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THE TERRITORIAL REPORT
AS AN ACCOUNTABILITY TOOL
A Proposal for Bloomsbury

Introduction

A recent trend is progressively emerging among actors within society in terms of new voluntary, cooperative and informal arrangements characterized by “non-hierarchical decision-making structures and address public policy issues” (Steets 25). Over time, this interaction has determined a non-legislative multi-sectorial network that entails collaborations between market, institutions, citizens and organizations. Proponents share ideals and purposes, supporting the same strategy to improve, safeguard and develop the community, in the aim of creating and enhancing social capital (Putnam).

No formal rules exist, since power is diffused among actors advocating the so-called *global governance system*, where voluntary problem solving and self-regulations occur (Keohane and Nye; Benner, Reinicke and Witte). Hence, in the absence of a supranational authority, global governance is enforced through a process based on legitimate political order and self-rules compliance (Bäckstrand).

Some scholars argue that this democratic involvement of stakeholders and institutions appears to be functional for better governance, since it could potentially support the development of a territory where, on the contrary, political organizations and representatives fail (Andonova). To this end, Haas argues that the model can potentially reduce the three “deficits” of environmental politics, namely governance, implementation and participation deficit. However, some critics argue that global governance fragments the power and lacks accountability, legitimacy and monitoring mechanisms.

In particular, the actors involved, the role that they play, the way through which the non-hierarchical network acts, as well as its main strategies and results, are well-known as issues that still lack full understanding. In this regard, the social and democratic cohesion existing in a community advocates the need for systematic accountability, capable of ensuring legitimacy and monitoring. The basic assumption is that when actors perform in a common territory, a common responsibility for which the same community has to be accountable occurs.

Several principles have been proposed by scholars, adopting a pluralistic system of accountability (Witte, Streck, and Benner), as the reputational, market or financial one. Conversely, very few studies have focused on the transparency-based accountability principle (Bäckstrand).

A reporting model sharing information about the development of a territory, the increase in its social capital, combined with a set of appropriate monitoring standards (indicators and measures) of goal attainment represent key components of transparency. The main question, however, is to *whom* and *how* community governance should *be accountable*.

Assuming this perspective, the paper aims to provide a useful insight on this topic.

Specially, based on flexible and decentralized relationships rather than top-down forms of accountability (Bäckstrand), the study discusses the usefulness of the so-called *territorial report*, a systematic, voluntary document aimed at reporting activities made *by* and *for* a territory where a collaborative, informal and democratic style of living occurs among people. The territorial report consists in a continuous process made by a wide number of actors sharing the same community, advocating the need to legitimate and monitor the creation of social capital (Pavan and Lemme).

To operationalize the concept of accountability, an Italian standards setter related to the GRI (Global Reporting Initiative) through its mutual recognition—the GBS (Gruppo Bilancio Sociale)—issued in 2011 a research paper entitled “Territorial reporting: objectives, process and performance indicators.” This document offers a general architecture, explaining the main pro-

cedures to follow and the information to include in the report, identifying the actors of the territory, the *areas* in which they act and for what they are responsible, and the subjects to *whom* the reporting should be addressed.

On these grounds, this study observes Bloomsbury as a good example where this kind of reporting can be applied. Notably, it is one of the most famous districts in London; in the last quarter of the century, a significant change has been made, converting the area from a residential location into a professional, business and educational centre of intellectual, social and cultural life.

The paper is organized as follows. In the second section we describe Bloomsbury and its development suggesting the need for the application of a territorial report. The third section presents the most prominent literature on accountability, which forms the theoretical basis of the research. In the fourth, we describe how it would be possible to draw up a territorial report, suitable for ensuring a wide participation and accountability by all kinds of actors in a specific territorial context, discussing a possible way to implement it in Bloomsbury. In the final section, we draw our first conclusions.

Bloomsbury. A place of culture

Bloomsbury is a territorial area of the city of London located in the Camden district. Traditionally, its name seems to probably derive from the land owner, William de Blemund, although others believe that the origin comes from the previous 'Lomesbury' village. Since 1600 it was an agricultural area, while in 1660 an important process of development started and converted Bloomsbury from a residential to a professional and cultural area.

