptive statistics indicate a low average value of the dependent variable *CEDS*. Indeed, it is equal to 16.21, thus showing that, on average, banks disclose little CE information through their official websites. Additionally, the highest value for this variable is 43, demonstrating that no sample bank provides information on all 50 items considered in the disclosure index. As regards the independent variable of this study, *ENV\_PILLAR* shows an average value of about 79%, thereby indicating that the European banks, on average, demonstrate a strong commitment to environmental performance.

**Table 1: Descriptive statistics**

Variable	Obs	Mean	Std. Dev.	Min	Max
<i>CEDS</i>	107	16.206	11.616	0	43
<i>ENV_PILLAR</i>	107	78.955	14.911	28.741	98.069
<i>Profitability</i>	107	1.102	1.227	-0.944	6.285
<i>Size</i>	107	5.043	1.961	0	9.050
<i>Age</i>	107	4.355	0.858	1.792	6.314
<i>Liquidity</i>	107	1.217	2.893	0.213	30.658
<i>Internet_Visibility</i>	107	7.462	1.669	1.609	11.093
<i>Social_Media</i>	107	3.869	1.649	0	9

Regarding the correlation analysis, the highest coefficient equals 0.58, between *ENV\_PILLAR* and *Size*. Since it does not exceed the critical thresholds commonly accepted in literature, it can be concluded that multicollinearity is not a concern in this analysis. The absence of multicollinearity issues is further reinforced by the VIF analysis.

Table 2: Correlation matrix and VIFs

Variable	1	2	3	4	5	6	7	8	VIF
1.CEDS	1								
2.ENV_PILLAR	0.39***	1							1.66
3.Profitability	-0.20*	0.10	1						1.14
4.Size	0.34***	0.58***	-0.02	1					1.98
5.Age	-0.09	0.04	-0.03	0.11	1				1.06
6.Liquidity	-0.14	0.10	0.24*	-0.23*	-0.00	1			1.22
7.Internet_Visibility	0.29***	0.19	-0.25***	0.36***	0.06	-0.16	1		1.23
8.Social_Media	0.27***	0.27***	0.01	0.34***	-0.15	-0.01	0.13	1	1.19
Mean VIF									1.35

Notes: \*\*\*  $p<0.01$ ; \*\*  $p<0.05$ ; \*  $p<0.10$

Table 3 shows the empirical results of the analysis. In particular, the findings show a positive ( $\beta=0.262$ ) and highly significant ( $p<0.01$ ) relationship between *ENV\_PILLAR* and *CEDS*, thus supporting the research hypothesis of this study (**H1**). This indicates that European banks with higher environmental performance tend to disclose more information related to CE practices on their official websites. The alignment between actual performance and disclosure supports the substantive view of legitimacy theory, which holds that organisations gain legitimacy by transparently communicating genuine achievements (Ashforth & Gibbs, 1990; Mobus, 2005).

This positive association reflects banks' response to increasing transparency demands in the context of the CE transition. By engaging in environmental initiatives and communicating results effectively, banks reinforce their credibility and long-term legitimacy, helping to mitigate stakeholder scepticism. Moreover, using official websites as a disclosure channel allows banks to reach a wide audience quickly and dynamically. Consistent with prior research (e.g., Fraccalvieri et al., 2025), websites serve as strategic tools for delivering sustainability-related information.

**Table 3: Regression results**

Variables	CEDS	
	Coeff.	Std. Err.
<i>ENV_PILLAR</i>	0.262***	0.075
<i>Profitability</i>	-1.660**	0.807
<i>Size</i>	0.207	0.644
<i>Age</i>	-1.383	-1.216
<i>Liquidity</i>	-0.405**	0.154
<i>Internet_Visibility</i>	1.001*	0.542
<i>Social_Media</i>	0.978	0.693
Constant	-8.417	-9.128
Observations	107	
Adj. R <sup>2</sup>	0.281	

Notes: \*\*\*  $p < 0.01$ ; \*\*  $p < 0.05$ ; \*  $p < 0.10$

## Conclusions

This study aimed to investigate the relationship between environmental performance and CED provided by banks through their official websites. More specifically, the objective of this work was to determine whether the environmental practices adopted by banks were substantive or symbolic in relation to the CE information disclosed. The results revealed a positive association between environmental performance and the level of CE information disseminated by European banks through their official websites. Therefore, a substantive commitment related to CE actions and practices is observed within the European banking context.

This study contributes to the literature by examining how banks disclose their environmental performance through CED, addressing a gap in research that has largely overlooked the banking sector. It highlights the growing use of corporate websites for sustainability communication – offering real-time, accessible information – yet still underexplored in banking. It also analyzes the link between environ-

mental performance and CED, adding to the debate on whether disclosures reflect real actions or are symbolic.

Practically, banks are encouraged to use websites transparently to build trust and legitimacy. Standard setters should create clear guidelines for CED, while policymakers could introduce incentives to promote transparent and genuine disclosure.

Limitations of this study include the sample size and the use of environmental performance as a proxy for CE commitment. Future research should broaden the sample and develop more specific CE performance measures.



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# ОТКРИВАЊЕ ПОДАТАКА О ЦИРКУЛАРНОЈ ЕКОНОМИЈИ У ЕВРОПСКИМ БАНКАМА: СУШТИНСКА ПОСВЕЋЕНОСТ ИЛИ СИМБОЛИЧНО ПОКОРАВАЊЕ?

**Сажетак:** Ова студија истражује однос између обелодањивања података о циркуларној економији (CED) и еколошких перформанси у европским банкама, анализирајући информације објављене на њиховим званичним интернет страницама. Ослањајући се на теорију легитимитета, истражује се да ли више еколошке перформансе кореспондирају са обимнијим CED-ом, правећи разлику између суштинског и симболичког приступа. Резултати, засновани на узорку од 107 котираних европских банака, показују позитивну повезаност између еколошких перформанси и CED-а. Ово подржава становиште о суштинској легитимности, указујући на то да су праксе CED-а углавном у складу са стварним ангажовањем у области одрживости, а не само симболичан израз посвећености.

**Кључне речи:** БАНКЕ, ЦИРКУЛАРНА ЕКОНОМИЈА, ОБЈАВЉИВАЊЕ, ЕКОЛОШКЕ УЧИНКЕ, ТЕОРИЈА ЛЕГИТИМИТЕТА





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# FROM WASTE TO WEAR: AN EXPLORATORY FACTOR ANALYSIS OF ITALIAN CONSUMERS' ACCEPTANCE OF FOOD WASTE-BASED TEXTILES

**Abstract:** Food waste fashion applies circular economy principles to transform food industry by-products – such as citrus peels and grape skins – into innovative textile fibres. As a sustainable alternative to fast fashion, it addresses the sector's environmental impact and promotes ethical consumption. While industry and media attention is increasing, academic research remains scarce, especially regarding consumer responses. Most existing studies focus on technological or environmental metrics, neglecting emotional and symbolic aspects of consumer behaviour. This study investigates Italian consumers' perceptions of garments made from food waste, aiming to fill this gap. Data were collected via an online survey, and Exploratory Factor Analysis (EFA) was used to identify underlying dimensions shaping attitudes. Findings reveal that openness to food waste fashion is influenced by sustainability values, perceived novelty, and concerns about materials. These insights contribute to circular fashion literature and provide actionable guidance for managers seeking to enhance consumer engagement with bio-based innovations.

**Key words:** FOOD FASHION, SUSTAINABLE FASHION, CIRCULAR ECONOMY, SUSTAINABLE CONSUMPTION, CONSUMER BEHAVIOR

## Introduction

The global fashion industry is increasingly criticised for its environmental and social impacts. As a highly resource-intensive sector, it contributes significantly to water use, carbon emissions, and waste generation. Fast fashion, in particular, exemplifies the unsustainable “take-make-dispose” model, promoting rapid production, low durability, and excessive consumption. It generates over 92 million tonnes of textile waste annually and perpetuates social inequalities within global supply chains (Niinimäki et al., 2020; Bick et al., 2018). In response, sustainable and circular fashion models have gained traction. These approaches aim to minimise environmental harm, extend product lifecycles, and repurpose waste into new resources (Schiaroli et al., 2025). One innovative development is food waste fashion, which transforms agricultural by-products – such as citrus peels, grape skins, and coffee grounds – into alternative textile fibres. This practice addresses sustainability challenges in both fashion and agri-food systems by reducing landfill waste and decreasing reliance on virgin materials (Chi, 2015; Shen, 2014; Provin and de Aguiar Dutra, 2021).

Interest in food waste fashion is also growing among environmentally conscious younger consumers (Joy et al., 2012). However, enthusiasm does not always translate into action. Research has consistently highlighted the attitude–behaviour gap in sustainable fashion, whereby consumers support sustainability in principle but fail to reflect these values in their purchasing decisions (McNeill and Moore, 2015). Several barriers contribute to this disconnect. Consumers often prioritise price, convenience, and brand familiarity over environmental attributes (Achabou and Dekhili, 2013). Moreover, in the case of food waste-based garments, scepticism about quality, hygiene, and material unfamiliarity may hinder adoption. Recycled and upcycled fashion is still often perceived as lower in quality or less fashionable (Henninger et al., 2016), which can deter even sustainability-oriented consumers.

Despite these dynamics, there is a notable lack of academic research specifically focused on consumer attitudes toward food waste fashion. Existing studies tend to examine broader categories like “eco-fashion” or “sustainable textiles,” overlooking the unique challenges and perceptions linked to garments derived from food by-products (Thorisdottir et al., 2024). The Italian context, in particular, remains underexplored, despite its leadership in both the fashion and agri-food sectors. Understanding Italian consumers is especially relevant given the country’s cultural affinity with both industries and its strategic potential for circular innovation. To address this gap, the present study investigates Italian consumers’ awareness, perceptions, and behavioural responses to food waste fashion. Using an online survey and Exploratory Factor Analysis (EFA), it identifies the main drivers and barriers influencing engagement. The study aims to offer theoretical contributions to circular fashion research and practical insights for brands and policymakers seeking to promote more sustainable consumption behaviours.

