

## **Diversity, Equity, and Inclusion practices in nonprofit and social economy organizations: insights from an exploratory study**

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### **Abstract:**

**Purpose:** This study aims to investigate how nonprofit organizations interpret and implement Diversity, Equity, and Inclusion (DEI) principles at the organizational level, examining the tools, policies, and practices adopted and their integration into accountability and communication processes.

**Design/methodology/approach:** A qualitative multiple-case study approach, structured in two phases, was conducted in an important central Italian region, a dynamic area with resilient and prosperous nonprofit and social economy organizations. The first phase involves a content analysis of social reports, while the second phase entails semi-structured interviews with managers of selected organizations.

**Findings:** The results confirm that nonprofit organizations represent a unique context for studying DEI practices, as diversity, equity, and inclusion principles are integral to their social mission. Although document analysis only partially reflects this aspect, showing limited integration and ineffective communication of DEI principles, interviews provide more precise and more in-depth evidence of their actual role and practical application in daily operations.

**Practical implications:** Findings provide insights for nonprofit leaders to design and implement DEI strategies effectively, emphasizing the importance of formal policies alongside cultural and behavioural initiatives.

**Social implications:** Enhancing DEI contributes to more equitable and responsive nonprofit organizations, strengthening trust, legitimacy, and service delivery to diverse communities.

**Originality/value:** This study contributes to the under-researched field of DEI in the nonprofit sector, highlighting the role of boards in translating DEI principles into operational practices and providing a framework for future studies on organizational outcomes.

**Keywords:** Diversity, Equity, Inclusion, Board, Nonprofit organizations, social economy

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## **1 Introduction**

The presence of individuals with diverse characteristics and affiliations to specific groups is an intrinsic and inescapable feature of contemporary economic and societal landscapes. Heterogeneity is constantly growing within communities, inevitably affecting workplaces, institutions, and businesses. Diversity is no longer a marginal element, but a central factor in determining organizational legitimacy, performance, and resilience.

For nonprofit organizations, attention to diversity and inclusion is even more relevant, as it represents a fundamental requirement to demonstrate coherence with their social mission (Tomlinson & Schwaabenland, 2010). Some authors (Bernstein et al., 2019) emphasize the centrality of the global diversity trend, noting that ignoring this aspect can have disastrous consequences. Becker (2013) argues that neglecting or mismanaging diversity leads to economic costs, whereas adopting inclusive policies and optimally allocating human capital results in benefits and improved performance. Indeed, although it is generally accepted in the

literature that diversity has intrinsic value because diverse groups provide more information, knowledge, and perspectives (Buse et al., 2014), outcomes may be sub-optimal if conditions arise where the work environment increases discrimination through stereotyping and prejudice (Joshi & Roh, 2009). The mere presence of diverse individuals within an organization is not sufficient to guarantee effectiveness. It is necessary to foster an inclusive environment where diversity is actively valued, managed, and translated into equitable participation and leadership opportunities across all organizational levels (Bernstein & Salipante, 2024). The board's role is essential in creating an enabling environment by adopting specific diversity policies, practices, and behaviours that facilitate inclusion. Inclusive boards demonstrate a greater awareness of diversity and are more likely to adopt practices that consider all interests, including those of minorities (Ely & Thomas, 2001; Bernstein & Fredette, 2024). Buse et al. (2014), for example, show a positive relationship between board gender diversity and inclusive practices: a board with greater gender diversity is more likely to adopt diversity-related policies in the HR management (e.g. Volunteer and Paid staff composition) and in its relationship with other stakeholder categories (e.g. partners, beneficiaries). According to Weisinger et al. (2016), this translates into promoting equal employment opportunities and initiatives to improve organisational performance, the involvement of minorities, and the treatment of identities and stereotypes. An inclusive board demonstrates an openness to the community and stakeholders who benefit from and contribute to the organisation's services, with a focus on information seeking, stakeholder co-involvement, the inclusion of experts in board meetings, and the encouragement of employees to provide new perspectives (Duca, 1996; Wellens & Jegers, 2014). The implementation of DEI principles ensures that these organizations can better understand and serve their stakeholders, as they become fairer and more responsive, thereby strengthening the trust and support of their stakeholders (Berardi et al., 2025). Despite its relevance, the implementation of DEI in nonprofit and social economy organizations remains

uneven and under-researched, particularly in DEI practices and in their potential impact on organizational culture and performance. This study seeks to explore how these organizations approach DEI and the main practices that they adopt, laying the groundwork for future research on the relationship between DEI implementation and organizational outcomes. Specifically, aim to understand how Third Sector Entities (TSE), as defined by the Italian Law (Legislative Decree 117/2017), interpret DEI, how it is managed in practice, what tools and actions are implemented to promote it, and how such efforts are reflected in accountability processes and in communication.

The following research questions guide our analysis:

- Question 1 – What policies and practices are adopted by nonprofit boards to promote DEI within TSEs?
- Question 2 – How do board-level DEI strategies influence internal culture, team dynamics, and decision-making processes?
- Question 3 – To what extent are DEI practices formalized through policies, reporting, and stakeholder engagement, versus informally embedded in daily operations?

For this purpose, this study focuses on the Italian contest, which has a long-standing tradition in the non-profit sector. Italy has been a pioneer in developing innovative forms of social business organizations, such as social cooperatives and social enterprises, and has undergone significant regulatory reforms in recent years, particularly with the introduction of the Third Sector Code (Decree 117/2017), and the new Law of Social Enterprises (Decree 112/2017), which have promoted further development and consolidation. It is already significant in terms of the dimension and social role of non-profit organizations, and interesting dynamics also exist at the regional level. Indeed, according to the Permanent Census of Non-

Profit Institutions by ISTAT, as of the end of 2021, there were approximately 363,499 active non-profit organizations in Italy, employing around 870,183 paid staff and supported by 4.661 million volunteers (ISTAT, 2024). This work analyses several organizations in a key Region, located in central Italy, Abruzzo, that saw a significant increase in the number of active entities between 2023 and 2024, according to updated data from the National Register of Third Sector (RUNTS<sup>1</sup>). In particular, the register reports a total of 3284 organizations, of which 840 are Volunteer Organizations (OdV), 1731 are Social Promotion Associations (APS), and 240 belong to other categories of Third Sector Entities (ETS) (RUNTS, 2024). These figures highlight the dynamic growth and diversification of the non-profit landscape in Abruzzo, reflecting broader national trends while also showing the specific vitality of this regional context. This makes it a relevant case for in-depth exploration of the diversity, equity, and inclusion (DEI) practices adopted by non-profit organizations. This article continues with an overview of the key literature that informs the investigation, followed by a presentation of the methodological approach and an analysis of the selected cases. Finally, the key conclusions will be discussed, the study's limitations acknowledged, and potential directions for future research outlined.

