

INTEGRATED POPULAR REPORTING AS A DIALOGIC TOOL FOR MEASURING VALUE CREATION OR DESTRUCTION THROUGH SOCIAL IMPACT ASSESSMENT: THE EUROVISION SONG CONTEST

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Abstract

How to cite this paper: Secinaro, S., Degregori, G., Brescia, V., & Biancone, P. P. (2025). Integrated popular reporting as a dialogic tool for measuring value creation or destruction through social impact assessment: The Eurovision Song Contest. *Corporate Governance and Organizational Behavior Review*, 9(1), 40–53. <https://doi.org/10.22495/cgobrv9i1p4>

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ISSN Online: 2521-1889

ISSN Print: 2521-1870

Received: 04.02.2025

Accepted: 25.04.2025

JEL Classification: M41, M42, M48, M49, Z32

DOI: 10.22495/cgobrv9i1p4

Nowadays, accounting has evolved to incorporate diverse perspectives in reporting, fostering democracy and sustainability (Brown & Dillard, 2015a, 2015b; Sorola, 2022). This has led to a growing interest in dialogic reporting tools, which allow for the representation of divergent voices (Grossi et al., 2021). Integrated popular reporting (IPR) is a social accounting tool that facilitates an unbiased representation of different stakeholder opinions. However, its capacity to measure public value creation or destruction remains underexplored (Cohen & Karatzimas, 2015; Biondi & Bracci, 2018). This study adopts a single case study approach to evaluate the impact of the Eurovision Song Contest 2022 held in the city of Turin. By integrating the social impact assessment (SIA) framework and the theory of change (ToC), the analysis examines how IPR can enhance impact representation (Biancone et al., 2022). Findings reveal a debate among mixed opinions, with positive sentiments related to the artists and event support, but also concerns about environmental impact and price increases. This study contributes to the accounting research field by demonstrating how dialogic accounting practices, combined with impact assessment methodologies, enhance transparency and accountability. It also provides practical implications to assess and communicate the social and economic outcomes of large-scale events (Steccolini, 2019).

Keywords: Dialogic Accounting, Integrated Popular Reporting (IPR), Accounting, Theory of Change, Social Impact Assessment (SIA)

Authors' individual contribution: Conceptualization — S.S., G.D., and V.B.; Methodology — S.S., G.D., V.B., and P.P.B.; Software — G.D. and V.B.; Validation — P.P.B.; Formal Analysis — S.S., G.D., V.B., and P.P.B.; Investigation — S.S., G.D., and V.B.; Resources — V.B. and P.P.B.; Data Curation — G.D. and V.B.; Writing — S.S., G.D., V.B., and P.P.B.; Visualization — S.S. and G.D.; Supervision — S.S., V.B., and P.P.B.; Project Administration — S.S., V.B., and P.P.B.

Declaration of conflicting interests: The Authors declare that there is no conflict of interest.

Acknowledgements: The Authors are grateful for the information support provided by the city of Turin and the collaboration of the municipality's employees and subsidiaries.

1. INTRODUCTION

In recent years, the need to consider different points of view in accountability processes has spawned a new strand of studies geared toward promoting democracy (Brown et al., 2015; Tanima et al., 2023). Accounting practice increasingly integrates diverse stakeholder perspectives, directing attention toward ambitious social and environmental sustainability goals (Brown & Dillard, 2015a; Sorola, 2022). Accounting should not contemplate a single dominant view, as in the case of monological accounting based on documents whose content is rigid and enforced by law; but rather foster the representation of the multiplicity of divergent items and views through new reporting tools or resource allocation based on dialogic approaches (Brown, 2009; Grossi & Argento, 2022). This could promote social empowerment and radical democratic change (Bebbington et al., 2007). For this reason, academics, managers and policymakers have turned their attention to finding more inclusive tools that can enable the free exchange of views on a given topic of common interest (Grossi et al., 2021; Yusuf et al., 2013). This trend demonstrates the importance of social accounting tools such as integrated popular reporting (IPR), which can impartially report the opinions of various stakeholders (Grossi et al., 2021). Although the IPR is oriented toward measuring value consumption and the realization of public services through the six capitals (6Cs are the resources and relationships — financial, manufactured, intellectual, human, social and relationship, and natural — that organizations use or affect to create value over time), no studies can be found that delve into whether the instrument is also capable of measuring the creation or destruction of public value (Cohen & Karatzimas, 2015; Biondi & Bracci, 2018).

The following paper aims to answer the following two research questions:

RQ1: Is the IPR able to represent the value generated or absorbed in accordance with the needs expressed by citizens and other stakeholders?

RQ2: How can value creation and destruction be measured and reported effectively?

Based on the previous research questions and theoretical considerations, this paper adopts the strategy of analysing a case study of the IPR application as a dialogic accounting tool that can enable an objective representation of the impact and value generated by a public activity.

More specifically, the study, relying on the IPR of the city of Turin (Biancone et al., 2022), focuses on one of the cultural events that emerged between the topics of greatest interest and debate among citizens in 2022, namely that of the Eurovision Song Contest. For the first time, the IPR utilizes not only a dialogic approach, but also a reporting system focusing on several major events in accordance with the social impact assessment (SIA) approach and the theory of change (ToC).

Therefore, the literature review focuses on the topic of dialogic accounting as an approach that can contemplate a plurality of opinions and viewpoints (Brown & Dillard, 2015b) and the IPR as a dialogic tool. The value created can be mapped and measured through the adoption of the SIA method which, together with the ToC, proves to be a suitable approach for determining the aggregate impact produced. Our analysis also identifies some relevant implications linking impact assessment to the field

of accounting. In terms of practical implications, our study aims to promote the application of SIA as an impact assessment method even within public administrations and the IPR as the optimal tool to objectively represent the value generated.

The study is structured as follows. Section 2 provides a review of the existing literature on dialogic accounting and the IPR as its implementation tool. Section 3 focuses on the methodology adopted to conduct the analysis and assess the impact generated by the analysed event. Section 4 summarizes the main findings that emerged from the analysis. Finally, Section 5 discusses the results obtained and Section 6 concludes the article through a synthesis of the current state of the art and recommendations for potential future research lines.

2. LITERATURE REVIEW

This section is devoted to the theoretical framework supporting this paper, which consists of two basic pillars. The first pillar provides a reconstruction of the concept of dialogic accounting, dwelling on the main reasons for its increasing relevance over time. On the other hand, the second pillar focuses on the academic debate related to SIA and value creation, with particular attention devoted to public sector initiatives.