## Theoretical Background

The environmental and social impacts of the fashion industry have spurred increasing academic and institutional attention to alternative production and consumption models. The dominant fast fashion paradigm, based on rapid production cycles, low-cost materials, and planned obsolescence, has been identified as a major contributor to global environmental degradation. It accelerates water use, energy consumption, chemical pollution, and generates vast volumes of textile waste – estimated at over 92 million tonnes annually (Niinimäki et al., 2020). Furthermore, it reinforces exploitative labour structures within international supply chains (Bick et al., 2018). These systemic issues have prompted calls for a shift toward circular and sustainable fashion models. Circular fashion, grounded in circular economy principles, aims to decouple fashion production from virgin resource extraction and waste creation. It promotes strategies such as reuse, recycling, upcycling, and the incorporation of bio-based or waste-derived inputs (Schiaroli et al., 2025). Within this framework, food waste fashion represents a novel and promising innovation. This emerging segment involves transforming agricultural and food industry by-products – such as citrus peels, grape skins, and coffee grounds – into textile fibres suitable for apparel and accessories. It not only diverts organic waste from landfills but also reduces dependence on synthetic and virgin fibres, thereby lowering the environmental burden of both the fashion and agri-food sectors (Chi, 2015; Jung & Jin, 2014; Shen, 2014; Provin & de Aguiar Dutra, 2021). Prominent cases like Orange Fiber, an Italian start-up that produces fabrics from citrus waste and collaborates with luxury brands, show that such innovations can merge sustainability with aesthetic and commercial appeal (Gain et al., 2024; Karaosman et al., 2020). These examples highlight the market potential of food-derived textiles, particularly when supported by strong narratives of ethical production, technological innovation, and design excellence. The convergence of sustainability and style resonates especially with younger, environmentally conscious consumer segments, including Millennials and Gen Z, who tend to value authenticity, ethical alignment, and social impact in their purchasing decisions (Joy et al., 2012). Nonetheless, a persistent challenge in sustainable fashion adoption is the well-documented attitude-behaviour gap: while consumers frequently express concern for environmental issues and claim to support sustainable products, this does not consistently translate into actual purchasing behaviour (McNeill and Moore, 2015). Various studies have shown that factors such as price sensitivity, limited product availability, and low trust in sustainability claims can act as barriers to adoption (Achabou and Dekhili, 2013). Moreover, in the specific case of upcycled or waste-based fashion, additional psychological and symbolic factors come into play. Consumers may question the quality, hygiene, and performance of garments made from waste materials or associate them with unattractive aesthetics and lower status (Henninger et al., 2016). These perceptions

may conflict with the desire for fashionable, high-quality clothing and can inhibit consumer engagement.

Despite growing interest in food waste-based textiles, academic research remains limited, particularly on the demand side. Most existing studies prioritise the technological development and environmental assessment of innovative materials, with far less emphasis on the social, symbolic, and behavioural dimensions of consumer responses (Thorisdottir et al., 2024). Where consumer research does exist, it tends to treat sustainable fashion as a broad category, often neglecting the specific material origins of garments, which are likely to influence perceptions in distinct ways. For instance, recycled plastic fibres may evoke different concerns and expectations than fibres derived from fruit or vegetable waste. Furthermore, the Italian context offers unique conditions for studying consumer engagement with food waste fashion, yet it remains underexplored in the literature. Italy is a global leader in fashion design, luxury branding, and craftsmanship, as well as a major producer of agricultural outputs such as citrus fruits and grapes – both of which are already being used in food-to-fashion innovation. This intersection of cultural, economic, and environmental relevance makes Italian consumers a particularly meaningful case for understanding the social acceptance and symbolic legitimacy of circular fashion models. There is also a growing need to examine how digital ecosystems – including online platforms, influencer marketing, and brand-led sustainability communication – shape consumer awareness, trust, and acceptance of such innovations. Consumers are increasingly exposed to sustainable fashion messaging through social media, where transparency, storytelling, and aesthetic appeal all play crucial roles in building credibility and engagement. However, little is known about how these digital interactions influence the reception of bio-based, waste-derived materials in particular.

To address these knowledge gaps, this study focuses on three key research questions:

- RQ1:** *What are the main drivers and barriers affecting Italian consumers' engagement with food waste fashion?*
- RQ2:** *How do sustainability values and innovation-oriented attitudes shape perceptions and adoption of garments made from food-based fibres?*
- RQ3:** *What role do digital platforms and brand communication play in fostering awareness and acceptance of food waste-based textiles?*

## Methodology and Data

To address the study's objectives, a quantitative approach was adopted through an online survey targeting Italian consumers. The primary aim was to investigate perceptions, values, and barriers associated with garments made from food-derived materials, contributing to a better understanding of consumer engagement with circular fashion. The questionnaire combined five-point Likert scales, multi-

ple-choice, and open-ended items and was informed by existing literature on sustainable consumption, green innovation, and circular textiles. A pre-test ensured clarity and internal consistency. The final version was distributed via Google Forms between August and September 2024, collecting 421 valid responses.

The survey was structured into four sections. The first explored general fashion purchasing behaviour, including frequency, channel preferences (online/offline), and the influence of price, quality, and aesthetics. It also assessed familiarity with sustainable fashion, considered a key factor in shaping pro-environmental choices (Niinimäki et al., 2020). The second section examined awareness and perceptions of sustainable materials, such as hemp and linen, extending to textiles derived from food waste. Drawing on Henninger et al. (2020), it assessed willingness to buy and pay for garments made from food waste, and motivations such as environmental concern or interest in innovation. The third section focused on the role of digital media and communication. Based on work by McNeill and Venter (2019), it analysed preferred information sources, responsiveness to sustainability messages, and the influence of branding and influencers on consumer decisions. The final section gathered socio-demographic data to allow segmentation analysis.

Table 1: Sample composition

Gender	Age	Education	Occupation	Income (€)
Male, 39 Female, 60 Other, 1	18–25, 42 25–35, 38 36–50, 15 >50, 5	High school or below, 54 College or university, 43 Postgraduate, 3	Student, 29 Employed, 56 Self-employed or entrepreneur, 7 Retired or unemployed, 8	< 999, 33 1.000–1.999, 36 2.000–2.999, 15 ≥ 3.000, 16

Source: Authors' elaboration

Table 1 outlines the socio-demographic profile of the sample. The gender distribution shows a female majority (60%), followed by males (39%) and 1% identifying as non-binary or preferring not to answer. The sample is predominantly young, with 42% aged 18-25 and 38% between 26-35. Respondents aged 36-50 make up 15%, while only 5% are over 50. Educational levels are mixed: 54% completed secondary education or less, 43% hold a university degree, and 3% have postgraduate qualifications. Employment status reflects early career stages, with 56% employed, 29% students, and 15% self-employed, unemployed, or retired. Income distribution is diverse: 33% earn under €999/month, 36% between €1,000–1,999, 15% between €2,000–2,999, and 16% over €3,000. The majority of respondents are based in the Apulia region, offering useful territorial insight. Overall, the sample is youthful, moderately educated, and economically varied, thus providing a relevant foundation for investigating consumer attitudes toward food waste fashion and broader circular fashion innovations.

## Results

An Exploratory Factor Analysis (EFA) was conducted using IBM SPSS Statistics to identify the latent dimensions shaping Italian consumers' attitudes and behaviours toward food waste fashion (Abdi & Williams, 2010). Correlation analysis confirmed the relevance of all variables while the dataset's suitability was validated through the Kaiser-Meyer-Olkin (KMO) test and Bartlett's Test of Sphericity (BTS). In particular, the KMO value exceeded 0.7 and the BTS was statistically significant ( $p < 0.05$ ), indicating strong sampling adequacy. Next, communality values showed satisfactory variance explained, with 67.33% of total variance accounted for. Based on these results, six latent factors were extracted. A summary of these factors is provided in Table 2.

**Table 2:** Summary of the latent factors

Latent factor		Description
1	<i>Value-Driven Sustainability Orientation</i>	This factor captures consumers' inclination to support food waste fashion based on ethical, environmental, and personal value systems.
2	<i>Sustainable Fashion Associations</i>	This factor reflects how consumers cognitively associate sustainable fashion with a set of core principles related to environmental, ethical, and transparency concerns.
3	<i>Marketing Influence and Communication Levers</i>	This factor captures the impact of marketing communication on consumer decisions regarding sustainable fashion.
4	<i>Product Evaluation Criteria</i>	This factor encompasses the functional and aesthetic considerations that consumers apply when evaluating garments made from food waste-derived fibres.
5	<i>Material Sophistication Orientation</i>	This factor reflects consumers' sensitivity to the nature and quality of fabrics when making purchasing decisions.
6	<i>Purchase Intention and Willingness to Pay</i>	This factor captures the consumer's overall propensity to adopt food waste fashion, encompassing both behavioural intention and economic commitment.

Source: Authors' elaboration.



## Discussion and Conclusion

This study provides a comprehensive understanding of the factors shaping consumer engagement with food waste fashion, revealing a complex interplay between sustainability values, product-related expectations, and communication dynamics. The first factors indicates that consumers assess garments made from food-derived fibres primarily through an ethical and environmental lens. Therefore, transparency, innovation, traceability, and alignment with personal beliefs emerge as critical evaluative criteria, confirming that consumption is increasingly guided by non-material motivations. This dimension is further reinforced by a cognitive mapping of sustainability principles – such as fair labour, responsible consumption, and the use of eco-materials – which consumers readily project onto this emerging niche. These findings suggest that food waste fashion is not perceived as an isolated innovation, but rather as an extension of broader sustainable fashion values. In relation to RQ1, this highlights that core drivers are both ideological – i.e., rooted in personal and social ethics – and cognitive, grounded in established perceptions of what sustainable fashion entails. However, these are not the only variables of the equation.

Consumers also respond to external stimuli, as revealed by the *Marketing Influence and Communication Levers factor*. Social media, influencer endorsement, brand storytelling, and sustainability messaging play a central role in shaping awareness, desirability, and trust – especially among Gen Z consumers who operate in highly digitalised environments. This finding directly addresses RQ3, suggesting that digital platforms are not just distribution or promotion tools but cultural interfaces where meanings around innovation and responsibility are constructed. Still, pragmatic concerns remain central to consumer decision-making. *The Product Evaluation Criteria factor* demonstrates that attributes such as price, aesthetics, comfort, and perceived durability significantly influence acceptance. Even the most sustainability-conscious consumers are unlikely to purchase garments that do not meet conventional expectations of quality or usability. These results expand on RQ2, showing that sustainability values shape perception and intention, but must be reinforced by tangible, credible product performance to translate into adoption. Ethical commitment, in this sense, is a filter rather than a guarantee: it sets expectations, but the decision is contingent upon the product satisfying practical standards.

The study also reveals a *Material Sophistication Orientation*, highlighting that consumers associate refined, innovative, and unusual textiles with uniqueness, design relevance, and personal identity. This suggests strategic potential for food waste fashion to be positioned not only as ethical but also as aspirational, aligning with Gen Z's desire for self-expression through distinctive products. Finally, the presence of a *Purchase Intention and Willingness to Pay* dimension reflects the transition from attitude to action, thus confirming that consumers are willing to support food waste fashion when sustainability values, high-quality design, and compelling communica-

tion converge.

Together, these six dimensions offer a rich and multidimensional response to the research questions. They show that consumer acceptance of food waste fashion is driven by a synergy of ethical alignment, product integrity, and digital influence – each component reinforcing the others. However, barriers such as lack of familiarity with materials, concerns about performance, and price sensitivity may still hinder broader adoption.

These insights carry relevant managerial implications. First, fashion brands and start-ups must develop value-driven communication strategies that transparently convey the environmental and ethical benefits of food waste-based garments. Certifications, traceability tools, and clear messaging can build trust and differentiate such products in a crowded market. Second, product development should focus on ensuring high standards of design, comfort, and material performance to address the persistent influence of traditional evaluation criteria. Third, digital marketing should leverage influencers, visual storytelling, and interactive formats to normalise and aspirationally frame food waste fashion, particularly for younger, digitally native audiences. Collaborations with designers or artists, limited editions, and pop-up experiences may further reinforce perceived originality and desirability.