## **2 Background and theoretical framework**

This section provides a review of the literature that guides our research, offering a conceptual foundation for the chosen methodology and supporting the interpretation of our findings and conclusions.

### *General meaning of Diversity, equity, and inclusion*

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<sup>1</sup> The National Register of Third Sector (RUNTS) is the official Italian registry for nonprofit organizations established under the Third Sector Code (Legislative Decree No. 117/2017). It serves as a centralized digital database managed by the Ministry of Labor and Social Policies, aimed at ensuring transparency, legal recognition, and public accountability of Third Sector Entities (ETS).

Diversity, equity, and inclusion have been widely discussed in the literature. In the context of organisations, the term ‘diversity’ is used by many authors to refer to two aspects: (1) a plurality of characteristics and (2) the implication of a range of collective and individual benefits (Weisinger et al., 2016). Diversity takes into account characteristics that differentiate people and identify groups. It is therefore not simply about attributes, but about significant characteristics that can influence identity or lifestyle (Van Ewijk, 2011). The overt or covert characteristics that differentiate can relate to personality (such as traits, skills and abilities), identity (such as gender, race, ethnicity, sexual orientation, culture), physicality (such as the presence of disabilities, health status, physical appearance or sensory and motor abilities) and social sphere (including religion, political orientation, ideas, perspectives, values) (Kreitz, 2008). Equity refers to the concept of social justice: equal opportunities, accessibility without discrimination. It refers to the fair distribution of resources, rights, and responsibilities, taking into account specific needs and conditions. Equity is understood as an intentional and adaptive process aimed at removing structural barriers that limit equal access (Young, 2020). This implies not only the recognition of existing inequalities, but also the activation of targeted instruments (policies, services, supports) to compensate for past disadvantages. Finally, inclusion means recognising and involving individuals in social relations, respecting their characteristics and valuing their uniqueness (Ferdman, 2010). Nishii (2013) introduces the concept of a *climate for inclusion*, referring not merely to the integration of individuals, but to a cultural and structural environment in which people from all identity groups, not only those from historically dominant groups, are treated fairly and meaningfully involved in decision-making processes.

*DEI in the nonprofit and social economy organization context*

Nonprofit organizations hold a distinctive position in advancing diversity, equity, and inclusion (DEI). Unlike for-profit entities, which are primarily driven by economic gain and market competition, nonprofits are mission-driven and guided by ethical values, often focused on generating social impact and fostering systemic change. Their structures are frequently shaped by uncertainty and limited resources, conditions that can hinder but can also encourage organizational innovation. Furthermore, Social Economy Organizations are characterized by an open and inclusive governance, with a multi-stakeholder participation (Borzaga, 2022). These characteristics make nonprofits and social economy organizations particularly suited for the exploration and implementation of DEI-based models, as they tend to experiment with alternative approaches that may become a source of strength. They are motivated to engage more deeply and authentically with inclusion, promoting the development of new forms of collaboration, governance, and leadership. In this regard, the nonprofit sector represents a privileged context for studying the adoption and effectiveness of DEI practices, precisely due to its specific ethical and operational features. Nonprofit organizations can be seen as potential pioneers in advancing models that promote equity, inclusion, and social justice not only within their own structures but also across society at large. Research highlights their unique role as experimental spaces for inclusive practices, offering valuable alternatives to dominant organizational paradigms that often reinforce exclusionary rooms (Sterman, 2002). As Bernstein and Salipante (2024) point out, nonprofit organizations hold the potential to shape inclusive models of leadership and stakeholder engagement that may serve as a reference point for other sectors, setting an example of how organizations can align internal practices with broader social transformation goals.

In the literature, diversity within nonprofit organisations is analysed from multiple perspectives, considering, for example, its impact on effectiveness, governance, and leadership (Creary et al., 2019), as well as organisational strategy (Zemsky & Mann, 2008). Equity, on

the other hand, is even more relevant because organisations operate with a social purpose and are often called upon to intervene where inequalities are most pronounced. Promoting equity means adopting governance, service, and accountability practices that ensure that every subject-beneficiary, volunteer, or employee can participate or benefit without inequality (Melaku & Winkler, 2022). Inclusion is therefore not only pursued for ethical and moral reasons but also has a strategic and value-based role, as it contributes to achieving effectiveness and efficiency in the pursuit of the social mission (Randel, 2023). It is precisely because of their social mission that NPOs and SEOs have the opportunity to promote inclusive models both within their own structure and in the external community. The adoption of diversity, equity, and inclusion-oriented policies and practices enable organisations to maintain an authentic connection with the evolving needs of society (Ferraro et al., 2023).

#### *The Theory of Generative Interactions. A framework for the analysis*

In our literature review, the Theory of Generative Interactions emerged as particularly insightful and was adopted as the guiding framework for our study. Developed by Bernstein, Bulger, Salipante, and Weisinger (2019), this theory is grounded in interdisciplinary research spanning sociology, psychology, and management and builds upon the concept of adaptive cognitive processing. The theory is based on the premise that inclusion-related outcomes are shaped by contextual conditions, and it operates across three interconnected levels: the organizational, interpersonal, and individual. According to this framework, the implementation of specific organizational practices can foster sustained generative interactions – interactions that enhance individuals' cognitive adaptation and competence, particularly in environments where external barriers may undermine those abilities. These practices, therefore, support inclusion and promote long-term benefits for diverse stakeholders. The theory identifies three core principles for cultivating inclusive environments: (1) inclusion is created and sustained



through organizational practices that actively mitigate bias, (2) practices must be coherent, coordinated, and integrated as a system to produce synergistic effects, and (3) these practices can serve as diagnostic and predictive tools to evaluate an organization's ability to translate representational diversity into positive and tangible outcomes. Additional criteria for identifying effective practices include: the presence of a shared organizational purpose, supported and championed by leadership; intentional design of physical and virtual spaces that promote collaboration and encourage interaction among individuals from different backgrounds; frequent and sustained engagement in inclusive behaviours over time; ensuring equal status and dignity in decision-making processes; recognizing and valuing each person's unique contributions; fostering a sense of psychological safety, belonging, and self—efficacy.