2.1. Dialogic accounting

Over the past two decades, dialogic accounting has assumed fundamental importance within the field of accounting disciplines (Grossi et al., 2019; Manetti et al., 2021). In recent years, attention has increased to the concept of accounting, now recognized as one of the social practices through which individual and group subjectivities are shaped, as well as representing a means to exercise power (Brown, 2009; Steccolini, 2019). A “new accounting” is able to facilitate more participatory forms of decision-making processes, on which academics and others are focusing their attention (O'Dwyer, 2005). Accounting practices focus on financial aspects and the dynamics of shareholder wealth maximization; this business-oriented view is inadequate with regard to the current need to engage pluralistic views of reality associated with politically controversial areas such as sustainability, ethical investment, and security at the workplace (Brown & Fraser, 2006). Dialogic accounting coincides with the commitment undertaken through new tools and innovative accounting techniques that consider the views of the widest possible range of stakeholders while in parallel ensuring the creation of shared value (Bebbington et al., 2007; Grossi et al., 2021). Dialogic accounting practices, by recognizing heterogeneity and refusing to privilege the capital market, allow the expression of the public interest in a more multifaceted and realistic way by “mitigating the dominance of instrumental rationality” (Dillard & Ruchala, 2005, p. 621). Based on the belief that accounting and reporting practices should not be geared solely toward profit generation, but should also contemplate the impact that certain activities have on society and the environment, dialogic accounting has been explored by numerous scholars to offer a more promising way to pursue progressive environmental and social change (Brown & Dillard, 2014). Thomson and Bebbington (2005) advocate replacing the unified approach typical of monological accounting with a multifunctional citizenship

perspective, encouraging the development of new forms of non-financial reporting such as social and environmental reporting that contemplate the needs and viewpoints of all different stakeholders (Sorola, 2022; Steccolini, 2019). Accounting becomes a tool for promoting democratic deliberateness rather than simply representing the set of techniques designed to maximize the wealth of a company or a public entity (Brown, 2009). These new approaches find adoption in participatory budgeting and in the IPR (Grossi et al., 2021) both upstream and downstream of the accounting process. By making accounting information more transparent and easily accessible, dialogic accounting aims to facilitate a more informed and engaged citizenry (Tanima et al., 2024). This can lead to increased trust, legitimacy, and sustainability of organisations and public institutions (Steccolini, 2019).

Overall, the theory of dialogic accounting challenges traditional notions of accounting as a mere tool for reporting financial data and instead advocates for accounting to play a more active role in promoting democratic values, sustainability, and social justice (Grossi & Argento, 2022). It aligns with the idea that accounting should serve the interests of all stakeholders and contribute to a more equitable and participatory society (Tregidga & Milne, 2022).

2.2. Theory of change and value creation

Within the new public governance agenda there is an increasing interest in involving all citizens in decision-making processes in order to ensure legitimacy for actions undertaken and foster greater democratic governance through dialogic accounting tools (Brown, 2009; Mouffe, 2013). Therefore, to ensure greater citizen involvement, it will be necessary to disseminate transparent accounting documents that are understandable to the plurality of those citizens (Gonzalez-Zapata & Heeks, 2015). Among these, one of IPR can be discerned as a tool that enables public administration to report, through aggregated data, on the use of available resources, through the dissemination of financial and non-financial information to all stakeholders sometimes lacking in specific economic-financial expertise (Biondi & Bracci, 2018; Grossi et al., 2021). IPR can be considered as a dialogic accounting tool oriented to promote the effective participation of citizens who become co-producers of public policies and decisions (Aversano et al., 2019; Grossi et al., 2021), fostering a certain balance between greater efficiency in the use of resources, stability of public finances and transparency in the communication of initiatives assumed and results pursued (Del Gesso & Romagnoli, 2020). It is becoming very common to consider different measures of valuation in addition to purely economic ones in order to provide a comprehensive view of a company or entity's ability to create value for its citizens and stakeholders (Cohen & Karatzimas, 2015).

Additionally, the International Integrated Reporting Commission (IIRC) has developed the 6Cs framework that consists of financial, human, social, natural, manufacturing and cultural capital, and each of them has a specific application within IPR. Integrated reporting using the 6Cs framework combines qualitative and quantitative information to demonstrate concretely in which way an organisation is able to create value over time (Herath et al., 2021).

Manufactured capital refers to the tools, machines, facilities, infrastructure and buildings that are made available. As far as public organisations are concerned, this type of capital can be found in the facilities for social and sports activities, city halls, schools and registers; as well as the information technology (IT) facilities associated with various services offered in this sphere for example means of transport, waste disposal and cleaning (Gibbon & Pokhrel, 1999).

Natural resources such as energy, water, fossil fuels, carbon and plants constitute what is commonly known as natural capital. These resources, which are essential for the functioning of the economy as a whole, within public bodies can be represented by the sustainable forms of energy adopted by the public body and, more generally, by the natural resources available on the territory (Ekins et al., 2003).

Social and relational capital refers to the resources and relationships that exist between an entity and all its stakeholders. In a public entity, in particular, this type of capital is reflected in the trust that various citizens or inhabitants place in governance. Relational capital can also be reflected in the mutual responsibility among stakeholders (Woolcock & Narayan, 2000).

Human capital concerns individuals' health, well-being, intellectual commitment, motivation, competence and ability to perform their duties adequately at work and to realise their personal potential. This kind of capital finds its counterpart in wages and salaries, benefits and intrinsic rewards that come from undertaking gratifying employment (Amelio et al., 2024).

Intellectual capital encompasses all intangible aspects related to a brand and its reputation, meaning all those elements of value that do not appear on the balance sheet, but without which it would not be possible to operate efficiently and develop a competitive advantage in the long term.

Lastly, financial capital does not possess any concrete value other than that associated with shares, bonds and cash. It can be reflected in the funds available within a public organisation such as, for example, bank liquidity, invested capital, liabilities, income and the actual value of assets.

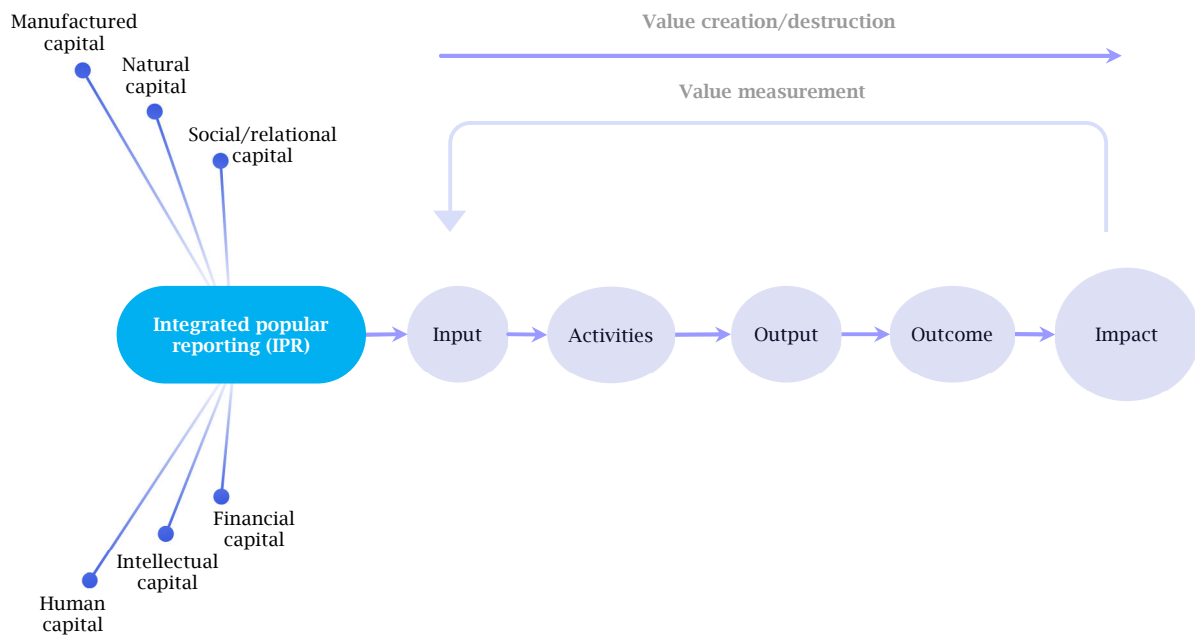
According to Weiss (1998), ToC is a comprehensive and systematic approach used to outline the social or organisational transformation desired and identify the steps needed to reach it. It is a strategic planning and evaluation tool commonly used in the areas of social program development and policy implementation (Hanberger, 2012). ToC provides a roadmap that links initiatives and activities to expected outcomes and impact. More generally, the main purpose of this theory is to examine the cause-and-effect relationships underlying a particular initiative or intervention, identifying the assumptions, logic, and pathways through which change is expected to occur (Gienapp & Reisman, 2004). In this way, it would be possible to promote a more thoughtful and evidence-based approach to social change, making explicit assumptions about how change occurs and providing a specific framework for ongoing learning (Msila & Setlhako, 2013).