Despite the strong insights, this study is not without limitations. The sample, primarily from the Apulian region, may not fully represent the diversity of Italian consumers. Additionally, the reliance on self-reported measures could introduce social desirability bias. Nonetheless, the findings offer a valuable starting point for further investigations into circular fashion behaviours. In conclusion, food waste fashion has the potential to gain traction if it is communicated as both ethically meaningful and functionally reliable, with digital platforms serving as key amplifiers. Brands that successfully align these dimensions will be best positioned to engage Gen Z consumers and drive forward sustainable fashion innovation.



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# ОД ОТПАДА ДО ОДЕЋЕ: ЕКСПЛОАТОРНА ФАКТОРСКА АНАЛИЗА ПРИХВАТАЊА ТЕКСТИЛА НА БАЗИ ПРЕХРАМБЕНОГ ОТПАДА ОД СТРАНЕ ИТАЛИЈАНСКИХ ПОТРОШАЧА

**Апстракт:** Мода заснована на прехранбеном отпаду примењује принципе циркуларне економије како би нуспроизводе прехранбене индустрије – попут кора цитруса и кожице грозђа – трансформисала у иновативна текстилна влакна. Као одржива алтернатива брзој моди, овај приступ адресира негативан утицај модне индустрије на животну средину и подстиче етичку потрошњу. Иако интересовање индустрије и медија расте, академска истраживања су и даље ограничена, нарочито када је реч о реакцијама потрошача. Већина постојећих студија фокусира се на технолошке или еколошке аспекте, занемарујући емоционалне и симболичке димензије понашања потрошача. Ова студија истражује перцепције италијанских потрошача о одећи израђеној од прехранбеног отпада, с циљем да попуни тај истраживачки јаз. Подаци су прикупљени путем онлајн анкете, а за анализу је коришћена експлоаторна факторска анализа (EFA) ради идентификације основних димензија које обликују ставове. Резултати показују да су отвореност ка моди од прехранбеног отпада највише условљени вредностима одрживости, перципираном иновативношћу и бригом у вези са материјалима. Ови налази доприносе литератури о циркуларној моди и нуде конкретне смернице менаџерима који желе да унапреде ангажовање потрошача ка биолошки заснованим иновацијама.

**Кључне речи:** МОДА У ИСХРАНИ, ОДРЖИВА МОДА, ЦИРКУЛАРНА ЕКОНОМИЈА, ОДРЖИВА ПОТРОШЊА, ПОНАШАЊЕ ПОТРОШАЧА





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# SAME GENERATION, DIFFERENT HABITS? UNPACKING SECOND-HAND FASHION CONSUMPTION AMONG ITALIAN EARLY AND LATE GEN Z

**Abstract:** The environmental and social criticisms about fast-fashion have boosted interest in second-hand clothing, especially among Generation Z. This cohort values sustainability, digital engagement, and ethical consumption, increasingly aligning their purchasing decisions with environmental and circular economy concerns. While existing studies recognise Gen Z's role in driving sustainable consumption, there is limited empirical evidence from the Italian context and little exploration of intra-generational differences. This study addresses these gaps by analysing how sustainability values influence second-hand fashion among Italian Gen Z consumers, using data from 428 survey respondents and Exploratory Factor Analysis methodology. Findings reveal that sustainability, uniqueness, and identity expression are key motivations, with digital platforms playing a central role. Early Gen Z is more focused on sustainability and product quality, while late Gen Z prioritises personal style and diverse purchasing channels. These insights offer strategic implications for fashion brands and policymakers promoting circular consumption.

**Key words:** GENERATION Z, FAST FASHION, SECON-HAND FASHION, SUSTAINABLE CONSUPTION, CONSUMER BEHAVIOR

## Introduction

In recent years, sustainability has become a defining priority in both policy agendas and corporate strategies, reflecting mounting concerns over climate change, environmental degradation, and social inequalities (Becchetti et al., 2022). This shift is particularly marked in the fashion industry, where the negative externalities associated with fast fashion – including overproduction, waste generation, and exploitative labour practices – have come under increasing scrutiny (Mokyr, 1990; Bocken et al., 2014). As a response, second-hand fashion has emerged as a viable and attractive alternative for consumers seeking to align their values with their purchasing behaviour. Once stigmatised or associated with economic necessity, second-hand clothing now dominates a central place in discourses on ethical consumption and circular economy models (Djafarova and Foots, 2022).

Within this context, Generation Z – broadly defined as individuals born between 1996 and 2012 – stands out as a particularly influential demographic. Unlike previous generations, Gen Z has grown up in a digital environment saturated with sustainability discourse, social media activism, and economic precarity (Seemiller and Grace, 2018). These conditions have fostered a generation that is both digitally fluent and ethically conscious, placing considerable emphasis on transparency, inclusivity, environmental protection, and social justice in their consumption choices (Dorsey and Villa, 2020; Fromm and Read, 2018). Second-hand fashion, in particular, resonates with this cohort due to its perceived authenticity, uniqueness, and alignment with ecological values (Busalim et al., 2022; Xiao et al., 2023). Moreover, according to Epifani (2020) and Tovar et al. (2023), the widespread use of digital re-commerce platforms and social media has significantly lowered the barriers to entry, making second-hand shopping more accessible, normalised, and socially rewarding.

Although existing literature recognises the role of Gen Z in promoting sustainable consumption, current research presents notable limitations. First, most studies are situated within Anglo-American or global frameworks, often neglecting the cultural and symbolic importance of fashion in national contexts such as Italy. Given Italy's strong heritage in fashion production and consumption, understanding how Italian Gen Z engages with second-hand fashion offers a unique and underexplored perspective. Second, while scholars have identified key values driving Gen Z's sustainable behaviour, they rarely examine the generational heterogeneity within this group – particularly the behavioural differences between early and late Gen Z cohorts (Balon, 2024). Additionally, few studies address how digital ecosystems, such as peer-to-peer re-commerce platforms and influencer-driven content, mediate sustainable practices among youth consumers (Dabija et al., 2019; McDonald and Oates, 2006). Against this backdrop, the present study aims to investigate how sustainability values influence second-hand fashion consumption among Italian



Generation Z consumers. In particular, it explores the motivational, behavioural, and cultural dimensions that shape this phenomenon, paying close attention to the role of digital platforms and the intra-generational differences within Gen Z. By addressing these issues, the research contributes to a more nuanced understanding of youth-led sustainable consumption and provides practical insights for fashion brands, digital retailers, and policymakers seeking to promote responsible and circular consumption behaviours in culturally specific markets.

### Theoretical Background

Sustainable consumption, broadly defined as the use of goods and services that meet basic needs while minimising environmental and social impacts (UNEP, 2011), has gained increasing attention in academic, institutional, and consumer discourse. Within this framework, fashion stands out as a sector of critical concern due to its resource-intensive production processes, complex global supply chains, and high ecological footprint. As critiques of fast fashion's unsustainable practices continue to intensify, second-hand fashion has emerged as a meaningful response, increasingly associated with ethical responsibility, circular economy principles, and consumer resistance to overconsumption (Bocken et al., 2014; Frank, 1997). This shift reflects not only environmental motivations but also a broader transformation in consumer values and priorities. To understand what drives this change, various theoretical models have been employed. *The Theory of Planned Behaviour* (Ajzen, 1991) is particularly useful for interpreting sustainability-oriented decisions among younger consumers. It emphasises how attitudes, social norms, and perceived behavioural control jointly shape behavioural intentions. In the context of second-hand fashion, Gen Z's concern for the environment and appreciation for originality often align with social influences and a growing confidence in navigating online second-hand markets. In line with this framework, the study poses its first research question:

**RQ1:** *What are the key factors driving second-hand fashion consumption among Italian Gen Z consumers?*

Alongside behavioural intention, sustainability values are central to shaping Gen Z's fashion-related choices. The *Stimulus-Organism-Response* (S-O-R) model (Mehrabian and Russell, 1974) provides further insight into how external stimuli – such as digital content, platform design, or peer recommendations – influence internal attitudes, values, and emotions, which then drive consumer behaviour. This model highlights the relevance of both cognitive and affective processes in shaping ethical fashion practices. As Gen Z is often exposed to sustainability narratives through digital and social channels, these values become embedded in their consumption habits. This leads us to define the second research question:

**RQ2:** *How do sustainability values shape Gen Z's perception and adoption of second-hand fashion?*

Another key component is identity formation. As noted by Belk (1988), material possessions are deeply connected to how individuals construct and express the self. For Gen Z, second-hand fashion serves not only utilitarian purposes but also symbolic ones, enabling expressions of individuality, ethical alignment, and belonging to value-based communities. This is reinforced by literature on identity-driven consumption, which suggests that personal and social identities are shaped through what and how individuals consume (Ahuvia, 2005; Koay et al., 2022). The uniqueness, authenticity, and narrative richness of second-hand items make them particularly appealing to a generation that prioritises transparency, creativity, and meaning in their purchases. Crucially, these identity dynamics unfold within a digital environment that has redefined the second-hand fashion landscape. Platforms such as Vinted, Depop, and Vestiaire Collective have democratised access to second-hand clothing by simplifying transactions, improving trust mechanisms, and supporting user-driven content. At the same time, social media and influencer marketing play a critical role in shaping perceptions and normalising sustainable practices. Influencers aligned with environmental and aesthetic values help present second-hand fashion as aspirational rather than alternative, reinforcing Gen Z's desire for self-expression through ethical consumption (Djafarova and Foots, 2022; Epifani, 2020; Tovar et al., 2023). These developments prompt the third and final research question:

**RQ3:** *What role do digital platforms and social media play in facilitating and reinforcing sustainable fashion choices among Gen Z?*

## Methodology and Data

To address the study's objectives, a quantitative approach was employed through an online survey targeting Italian Gen Z respondents to examine how sustainability values influence second-hand fashion consumption, focusing on motivations, behaviours, and perceived barriers among ethically aware and digitally engaged customers. After a pre-test to ensure clarity and coherence across items, the survey was distributed via Google Forms between October and December 2024, resulting in 428 valid responses. Both Likert scales (1–7) and open/multiple-choice formats were used to capture a wide spectrum of responses.

The questionnaire explored several key dimensions: First, participants' knowledge of and personal importance attributed to sustainability across environmental, social, and economic dimensions. Subsequently, it investigated

second-hand purchasing habits, preferred shopping channels (e.g., digital and physical), as well as underlying motivations. Particular emphasis was placed on how values such as environmental concern, ethical responsibility, and identity expression shape consumer attitudes toward second-hand clothing. Additionally, the role of digital platforms, peer influence, and social media in shaping fashion choices were examined, reflecting Gen Z's hybrid consumption environment. It also explored perceived barriers (e.g., hygiene concerns, time investment, or distrust in quality) and incentives (e.g., item uniqueness, affordability, or alignment with community values) associated with second-hand shopping. Finally, socio-demographic data were collected to enable segmentation and better understand the internal diversity of the sample.