In the context of social and cooperative enterprises (SEOs), which rely on participatory and multi-stakeholder governance models, these principles align closely with Borzaga's work on cooperative and social economy organizations (Borzaga & Defourny, 2001; Borzaga & Sacchetti, 2015). Borzaga emphasizes that inclusive governance is not only a matter of representation but also a structural requirement to ensure the active participation of diverse stakeholders in decision-making processes, fostering legitimacy, trust, and shared responsibility. By integrating these insights, the Theory of Generative Interactions can be applied to the governance of SEOs to understand how DEI practices are operationalized not only at the interpersonal or team level but also structurally, influencing board composition, policy-making, and stakeholder engagement. This perspective highlights that sustainable inclusion in SEOs requires both relational practices that promote generative interactions and governance mechanisms that institutionalize equity and participation.

The theory posits that inclusion benefits multiple stakeholders, and that interactions among diverse individuals can lead to development of key competencies (Denson & Bowman, 2013) and improved organizational performance through more effective organizations must

implement targeted practices that disrupt exclusionary dynamics such as social distancing, self-segregation (Smith et al., 2014), or stereotyping and stigmatization (Leslie et al., 2014). Organizational practices shape the conditions for meaningful contact, which require a high level of willingness and capacity to engage. These practices help to reduce communication anxiety, feelings of exclusion, and prejudice, while also contributing to personal well-being – thereby maximizing the potential value of human capital within the organization. Ultimately, this framework provides a comprehensive lens through which to analyse effective DEI practices, guided by clear criteria and grounded in relational dynamics. It encourages us to understand DEI not as a set of isolated initiatives, but as a strategic system of interconnected practices that reinforce each other over time. The Theory of Generative Interactions, together with the cooperative, multistakeholder governance emphasized by Borzaga, points to an approach that goes beyond symbolic or performative commitments to diversity and equity, proposing instead a transformative, process-based approach, where inclusion and equity are cultivated through intentional and sustained relational practices.

### *Inclusive Interaction Practices*

A valuable contribution to the conceptualization of DEI as a strategic management function in nonprofit organizations is offered by Bernstein, Salipante, and Weisinger (2022). Their Framework for Inclusive Practices builds upon the Theory of Generative Interactions and is specifically designed for the nonprofit context, emphasizing the importance of stakeholder engagement as a key determinant of organizational success. It is rooted in a transdisciplinary synthesis of research across management psychology, sociology, urban studies, and economics, which together address both barriers to DEI and the behavioural practices that foster inclusion

and equity in organizational settings. Recognizing the system and persistent nature of exclusionary social dynamics, the authors propose a comprehensive and evidence-based model tailored to the structural and cultural realities of nonprofit organizations. At the core of this framework is the idea that sustainable DEI outcomes require both inclusive interactions and structural accountability mechanisms. The model identifies six key inclusive interaction practices that support adaptive learning and foster equity over time: (1) maintaining a shared mission or task orientation; (2) frequent and repeated mixing of members; (3) fostering collaboration through interdependence; (4) constructive conflict management; (5) promoting self-efficacy and ease in interaction and (6) ensuring equal insider status for all participants. These practices are designed to counteract common exclusionary behaviours such as self-segregation, implicit bias, stereotyping, and interpersonal discomfort, phenomena often present even in well-meaning organizations. By embedding these practices into daily operations and linking them to merit-based evaluation and accountability systems, nonprofit organizations can establish virtuous cycles of inclusion and equity. According to the authors, the structured implementation of such practices not only enhances racial equity and individual development but also leads to improved employee engagement, better team performance, and deeper organizational alignment with inclusive values. As such, nonprofits are not only positioned to model DEI internally but also to act in developing scalable, systemic approaches to social inclusion that can inform broader institutional change.

#### *Inclusive governance: the central role of the board*

In deploying organizational practices as a strategic means to foster inclusion, the board plays a central role. Strategic inclusion implies the ability to integrate diverse perspectives into decision-making processes as a concrete lever to improve the effectiveness, legitimacy, and sustainability of organisational decisions. As such, the board plays a crucial role in setting

strategic direction, organisational culture, and operational priorities. The board has the most important governance function in a not-for-profit organisation. It has a legal responsibility to ensure the overall well-being of the organisation and the pursuit of its mission (Bernstein et al., 2016). It has fundamental responsibilities in terms of organisational leadership, overseeing the performance of management and day-to-day operations, setting strategic direction, and approving plans and policies to be adopted (Olinske and Hellman, 2017). However, in addition to monitoring management, it also acts as an interpreter of the multiple demands of stakeholders, taking responsibility for giving them a voice and protecting the legitimacy they derive from it. The board must represent the interests of stakeholders and ensure that decisions are transparent and accountable. A stakeholder-conscious board must be able to read contextual signals and anticipate emerging needs, mediate between different interests, and ensure strategic coherence (Leardini et al., 2019). These organisations exist precisely to respond to collective needs and generate social value, and the sustainability of the organisation is determined by public support, donor confidence, volunteer participation, and cooperation with public and private entities.

The composition, sensitivity, and functioning of the board have a direct impact on the organisation's ability to maintain its social legitimacy. The board's ability to identify and integrate these interests is reflected in its composition (diversity, expertise, and representativeness) and in its decision-making processes. However, board diversification – while necessary to reflect a range of interests – is only a starting point. For it to become a genuine advantage and a source of positive value, a strong commitment from the board is essential to foster meaningful participation in governance through concrete organizational practices and policies (Fredette et al. 2016). Stakeholders need to be genuinely listened to and involved through participatory governance practices. Expectations and desired social impacts must be considered in decision-making processes. An inclusive board, both in terms of

composition (diversity of gender, ethnicity, experience, and socio-economic background) and dynamics (participation, active listening, and distributed leadership), fosters decision-making environments that are more open, innovative, and responsive to the needs of the communities it serves. Meaningful involvement of representatives of diverse interests ensures access to new information and resources (Dumont et al., 2017). Inclusive practices build trust and loyalty. By being able to directly influence the decision-making process, stakeholders are more likely to invest material resources, such as volunteering, membership fees, and donations, that they would not otherwise invest in other areas (Borzaga & Sacchetti, 2015). In addition, diversity of views stimulates innovation and improves the quality of deliberations, making the organisation better able to anticipate and proactively adapt to changes in the social context (Gazley et al., 2010). Aligning the composition of the board with the values of the social mission increases internal coherence and external credibility, contributing to a more open, inclusive, and common good-oriented organisational culture (Evans et al., 2025).