The ToC consists of various interrelated elements including inputs as well as the available resources (such as funding, infrastructure, and worker skills) required to implement the intervention, followed by the activities and strategies undertaken

to achieve the expected change (Quinn & Cameron, 1988). Then, the outputs, those being the immediate and tangible results of the activities undertaken, and the respective outcomes, which are the effects on individuals, systems and communities in the short to mid-term, such as the improvement of people's skills or change in behaviour. Finally, the impacts that relate to the medium- to long-term changes that occur as a result of the outcomes and reflect the final destination of the initiative (such as improved quality of life and increased environmental sustainability). The quantification and evaluation of the impact generated can be measured through the SIA method. This methodology allows to identify and map the positive and negative impacts generated by the implementation of a certain initiative.

SIA actively involves stakeholders, such as local communities, nongovernmental organisations, public institutions, and others, to ensure the participation and incorporation of their perspectives and concerns within the decision-making process (Amelio et al., 2024). Overall, SIA is a structured approach used to understand and manage the social impact of human actions, promoting sustainability and equity in the development of decisions (Esteves et al., 2012). The analysis conducted revealed a lack of in-depth studies on IPR as a dialogic accounting tool that is able to objectively represent the creation or destruction of value through the adoption of the SIA method, making the value generated comprehensible to the plurality of stakeholders.

Figure 1. Value chain



Source: Authors' elaboration.

3. RESEARCH METHODOLOGY

The city of Turin was the first Italian city to adopt popular reporting (Biancone et al., 2016) and, subsequently, IPR (Grossi et al., 2021). Over the years, the city has been able to explore how to improve the accounting reporting mechanism so as to involve as many stakeholders as possible until arriving at the IPR version that allowed to ensure an objective and truthful representation of the impact generated through the decisions adopted. Beginning in 2016 (Biancone et al., 2016; Zambon & Beltracchi, 2016), the city started to employ dialogic tools in response to the emerging need to engage the majority of citizens in public administration decision-making processes (Grossi et al., 2021). In 2022, the Eurovision Song Contest event held in Turin was represented as an issue of interest to citizens and stakeholders within the IPR. Large-scale events become controversial in the public debate that does not understand the real sustainability and fallout (Pernecky & Lück, 2013) and the presented case study is not an exception. Eurovision is an annual music competition involving the active member countries of the European Broadcasting Union (EBU), the body that brings

all together European public TV stations. The competition was born in 1956 and has been broadcast every year until now, representing one of the most popular and long-running television programmes in the world. In this singing competition, each participating nation selects a single artist or musical group to represent the country. Each country, through its selected artist or group, presents an original song to be performed live on television and then votes for the other countries' songs to determine the winning song of the competition. The event ends with the announcement of the winner, determined by the highest number of votes obtained. The winning country will host the following year's event. The main objective of the Eurovision Song Contest is to promote a passion for music, cultural diversity and unity among the participating countries.

For 2022, the contest was held in Italy following Måneskin's victory in the previous edition held in Rotterdam. In October 2021, the Eurovision organisation announced that, among the 16 Italian cities nominated to host the event, Turin would be the venue. Therefore, the 66th edition of the Eurovision Song Contest took place at

the PalaOlimpico in Turin, from May 10 to May 14. In parallel with the song contest, the Parco del Valentino hosted the Eurovillage, which became an integral part of the main event with the aim of generating positive spillover effects in the area. The Eurovillage resulted in the total opening of thirty kiosks, venues and dehors that represented a point of reference during the event for cultural and musical events held in the park during the reference period, hosting festival participants. In addition, two giant screens were installed, making it possible to follow the semi-finals and finals that were simultaneously taking place at the PalaOlimpico live. The period witnessed a series of flash mobs, improvised concerts and performances by local and international artists followed by numerous fans, tourists and music lovers who, with their presence, helped to animate the streets and squares.

For data analysis, the study adopts a systematic approach of combining the available information based on an inductive process (Dubois & Gadde, 2002) and is characterised by the integration of existing literature on the subject and empirical longitudinal data. The adoption of a longitudinal analysis of a case study makes it possible to observe trends, changes and relationships that develop over time and to better understand the motivations behind the evolution of a given situation (Fitzmaurice & Ravichandran, 2008). By adopting different methodologies and approaches, longitudinal analysis enables the same phenomenon to be identified and explained through different sources and points of view in order to fill the gaps that a single approach might present. In the literature, examples of longitudinal analysis of case studies are similarly defined (Amelio et al., 2024; Secinaro et al., 2022). In this specific case, the case study analysis consisted of five main steps:

1. Identification of the most significant topics from the dialogic approach perspective. It was possible to identify these topics through the sentiment analysis carried out with Talkwalker, a platform used to analyse and monitor data from social media and other online sources capable of gaining insight into consumers' perceptions as well as their thoughts on a specific topic (Grossi et al., 2021). Sentiment analysis is an analysis technique aimed at determining the sentiment or opinion of individuals on a specific topic, which can be expressed positively, negatively or neutrally. For the year 2022, with reference to the city of Turin, Talkwalker identified in the cultural field the Eurovision Song Contest as one of the most debated topics, since the event generated a significant discussion characterised by both positive and negative opinions. The analysis of the citizens' sentiment and the issues discussed in the event were deepened with the same technique to map characteristic elements of involvement and debate feeding into the report's information and impact measurement.

2. Case study analysis through the SIA method. This approach allows one to identify the positive and negative impacts that a given initiative or activity generates on society, economy, environment and communities (Becker, 2001; Amelio et al., 2024). To map this approach, we refer to the stages of the value chain in which we recalled the five phases into which the impact assessment process is divided and the elements that constitute each of them (Branch, 1984; Hervieux & Voltan, 2019). Furthermore,

the results obtained can be used to make well-informed future decisions, to involve stakeholders more closely and to manage the impacts identified according to a rigid and objective value chain reconstruction scheme.