This place has been related to the concept of arts, studies and medicine, due to the numerous academic institutions and hospitals located here (it includes, for example, the Central Library of London University, the Birkbeck College, the School of Oriental and African Studies, the Great Ormond Street Hospital as well as the University College Hospital). Also, the predominant bulk of the British Museum in the heart of this part enhances its attractiveness. The fashionable

garden squares and the wide streets have attracted thinkers for centuries and many politicians, artists, scientists used to spend time here. It was here that Marx elaborated his views on Communism and that Darwin conceived the theory of natural selection.

All these social and cultural activities aided the creation of the so-called Bloomsbury Group, a small, informal association of artists and intellectuals who lived and worked here (the writer Virginia Woolf, or the economist John M. Keynes), considered a bridge between the Victorians and the Moderns. No fees were required to become a member, since the main concept was that the Group should represent an informal network of intellectual friendships, and no rules were issued to manage interactions.

In the 1989 Oxford Dictionary edition, the area was defined as "a set of writers, artists and intellectuals living in or associated with Bloomsbury in the early 20th century." Today, Bloomsbury is a collectivity of heterogenetic pieces of social life. Magnificent Georgian style buildings characterize Russell, Bloomsbury and Bedford Squares, museums and important universities alternate with old bookshops. The Mudie's Circulating Library used to be an establishment that owned no less than 800,000 volumes, including the main reserves. It closed long time ago, as a result of the rising number of government-funded public libraries. The Senate House—the administrative centre of the University of London—offers one of the oldest libraries in the world. Senate House is situated in the heart of Bloomsbury, while the Foundling Museum exhibits the art collection of the Foundling Hospital, the first charitable institute in the world. The Picture Gallery of the Foundling Museum displays many famous paintings by Reynolds or Hudson, whilst the Petrie Museum has more than 80,000 ancient Egyptian archaeological artefacts. A large number of artists' ateliers have been traditionally established here (Trotta). The so-called cultural geographists have underlined the "relationship between Bloomsbury as a site of social experience and cultural generation and the work of 'Bloomsbury,' particularly Woolf's" (Blair), which seems to promote the local presence of cultural enterprises differently aligned with the lives of London's progressives and radicals.

The archive-based account of all these institutions and activities is offered by the Bloomsbury Project (see <http://www.ucl.ac.uk/>

bloomsbury-project/), an initiative with the aim to trace the physical growth of the area over time, showing the development not only of public buildings, but also of handsome houses and squares erected during the first half of the nineteenth century. More than 300 reforming institutions, and all predominant philosophical, religious and artistic initiatives and innovations are described.

Another interesting initiative is the Safer Neighbourhoods Team Priorities, related to the whole territory of London, including Bloomsbury area. It consists in a document that each year the local police issues and updates, informing about purposes and activities planned and realized in order to ensure the safeguarding and safety of the area. The panel is created by the interaction of members of the community who discuss issues of concern that need to be resolved.

The brief description clearly shows how the strong relations among individuals, the rules of reciprocity and trustworthiness, the leisure time spent in financial, cultural and professional activities are the products of a common *mission* featuring this area, based on the neighbourhood social capital development (Putnam). A tacit, implicit and voluntary strategy to improve, safeguard and develop the territory seems to occur among people living occasionally or continuously there, where actions and initiatives are interrelated and oriented towards the same purpose: the increase in the social capital of the area.

This social cohesion makes Bloomsbury a “community,” where individuals interact with the territory and among themselves. The concept of territory adopted is not intended in terms of geographical, political or economic boundaries, but it consists in actors having different roles and backgrounds, sharing ideals, interests, time and relations. This perspective advocates the need for accountability where the “territory” plays a twofold role: the preparer and the user of such disclosure.