An inclusive board, where members are more sensitive to inequalities and the common good, is therefore more effective. Bernstein and Bilimoria (2013), in their study, demonstrate that board members from ethnic minority groups felt more included when the board actively promoted inclusive behaviours among majority group members. These behaviours included sharing decision-making power, engaging in equitable communication, and interacting impartially with all members. Such dynamics reflected the principles of equal status and cognition of minority members as integral parts of the organization. Another inclusive dimension involved explicitly addressing issues of inclusion during discussions and translating those reflections into concrete actions, thereby strengthening collaboration among members and reinforcing their sense of self-efficacy. Kalev (2009), on the other hand, highlights the power of cross-functional training and teamwork to overcome structural segregation. In another study, Bernstein and Salipante (2015) demonstrate that a set of structured practices—such as

requiring new members to meet all existing members, rotating leadership roles, and engaging in consistent mission-related activities—fosters meaningful and inclusive interactions. These practices help build a strong sense of belonging and interpersonal well-being, while offering equal opportunities for expression and individual development.

*Accountability, communication, and DEI practices: a strategic nexus for inclusion*

In organizational contexts – and particularly within nonprofit organizations – accountability goes beyond mere formal responsibility. It takes on ethical, relational, and transformative dimensions. It involves the ability to account for one’s actions and decisions, to be evaluated against shared standards, and to accept consequences, whether corrective or rewarding (Ebraim, 2005; Bovens, 2007). When applied to DEI, accountability becomes a fundamental lever for making inclusive practices concrete, systemic, and lasting – moving beyond value-based rhetoric. Bernstein and Salipante (2024) have proposed a set of behavioural accountability practices aimed at promoting everyday inclusion. These include: interrupting offensive jokes or comments; receiving mentorship to adjust a non-inclusive managerial style; using visible tools such as DEI value badges; integrating DEI into strategic planning processes; and encouraging respectful peer “calling out”. These practices foster an organizational culture that normalizes shared responsibility and codifies inclusive behaviours in tangible ways (Bernstein et al., 2029). Within this framework, communication plays a key role. In the implementation of organizational practices and the dissemination of DEI ideals, it is crucial to communicate to both internal and external stakeholders the rationale behind specific decisions and the shared values that guide them. Communication operates across multiple dimensions and strongly reinforces accountability. Without transparency, clarity of purpose, and continuous feedback, proper accountability cannot exist. Communication is the medium through which accountability relationships are built, as it allows for the articulation of

expectations, reporting of behaviours, and co-construction of shared meanings (Machold & Price). In the DEI context, internal communication enables organizations to share inclusive values and standards (Ely & Thomas, 2001), build collective awareness around expected behaviours (Nishii, 2013), provide visibility to progress or challenges (Kalev, Dobbin & Kelly, 2006), and support an adaptive learning process (Crisp & Turner, 2011). Communication, therefore, is not merely a supporting tool but a structural component of inclusive accountability. It helps create psychologically safe environments (Edmondson, 2019), where individuals feel free to express divergent ideas, speak up about problematic behaviours, and engage in the cultural transformation of the organization. In summary, the connection between accountability, DEI, and communication is crucial: DEI practices must be supported by clear and shared mechanisms of responsibility, which, in turn, rely on open, intentional, and transparent communication. Only in this way can DEI evolve from an abstract principle into a transformative and systemic organizational practice.

### **3 Research methods**

To address the research questions, the study adopted a mixed qualitative approach structured in two phases. In the first phase, the social reports of organizations operating in the reference region, Abruzzo, were analysed. This choice is motivated by the fact that the social report represents a mirror of the entity's reality, reflecting its values and characteristics. Moreover, with the recent reform, the Italian legislator has strengthened its role, assigning it a central function in terms of transparency – as already mentioned in the introductory paragraph. Within the context of Third Sector entities, the social report is considered a key accountability tool – capable of reporting responsibilities, behaviours, and social, environmental, and economic outcomes in a structured and multidimensional way, elements not adequately captured through

traditional financial reporting alone. Empirical studies on local entities also highlight that the introduction of the social report can promote improvements in internal decision-making processes and external interactions when integrated into programming, control cycles, and other operational systems. Considering the importance of communication as a strategic lever, the social report emerges not only as an accountability instrument but also as the primary vehicle through which an entity conveys its organizational identity, shared principles, and value proposition to its ecosystem both internal and external. The selected reports result from a thorough survey conducted in the RUNTS database, identifying Italian nonprofit organizations classified as Third Sector Entities (ETS) within Abruzzo region. According to the 2025 verification, 484 nonprofit sector entities were registered; however, only 222 social reports for the year 2023 are available. The sample includes 78 third sector entities – i.e. 72 social enterprises, three social promotion associations (*Associazioni di Promozione Sociale - APS*), two foundations (one in the accreditation phase), and one volunteer organization (*Organizzazioni di Volontariato - OdV*). The analysis was conducted using NVivo software, which enabled systematic coding of the texts, leveraging the potential of content analysis to extract latent meanings and thematic patterns related to Diversity, Equity, and Inclusion (DEI) practices, board composition, and decision-making transparency. Content analysis was deemed an effective method for studying corporate disclosure, especially for the replicability of results and inference from collected data (Guthrie et al., 2004). Recent studies (Khan et al., 2018; Kassier, 2024) continue to confirm its effectiveness in analysing corporate reporting practices, discussing the implications of qualitative and quantitative approaches, and emphasizing the importance of systematic coding to ensure the reliability and validity of results. NVivo, on the other hand, is widely recognized for its efficacy in managing large amounts of qualitative data, thereby improving the methodological quality of research (Woods et al., 2016; Krippendorff, 2018; Paulus et al., 2014). It allows for systematic exploration of textual content, facilitating



the identification of the thematic categories. The creation of the categorization, taking into account the sections suggested by the NVivo guidelines, enabled us to systematically code and categorize the data using a predefined set of attributes, in line with the Guidelines for the Social Reports by the Ministry of Labour and Social Policies (2019). The attributes were constructed based on Boolean indicators, to which a binary value (Yes/No) was assigned to detect the presence or absence of information within the documents in relation to the identified categories. By applying classifications and coding schemes, both the structure and content of the reports were examined, with particular attention to elements of Diversity, Equity, and Inclusion (DEI). Specifically, the governance sections were analysed, focusing on the presence of information regarding board composition – including gender, age, cultural and social background – and information on democratic decision-making processes. This approach made it possible to evaluate how organizations communicate and operationalize inclusivity at the board level and whether they follow the recommended reporting structure. It was also verified whether DEI values were explicitly integrated into governance practices and strategic priorities, and whether there were practices that indicated an underlying DEI value or inclusive approaches aimed at fostering a more inclusive environment. The objective is twofold: on the one hand, to measure the presence and composition of diversity within the board of directors by analysing different socio-demographic characteristics; on the other hand, to assess how such diversity is managed and promoted through specific organizational practices and policies.