3. Creation of a timeline of interventions in the public sphere investigated, based on analysis of empirical data, before (October 2021) and after (September 2022) the event occurred. Definition of the interventionist approach to address challenges and problems through direct and proactive interventions. This approach, as defined by Baard and Dumay (2020), does not act on the behaviour of managers and politicians, but is capable of influencing their decision-making capacity and behaviour in order to fill gaps in citizen empowerment and continuous dialogue, facilitating the development of their skills and knowledge. This type of approach has been used by previous researchers in gathering empirical and theoretical evidence (Lukka & Suomala, 2014). By analysing certain phenomena in the field, the interventionist approach is able to improve the theory of the subject being studied while enabling practical management problems to be solved based on real case studies (Jönsson, 2010). The effectiveness of interventionist research assumes fundamental relevance within the public sector as it is sensitive to complex reality and problems yet to be solved (Bracci et al., 2019). In the present study, the interventionist approach adopted involved a series of interviews conducted with the city's offices, partners, controlled and participated entities that were directly involved in the realisation of the event, in order to identify the best method to adopt in the impact assessment. These interviews were carried out between 2021 and 2022, based on semi-structured questions designed to define the actual change determined by the event through the counterfactual method (Gallo-Rivera et al., 2013). The interventionist approach included the active participation of the authors involved in the impact assessment and capital definition process. The link between the public administration and the University of Turin made it possible to facilitate the mapping of the impact and value generated based on the results that emerged from the analyses conducted.

4. Use of the key concepts of the theoretical framework defined by the SIA method with the aim of linking the empirical results with those emerging from the application of the dialogic approach to measure the creation or destruction of value generated by the event. The data collected were made available within the IPR 2022/2023 of the city of Turin. The determination of the event's social impact is part of an evaluation process of the event carried out by a European third-party certifier. Indeed, the approach is the result of the agreement that involves the University of Turin in supporting the city in the process of measuring and representing the events detected by the dialogic process.

5. Results analysis by determining the effect on the contents reported to the citizen through IPR and the assessment of the value created or destroyed in order to answer the research questions.

The Q methodology could serve as an alternative approach to measuring the impact of the Eurovision Song Contest 2022 within the IPR framework. Combining qualitative and quantitative elements allows for a structured identification of different

stakeholder perspectives, reducing subjectivity in evaluations (Massingham et al., 2012). In this context, the Q methodology could be used to collect data on public perceptions by having a diverse sample — citizens, public administrators, tourism operators, and environmental groups — rank predefined statements on social, economic, and environmental impacts. Factor analysis would then identify distinct viewpoints, mapping the public debate more clearly (Sorola, 2022). However, the proposed methodology remains superior, as sentiment analysis enables a broader, real-time assessment beyond sample-based approaches. This ensures a more comprehensive understanding of stakeholder opinions and enhances the quantitative analysis of IPR, capturing both explicit and underlying sentiments in a way that Q methodology alone could not achieve.

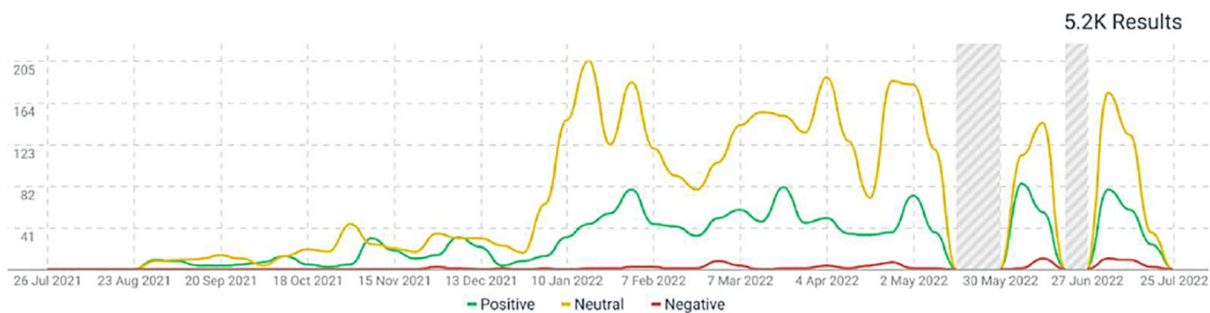
4. RESEARCH RESULTS

4.1. Sentiment analysis and the representation of the dialogic process

This section presents the main findings resulting from the longitudinal analysis conducted.

For 2022, the sentiment analysis, conducted through the Talkwalker platform, on the territory of the city of Turin, identified the Eurovision Song Contest as the most debated topic in the field of culture. It is not a coincidence that the study focused on the Eurovision event since, as shown in Figure 2, in the period under examination the greatest peaks of interest, both positive and negative, were determined by this contest.

Figure 2. Sentiment over time in the culture sector



Source: Authors' sentiment analysis obtained with Talkwalker.

The same analysis technique based on citizens' sentiment was also conducted with regard to the Eurovision event, allowing the identification of the most debated aspects of the occurrence and the topics of greatest interest. The sentiment analysis (see Figure 3) shows that most of the debate and discussion takes place on X/Twitter, magazines and forums. The sentiment that emerged on social media with regard to the event was predominantly neutral in 58% of cases, followed by 35.3% positive and just 26.6% negative. The positive sentiment mainly relates to fans' support for the artists participating in the competition as representatives of their countries. In addition, there is strong interest from Italian and international fans in the host city of the event, Turin. The climate of anticipation and the events related to the competition produced many positive interactions as a foretaste of the performances that would take place during the actual competition. While negative sentiment related to the fan debate on the exclusion of Russian representatives from the competition following the outbreak of war between Ukraine and Russia. Adding to the negative sentiment was also the concern of citizens regarding the use of the city's most famous green area, Parco del Valentino, as a site for the Eurovillage. The fear that emerged is mainly related to the potential damage to the natural capital due to the possible disturbance of the green area and the fauna living there caused by the sound impact.

The great positive sentiment generated significant economic benefits for the city of Turin and the entire region. People who created content and interfaced with the city of Turin and the festival itself expressed a positive sentiment as they had the opportunity to experience the international