Accountability. A literature review

There is a wide amount of literature attempting to define the concept of accountability, whose meaning can slightly change in accordance with the different social, cultural and political

contexts (Boyne, Gould-Williams, Law and Walker; Dubnick "Clarifying Accountability;" Dubnick "Accountability and the Promise of Performance;" Gray and Jenkins; Mulgan; Sinclair; Stewart) and whose theoretical bases can be referred both to the agency theory, as already discussed in public sector (Mayston; Olson, Guthrie and Humphrey), and to the stakeholder theory (Freeman).

Looking at the *agency theory* in a wider context like the public one, rather than within the narrow boundaries of private enterprises, the agent has to act in the interest of the principal, assuming the responsibility for the decisions and the actions undertaken. Assuming that their interests can diverge, a principal-agent conflict may arise and accountability can prevent or reduce this conflict (Fama and Jensen). The agent can be either an individual or an organisation—both private and public—and the principal can also be an individual or an organization, even in this case both public and private.

According to the *stakeholder theory* (Freeman) each organization can grow and survive only by creating relations with all kinds of stakeholders, both internal and external. Quoting Freeman, a stakeholder is "any group or individual who can affect or is affected by the achievement of the firm's objectives," (25) and accountability is necessary to allow stakeholders to participate in or judge the decision process.

The concepts of accountability can be seen as a large umbrella (Sinclair), often used to include other somehow elusive concepts such as transparency, equity, democracy, efficiency, responsiveness, responsibility, and integrity (Behn 3-6; Mulgan 555). In addition, changes in accountability induce changes in the tools adopted to disclose information, as well as in the kind of information released (Stewart).

The theme of accountability requires defining *who* is accountable, to *whom*, *how*, for *which* actions and results, as well as how rewarding and punishing the accountant's behaviour should be (Fearon; Behn).

In accordance with Bovens accountability is regarded here as "a relationship between an actor and a forum, in which the actor has an obligation to explain and justify his or her conduct, and

the forum can pose questions and pass judgement, and the actor may face consequences” (467). This kind of approach is mainly focused on *ex post* evaluation.

Nevertheless, in our research we also consider the relevance of *ex ante* inputs in the governance processes. Diverging from the large literature on the subject, we relate accountability to the participation in strategic decisions and reporting not by a single agent but by a wide number of agents who operate in a common territory.

As previously described, the concept of territory concerns a community that deliberately decides to share resources, values and strategies, operating in a common context. In such a view, they operate like a network even if no formal relations between the different actors necessarily occur. Nowadays, information and communication technology (ICT)—and the Internet in particular—can contribute to building a virtual territory in relation to common interests (Pavan and Lemme).

This idea recalls an ancient idea of democracy developed in Athens, based on an almost unique principle in political life (Held). It implies a life among equals, activity of governing and be governed in turn and a devotion of citizens to the common interest. As in Athens, the philosophy underpinning the territorial reporting assumes horizontal democracy, where those interested in making the territory grow (*alias* actors) can exercise their power directly rather than elect representatives. Each actor can express an opinion and can actively contribute to the preparation of strategies and disclosure of activities in a sort of *agora*. Nevertheless, activities deliberated and exercised by actors (*agents*) require to be disclosed through a social reporting to all the members of the community (*principal*). In fact, even if no delegation of power has been exercised, the main idea is to create horizontal democracy. This implies the possibility to extend the number of actors asking for accountability concerning strategies approved and actions already carried out. This in turn contributes to the creation of social capital.

Social capital has been defined as “features of social organization, such as networks, norms, and trust, that facilitate coordination and cooperation for mutual benefit. Social capital enhances the benefits of investment in physical and human capital” (Putnam 2).

In accordance with Putnam's notion of "social capital" (Putnam), accountability can have a vertical or horizontal nature, depending on the kind of democracy. Thus, while the first occurs in the case of delegated power through an election mechanism, the second is recognizable when no representative power is formalized. In this case, accountability is the answer to the need of organizations to work across formal structures to face issues and challenges which overcome the limited boundaries of the single organization (Hodges).

This kind of situation can be realized only under certain conditions: a highly shared knowledge has to permeate the social context, which in turn allows the growth of structured social capital (Pavan and Lemme).