Table 1: *Sample composition*

Gender	Age	Education	Occupation	Income (€)
Male, 46.5 Female, 53 Other, 0.5	18–22, 53 23–28, 47	High school or below, 30 College or university, 67 Postgraduate, 3	Student, 51 Employed, 25 Self-employed or entrepreneur, 9 Unemployed, 15	None, 49 < 999, 22 1.000–1.999, 28 ≥ 2.000, 1

Source: Authors' elaboration.

Table 1 outlines the sample's socio-demographic profile. The gender distribution resulted balanced, with 53.3% female and 46.5% male respondents. As for the two side of the "generational coin", Early Gen Z (53%) slightly outnumbered late Gen Z (47%). Education levels were high: 67.3% held a bachelor's or master's degree. Most participants were students (50.9%), followed by employees (25.2%) and job seekers (15%). Income levels were generally low, with 48.6% reporting no income and 50% earning below €2,000 monthly, thus reflecting the young age and early career stage of the sample. Overall, our composition provides a solid foundation for exploring second-hand fashion behaviour among Italian Gen Z, allowing us for comparisons across subgroups based on age, education, and income.

## Results

An Exploratory Factor Analysis (EFA) was conducted using IBM SPSS Statistics to identify the underlying dimensions of consumer behaviour related to second-hand fashion among Italian Gen Z (Abdi and Williams, 2010). To deeply explore generational differences, the sample was divided into the two subgroups – e.g., Early and Late Gen Z – as differences in their developmental and socio-cultural backgrounds may influence their perceptions of sustainability and second-hand consumption.

At first, correlation analysis confirmed that all the selected variables were relevant, showing positive associations across both subgroups. To assess the data suitability, the Kaiser-Meyer-Olkin (KMO) test and Bartlett's Test of Sphericity (BTS) were applied. Both subgroups met the required thresholds (KMO > 0.7; BTS  $p < 0.05$ ), thus confirming the robustness of the datasets. Communality tests' values indicated strong explanatory power, with 75.1% of total variance explained in the Early Gen Z subgroup and 82.7% in the Late Gen Z subgroup. Based on these results, six factors were extracted for Early Gen Z and four for Late Gen Z, offering a clear structure of the motivational and behavioural dimensions behind second-hand fashion choices. A detailed overview for each subgroup is provided in Table 2 and Table 3.

Table 2: Summary of the Early Gen Z latent factors

EARLY GEN Z		
Latent factor		Description
1	Motivations for Second-hand Purchase	Represents the main drivers behind Early Gen Z's interest in second-hand fashion. It highlights the search for an aesthetic linked to sustainability and originality, with attention to the practical benefits of second-hand purchasing.
2	Quality and Origin of Second-hand Items	Reflects Early Gen Z's concern for the quality, origin, and brand reputation of purchased items. It includes variables related to trust in product characteristics and economic savings.
3	Purchase Decision and Trust	Emphasises the role of trust in the purchasing process. Decisions are influenced by seller reputation, user reviews, and perceived product quality based on available images and information.
4	Alternative Purchasing Channels	Refers to second-hand purchasing methods beyond mainstream platforms like Vinted. It captures the importance of availability, convenience, and affordability in the shopping experience.
5	Community and Sharing	Explores the relationship between the sense of belonging to a community, individualistic motivations, and the sample's socio-demographic features. It includes variables related to age and gender.
6	Income	Represents the economic capacity and mindful purchasing behaviour of Early Gen Z, with a focus on managing limited financial resources.

Source: Authors' elaboration.

Table 3: Summary of the Late Gen Z latent factors

LATE GEN Z		
Latent factor		Description
1	Motivations for Second-hand Purchase	Represents the main purchasing motivations of Late Gen Z. It highlights personal identity construction, perceived quality, and a strong connection to sustainability and authenticity through second-hand fashion.
2	Purchasing Methods	Refers to more traditional shopping formats, such as flea markets and physical stores. It reflects Late Gen Z's renewed interest in tangible, in-person second-hand shopping experiences.
3	Sustainability and Alternative Channels	Emphasises the role of digital and alternative platforms in second-hand purchases, linked to values such as sustainability, convenience, and uniqueness in product selection.
4	Gender	Dominated by the socio-demographic variable of gender. The predominance of male respondents suggests potential gender-based differences in second-hand fashion interest and purchasing behaviour.

Source: Authors' elaboration.

## Discussion and Conclusion

This study highlights the complexity and internal diversity of Generation Z in their approach to second-hand fashion consumption. Segmenting the sample into Early and Late Gen Z revealed distinct behavioural and motivational patterns, underscoring the importance of intra-generational analysis. Early Gen Z demonstrated a structured set of motivations, combining sustainability awareness, attention to product quality, and a strong reliance on trust and social validation. Their behaviours suggest a collective orientation, where transparency, ethical sourcing, and community values play a significant role. Financial constraints also emerged as a relevant factor, reinforcing the link between conscious consumption and budget sensitivity. In contrast, Late Gen Z exhibited a more individualistic and expressive profile. Identity construction and authenticity were central to their motivations, with less emphasis on collective ethics and more focus on uniqueness and self-representation. Interestingly, this subgroup showed a renewed interest in physical second-hand shopping experiences – such as thrift stores and flea markets – indicating a desire for tangible, curated alternatives to digital platforms. Sustainability remained important, but was interpreted through a more personalised lens, integrated with aesthetic and experiential considerations.

These findings directly address the study's research questions. Regarding RQ1, the key drivers of second-hand fashion differ significantly between the two cohorts,

ranging from ethical concerns and trust to identity and aesthetics. In relation to RQ2, sustainability values are influential but framed differently: Early Gen Z links them to collective responsibility, while Late Gen Z internalises them as part of individual expression. Concerning RQ3, digital platforms and social media are essential enablers, but Late Gen Z shows signs of platform fatigue, favouring hybrid or offline alternatives. For brands and re-commerce platforms, these insights call for tailored engagement strategies. Early Gen Z may respond better to campaigns focused on ethics, transparency, and social proof, while Late Gen Z values authenticity, creativity, and hybrid experiences. Enhancing digital usability, offering personalised content, and embedding sustainability into brand storytelling are effective across both segments.

In conclusion, this study enriches the understanding of Gen Z's role in sustainable consumption, showing that second-hand fashion is not only an ethical choice but also a mode of identity expression shaped by digital and cultural contexts.



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| 49

# ИСТА ГЕНЕРАЦИЈА, РАЗЛИЧИТЕ НАВИКЕ? АНАЛИЗА КУПОВИНЕ ПОЛОВНЕ МОДЕ МЕЂУ РАНОМ И КАСНОМ ГЕНЕРАЦИЈОМ ЗЕД У ИТАЛИЈИ

**Сажетак:** Еколошке и друштвене критике усмерене на брзу моду подстакле су интересовање за половну одећу, посебно међу припадницима Генерације Зед. Ова генерација вреднује одрживост, дигиталну повезаност и етичку потрошњу, све више усклађујући своје куповне одлуке са питањима заштите животне средине и циркуларне економије. Иако постојећа истраживања препознају улогу Генерације Зед у подстицању одрживе потрошње, емпиријски докази из италијанског контекста су ограничени, као и истраживања унутаргенерацијских разлика. Ова студија се бави тим празнинама анализирајући како вредности одрживости утичу на куповину половне моде међу италијанским потрошачима из Генерације Зед, користећи податке од 428 испитаника и методологију експлоаторне факторске анализе. Резултати показују да су одрживост, јединственост и изражавање идентитета главни мотиви, при чему дигиталне платформе играју кључну улогу. Рана Генерација Зед више се фокусира на одрживост и квалитет производа, док касна Генерација Зед даје приоритет личном стилу и разноврсним каналима куповине. Ови увиди нуде стратешке импликације за модне брендове и доносиоце одлука који промовишу циркуларну потрошњу.

**Кључне речи:** ГЕНЕРАЦИЈА ЗЕД, БРЗА МОДА, ПОЛОВНА МОДА, ОДРЖИВА ПОТРОШЊА, ПОНАШАЊЕ ПОТРОШАЧА





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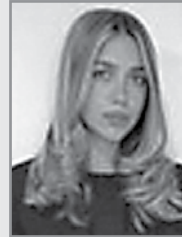
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# CHILD LABOUR IN CORPORATE SUSTAINABILITY REPORTS: A CONTENT ANALYSIS OF DISCLOSURES AND CORRECTIVE ACTIONS

**Abstract:** This article investigates child labour as a fundamental human rights issue in the workplace and examines how multinational companies worldwide address the associated risks in their sustainability reports. Utilising a qualitative content analysis of 32 sustainability reports published by multinational corporations operating in high-risk sectors for child labour, the study evaluates the spectrum of corrective actions implemented to prevent and mitigate child labour. The findings reveal varied corporate strategies, with a preference for preventive measures, whereas detective and reactive measures are less commonly employed. This study contributes to the existing literature on corporate human rights practices by demonstrating how companies convert normative expectations into management responses and highlighting areas where reporting remains ambiguous or symbolic. The implications for policymakers, managers, stakeholders, and directions for future research are also discussed.

**Key words:** CHILD LABOUR, CORRECTIVE ACTIONS, MULTINATIONAL COMPANIES, SUSTAINABILITY REPORTS, CONTENT ANALYSIS

## Introduction

Child labour remains one of the most persistent and critical human rights violations in today's global economy. Despite extensive international condemnation and the establishment of clear legal standards by the International Labour Organisation (ILO), including ILO Convention No. 138 on minimum age and ILO Convention No. 182 on the worst forms of child labour, millions of children continue to be exploited worldwide. This is particularly prevalent in sectors characterised by complex supply chains and weak regulatory oversight (Anker, 2000). Multinational enterprises, which frequently operate in or source from countries with high incidences of child labour, are increasingly scrutinised for their roles in either perpetuating or mitigating such abuses. The use of child labour not only violates basic human rights, but also has profound implications for economic development, education and long-term societal well-being. From a corporate perspective, the presence of child labour in supply chains can damage a company's reputation, lead to consumer backlash and result in legal consequences (Cho et al., 2019; Zutshi et al., 2009). In response, increasing attention is being paid to the role of corporate responsibility and due diligence mechanisms in mitigating such risks, particularly considering evolving legal frameworks such as the Corporate Sustainability Reporting Directive (CSRD) and the Corporate Sustainability Due Diligence Directive (CSDDD) in the European Union (EU) (Bueno et al.2024).

While the economic literature has extensively examined the structural causes of child labour, such as poverty, informality and labour market dynamics, most contributions take a macroeconomic perspective (Thévenon and Edmonds, 2019). Far less attention has been paid to how individual companies, particularly multinational corporations, address the issue of child labour through their management practices, governance structures and sustainability reporting. This represents a notable gap in the academic discourse at the intersection of human rights, business ethics and accounting (Islam and McPhail, 2011; Aktar 2013).