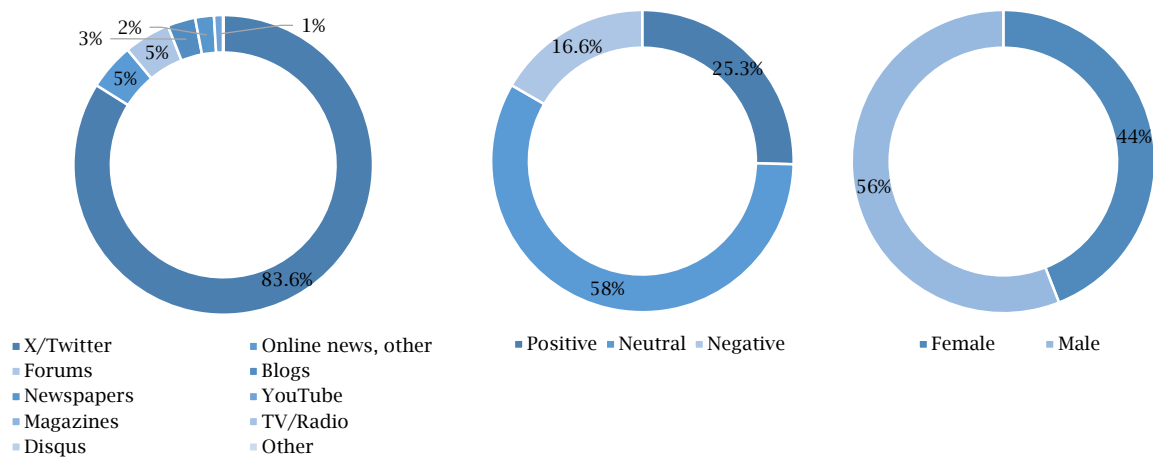
nature of the event and live it fully. The positive sentiment also increased thanks to other factors such as the presence in Turin of a large number of singers, people from the entertainment world, celebrities from different backgrounds and music fans eager to attend the event live. All this represented a virtuous circle able to increase the users' desire to participate, which translated into a greater inducement for the city's commercial and cultural activities, bringing additional economic and social value. Regarding the most active users (see Figure 3), the majority of them are men (56%), while women represent only 44%. The age of those who were interested in the event and actively interacted on social media on the topic of Eurovision is a predominantly young audience (see Figure 4). 49.7% of people are aged between 25 years old and 34 years old, followed by the previous age group (18–24 years old), which amounts to 37% of the total. Finally, the other categories represent a marginal part of the total audience, with 10.6% in the 35–44 years old age group, 2.2% between 45 years old and 54 years old and 0.4% from 55 years old to 64 years old. Despite the representation of the most affected ages, several concerns or issues expressed by the population and trade associations have been raised through the media and stimulated debate among users on social media.

Referring to sentiment over time, it is possible to see from the graph represented in Figure 5 how there was a strong increase in positive sentiment in early February 2022 when Turin was chosen as the host city for the event. On the contrary, with reference to negative sentiment, a significant and easily identifiable peak emerged in early May 2022 when it was announced that Russia would not be able to participate in the event. Finally, a strong

increase in positive sentiment emerges on the days of the event from May 10 to May 14 and in the days immediately after. The increase in the number of interactions coincides with the inauguration of the Eurovillage (May 7, 2022). Indeed, the Eurovillage, despite raising concerns, also helped to create a bond between the different Eurovision spectators and an opportunity for everyone to get together and actively participate in the voting. The event, in support of the singing competition, was greeted with great interest by the city's public and tourists, who were able to enjoy 40 hours of open and free concerts. Another positive element, brought about by the emergence of Eurovision, was the activation of an economy linked to the event and the promotion of international cultural and musical

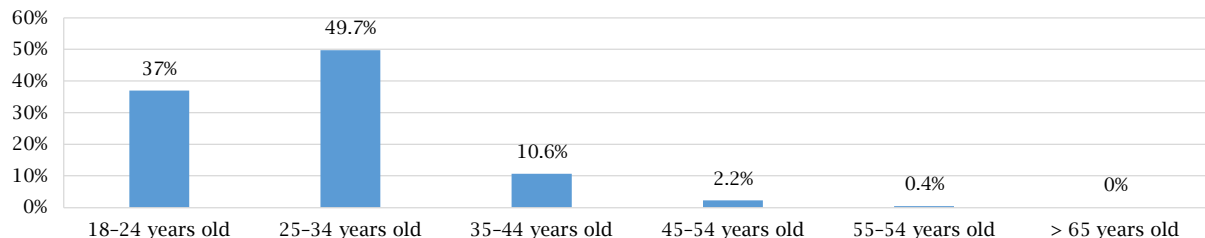
values. Given the number of interactions and content created, it is important to understand which themes most interested users (see Figure 6). From this analysis conducted at an international level, it emerges that Eurovision was experienced as a real challenge between active fans rather than simply representing a musical event. For this reason, names of certain states, flags and Eurovision designations according to the language of the country of reference are also present among the topics of greatest interest. In some cases, there is also the name of the event that allows obtaining a pass to represent one's country at Eurovision, such as the case of Benidorm Fest. The results highlighted represent a manifestation of the dialogic process initiated for the creation of the city's IPR.

Figure 3. Breakdown per type of channel, sentiment and gender



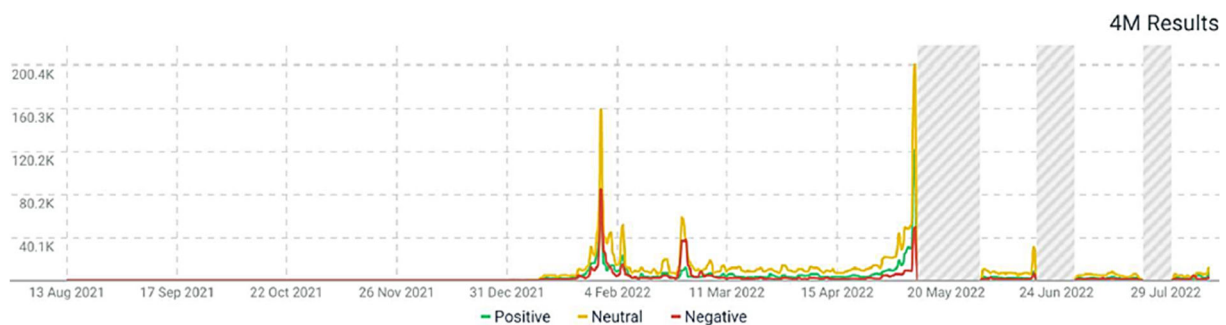
Source: Authors' analysis obtained with Talkwalker.

Figure 4. Breakdown per age classes



Source: Authors' analysis obtained with Talkwalker.

Figure 5. Sentiment over time about the Eurovision Song Contest



Source: Authors' sentiment analysis obtained with Talkwalker.

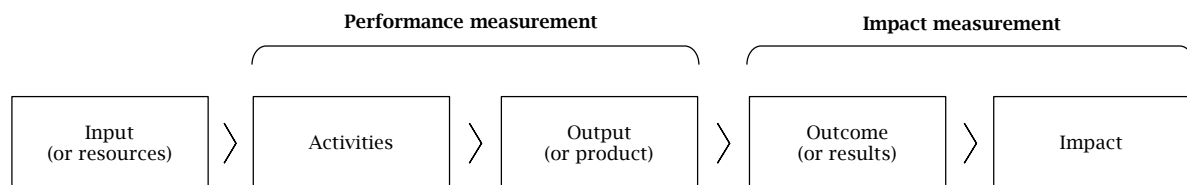
Figure 6. Main topics of interest linked to the Eurovision Song Contest 2022

Source: Authors' elaboration.

4.2. Value generation process and social impact assessment

The framework applied in SIA is that of the ToC, which is essential to define the creation or destruction of value (Herath et al., 2021). This framework enables us to relate the strategic objectives of the Eurovision event to one another and to identify the actions

implemented to achieve the predetermined results by describing their inputs, activities, outputs, outcomes and impacts. As shown in Figure 7 below, in the short and medium term, this framework makes it possible to measure the performance of the project; while in the long term, it allows the measurement of the impact, in this case of the Eurovision Song Contest 2022 event held in Turin.