Moreover, when a community (which includes public and private organizations) shares interests for mutual benefit, a structured kind of communication is necessary to share also common strategies and activities. Assuming that communication is a "structuring relationship" where the content is strictly related to the kind of relationship existing between the participants (Watzlawick, Beavin Bavelas, and Jackson) we consider that a wide accountability of deliberated strategies from a plurality of actors can shape also future relationships between those actors and the community with which they interplay. To this end, a specific tool attuned to communicate common strategies and related results, such as a territorial report, would be beneficial for the development of these relations.

The territorial report as an accountability tool. A proposal for Bloomsbury

Based on the literature review already discussed, this section presents how it is possible to draw up a territorial report, in accordance with some guidelines already provided on the international scenario. Moreover, we propose a model suitable for those contexts, like Bloomsbury, where different actors interplay for the benefit of a community.

The Global Reporting Initiative (GRI) issued in 2015 the update version of the Sustainability Reporting Guidelines, based on a wide stakeholders' engagement, encouraging any kind of organization to adopt these guidelines for the preparation of sustainability reporting. The principles inspiring the document can be considered as a reference for the preparation of a kind of reporting prepared by a territory.

As previously discussed, a territory is a place (even virtual) where a diverse number of actors operate—both in civil society, government and business—sharing a common interest and performing as a partnership network. Thus, understanding a territory as a kind of partnership network, we can argue like Bäckstrand that a territory, “spanning the public–private domain, captures the essence of ‘governance from below’, counter the participation gap and effectively addresses the implementation gap in global environmental politics” (291).

In this kind of reality, there is a complex collaborative system characterized by a weak institutional relationship, where governance and power are diffused among different actors not directly accountable in force of a delegation or a clear principal-agent relation (Benner, Reinicke, and Witte; Keohane and Nye), but towards multiple stakeholders, so that accountability assumes a fundamental role.

With the aim of operationalizing the concept of accountability in a territory, an Italian standards setter related to GRI through the mutual recognition—the GBS (Gruppo Bilancio Sociale)—in 2011 issued a research paper entitled “Territorial reporting: objectives, process and performance indicators.” The document—rather than providing a specific model—tends to describe a possible process to follow in order to achieve the production of a territorial report. Thus far, the document discusses how to identify actors on the territory and a progressive path to include the largest number of entities in the report. In addition, it suggests the preparation of a set of indicators, attuned to quantify the output and outcome of common strategies realized. To complete the process, an assurance, at least by the main stakeholders, is required, in order to avoid the document being self-proved.

In our view, the proposal made by the GBS can support the preparation of this kind of report, assuming that, as already noticed, "a disclosure assessment needs both quantitative and qualitative considerations" (Monfardini 634). The basic idea is that when more actors perform in a common realm, also a common responsibility would raise, for which all the actors have to be accountable.

This concept is all but new, as the idea of partnership (policy networks)—although in relation to what is almost a transnational context—was analysed a long time ago and is based on non-hierarchical governance, relations between different groups and actors, the ability to support policy success or failure (Rodes; Peterson and Bomberg) and accountability to gain legitimacy.

The first issue to address is: *who will take the initiative to prepare the territorial report?* There is no single answer, as each of the actors performing in the territory—or, better, each group of actors—can take the lead to disclose to the whole community what the common strategies, input, output and outcome are. Moreover, this/those actor/s (public or private) have to feel the responsibility for the development of the community and the territory and the need to aggregate other possible actors already operating in the same context, in order to increase the social capital in a sustainable approach. In fact, in this sense the territorial report can retort to a common moment of reflection to deliberate strategies for future growth.

In accordance with previous studies on partnership networks (Bäckstrand) and with stakeholders theory, the core questions to answer through the preparation of the territorial reporting are the following: *What are the common strategies deliberated for the territory? Do the actors in the territory perform and deliver the promised results for the community? Are the actors open to the involvement of other actors and to public scrutiny? Are the actors representative and inclusive of different stakeholders?*

By clarifying strategies and all related actions already put in place, the actors-proponents declare their responsiveness in relation to results already obtained: even if each of them, individually, can be motivated by different aims, their interests converge towards the creation of the social capital in the community.