To address this gap, this study aims to analyse the sustainability reports of 32 global multinational companies operating in sectors considered high-risk for child labour, such as agriculture, textiles, mining and electronics. By focusing on the disclosed corrective actions, policies and monitoring mechanisms of these companies, the study provides insights into how companies address the risk of child labour in their sustainability reports. The article contributes to a more nuanced understanding of corporate accountability and managerial responses to human rights issues in a global context.

The paper is organised as follows. Section 2 lists the key contributions of the previous literature. Section 3 outlines the methodology used. Section 4 describes the principal findings and provides a discussion. Section 5 presents the conclusions.

## Literature review

This section provides an overview of the most important academic contributions to the topic of child labour in the economic and business literature. A considerable body of research has examined the determinants of child labour at the macro level. Basu (2003) considers poverty as the main cause, despite some critical perspectives that emphasise the complexity of intergenerational transmission of poverty and human capital formation. Similarly, Fors (2012) views child labour as a consequence of subsistence poverty, market failure and parental preferences and highlights the need for comprehensive government intervention. Mookerjee and Orlandi (2004) find a negative relationship between the presence of multinational companies and child labour rates in developing countries, both directly and indirectly, suggesting that these companies can reduce the demand for child labour in their operations and among their suppliers. Banerjee and Nag (2013) examine the impact of agricultural trade liberalisation and show that while it reduces the incidence of child labour, it may come at the expense of overall social and family well-being. In terms of outcomes, child labour has been shown to have a consistently negative impact on educational attainment and future employment prospects as wage earners, although it can contribute to short-term work experiences and national economic performance. Findings on health outcomes are mixed (Beegle et al., 2009), but there is broad agreement that high child labour rates hinder human capital development and reduce long-term productivity gains (Fors, 2012). Despite these known harms, the persistence of child labour is widely regarded as a negative side effect of globalisation. Most scholars agree that coordinated action by governments, non-governmental organisations (NGOs) and companies is essential for the elimination of child labour (OECD, 2019).

In the management and accounting field of research, the following contributions can be cited. Following Belal and Cooper (201), child labour is identified as one of the three key environmental justice concerns that companies should include in their Corporate Social Responsibility (CSR) reporting. However, their empirical study in Bangladesh shows that companies often do not disclose information on this issue, primarily due to resource scarcity, a dominant focus on profit maximisation, weak law enforcement, lack of technical knowledge and concerns about potential reputational damage. Subsequent studies by Hossain et al. (2015), also focusing on Bangladesh, show a more differentiated picture. They show that management is paying increasing attention to both social and environmental reporting and that child labour is one of the concerns that is receiving more attention.

A more structural approach is taken by Kolk and van Tulder (2002, 2004), who analyse the “codes of conduct” of companies concerning child labour. In their content analysis, they distinguish between the specificity of the child labour provisions and the mechanisms for ensuring compliance. While some companies set a min-

imum working age, many rely on country-specific standards rather than international benchmarks. In terms of compliance mechanisms, the authors find that multinational companies tend to favour internal monitoring over cooperation with non-governmental organisations, and they note that sanctions for violations are rarely mentioned.

Rudkin et al. (2018) examine how companies deal with negative information about child labour and other social or environmental factors. They identify legitimisation strategies such as fuzziness in disclosure, vagueness, marginalisation and the use of authoritative voices. Despite these findings, child labour remains significantly less researched than other sustainability issues, particularly environmental issues. This statement is supported by Tamimi and Sebastianelli (2017) and Kolk and van Tulder (2002), who assert that a significant proportion of companies fail to formulate specific strategies to combat child labour and that only a minority of companies' codes of conduct contain clear remedies for child labour violations. Despite the low level of attention toward this topic, reducing child labour not only ensures compliance with International Labour Organisation (ILO) standards, but also contributes to improving health, safety and general working conditions in supply chains (Bag et al., 2023).

More recently, Bodendorf et al. (2023) have proposed a framework to identify the key drivers and corporate countermeasures to address the risks of modern slavery, including child labour, within supply chains. Economic, political-legal, social and environmental conditions are identified as key drivers, while technological factors appear to have little influence. Companies tend to prioritise preventive and detective measures, while reactive strategies remain rare. In terms of reporting, the G4 guidelines of the Global Reporting Initiative (GRI) aim to promote transparent disclosure of human rights in companies. However, research by Demir et al. (2022) shows that the level of standardisation is low and communication in sustainability reports is difficult, especially when it comes to stakeholders such as consumers, investors and regulators. Furthermore, Perez Chamorro et al. (2016) highlight that the human rights section of the GRI framework, in which child labour is included, contains the fewest indicators, demonstrating the limited attention the topic receives even in voluntary reporting frameworks.

In summary, the academic literature on child labour in business remains relatively scarce and corporate sustainability reports often pay little attention to this topic. This is true even when international frameworks such as the GRI and the ILO conventions explicitly recognise the importance of child labour in the context of human rights and responsible business conduct.

## Methodology

The present research deals with the analysis of child labour in annual sustainability reports published by multinational companies. The final sample comprises 32 companies divided by industries with a high level of child labour risk, selected according to their market capitalisation.

The analysis concerns the evaluation of the corrective actions adopted by companies to face child labour issues and risks by adopting a qualitative content analysis. The framework presented by Bodendorf et al. (2023) is adopted, and the following corrective actions are evaluated:

Ex-ante interventions:

1. Preventive measures adopted by companies to avoid or reduce the risk of child labour incidents in business activity.
2. Detective measures adopted by companies to analyse and identify child labour risk in business activity.

Ex-post intervention:

1. Reactive measures adopted by companies after the advent of an event regarding child labour in business activity.

The first step of the analysis is executed by creating a dictionary of words that are related to child labour. While the second step is performed with the assistance of a related dictionary divided into three main parts. Each of these parts represents a type of corrective action that multinational companies can adopt to address child labour issues and risks. Codified paragraphs according to the child labour “general” dictionary are then analysed using the second dictionary, and the interrelation matrix has been evaluated.

## Results and discussion

### - Descriptive Statistics -

Before establishing the content analysis methodology, an explanatory analysis is conducted on the selected sample. This analysis utilises three primary measures: country, sector distribution, and evaluation of the principal characteristics of the companies. The results are shown in Table 1. From a geographic viewpoint, the US has the highest representation with 14 MNEs, followed by Japan (5), the UK (3), France, and Taiwan (2). On the other hand, China, Italy, Norway, Spain, Sweden, and Switzerland only have one company in the basket. From an industry point of view, the “food and tobacco” industry is the most represented at 28.13%, followed by sem-

iconductors and semiconductor equipment and special retailers at 12.50%, and oil and gas at 9.38%. Personal and household goods and services, as well as textiles and clothing, are tied at 6.25%, whereas all other sectors are equally represented at 3.13% of the total sample. Furthermore, market capitalisation is used to evaluate industry coverage and identify the most dominant industries in this context. The semiconductor and semiconductor equipment industry has the highest capitalisation (28.99%), followed by chemicals (17.95%), diversified industrial goods wholesalers (16.37%), and consumer goods conglomerates (16.33%). The sectors with the least capitalisation in the sample are Food and tobacco (1.37%), Media and publishing (0.29%), Specialised Retail Trade (0.63%), Textiles and clothing (0.65%), and Diversified Retail Trade (0.10%).

Table 1: *Country, industry and market cap. Distribution*

Country	Rel. Frequency	Industry	Rel. Frequency	% market cap
China	3.13%	Chemicals	3.13%	17.95%
France	6.25%	Computers. Phones & Household Electronics	3.13%	5.09%
Italy	3.13%	Consumer Goods Conglomerates	3.13%	16.33%
Japan	15.63%	Diversified Industrial Goods Wholesale	3.13%	16.37%
Norway	3.13%	Diversified Retail	3.13%	0.10%
Spain	3.13%	Electronic Equipment & Parts	3.13%	10.49%
Sweden	3.13%	Food & Drug Retailing	3.13%	0.82%
Switzerland	3.13%	Food & Tobacco	28.13%	1.37%
Taiwan	6.25%	Media & Publishing	3.13%	0.29%
U. K.	9.38%	Oil & Gas	9.38%	0.59%
U.S	43.75%	Personal & Household Products & Services	6.25%	0.33%
		Semiconductors & Semiconductor Equipment	12.50%	28.99%
		Specialty Retailers	12.50%	0.63%
		Textiles & Apparel	6.25%	0.65%
<b>Total</b>	<b>100.00%</b>	<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>

*Evaluation of the strategies adopted by companies.*



The following section reviews the strategies employed by companies to address child labour issues. These findings are based on the analysis of coded segments resulting from the intersection between the child labour dictionary and the corrective actions dictionary. This approach allows for the determination of the total count of each type of strategy used by each company. A total of 614 segments were analysed using the intersection matrix and sorted by the implemented corrective actions. Results are shown in Table 2. The findings demonstrate the widespread adoption of the preventive approach in organisational security measures. The preventive approach is the most commonly used and reported by organisations, with a total score of 258, followed by the detective approach (183) and the reactive approach (173). From a geographical standpoint, the top scores are held by the United States, the United Kingdom, and Spain. Moreover, the industry classification reveals that companies operating in the Food and Tobacco and Speciality Retailers sectors exhibit a higher level of strategy disclosure.

These findings are consistent with what Bodendorf et al. (2023) previously found about the risk of modern slavery in the supply chain. That is, despite the low level of concern about child labour, most of the initiatives taken by the companies in the sample focus on prevention, using research, analysis, policy adoption and awareness raising. Less attention is paid to detection measures, which in turn relate to increasing transparency in disclosure, monitoring the use of innovation and being able to predict risks and incidents. The least adopted measures relate to control and punishment, which were identified as key activities in reactive corrective actions. It can therefore be seen that companies prefer to adopt ex-ante solutions, represented by prevention and detection, rather than taking action to eliminate or resolve the problem of child labour. Flynn and Walker (2021) support this thesis by categorising the actions taken by companies into structural, policy and practical responses. The most used strategies are compliance with international human rights treaties or updating existing policies, the introduction of more sophisticated modern slavery metrics, risk management and risk assessment, enforcement of laws and, finally, training for employees and suppliers, all measures taken to address institutional pressures and prevent incidents. These findings are also supported by Parsa et al. (2018), who found that while companies report on child labour as a forced labour practice and cite measures to prevent associated risks, they consistently omit related incidents. In line with Ruggie (2008) and United Nations' frameworks, activities to identify, prevent and mitigate human rights issues can be included in the concept of human rights due diligence (HRDD), but these activities are only implemented by companies in response to soft and binding rules from governments and international organisations such as the EU (Lafarre and Rombouts, 2022).