Figure 7. Theory of change scheme

Source: Authors' elaboration.

The mapping of the 6Cs, with specific reference to the Eurovision event, allows us to obtain both qualitative and quantitative information in detail:

- Manufacturing capital includes the set of real estate, infrastructure and physical assets that were used for the realization of Eurovision. Mobilizing manufacturing capital for this event meant increasing the creation of social, economic and environmental value for the city of Turin and also for subsequent events held in the area through the infrastructure that was built and upgraded during the period of reference.

- Natural capital covered all the environmental processes and resources that enabled the implementation of the activities undertaken. This has meant the development of brownfield sites and the reduction of the acoustic, environmental and social impact caused by the Eurovision event while contributing to efficiency in the use of electricity.

- Social and relational capital can be traced back to the set of relationships and connections developed during the Eurovision Song Contest 2022 both between people from the same country and between people from different countries. In this case, the value generated can be traced back to the fact that this event provided an opportunity for participants to share their artistic expressions and cultural identities with international audiences. This can result in a greater awareness and appreciation of the differences and similarities among the world's various populations, contributing in some way to promoting unity and diversity in the global context.

- Human capital is represented by the totality of know-how, experience, and skills of the individuals who have been involved in the realization of the event. Promoting human capital has meant placing special emphasis on the involvement of each person in the development of the event, allowing everyone to play the role of not only spectators, but also judges of the various artists engaged in the contest. This fostered the professional and personal growth of the human capital involved, thereby increasing social and linguistic inclusion among people and entities.

- Intellectual capital refers to all intangible resources, such as organisational knowledge and intellectual property. In the case of Eurovision, it has meant an improvement in the provision of services towards tourists in the city of Turin through more efficient management of overnight stays, mobility services and respective auxiliary services.

- Financial capital includes the set of economic resources used in the implementation of activities. In this case, developing the financial capital for Eurovision ensured proper distribution of the value created by the event among all stakeholders, the achievement of the set objectives and a consequent increase in the ease and amount of funding from stakeholders.

4.3. The value chain

The development of the value chain allowed the identification of the value generated and the evaluation and valorisation of the overall

impact produced on the territory of the city of Turin by the occurrence of the Eurovision Song Contest 2022.

4.3.1. Input

The organisation of the Eurovision Song Contest 2022 entailed a total investment of 14 million euros and a co-financing (see Figure 8), distributed as follows:

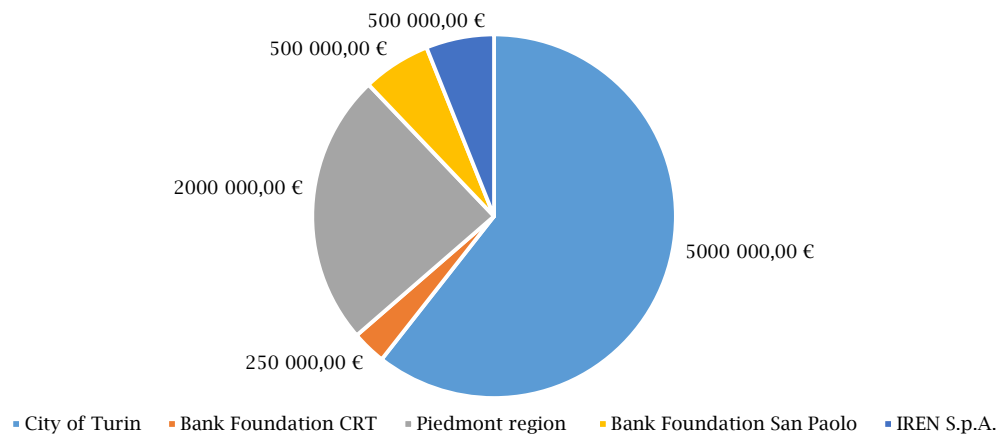
- 48,400€ to AMIAT for the waste disposal service;
- 1,890,000€ (of which 1,220,000€ in technical sponsorship) to IREN for setting up the press area;

- 50,000€ to Fondazione Casa Teatro Ragazzi for setting up the buffer centre and reimbursement of expenses;

- 690,000€ to Fondazione per la Cultura for the creation and organisation of the Eurovillage programme schedule.

The number of people involved in the organisation of the event included 10 employees of the Culture Foundation, 59 employees of the city of Turin, 33 employees of the city of Turin members of the organisational staff, 650 volunteers (19 roles, 5,253 shifts assigned and a total of 33,329 hours of service).

Figure 8. Total expenditure for the implementation of the Eurovision Song Contest 2022



Source: Authors' elaboration.

4.3.2. Activities

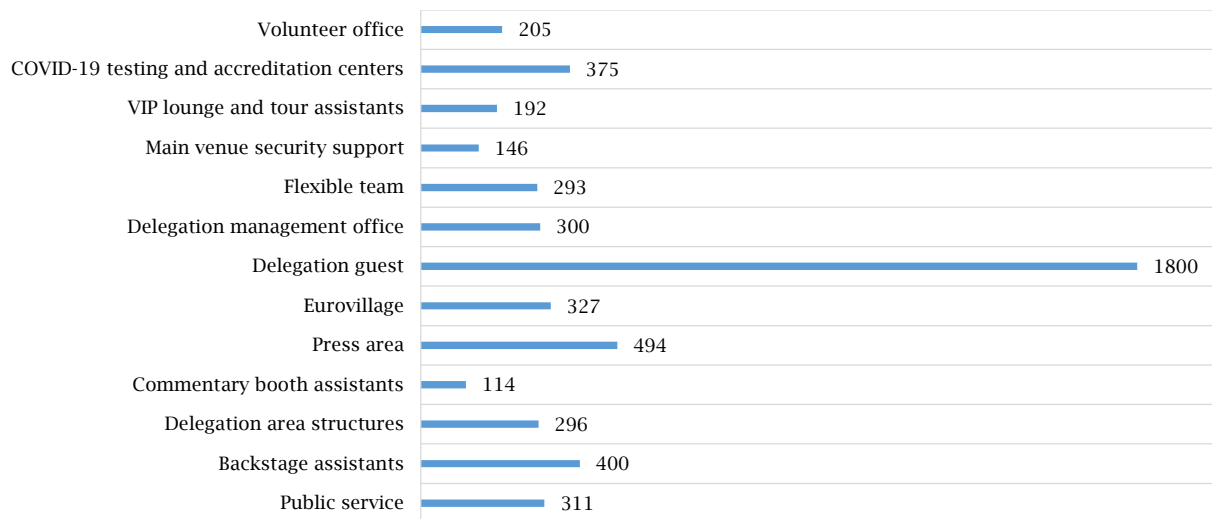
The organisation of the Eurovision Song Contest 2022 in Turin involved a series of activities that contributed to its realisation. In particular, five Radiotelevisione Italiana S.p.A. (RAI) postcards dedicated to the Piedmont region were produced and aired during the evenings of the music contest.