Moreover, by quantifying results, through the adoption of key performance indicators, actors allow any kind of stakeholders to assess the results achieved.

A second point to clarify regards *who* are the recipients of the reporting. In accordance with the approach chosen by the GBS, we consider the possibility to classify stakeholders in two groups: *intermediates* or *finals*. The first category includes those stakeholders, involved through a mediate pathway, on which there is an indirect impact of actions and activities organized and performed in the territory (i.e.: national and local governments, public agencies, banks, universities, schools, healthcare organizations, etc.). Conversely, the final stakeholders are all those immediately involved in the actions and activities, which receive a direct impact as result of the performance (i.e.: families, employees, professionals, entrepreneurs, non-profit entities, students, elderly people, etc.). (Manes Rossi and Ricci).

A territorial report for Bloomsbury

In order to operationalize the process to draw up a territorial report, following the model proposed by the GBS, we intend to depict hereafter the so-called “cube of responsibility,” a three-dimensional model suitable for defining *who* are the actors on the territory, what are the *areas* where they act and for what they are responsible, and who are the main *stakeholders* the reporting tries to address. Logically, it is possible to be an actor and stakeholder at the same time.

In a territory like Bloomsbury, where a large number of private and public actors simultaneously operate, most of them already brought together by their involvement in cultural activities, a territorial report would be a useful tool to communicate common strategies, clarify action put in place and quantify the results achieved, being beneficial for the entire community. It is essential to point out that the territorial report does not have to be the simple sum of the activities carried out by the single actors, but a document which discloses common strategies and actions addressed to increase the social capital for the community. Thus, in

the case of Bloomsbury, the common mission could be to favour the economic and social growth of the community, by increasing cultural activities, tourism and—consequently—employment.

An example to clarify the model: imagine that Camden Council and the Bloomsbury Association decide to start the preparation of a territorial report for Bloomsbury.

First, they have to consider if, between the hundreds of actors operating in the area, some others would be interested in participating in the preparation of the report.

Assume that a bank and the British Museum's Board of Trustees decide to join the project, as they have a strong interest in proposing common strategies and actions, while others actors have refused this possibility.

As a first step, they have to decide the areas where they act and for which they have to consider themselves responsible. Consequently, they have to decide how to measure their activities (quantitative and qualitative measures, eventually considering also financial resources invested to manage the activities). In addition, they have to map categories of the final stakeholders to which to address their communication.

Pursuing this assumption further, imagine that they consider the students, schools inside the Bloomsbury area, families, tourists and London Municipalities as the main stakeholders to address. At this point, for each of the categories of stakeholders identified and for each area of activities (i.e.: cultural promotion, leisure, financing, training activities) they have to identify the impact produced for different groups of stakeholders.

Basically, the actors-proponents of the territorial report would explicitly declare their responsibility to the recipients of activities by measuring, possibly with key performance indicators, the results obtained.

The communication has to be clear and trustable, identifying both the output and outcome obtained. Thus, following our speculation, an output could be a summer school jointly organized by the Bloomsbury association and the British Museum, while the outcome could be an increase in the number of students approaching this activity. Evidently, it would be desirable to define the target from the outset of the planning of the activities, so that in the report it would

be possible also to compare the target with the results measured *ex post*, in order to improve future planning and programmes.

Moreover, if the actors-proponents really consider the territory report as an accountability tool, suitable to increase a dialogue with the stakeholders, they will try to collect opinions and involve some of them in the definition of future strategies.

Figure 1 shows the three-dimensional model proposed, in respect to which a set of performance indicators—to assess both the output and outcome—can be prepared. Performance indicators need to be in line with the objectives and results achieved and comments have to highlight to what extent there is place for improvements and for participation by other actors.