Table 2: *Corrective actions*

	PREVENTIVE	DETECTIVE	REACTIVE	TOTAL
Average	8.06	5.72	5.41	19.19
Standard error	1.22	1.23	1.07	3.16
Median	6.00	4.00	4.00	13.50
Mode	5.00	4.00	0.00	0.00
Standard deviation	6.92	6.96	6.05	17.89
Sample variance	47.87	48.47	36.64	319.90
Curtosis	0.34	5.24	3.00	1.45
Skeweness	1.05	2.23	1.62	1.40
Minimum	0.00	0.00	0.00	0.00
Maximum	25.00	30.00	26.00	66.00
Sum	258.00	183.00	173.00	614.00

## Conclusions

The research focuses on the issue of child labour in the sustainability reports of multinational companies at a global level. To investigate this issue, a content analysis was conducted to assess the corrective actions taken by companies to address the issue of child labour. The results show that companies in industries where there is a significant risk of child labour or where child labour has been used in the past tend to take preventive measures rather than detective and reactive measures. These findings provide contributions to the development of research. This study extends the existing literature on child labour by analysing reporting and disclosure practices in detail. In addition, the content analysis provides valuable insights into the selection of measures to address child labour issues. Finally, the study highlights the significant differences in reporting practices between industries and countries. From a managerial perspective, these findings underline the need for a more comprehensive and integrated approach to human rights due diligence, particularly with regard to child labour. Firstly, managers should move beyond a compliance and reputation-driven logic and integrate children's rights considerations into core business operations and risk management processes. This requires robust detection systems, ongoing monitoring, and transparent reporting practices that enable stakeholders to meaningfully assess the organisation's performance. Secondly, the adoption of preventive measures should be complemented by con-

crete remedial action in cases where child labour is identified. This includes working with local stakeholders, non-governmental organisations and governments to find long-term solutions that address the root causes. Finally, companies should strive to improve the quality and scope of their disclosures, taking guidance from international frameworks such as the UN Guiding Principles on Business and Human Rights (UNGP) and the ILO Child Labour Conventions.

The study is not without its limitations, especially regarding the sample selected, as we recognise that the 32 companies do not represent all multinational corporations worldwide. Nevertheless, this study was intended as a first test. In the future, larger and more diverse samples could be studied to provide a solid basis for further research on the important topic of child labour prevention and mitigation in the business context.



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# ДЕЧЈИ РАД У ИЗВЕШТАЈИМА О ОДРЖИВОМ ПОСЛОВАЊУ: САДРЖАЈНА АНАЛИЗА ОБЕЛОДАЊИВАЊА И КОРЕКТИВНИХ МЕРА

**Сажетак:** Овај чланак истражује дечји рад као основно питање људских права на радном месту и анализира на који начин мултинационалне компаније широм света приступају ризицима повезаним са дечјим радом у својим извештајима о одрживом пословању. Користећи квалитативну садржајну анализу 32 извештаја о одрживости које су објавиле мултинационалне корпорације које послују у секторима са високим ризиком од дечјег рада, студија процењује спектар корективних мера које се спроводе ради спречавања и ублажавања дечјег рада. Налази показују различите корпоративне стратегије, са нагласком на превентивне мере, док се детективне и реактивне мере ређе примењују. Ова студија доприноси постојећој литератури о корпоративној пракси у области људских права, показујући како компаније претварају нормативна очекивања у управљачке одговоре и указујући на области у којима је извештавање и даље нејасно или симболично. У раду се такође разматрају импликације за доносиоце политика, менаџере, заинтересоване стране и правци будућих истраживања.

**Кључне речи:** ДЕЧЈИ РАД, КОРЕКТИВНЕ МЕРЕ, МУЛТИНАЦИОНАЛНЕ КОМПАНИЈЕ, ИЗВЕШТАЈИ О ОДРЖИВОСТИ, САДРЖАЈНА АНАЛИЗА





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# FOOTBALL AND SUSTAINABILITY: LOVE OR DISCORD? A CASE STUDY ANALYSIS

**Abstract:** Sustainability in football is gaining increasing attention due to the global influence of the sport and its capacity to promote positive environmental and social change. Despite this potential, the academic literature on the adoption of sustainability practices within football remains limited. This study addresses the gap by analysing a single case: the football club Forest Green Rovers (FGR). The objective is to investigate the determinants and effects linked to the implementation of sustainable practices. The analysis reveals that the adoption of sustainable behaviours is influenced by the values of top management and by competitive motivations, such as the ambition to improve sporting performance and attract skilled players. The study also identifies several positive effects, including enhanced reputation, improved stakeholder engagement, financial benefits, and contributions to environmental and social well-being.

**Key words:** SUSTAINABILITY, CORPORATE SOCIAL RESPONSIBILITY, FOOTBALL SECTOR, CASE STUDY

## Introduction

Since the 1970s, growing awareness of ecological limits has driven the international community to promote sustainable development as a response to the long-term risks of conventional growth models (Raimo et al., 2021). Defined in the Brundtland Report (1987) as development that meets present needs without compromising those of future generations, sustainability has evolved into a multidimensional concept involving environmental, social, and economic priorities. The 2030 Agenda for Sustainable Development, adopted in 2015 by the United Nations, operationalized these principles through 17 Sustainable Development Goals (SDGs) and 169 targets, calling for the involvement of all sectors, including business and civil society.

In this context, sport has been increasingly recognized as a platform for promoting sustainability. The 2017 Kazan Action Plan by UNESCO explicitly linked sport to the SDGs (UNESCO, 2017), highlighting its potential to contribute to health, education, gender equality, social inclusion, and environmental awareness. Major international organizations such as the International Olympic Committee (IOC), Fédération Internationale de Football Association (FIFA), and Union of European Football Associations (UEFA) have thus begun to adopt strategies focused on environmental and social sustainability. Football, as a global industry, presents a paradox. On one side, it generates substantial revenues and operates according to commercial logics that often overlook sustainability (Raimo et al., 2021). On the other, it produces considerable environmental impacts through stadium operations, travel, and events (Raimo et al., 2021). Although some initiatives – such as UEFA's plan to plant 600,000 trees for EURO 2020 – reflect growing awareness (UEFA, 2019), the sector remains largely reactive and fragmented in addressing sustainability challenges (Daddi et al., 2021).

Despite the emergence of studies examining sustainability in sport (e.g., Walters & Chadwick, 2009; Anagnostopoulos et al., 2014), the literature on football clubs is still limited. In particular, there is a lack of research on the determinants and effects of sustainability within football organizations. In response to this gap, the present study seeks to enhance the current understanding of how sustainability is implemented in the football sector. To this end, the study addresses the following research questions:

**RQ1:** *What are the determinants of sustainability in football?*

**RQ2:** *What are the effects of sustainability in football?*

A single case study approach (Yin, 2008) is adopted, focusing on Forest Green Rovers (FGR), a club internationally recognized for its environmental and social commitment. As Eisenhardt (1989) notes, studying an exemplary case offers valuable theoretical insights, particularly in under-researched fields.



## Background

Academic literature has primarily addressed sustainability in football through the lens of support for charitable foundations (e.g., Walters, 2009; Anagnostopoulos et al., 2017), often overlooking environmental commitments (e.g., Zeimers et al., 2018). In this regard, Kolyperas et al. (2016) noted that many clubs have established foundations to create sustainable and shared value, although this has also introduced challenges in managing relationships with these entities (Zeimers et al., 2018).

A separate strand of research has explored how football clubs adopt and implement sustainability strategies. Kolyperas et al. (2015) examined the cultural and strategic transformations required for such integration, while Breitbarth and Rieth (2012) identified key factors enabling successful implementation and proposed a model for embedding CSR policies. Similarly, Walters and Anagnostopoulos (2012) developed a conceptual framework for the creation of social partnerships.

Further contributions have adopted individual and organizational perspectives. Anagnostopoulos et al. (2014), through an individual-level analysis, examined the decision-making processes behind CSR activities within football foundations. Anagnostopoulos and Shilbury (2013) highlighted the growing complexity of CSR, stressing the need to consider both inter-organizational and individual dimensions. Zeimers et al. (2018) reinforced this view by proposing a multilevel framework that captures the interplay between individual, group, organizational, and inter-organizational factors.

Sustainability in football has also drawn the attention of policymakers. In Italy, the Federazione Italiana Giuoco Calcio (FIGC) has been proactive, promoting the Charter on Environmental Sustainability in Football, developed from the FIGC's experience in the LifeTackle project. The Charter provides operational guidelines for applying sustainability principles in governance, infrastructure, event management, partnerships, and stakeholder engagement (FIGC, 2022). Participation is voluntary and open to all Italian clubs, both professional and amateur, which can express their interest by submitting a form through their respective leagues.

The growing institutional and scholarly interest in sustainability within football underscores the importance of investigating the determinants and effects of clubs' sustainable engagement.

## Methodology

This study adopts a single case study methodology, appropriate given the complexity and limited prior investigation of the phenomenon (Eisenhardt, 1989). The selected case is unique and exemplary, justifying the use of this approach despite

potential limitations in generalizability (Eisenhardt, 1989; Vitolla et al., 2020). Moreover, the absence of comparable cases in this context makes it a necessary methodological choice (Vitolla et al., 2020).

### *Selecting case-study*

The case study presented in this analysis focuses on the FGR football club, based in Nailsworth, a town of 7,746 inhabitants in the Stroud district of England. Since 2023, FGR has competed in Football League Two (the fourth tier of English football) and plays home matches at The New Lawn stadium. The facility, owned by the club and renovated between 2005 and 2006, now accommodates up to 5,032 spectators. Founded in 1889 by Reverend E. J. H. Peach, pastor of the local parish, the club takes its name from the nearby wooded area known as “Forest Green”, located on a hill in Nailsworth. In 2010, Dale Vince became president and chief executive officer of the club. Alongside the long-term ambition of reaching the Championship, FGR has embraced a strong sustainability mission, earning international recognition and awards for its environmental and ethical commitments.

### *Data collection*

In line with observations by Yin (2006) and McLeod (2008), this study adopts a mixed-method approach, based on both primary and secondary sources. Primary data were collected through interviews and direct observation. Specifically, interviews available online and addressed to the president and staff of FGR were used, together with video materials published by the team on YouTube and other platforms. Secondary data derive from official documents and information made available on the website of FGR or through the official social media of the team. The use of multiple sources enhances the validity and reliability of the case study through methodological triangulation. Cross-verifying data from different sources strengthens the credibility and depth of the findings.

### *Validity and reliability of data*

The data collected in this study are qualitative in nature. Initially aggregated, they were subsequently subjected to triangulation, a technique that enhances the credibility, accuracy and validity of qualitative research (Creswell, 2007). Analysing multiple sources allows the same phenomenon to be explored from different angles, increasing the robustness of the results. In qualitative research, triangulation serves a role similar to reliability testing in quantitative approaches (Creswell, 2007).

Patton (1987) identifies four types of triangulation, which include the use of multiple data sources, different methods, diverse perspectives on the same data set, and comparisons among different evaluators. In this study, triangulation was car-

ried out with respect to data sources and methods. First, data were cross-checked using interviews, direct observation, and official documents and information published on the website and social media of the team. This comparison enabled a comprehensive understanding of the phenomenon and improved the reliability of the findings. Second, methodological triangulation – based on different data collection techniques – helped to reduce the limitations associated with each individual method.