**Table 1:** Categories of content analysis

| Categories               | Sub-categories | Description / Coding                    |
|--------------------------|----------------|-----------------------------------------|
| <b>Board Composition</b> | Gender         | Diversity of gender among board members |
|                          | Age            | Generational diversity among members    |

|                                        |                                                 |                                                                      |
|----------------------------------------|-------------------------------------------------|----------------------------------------------------------------------|
|                                        | Nationality                                     | National or cultural diversity of members                            |
|                                        | Cultural and social background                  | Relevant socio-cultural differences among members                    |
| <b>Decision-Making Processes</b>       | Democratic practices                            | Inclusive decision-making processes such as voting and consultations |
|                                        | Stakeholder engagement                          | Involvement of internal and external stakeholders in decisions       |
| <b>Inclusive Interaction Practices</b> | Shared mission/task orientation                 | Evidence of common goals or shared activities among members          |
|                                        | Frequent and repeated mixing of members         | Rotation of members or regular meetings among different groups       |
|                                        | Collaboration through interdependence           | Collaboration relying on mutual cooperation                          |
|                                        | Constructive conflict management                | Management of conflicts in a constructive way                        |
|                                        | Promoting self-efficacy and ease in interaction | Practices that enhance member confidence and ease of interaction     |
|                                        | Equal insider status                            | Strategies to ensure equal status and voice for all participants     |

The second phase of the study involved semi-structured interviews. This phase was designed to explore specific aspects in greater depth, following the limited findings emerging from the first method. A multiple case study research design was adopted. As noted by Eisenhardt and Graebner (2007), this approach is particularly suitable for addressing “how” and “why” questions in underexplored contexts, enabling theory building through comparative evidence. The use of multiple cases supports the development of a replication logic and strengthens the external validity of the findings. Three Italian nonprofit organizations were selected through theoretical sampling based on their heterogeneity in terms of size, mission, structure, and strategic orientation. Semi-structured interviews were conducted with key figures in top management – board members, general directors, and area managers – to explore

inclusive governance dynamics and internal decision-making processes. The interviews, lasting between 60 and 90 minutes, were conducted via web or telephone, recorded, and fully transcribed. The interview protocol was divided into three sections: the first collected information on the organization's profile and the interviewee's background; the second focused on strategies and practices of inclusive governance; and the third explored stakeholder relationships and accountability practices. The case study method enriched the documentary analysis with direct empirical evidence, proving a multi-level perspective on the observed phenomena. The integration of data from social reports with those obtained from interviews enabled source triangulation. Improving the reliability and robustness of theoretical inferences (Yin, 2018). The selected cases are three: *Cooperativa Sociale Horizon Service*, *Centro di Servizi per il Volontariato (CSV Abruzzo)*, and *Fondazione Caritas Pescara-Penne*.

*Horizon Service* is a social cooperative headquartered in Sulmona, operating in the Abruzzo and Puglia regions (Central and Southern Italy). Its mission is focused on individual well-being through the delivery of socio-health and educational services. It manages a wide range of activities, including nurseries, early childhood services, before and after-school programs, home-based educational interventions, home care services, residential care for minors and mothers with children (family homes), day centres, sheltered workshops, occupational centres, emergency social services, and specialized help desks. In 2025, this cooperative was recognized as a Leader in Diversity and Inclusion by Il Sole 24 Ore and Statista<sup>1</sup>.

*CSV Abruzzo* — Volunteering Support Centre off the Abruzzo Region, is a regional centre which provide services for volunteer organizations (Rea, Berardi 2010; Costa et al. 2011). Its legal headquarters are in L'Aquila, with operational offices in the four provinces of Abruzzo. It provides consulting, training, promotion, communication, and logistical support services to

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<sup>1</sup> <https://horizonservice.org/index.php/7400/>

volunteer organizations and Third Sector Entities. In 2025, the Social Report of CSV Abruzzo was recognized by the National Coordination of CSVs (CSVnet) as one of the best social reports among Italian CSVs. Its mission is to foster a culture of solidarity and active citizenship, supporting the growth and qualification of local associations.

*Fondazione Caritas Pescara-Penne* is an organization linked to the religious organization Caritas, based in Pescara and active throughout the diocese. It works in the field of human promotion and poverty alleviation, implementing services and projects for individuals experiencing social and economic vulnerability. Its main areas of intervention include shelter, distribution of essential goods, social inclusion, homelessness support, housing assistance, and job reintegration. The foundation also organizes educational and cultural activities to raise awareness on social justice and solidarity. Although it is not yet officially registered as a Third Sector Entity (ETS), it has started the process and was included in the study due to the quality of its initiatives and its relevance in the local context. Although not yet formally qualified as a Third Sector Entity (ETS), the Caritas Foundation has voluntarily implemented an accountability process that enables it to prepare a Social Report in accordance with the model established by law for ETSs registered in the RUNTS. It therefore represents an interesting case of voluntary accountability. The interviews for the professional qualification involved representatives from three organizations. From the social cooperative Horizon Service, the interviewee was an executive board member. From CSV Abruzzo, the interviewee was the Head of Social Reporting. Finally, from Fondazione Caritas Pescara-Penne, the interviewee was the executive director.