In order to fully exploit the valuable moment of international visibility of the city of Turin and the Piedmont region, the international press office Pomilio Blum was commissioned to disseminate targeted press releases to the national and foreign media with in-depth journalistic insights on the regional territory and its main attractions.

The social channels used by the entities involved in promoting the event (Facebook, X/Twitter and Instagram) reached a total of over 2,400,000 people. On the occasion of the Eurovision Song Contest, the programming on VisitPiemonte social media began on April 22 and was intensified in the days immediately preceding the event, in parallel with the usual programming linked to the promotion of the region. The Facebook and Instagram editorial plan was themed on the different territories and main attractions of Piedmont and "thought" in the form of destinations to reach starting from the city of Turin: Langhe Monferrato and Roero, Distretto Turistico dei Laghi, Residenze Reali Sabaude, Alessandria and Monferrato, Biella

Valsesia Vercelli, Novarese and Cuneo. In order to enliven social communication, artists and foreign delegations attending Eurovision were also used as testimonials, creating short and interactive video interviews at the Pala Olimpico to animate digital conversations, from which emerged the international guests' appreciation for the hospitality they received. A total of almost 900,000 contacts were reached by the social activity implemented by VisitPiemonte.

The interventionist approach also made it possible to increase the SIA skills of Turin's public administration, which is not used to thinking in terms of value creation and destruction and impact analysis through the SIA method. Thanks also to the link with the authors themselves and, consequently, with the University of Turin, it was possible to observe the behaviour and trends of the city's public administrators at time t0, i.e., before the occurrence of the event and coinciding with the date of October 8, 2021, when Turin was designated as the host city of the 66th edition of the Eurovision Song Contest, and at time t1, after the occurrence of the event and coinciding with the period of data mapping and study implementation from September 1, 2022. Therefore, this event contributed to the increase in the expertise of the public administration and its employees and collaborators on the generated impact assessment.

Figure 9. Number of workers divided by activity type

Source: Authors' elaboration.

4.3.3. Output

Eurovision involved 16,500 m² of green area around the Pala AlpiTour in Turin. On the other hand, 40,000 m² of the green area was used to set up the Eurovillage in the Parco del Valentino. The total kg of waste produced during the event amounts to 17,790 kg of mixed packaging, of which 5,850 kg is non-recoverable and 1,420 kg bulky. On average, an Italian produces 481 kg of waste in a year. Among the output, the increase in the level of noise pollution around the Pala AlpiTour due to Eurovision and around the Parco del Valentino due to Eurovillage is equal to the average value for each concert of between 100 and 120 decibels. In relation to this, five noise exemptions were issued for the Eurovision events in both Piazza San Carlo and Parco del Valentino due to the exceeding of the decibel threshold allowed during the day and night hours. Increase in the number of visitors, tourists who came to Turin for the first time accounted for 56%; these visitors travelled as couples (30%) or with friends/colleagues (27%) using the plane (37%) and train (32%) to reach their destination. Interests were mainly focused on music (20%), food and wine (16%) and exhibitions (15%) with an increase in public services offered by the area. The Eurovillage, set up inside the Parco del Valentino, had a great success with over 220,000 visitors from different countries: 49% of tourists were British, 12% French and 9% Spanish. The very positive impact on tourism for the period from May 1 to May 14 in Turin was confirmed by the processing of the first data provided by a sample of facilities to the Piedmont Region's Tourism Observatory, which confirmed a 68% increase in the number of overnight stays compared to the same period in 2019. Many foreigners, over 40% of the inflows in the period.

4.3.4. Outcome

As a result of the Eurovision Song Contest event, both the Pala AlpiTour area and the Parco del Valentino as far as the Eurovillage is concerned, 11,800 m² of total area had to be restored. Due to the noise pollution generated exceeding that

permitted by law (55 decibels), in the period from May 10 to May 14, a disturbance was caused to the inhabitants of the areas surrounding Eurovision and Eurovillage and to the local fauna, which did not, however, lead to long-term impacts. Some environmental associations were against the use of the Parco del Valentino as a venue for the Eurovillage, identifying alternatives such as, for example, Parco Dora, Piazza d'Armi and the Parco Pellerina.

On the other hand, there was an increase in social inclusion by offering people with disabilities free access to the event. There was also an increase in linguistic inclusion. There has also been an increase in co-designing events between organisations and Third Sector entities for some events arranged by the city. The economic impact on investors of more than 1 million euros required intervention by sponsors due to partial economic sustainability. There was an increase in the financial value generated by the catering and merchandising services in connection with the events organised within the city, as well as an increase in the price of renting private rooms and hotels in return for the higher quality of the services offered by the event and the auxiliary services. The economic impact on the city of Turin's businesses and territory contributed almost 60 million euros. All this generated an increase in the event organisers' ability to raise funds and an absorption of public and private resources. The strong increase in tourism led to an improvement in services dedicated to tourist mobility and for the resident population, also improving their quality.

4.3.5. Impact

Among the biggest impacts was the negative effect on natural capital that required the redevelopment of 4,000 m², for Eurovillage, and 7,800 m², for Eurovision. The difference with the 16,500 m² set up for Eurovision came under the management of the Association of Tennis Professionals (ATP), which subsequently restored it. With regard to the waste produced, this had a significant impact on average, with the equivalent in kg of waste produced in a year by 52 people in a few days and an increase in

the number of waste collectors. The event generated in public administrators an increased awareness of the pollution caused by waste produced and the consequent increase in waste management activities. There was also increased awareness of the noise pollution of the event and more attention to the choice of venue. The damage resulting from this type of noise pollution was temporary. There was also an increase in costs for site restoration and maintenance. The social inclusion of people with disabilities contributed in part to the removal of barriers that were also useful for future events. Eurovision contributed to the increase of a volunteer system and translators/linguistic mediators involved in the event to facilitate the interface mechanism with foreign countries. This also led to the language skills growth of the employees and collaborators involved in organising the event and managing the sites. The result of the planning was the creation of meeting points for the press and delegations, which in the long term led to the promotion of the excellence of the Turin area through the reviews and territorial information provided. The realisation of the event's SIA approach enabled the know-how of public administrators in the field of SIA, increasing their skills in the meaning of value creation or destruction. The tourists' experience was also positive, as demonstrated by a questionnaire administered to the tourists themselves in Turin and implemented by the Observatory of Turismo Torino e Provincia in the period from May 6 to May 13. The main motivation for them to come to the city was the holding of the Eurovision Song Contest (57%). The city was perceived very positively. It should also be noted that over 70% of tourists visited at least one museum with a financial return for the city. In particular, the Egyptian Museum, the Royal Museums, the National Museum of Cinema, the Reggia di Venaria and Palazzo Madama ranked high. To conclude, the level of satisfaction with their holiday in Turin was very favourable, 88% declared that they had had a positive experience and would like to return at least a second time to visit the city (90%). Thanks to a very strong image return worldwide, the city is bound to increase bookings on accommodation and hotels over time, with the possibility of price increases. Increased revenue from tourist tax and distribution of the added value of the territory. Parallel to the positive impact on the city generated by tourists there is an indirect impact associated with excessively high average prices, which generates a long-term negative effect on tourist visits, and thus a reduction in tourists inclined to visit the city. However, counterbalanced by the increase in Turin's image both nationally and internationally, capable of attracting new visitors. In fact, there was an increase in the number of tourists by 45.12% in the city of Turin following the Eurovision event. Tourists who arrived for Eurovision stayed in the city between two and three days. The average total budget for a tourist in Turin is 232€ per day, for a total of 696€ for three days. Generally, the event also contributed to the rise in the use of public transport in its various forms and this benefits the limitation of environmental impact (reduction of CO₂ in the atmosphere). The city administration was only partially able to observe the final impact of the regeneration or destruction of the 6Cs injected into the Eurovision implementation process, which was partly represented in the IPR.