### *Data analysis*

Data analysis enables the researcher to capture and interpret the underlying meaning of the information collected (Strauss & Corbin, 1998). Given the qualitative nature of the data, the approach adopted draws on Grounded Theory (Charmaz, 1983), which allows for the identification of key points that are then transformed into codes (Katamba et al., 2016). These codes are subsequently organised into concepts, making the data interpretable. From these concepts, broader categories are developed, forming the basis for the formulation and discussion of results. This analytical framework is consistent with previous studies in the field (Strauss & Corbin, 1998). The data analysis was structured in three phases: cross-analysis of raw data, identification of emerging themes, and interpretation. The first phase focused on understanding and evaluating the phenomenon through initial examination of the raw data, allowing for the elimination of elements not relevant to the research questions. The second phase involved coding through identification, naming, and classification of the data, which were organised according to their source. The third phase entailed interpreting the data in relation to the objectives of the study, with the aim of identifying the determinants and effects of sustainability practices in the football sector.

## **Results**

### *Sustainability level of the club*

The results highlight the sustainability level of FGR, recognised as one of the most advanced football clubs in this field and the first carbon-neutral sports team officially acknowledged by FIFA. The club's commitment focuses on three areas: infrastructure, lifestyle, and resource management. In terms of infrastructure, FGR built the eco-stadium The New Lawn in 2006, with 10% of its electricity from rooftop solar panels. Energy is supplied by Ecocity, a company linked to the club president. The pitch uses natural fertilisers and wildflower seeds to support pollinators, and a beehive is maintained on site. Irrigation is based on rainwater collection and wastewater reuse. A solar-powered robot cuts the grass, and charging stations are available for electric vehicles. Training facilities run entirely on renewable energy and are managed without chemicals. Regarding lifestyle, the club promotes a vegan diet

to reduce environmental impact, improve health, and raise awareness among fans, as stated on its official website. As for resource management, the club has reduced energy, water, and material consumption. The First Team travels by electric bus, the Academy by electric minibus, and fan travel is offset through carbon compensation. For home matches, cycling and electric mobility are encouraged. FGR has also cut textile waste by producing kits from coffee grounds and bamboo, eliminated single-use packaging, adopted refillable cleaning products, and introduced a reusable chip container system to minimise waste.

## Determinants

To answer RQ1, this study explored the factors influencing FGR's adoption of sustainable practices. The results highlight several key drivers behind the integration of sustainability into the club's business model.

The first is the sustainability-oriented and innovative mindset of President Dale Vince. Before joining FGR, he founded the renewable energy company Ecotricity in nearby Stroud, demonstrating a long-standing commitment to environmental issues, later extended to the football context. His values also influenced the club's vegan commitment. As he stated:

*"I chose to live a vegan lifestyle to respect animals and protect the environment."*

Although Vince promotes a vegan diet within the club, he does not impose it on players outside training, encouraging it as a recommended choice rather than a strict obligation. His innovative drive is also reflected in the goal of making FGR the world's first football club with minimal environmental impact, reinforcing the club's image as progressive.

Another factor is the pursuit of international visibility. Despite being based in a small village, FGR aims to reach a broader fan base and gain global recognition. Additionally, sustainability is seen as a way to attract talented players and enhance on-field performance. According to Vince:

*"It's hard to say to what degree the off-field affects the on-field [...], but the positivity around the club and our message in the media adds up to us looking like a progressive club. Players want to come to progressive, ambitious clubs."*

The commitment to sustainability is also linked to the club's sporting ambitions. Vince clearly states:

*"Our target on the field is to reach the Championship, currently."*

He further suggests that a vegan diet contributes to performance, noting:

*"I think the vegan diet is a performance boost. I'm convinced of it. When we won the National League playoff final, we played 50 games and we had zero soft tissue injuries throughout the entire season. [...] Our opponents that day had roughly eight, which would have been a factor for them, certainly."*

## Effects

To answer RQ2, the effects of FGR's sustainable practices were analysed across sporting, environmental, social, and economic dimensions.

A first benefit concerns improved athletic performance. The adoption of a vegan diet appears to have contributed to players' well-being. As stated by team manager Mark Cooper:

*"We've seen an improvement in our injury record and lowering total injuries sustained. [...] You have to look at the vegan diet and say it could be that. There's no cast iron information either way, but we look at it in terms of players' recovery from games and the soft tissue injury and we've had very few ultimately."*

From an environmental perspective, several positive outcomes have emerged. Emissions have been reduced through sustainable transport initiatives for players and fans. The eco-stadium has lowered energy consumption, while systems for rain-water harvesting and toilet water purification have reduced freshwater use. Additional benefits include reduced plastic and textile consumption through reusable containers and alternative play kits, as well as lower overall waste production.

From a social perspective, sustainability initiatives have increased the club's visibility and community engagement. FGR has attracted international supporters, including from countries such as Russia—an unusual occurrence for a lower-league team. These strategies have also drawn attention from universities and researchers interested in sustainable football practices, while strengthening ties with football institutions and securing awards from FIFA. The club has also partnered with non-profit organisations, enhancing its public image.

From a financial perspective, sustainability has influenced both costs and revenues. Although initial investments were required for eco-friendly infrastructure, savings were achieved in energy, water and material consumption. On the revenue side, the launch of sustainable kits generated significant returns, with online orders from sixteen countries within the first 24 hours. International fan interest also led to the creation of a paid streaming service, expanding the club's global reach and providing new income streams. Lastly, the sustainability commitment has attracted new sponsors and partners aligned with environmental and social values, further increasing financial resources.

## Conclusions

This study explored sustainability performance in football, focusing on the determinants and effects of clubs' sustainable engagement. The case of FGR highlighted that such strategies are driven primarily by the culture and values of top management, along with competitive aims such as attracting talent and enhancing performance. Findings show that sustainability is often adopted through top-down initiatives led by leadership commitment. The effects include environmental, social, competitive and economic benefits, confirming that sustainability can support not only ecological goals but also sporting success.

This work contributes to a still limited academic debate on sustainability in football. It enhances understanding of sustainability performance in this sector, clarifies the main drivers behind clubs that adopt sustainable practices, and identifies a range of positive outcomes. The qualitative and exploratory approach allowed for an in-depth examination of complex dynamics not fully addressed in previous research.

From a practical perspective, football clubs should increase their engagement with sustainability, recognising their role in environmental protection and in shaping social behaviours due to their broad international following. This includes reducing the consumption of resources and improving relationships with fans and stakeholders. The findings on the determinants highlight the importance of promoting environmental and social awareness among all personnel. The achievement of sustainability goals requires widespread awareness and a willingness to adopt responsible behaviours. The benefits identified in the analysis should serve as a concrete motivation for clubs to adopt sustainability strategies. These actions can activate a virtuous cycle of environmental, social, sporting and financial advantages. In this regard, sustainability may represent a strategic tool to enhance performance and ensure long-term competitiveness. There are also implications for football institutions. At the national level, the results support recent interventions by FIGC and call for further initiatives from international bodies to promote sustainable development in football.

However, some limitations must be considered. The analysis is based on a single case, which may restrict the possibility of generalising the results. Nonetheless, the use of a strategic case allows for the extension of some insights to similar contexts. A further limitation concerns the quantity and nature of the sources, which were limited in number and collected exclusively online. Despite these constraints, the research provides a solid foundation for future investigations. Further studies could analyse multiple cases and diversify sources to offer a broader and deeper understanding of sustainability in football.



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# ФУДБАЛ И ОДРЖИВОСТ: ЉУБАВ ИЛИ НЕСЛАГАЊЕ? АНАЛИЗА СТУДИЈЕ СЛУЧАЈА

**Сажетак:** Одрживост у фудбалу добија све већу пажњу захваљујући глобалном утицају овог спорта и његовој способности да подстакне позитивне еколошке и друштвене промене. Упркос овом потенцијалу, академска литература о примени пракси одрживости у фудбалу и даље је ограничена. Ова студија попуњава ту празнину анализом једног случаја – фудбалског клуба *Forest Green Rovers (FGR)*. Циљ је испитати факторе и ефекте повезане са применом одрживих пракси. Анализа показује да је усвајање одрживог понашања под утицајем вредности највишег менаџмента и конкурентских мотива, као што су амбиције за побољшање спортских резултата и привлачење талентованих играча. Студија такође идентификује бројне позитивне ефекте, укључујући унапређену репутацију, бољу сарадњу са заинтересованим странама, финансијске користи и допринос еколошком и друштвеном благостању.

**Кључне речи:** ОДРЖИВОСТ, ДРУШТВЕНА ОДГОВОРНОСТ КОМПАНИЈА, ФУДБАЛСКИ СЕКТОР, СТУДИЈА СЛУЧАЈА







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са размацима, укључујући фусноте и ендноте, не узимајући у обзир наслов и сажетке на српском и енглеском језику и списак референци.

Радови под редним бројевима 3. и 5. могу имати највише 25.000 карактера са размацима, укључујући фусноте и ендноте, не узимајући у обзир наслов и сажетке на српском и енглеском језику и списак референци.

Радови под редним бројевима 6. и 7. Могу имати највише 10.000 карактера са размацима, укључујући фусноте и ендноте.

Изузетно, ако Уредништво процени научну, стручну или информативну оправданост, рад може бити и обимнији.

## Стандарди за припрему рада

- Рад мора да садржи: 1) податке о аутору или коауторима, 2) наслов 3) апстракт и кључне речи на српском језику, односно енглеском језику ако је њиме написан, 4) текст, 5) најмање два међунаслова, 6) литературу и 7) податке о аутору или коауторима, наслов, сажетак и кључне речи на енглеском језику, ако је написан на српском језику, односно податке о аутору или коауторима, наслов, сажетак и кључне речи на српском језику, ако је написан на енглеском језику и 8) фотографије аутора и коаутора у JPG формату и биографије до 15 редова, које обавезно садрже, после имена и презимена, годину рођења у заградама.

- Рад може да садржи: поднаслов, илустрације (тебеле, графиконе, шеме, фотографије, цртеже и сл.), фусноте, ендноте, вебографију и остале изворе.

- Рад мора да буде припремљен у програму Microsoft Word, формат странице А4, све маргине 2,54 центиметра, врста слова Times New Roman, величина слова (Font size) 12, једноструки проред (Line spacing: Single).

- Подаци о аутору или коауторима: име и презиме јединог или првог аутора (прва страница, први ред, леви блок - Align); пун назив институције у којој ради (други ред, без прореда, леви блок); седиште институције у којој је ради (трећи ред, без прореда, леви блок); по истом начелу следе подаци о коауторима; уз име аутора и сваког коаутора ставља се звезда<sup>1</sup> која упућује на могући контакт са њима.

Иза следи једнокорачна белина (Enter).