To analyse the interview results, we adopted the coding protocol developed by Unerman and Guthrie (2007), which involves transcription, coding, and identification of relevant issues. This approach helps overcome one of the main limitations of the method – namely, the

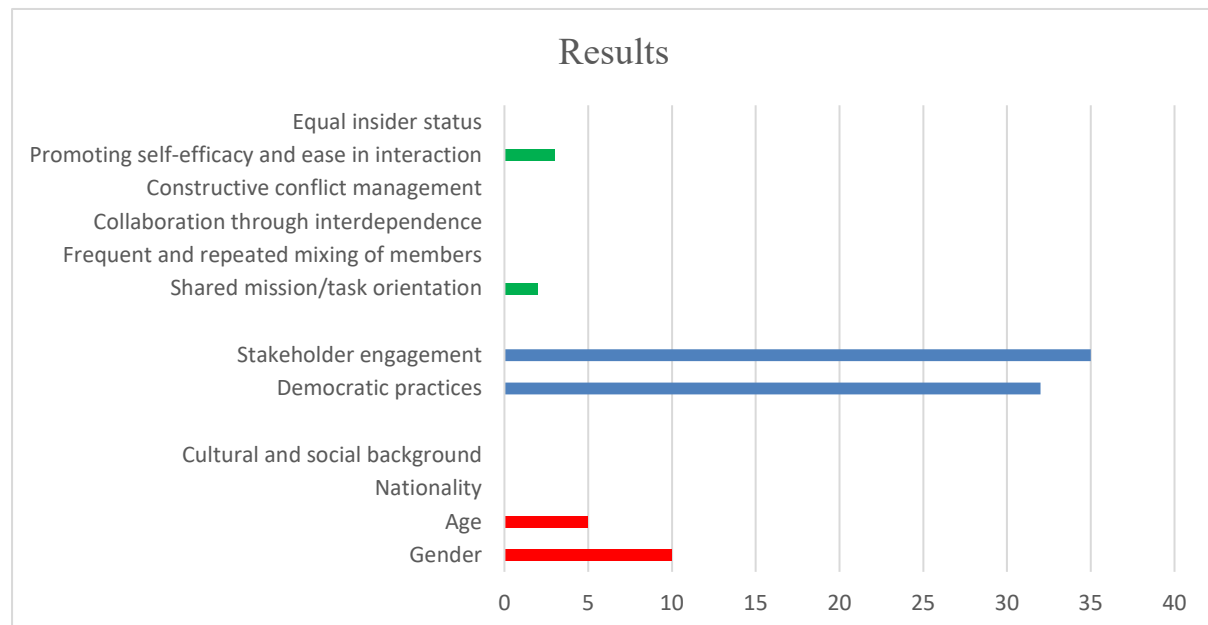
difficulty of analysing open-ended responses (O'Dwyer, 2004). Researchers performed a full reading of the transcripts and applied open coding, freely identifying potentially relevant themes without any limits on the number of codes. This process resulted in the identification of six thematic codes, reflecting a range of key issues raised by the interviewees. To ensure rigorous data management, NVivo software is also used to process the transcripts and electronically track coded segments systematically. In a later phase, the codes were grouped into broader conceptual categories through a “code collapsing” process, aimed at identifying recurring patterns and shared semantic areas. This step – critical for meaning-making – enabled a transition from descriptive to more interpretative analysis, in which the data were reorganized around key emerging themes. The procedure follows established best practices in qualitative research on accountability and social communication (Braun & Clarke, 2021; Bazeley, 2020). The approach maintained the narrative richness of the data while ensuring systematic structuring of the empirical evidence.

#### **4 Results**

The document analysis of the 78 social reports examined reveals a general bias in the completeness of the information provided. Although most documents correctly present the methodological section and identify the relevant stakeholders, many other sections are only partially developed or incomplete. In particular, the section on governance is formally included in all reports, but in many cases, it is limited to listing the names of board members without providing further information useful for a comprehensive reading. Regarding data on diversity, equity, and inclusion (DEI), it was found that only a minority of annual reports provide information on the gender and age of board members; even rarer is information on nationality, while no annual report provides data on nationality and on the cultural or socio-economic

background of board members. This suggests a structural criticality in the link between transparency practices and the improvement of diversity in social reporting documents.

**Table 2:** Results of document analysis – presence of considered categories



As showed in the Table 2, in terms of stakeholder engagement, 35 reports (out of 78) make explicit reference to stakeholder engagement practices, confirming organisations' focus on participatory dialogue. In addition, 32 accounts report elements that can be traced back to criteria of equity and social justice, indicated in relation to representation mechanisms or democratic decision-making processes. It is also worth noting that in a significant number of cases, there are references to the social and environmental impacts of the activities carried out. Finally, only 12 reports contain explicit textual references to DEI issues in the 'other information' section, such as attention to gender equality, social inclusion or the promotion of justice. Regarding inclusive practices, explicit references to them rarely appear in the reports, except in a few isolated cases. This preliminary analysis, combined with the general lack of available information, leads us to prioritize the second method and to focus greater attention

on the processing of interviews. In order to better understand the extent to which the principles of Diversity, Equity and Inclusion (DEI) are integrated in the three cases analysed; a comparative table was drawn up comparing the main dimensions that emerged from the interviews.

**Table 3:** Main thematic DEI categories across the three case studies

| <b>Categories</b>                      | <b>Case 1 – CSV<br/>Abruzzo ETS</b>                                                                                                 | <b>Case 2 – Caritas<br/>Foundation of Pescara</b>                                                                                                              | <b>Case 3 – Social<br/>Cooperative<br/>Horizon Service</b>                                                                        |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|
| <b>Board composition</b>               | - Gender: ten men, two women<br><br>- Nationality: all Italian<br><br>-Background: diverse professional and educational backgrounds | - Gender: five men, one woman<br><br>- Nationality: all Italian<br><br>-Background: diverse professional and educational backgrounds, three are clergy members | - Gender: five men, one woman<br><br>- Nationality: all Italian<br><br>-Background: all members have at least a bachelor's degree |
| <b>Presence of DEI policy</b>          | No formal policy; DEI present in projects                                                                                           | Strong but not formalized, inclusive values                                                                                                                    | Structured policy present; gender equality certification path                                                                     |
| <b>Training on DEI</b>                 | Not systematic                                                                                                                      | Not systematic                                                                                                                                                 | Training aimed at all staff and the board                                                                                         |
| <b>References in the social report</b> | Partial; only some projects mention DEI                                                                                             | References present but not highlighted                                                                                                                         | Intention to strengthen the report with sections on DEI                                                                           |
| <b>Inclusion strategies</b>            | Local initiatives (e.g., events for disabled people); territorial representation                                                    | Reception of minors, immigrants, and symbolic and value-based value                                                                                            | HR review, inclusive language, bias removal, and work flexibility                                                                 |
| <b>(Six) inclusion practices</b>       | Partially                                                                                                                           | Few                                                                                                                                                            | Not systematically                                                                                                                |
| <b>Main critical issues</b>            | Lack of diversity criteria; informal approach                                                                                       | Inclusion experienced but not systematized                                                                                                                     | Training is difficult to extend to everyone; initial internal resistance                                                          |

The table provides a concise visualisation of the differences and convergences between the organisations in terms of board composition, the existence of inclusive policies and practices, the strategies adopted, and the critical issues identified. The comparison shows that while all organisations share a general sensitivity to the values of inclusion, only one has initiated a structured and formal process to translate these principles into governance actions. Overall, this preliminary summary shows that boards are diverse (information not evident from the reports) and that DEI principles are present within organizations. However, these principles are neither formalized nor standardized into actual and consolidated policies, and some practices remain isolated, not integrated into a precise framework. In addition, the interviews provide valuable insights to explore some arguments relevant to our research further and offer more detailed and nuanced responses, which are presented below.