5. DISCUSSION

The importance of dialogic and participatory accounting tools has been acknowledged for more than two decades, especially within the field of accounting, and has a rich history in various other disciplines (Grossi et al., 2019). The study highlighted how the elements represented by the IPR of the city of Turin and the Eurovision Song Contest 2022 are the results of a debate between citizens and other stakeholders. IPR responds to the need to fill gaps in organisational performance improvement and impact management (Kelly et al., 2002), attempting not to eliminate or surpass differences among various groups. Instead, it seeks to empower these diverse groups to cultivate their unique perspectives, offering them the means to engage in constructive conversations and mutual exploration of ideas, fostering a democratic society (Tanima et al., 2024). Based on assumptions of legitimate perspectives, IPR aims to enable social actors to engage in wide-ranging discussion and debate, helping public administration to make informed decisions and pursue its goals (Biancone et al., 2016). This approach holds significant potential for driving transformative change, particularly in sustainable and social development (Bracci et al., 2021). It emphasizes the importance of accounting practices that consider diverse perspectives and promote democracy by allowing the exchange of views on common interests. The IPR is seen as a means to impartially report the opinions of various stakeholders. However, the paper highlights the lack of existing studies on whether the IPR can measure the creation or destruction of public value. The evidence provided by the study's analysis underlines how the SIA and the five-stage division of the research ensure a real ability to determine and map the impact produced through the definition and quantification of the value generated within IPR. The study conducted is innovative as it confirms the ability to link SIA, ToC, and the interventionist approach within the accounting reporting process. The primary purpose of ToC is to delve into the cause-and-effect relationships that underlie a specific initiative or intervention. ToC offers a clear roadmap that outlines the sequence of actions and expected outcomes, enhancing strategic clarity and goal alignment. It also promotes evidence-based decision-making by encouraging a systematic examination of the logic and assumptions underlying a project or program. However, the measurement of the 6Cs in the context of IPR poses several challenges and considerations, such as the fact that many of the components within these capital categories involve qualitative and subjective assessments. For example, measuring the social capital of an event like the Eurovision Song Contest 2022 might involve assessing its relationships with stakeholders, which can be challenging to quantify objectively. Similarly, cultural capital often relates to intangible assets like an organisation's reputation or brand, which are subjective and difficult to measure precisely. The 6Cs are diverse in nature and require different units and measurement methods. While financial capital is typically measured in monetary units, other capitals — such as natural capital — may require different units (e.g., hectares of land or tons of carbon emissions) and specialized methodologies. This diversity in measurement units and methods

makes direct comparisons between capitals challenging. Given these challenges, it is important to approach the measurement of the 6Cs with a critical perspective. While efforts are being made to standardize and improve the measurement of non-financial capital, there will always be a degree of subjectivity and context-specificity involved. Organisations and stakeholders should transparently disclose their measurement methods, assumptions, and limitations to enable meaningful comparisons and informed decision-making. For this reason, IPR emerges as a useful tool to ensure that these requirements are fulfilled, especially when the impact assessment is related to an event of public interest (Grossi et al., 2021).

6. CONCLUSION

The paper underscores the suitability of the SIA method and ToC for assessing the aggregate impact produced by public activities. SIA systematically identifies different sentiments of stakeholders associated with debated topics, considering a broad spectrum of impacts, including economic, environmental, cultural, and health-related aspects.

The research utilized Talkwalker, a powerful social media monitoring and social listening platform, essential for tracking social networks to gather information about specific trends, brands, or keywords. Talkwalker conducts content and sentiment analysis through the application of statistical methods. People expressed mixed opinions regarding the Eurovision event. Positive sentiment was attributable to aspects such as fan support for artists representing their country, the choice of Turin as the host city, the climate of expectation before the event, and the presence of leading figures in music and entertainment. On the other hand, negative sentiment arose concerning the impact on Parco del Valentino and the area surrounding Pala AlpiTour, affecting natural capital. The impact pointed out by Talkwalker is complemented by the breakdown of the SIA, which revealed, among other issues, an increase in average prices for overnight stays in Turin. This increase gave rise to a negative sentiment counterbalanced by the great success among tourists who took advantage of their stay in Turin to visit its artistic and cultural heritage, leaving them highly fascinated. The construction of the Eurovillage in Parco del Valentino, while benefiting the city's economy and enjoying great success among participants, also generated concerns among environmental organisations and Turin's citizens due to problems related to park requalification, noise pollution, and damage to the area's natural capital. The use of Talkwalker for sentiment analysis certainly provides valuable

insights; however, potential gaps in findings should be considered. Social media monitoring may not capture the views of all stakeholders, excluding individuals not active online. Validation of sentiment analysis results and the inclusion of qualitative data (e.g., interviews or surveys) can provide a more robust understanding of public sentiment.

This research contributes to the evolving field of dialogic accounting and offers practical and theoretical insights. The study reinforces the theoretical foundation for dialogic accounting by showcasing its practical application through IPR in view of a more equitable and participatory society. Another major aspect of originality lies in integrating ToC within IPR, permitting a structured approach. Furthermore, SIA methodology enhances the theoretical underpinnings of how social change can be monitored and driven through accounting practices.

The study identified several practical implications. First, the analysis of the value created by the Eurovision Song Contest 2022 highlights how IPR serves as a valuable tool to enhance accountability and transparency in public administration. It enables public entities to report financial and non-financial information in a way that is understandable to a wide range of stakeholders, including those without specific economic-financial expertise. Additionally, the study demonstrates that IPR, when combined with SIA, can effectively measure the creation or destruction of public value. This has implications for public administrations striving to assess the impact of their actions in terms of sustainability and equity. This holistic approach can help public entities make informed decisions that consider a broad spectrum of values and principles. However, the research is limited to a single event — Eurovision — represented within the IPR. This limited scope may make it challenging to generalize the findings to other public events or contexts, calling for future studies on the functionality of the approach in different settings.

The analysis highlights a predominantly young audience engaging in discussions on social media about Eurovision. This age bias could lead to an incomplete understanding of public sentiment, as it neglects the perspectives of older generations. Future research could explore ways to incorporate the views of older individuals who may have different opinions or priorities regarding public events.

In conclusion, this study illuminates the potential of dialogic accounting, the IPR framework, and SIA in comprehending and communicating public value. Embracing these tools holds the promise of a more inclusive, transparent, and accountable future for policymaking and public administration.

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