- Наслов рада пише се великим а, евентуални, поднаслов малим словима (и наслов и поднаслов: средина (Center), без прореда ако су у више редова). Наслов и поднаслови пишу се црним словима (Bold).

Иза следи једнокорачна белина (Enter).

- Апстракт садржи од 150 до 200 речи и пише се иза одреднице Апстракт (Bold) која почиње новим редом (First line 12.7), а иза ње стављају се две тачке (:).

---

\* Контакт: e-mail



После две тачке прво слово је велико, а текст је Regular.

Кључне речи садрже од 5 до 10 речи или синтагми иза одреднице Кључне речи (Bold) која почиње новим редом (First line 12.7), иза ње стављају се две тачке (:), пишу се великим словима, текст је Regular, а свака кључна реч је од других раздвојена запетом, са тачком на крају наведених кључних речи.

Иза следи једнокорачна белина (Enter).

- Текст у целини пише се Regular, са изравнатим маргинама (Justify), започиње новим редом (First line 12.7), као и сваки следећи пасус у тексту, без прореда (Line spacing: Single).

- Међунаслови су не обележавају редним бројевима и пишу се на средини (Center) црним словима (Bold). Међунаслови су од претходног и текста који следи одвојени једнокорачним белинама (Enter).

- У фуснотама се дају краћа објашњења делова основног текста (до пет редова), а у енднотама (на крају текста, пре литературе) шире експликације (до 20 редова) које се односе на одређени део основног текста. Фусноте и ендноте почињу новим редом (First line 12.7) и пишу се величином слова (Font size) 10, без прореда (Line spacing: Single).

- Илустрације (тебеле, графикони, шеме, фотографије, цртежи и сл.) дају се одвојени од претходног текста једнокорачном белином (Enter) и имају обавезан потпис који је од илустрација одвојен истом таквом белином. Потпис садржи врсту илустрације са редним бројем, написану курзивом (Italic), следе две тачке (:) иза којих се пише објашњење илустрације (Regular) са великим словом на почетку. Илустрација и потпис дају се на средини (Center). И иза потписа следи једнокорачна белина (Enter). Пример:

#### Табела 1: Објашњење табле

- Директни и индиректни цитатати, укључујући аутоцитате, дужи од једног реда, визуелно се издвајају једнокорачном белином од претходног и текста који следи (Enter), као и ширењем бочних маргина за 0,6 центиметара. Примери директног и индиректног цитата:

„Директан цитат почиње новим редом (First line 12.7), обавезно садржи наводнике, који су написани по правопису српског, односно енглеског језика. У тексту написаном на српском језику наводници се пишу на следећи начин: „цитирани текст”, накако другачије (нпр. „цитирани текст„ или »цитирани текст« и сл). (Извор директног цитата)

Индиректни цитат подразумева коришћење у тексту одређеног података, идеје, става, мишљења, предвиђања итд. који није дословно преузет, али не

представља резултат самосталног истраживачког рада (ко)аутора текста. Такође почиње новим редом, али се не користе наводници. (Извор индиректног цитата)

- Извори директних и индиректних цитата дају се у загради на крају цитата, после наводника, код директних, и тачке, код индиректних цитата, на писму публикације из којих су цитати коришћени. Потун библиографски податак публикације из које је директан или индиректан цитат коришћен даје се у литератури, вебографији или осталим изворима на крају рада. Примери:

(Презиме, година: страница/е)

(Презиме, Иницијал/и имена. година: страница/е) када се у литератури појављују два иста презимена

(Презиме, Иницијал/и имена. и презиме, Иницијал/и имена. година: страница/е) када се у литератури појављују коаутори са истим презименима

(Презиме и други, година: страница/е) када је више од два аутора

(Презиме, година: страница/е; Презиме, година: страница/е; Презиме, година: страница/е; итд.) код индиректних цитата којима се сажимају подаци, идеје, ставови, мишљења, предвиђања итд. више од једног аутора

(Презиме, година: веб-адреса)

(Презиме, Назив дневних или периодичних новина, година/број: страница/е) код осталих извора

(Назив документа, година: страна) код осталих извора.

(Исто: страница/е) код директних и индиректних цитата из истог извора који следе један за другим

- У литератури, која се пише малим словима са великим почетним словом – Литература, и две тачке без белине (:), црним словима и курзивом (*Bold* и *Italic*), на средиини (*Center*), са једнокорачним белинама од последње реченице у тексту и од прве библиографске јединице (*Enter*), наводе се искључиво публикације – књиге, часописи, зборници радова – које су директно или индиректно цитиране у раду. Литература садржи потпуне библиографске податке о свакој коришћеној публикацији на језику и писму на којима је објављена. Редослед публикација даје се по азбученом реду презимена јединог или првог аутора, са редним бројем испред сваке публикације.

Пример библиографских података о књигама које се наводе у литератури:

Презиме Име (година објављивања): Пун назив књиге (*Italic*); Место издања: Издавач.

Презиме Име и Презиме Име (година објављивања): Пун назив књиге (*Italic*); Место издања: Издавач.

Презиме Име, Презиме Име и Презиме Име (година објављивања): Пун назив књиге (*Italic*); Место издања: Издавач.

Пример библиографских података о часописима који се наводе у литератури:

Презиме Име (година објављивања): Пун наслов текста; Назив часописа (*Italic*), вол. римски број, бр. арапски број; Место издања: Издавач; стр: почетна – завршна објављеног текста.

Презиме Име и Презиме Име (година објављивања): Пун наслов текста; Назив часописа (*Italic*), вол. римски број, бр. арапски број; Место издања: Издавач; стр: почетна – завршна објављеног текста.

Презиме Име, Презиме Име и Презиме Име (година објављивања): Пун наслов текста; Назив часописа (*Italic*), вол. римски број, бр. арапски број; Место издања: Издавач; стр: почетна – завршна објављеног текста.

Пример библиографских података о зборницима радова који се наводе у литератури:

Презиме Име (година објављивања): Пун наслов текста. У: ур. или пр. Презиме/на, Иницијал/и имена. Пун назив зборника радова (*Italic*); Место издања: Издавач; стр: почетна – завршна објављеног текста.

Презиме Име и Презиме Име (година објављивања): Пун наслов текста. У: ур. или пр. Презиме/на, Иницијал/и имена. Пун назив зборника радова (*Italic*); Место издања: Издавач; стр: почетна – завршна објављеног текста.

Презиме Име, Презиме Име и Презиме Име (година објављивања): Пун наслов текста. У: ур. или пр. Презиме/на, Иницијал/и имена. Пун назив зборника радова (*Italic*); Место издања: Издавач; стр: почетна – завршна објављеног текста.

- У (евентуалној) вебографији, која се пише малим словима са великим почетним словом – Вебографија, и две тачке без белине (:), црним словима и курзивом (**Bold** и *Italic*), на средишњем (Center), са једноструким белинама од последње библиографске јединице у литератури и од прве библиографске јединице у вебографији (Enter), наводе се искључиво електронски објављене публикације – књиге, часописи, зборници и текстови на веб-порталима или веб-сајтовима – које су директно или индиректно цитиране у раду. Редослед публикација даје се по азбученом реду презимена јединог или првог аутора, са редним бројем испред сваке електронски објављене публикације на језику и писму на којима је објављена.

Примери библиографских података о електронским публикацијама које се наводе у вебографији:

Презиме Име, Пун наслов текста (*Italic*); веб-адреса (приступљено: дан, месец, година)

Пун наслов текста (*Italic*); веб-адреса (приступљено: дан, месец, година)

- У (евентуалним) осталим изворима, који се пишу малим словима са великим почетним словом – Остали извори, и две тачке без белине (:), црним словима и курзивом (**Bold** и *Italic*), на средиини (*Center*), са једноструким белинама од последње библиографске јединице у литератури, односно (евентуалној) вебографији и од прве библиографске јединице осталим изворима (*Enter*), наводе се искључиво остале публикације – документи, дневне и периодичне новине и сл.) – које су директно или индиректно цитиране у раду. Редослед публикација даје се по азбученом реду назива публикације, са редним бројем испред сваке, на језику и писму на којима је објављена.

Примери библиографских података о публикацијама које се наводе у осталим изворима:

Презиме Име (година): Пун наслов текста; Назив дневних или периодичних новина (*Italic*), бр. арапски број; Место: Издавач; стр. арапски број.

Пун наслов документа (година); Место: Издавач; стр. арапски број.

- Ако је рад написан на српском језику и ћириличном писму, после литературе (евентуално вебографије, односно осталих извора) завршава се именима (ко)аутора и афилијацијама, насловом и, евентуалним, поднасловом рада, апстрактот и кључним речима на енглеском језику и латиничном писму по истом упутству за српски језик. За Апстракт се користи израз – *Abstract*, а за кључне речи – *Keywords*.

Ако је рад написан на енглеском језику и латиничном писму, после литературе (евентуално вебографије, односно осталих извора) завршава се именима (ко)аутора, афилијацијама, апстрактот и кључним речима на српском језику и ћириличном писму по овом упутству.







ЧАСОПИС ЗА ДРУШТВЕНЕ НАУКЕ

# ДРУШТВЕНИ ХОРИЗОНТИ

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ЧАСОПИС ЗА ДРУШТВЕНЕ НАУКЕ

# ДРУШТВЕНИ ХОРИЗОНТИ



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## Ч Л А Н Ц И

*Кандида Бусоли, Иленија Фракалвијери*

**ОТКРИВАЊЕ ПОДАТАКА О ЦИРКУЛАРНОЈ ЕКОНОМИЈИ  
У ЕВРОПСКИМ БАНКАМА: СУШТИНСКА ПОСВЕЋЕНОСТ  
ИЛИ СИМБОЛИЧНО ПОКОРАВАЊЕ?**

*Алесија Ана Дитрани, Ануницијата Тарули, Доменико Мороне*

**ОД ОТПАДА ДО ОДЕЋЕ:  
ЕКСПЛОАТАТОРНА ФАКТОРСКА АНАЛИЗА  
ПРИХВАТАЊА ТЕКСТИЛА НА БАЗИ ПРЕХРАМБЕНОГ ОТПАДА  
ОД СТРАНЕ ИТАЛИЈАНСКИХ ПОТРОШАЧА**

*Гаја Фиоре, Ануницијата Тарули, Кијара Коламартини*

**ИСТА ГЕНЕРАЦИЈА, РАЗЛИЧИТЕ НАВИКЕ?  
АНАЛИЗА КУПОВИНЕ ПОЛОВНЕ МОДЕ МЕЂУ РАНОМ  
И КАСНОМ ГЕНЕРАЦИЈОМ ЗЕД У ИТАЛИЈИ**

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**ДЕЧЈИ РАД У ИЗВЕШТАЈИМА О ОДРЖИВОМ ПОСЛОВАЊУ:  
САДРЖАЈНА АНАЛИЗА ОБЕЛОДАЊИВАЊА  
И КОРЕКТИВНИХ МЕРА**

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**ФУДБАЛ И ОДРЖИВОСТ: ЉУБАВ ИЛИ НЕСЛАГАЊЕ?  
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