#### *Inclusion in the board decision-making process*

The interviews confirm the presence of some aspects of diversity within the boards of the organizations analysed, although not to a particularly high degree. However, the interviewees emphasize that decision-making processes are guided by principles of inclusion which are regarded not only as a value-based choice but also as a statutory obligation that organizations consciously and rigorously uphold. Concerning board composition, for instance, the Fondazione Caritas Pescara-Penne highlights the importance of ensuring a degree of heterogeneity, even in the absence of formal criteria or quotas. Female representation on the board is the result of a deliberate choice aimed at ensuring a more balanced and inclusive governance structure. This emphasis on inclusion is also reflected in the experience of CSV Abruzzo, where the interviewee highlights the organization's democratic structure as inherently inclusive, due to its representative governance model:



*“CSV Abruzzo is a democratic entity. It’s a second-level organization, which means that its members are not individual persons themselves, but rather individuals who represent other organizations. This Structure ensures that inclusion is built into the system, as it brings together a plurality of voices from across the Third Sector” [Interviewed B].*

All three organizations emphasized the importance of fostering an inclusive environment where every individual feels welcomed, respected, and valued. Although many of the adopted practices are not formally codified in official documents, they represent a fundamental component of the organizational culture. They are transmitted daily through behaviours, relationships, and operational choices.

Mutual respect is considered a non-negotiable principle. Disrespectful behaviour toward colleagues and collaborators is not regarded as acceptable. Board members actively strive to foster an inclusive environment, even though small everyday actions that can make a meaningful difference and help strengthen a sense of belonging within the organization.

*“...when we talk about staff recruitment or volunteer training – since our team includes both employees or collaborators and volunteers – we always try to convey a clear message: if someone doesn’t share the values of inclusion and integration, then perhaps this isn’t the right place for them to be involved. This means that, in most cases – I’d say 99% of the people who work with Caritas – there is a strong awareness and commitment to these principles. Of course, I wouldn’t say we’re perfect. It can happen that, on certain diversity-related issues, not all collaborators are fully aligned or aware. However, the message we strive to communicate consistently is that inclusion and respect for diversity are core values of our mission”.*  
[Interviewed C]

*“We decided to display a small rainbow flag outside our offices so that anyone, regardless of their sexual orientation, can feel welcomed. It’s a symbolic gesture that reflects our support for the LGBTQ+ community, which at times faces discrimination that can make individuals feel uncomfortable or excluded”. [Interviewed A]*

These are small demonstrations that even in the absence of formal frameworks, the organizations analysed show that DEI principles are deeply embedded in their daily operations, serving as strategic and cultural levers to strengthen belonging, enhance internal relationships, and maximize social impact.

#### *DEI and strategy*

Although not formally stated in the reports or defined by written and official criteria within the associations, the principles of diversity, equity, and inclusion (DEI) emerge as a fundamental strategic element, consistent with what is highlighted in the literature. These criteria guide the selection and implementation of projects, directly influencing the strategies pursued by the organizations. Through concrete inclusion initiatives, DEI principles contribute not only to achieving the associations’ goals but also to defining and strengthening the mission and activities of the organizations themselves.

*“The CSV was established primarily to provide services and support to the volunteering sector, with the primary goal of fostering and promoting this reality. Within this framework, we pay particular attention to inclusion and diversity issues, and some projects are specifically chosen to promote these values. For example, we organized an event called “Giochi senza barriera”, which took place in Teramo. In this event, both able-bodied people and people with disabilities participated together, creating a concrete opportunity for inclusion and sharing.*

*The initiative follows a structured path that begins with a conference dedicated to promoting diversity and continues with sports and recreational activities open to everyone” [Interviewed B].*

Moreover, other responses confirm the authenticity of DEI efforts within nonprofit organizations, as their social mission and inherent nature already predispose them to adopt strategies oriented toward equity and inclusion.

*“Our strategy regarding diversity, equity, and inclusion is rooted in the funding mandate of the Fondazione Caritas Diocesana, which is to combat all forms of poverty present in the territory and to promote inclusive and integrative processes. This commitment is universal and does not include any exclusionary criteria based on origin, religion, or individual identity – our approach is inherently inclusive. All projects and services we implement are aligned with these overarching objectives. We pay particular attention to several vulnerable groups, including people living with AIDS, homeless individuals with mental health issues or addiction problems, victims of human trafficking – including transgender individuals – as well as children and youth with autism spectrum disorders or specific learning disabilities and special educational needs. Our actions are also guided by formal policies and guidelines issued by Italian Caritas and International Caritas, which help shape our strategic decisions and strengthen our commitment to inclusive practices focused on the needs of the most vulnerable populations”. [Interviewed C]*

In other cases, the pursuit of DEI principles represented an evolution of the organization, leading to profound organizational and structural changes.

*“A concrete example of how we applied gender equality principles is a recent internal reorganization. In our cooperative, we had to replace the coordinator of the physiotherapy team for operational reasons. During an internal review carried out in preparation for obtaining the gender equality certification, we realized that among our service coordinators, there was a clear gender imbalance: out of twelve coordinators, only one was a man. To better meet the requirements of the certification and to ensure a more balanced representation, we decided to appoint a male coordinator. This decision was also influenced by the training we received on gender certification, which helped us reflect more deeply on the issue and integrate these principles into our organizational management. For us, this was a natural step, as it reflects a broader vision of inclusion that extends not only to leadership roles but throughout the organizational culture”. [Interviewed A]*

However, with reference to the six practices proposed by the framework, which are representative of a strategy oriented toward DEI principles, none of the interviewed organizations provided examples that fulfil all six practices. The organizations confirm that their choices and decisions are guided by the maintenance of a shared mission and orientation. Regarding conflict management, the promotion of self-efficacy, and ease of interaction, respondents report that inappropriate behaviours are something that everyone can feel welcome. However, these indications do not translate into concrete examples or formalized practice. For instance, the issue of frequent and repeated mixing of members is not systematically addressed, nor is collaboration through interdependence consistently developed.

#### *Future perspective for DEI in governance, strategy and accountability*

Aware of certain limitations still present in the diffusion of DEI principles, the interviewees shared future perspectives and highlighted areas for improvement to promote more inclusive

and effective organizational practices. The main aspects that emerge are the increase in practices to promote diversity, training on DEI, and dialogue between organizations.

*“... increasing the number of members is key to enhancing diversity within our organization. There are thousands of nonprofit entities in the area that could join us, broadening representation and promoting inclusion”.* [Interviewed B]

*“... the exchange with other organizations that already implement DEI practices in a more structured way could be beneficial for us. Often, it is precisely thorough dialogue and sharing with others that we learn new and more effective approaches”.* [Interviewed C]

*“We have already started some actions, but we will definitely continue working in this direction. In particular, we believe it is essential to involve members of the board of directors in training programs focused on inclusion and diversity. For us, it is important to keep awareness high on these issues and ensure they are shared at all levels of the organization”.* [Interviewed A]

This demonstrates that organizations are aware of the possibility of integrating DEI principles in a structural and strategic way, developing a strategy based on the relevance of these principles. It also reveals a clear desire to cultivate this aspect, supported by strong attention and consideration for inclusion and equity, particularly given the type of organization and the fact that their mission is already oriented toward social values and the public interest. Furthermore, this analysis highlights certain gaps: there is a lack of information on DEI practices, on the formalization of principles, and on how to integrate them strategically within the organization. This underscores the need for greater knowledge in this area, as well as commitment, including at the policy level, to organizational training. Finally, all of this

emphasizes the importance of the work of researchers and scholars, who help bring these issues to light, study effective ways to implement DEI principles, communicate and disseminate them, and foster dialogue between organizations, thereby promoting the evolution of research and the development of increasingly effective practices.

## **5 Discussion and conclusion**

This study aims to investigate DEI practices within non-profit and social economy organizations, in order to understand how these principles can be integrated into strategies to enhance efficiency and promote social well-being. The results of the document analysis do not fully address the research questions. Annual and social reports do not reveal a systematic attention to diversity within organizations, nor do they highlight practices that clearly reflect DEI-oriented choices. Many documents appear incomplete or lacking even in mandatory content, suggesting that their narrative and reputational potential is not yet fully understood or leveraged. As Manetti (2014) points out, social reporting is not just a technical compliance exercise, but a communicative process that allows organisations to build legitimacy through dialogue with stakeholders. The scarcity of explicit references to DEI in financial statements is particularly significant: all interviewees reported episodes and projects inspired by principles of inclusion and social justice, but these aspects rarely appear in formal documentation. This is therefore a cultural and strategic gap, reflecting a still weak perception of the value of transparent and intentional communication of inclusive principles.

The analysis of the three cases shows the presence of DEI principles in governance practices. In all cases, inclusion is considered a shared value and is expressed through strategies and language. In *CSV Abruzzo*, DEI is present at the value and operational levels, although there are no explicit criteria for inclusive representation. The commitment to numerous social inclusion projects confirms the presence of the DEI principles within the organisation. In *Fondazione Caritas*, inclusion is fully integrated into the mission and daily practice but not

fully explained in official documents. In the *Horizon Service* case, however, there is a slight evolution in the process initiated to obtain Gender Equality Certification UNI/PdR 125:2022. The organisation has embarked on a process of change that has included leadership, internal processes and communication. The specificity lies in the ability to refer to regulatory tools such as certification not only to comply with external constraints, but also to strengthen the organisational culture on DEI issues, in line with what recent research on the transformative role of the board in non-profit organisations suggests (Evans et al., 2025). The analyses confirm a gap between external formalisation and inclusive practices. As the executive director of the Foundation explains, the difficulty in formalising DEI practices is also linked to economic resource constraints. The findings suggest that non-profit organizations represent a fertile, yet still underexplored, ground for further investigation. Evidence does not highlight a large number of DEI practices, which indicates the need to strengthen both organizational culture and awareness of their strategic value. The board appears only partially aware of the DEI principle and needs to learn how to translate it into concrete strategies. In some cases, organizations act in line with DEI values, particularly in coherence with their social mission, but with limited awareness that reduces their transformative potential. No specific or recurrent practices emerged that are consciously designed to achieve results guided by DEI principles. For this reason, it is necessary to further cultivate these dimensions, guiding organizations toward greater efficiency and a more active role as promoters of equity and inclusion. It is equally crucial to strengthen awareness of the importance of communication, enhancing the use of tools such as reports, which can serve as an initial vehicle to disseminate a mission-oriented toward these values. Actively involving members in the drafting and co-creation of such documents is a key step toward making communication more participatory, inclusive, and impactful.

This study has contributed to enriching the academic and professional debate by offering a dual perspective: on the one hand, the textual analysis of several reports and, on the other, a qualitative reading through interviews that have revealed the complexity and internal contradictions of the organisations. The comparison between the cases has allowed us to identify different levels of maturation towards a more inclusive and conscious governance. The findings also highlight several practical implications. Organizations themselves suggest the need for greater training and awareness-building on DEI issues, including the development of clear policies, guidelines, and internal procedures that make inclusive practices more consistent and systematic. Strengthening organizational knowledge on DEI is crucial to move from values expressed at a declarative level to concrete, repeatable, and measurable practices. Moreover, there is a call for stronger support at the policy level, both in terms of incentives and the provision of frameworks that can help non-profit organizations embed DEI principles into governance structures and day-to-day management. Finally, training initiatives for boards and decision-making bodies are essential to increase their awareness and capacity to translate DEI values into strategic actions. This would not only improve organizational efficiency but also strengthen the role of non-profit as active promoters of equity, inclusion, and social justice in the broader community.

However, the study has some limitations, including the small size of the sample and the heterogeneity of the organisations involved. In addition, the lack of a longitudinal evaluation prevents the identification of possible developments over time. Future research could explore the relationship between board composition and its impact on social performance, as well as the effectiveness of inclusive training practices for decision-making bodies. Further research into the role of communication in DEI reporting could help strengthen the tools and awareness for truly representative and sustainable governance.



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