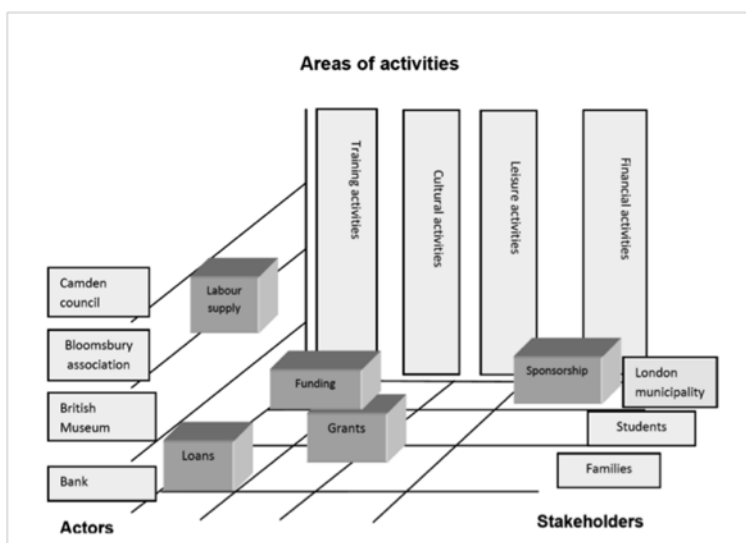


Figure 1. The cube of responsibilities for Bloomsbury

Undeniably, for each activity some performance indicators can be prepared, able to evaluate the efficiency and effectiveness of the results achieved and effects produced.

By disclosing and measuring the actions taken, the actors would be able to involve both other actors in the territory and stakeholders in future planning, creating a virtual circle, attuned to the growth of the social capital.

Conclusions

The study aims to propose and discuss a territorial reporting model for the case of the Bloomsbury community. Notably, Bloomsbury is one of the most famous districts in London where people share professional, academic, cultural and social activities. The existence of a social cohesion creates a demand for accountability in order to capture how and for whom the social capital is created.

To this end, the territorial report complies with this need. It consists in a tool used from an *ex-ante* and an *ex-post* perspective to map and report the creation of social capital by the people living in the same territory, having in common ideals, relations, knowledge and interests. The premise is the existence of a horizontal democracy style where no representative power is formalized (Putnam) but each of the subjects operating in the community is both the actor and user of such reporting.

To operationalize this model, we adopted the 2011 guidelines issued by the Italian standard setter, the Gruppo Bilancio Sociale (GBS).

Once the identification of the territorial strategy in the Bloomsbury area was planned—namely to favour the economic and social growth of the territory by increasing the cultural activities, tourism and employment—the process was traced by developing the “three-dimensional cube of responsibility” as required by the guidelines: in this respect, the actors, stakeholders and activities were displayed.

In particular, training, cultural, leisure and financial services represent the main areas of Bloomsbury where the responsibilities of the actors occur. Thus, for each strand some possible actions have been depicted, requiring to be mapped and reported.

The principles and structure of the model proposed can represent a basic conceptualisation for its development in other communities, where a strong social cohesion exists, enhancing the social capital. Starting from the recognition of a common mission, the first step consists in defining who the main actors of the community are and what the main areas of activities supporting the creation of social capital are. Thus, the actors-proponents of the territorial report have to make clear their responsibility towards the community and, *ex-post*, measure the related results that have been achieved.

In this respect, the adoption of appropriate key performance indicators (both output and outcome ratios) should be selected and displayed in order to map, over time, the effectiveness of the territorial mission and highlight which areas of activity need to be improved or re-addressed.

The GBS standard suggests a *basic* set of performance and outcome indicators that can be implemented and a matrix is showed in order to support the preparation of this report. In particular, the ratios are proposed by interacting each category of stakeholders with some possible areas of activity featuring the territory.

Potentially, the territorial report is useful in assessing and improving the effectiveness of the social capital by the community, enhancing transparency. Nevertheless, from an operational point of view, some limitations can occur, reducing the benefits.

In particular, the concept of territory is extremely flexible in the sense that no general rules and criteria exist to advocate an *a-priori* definition and identification. Its metaphoric boundaries, social activities, actors, ideals and relations vary among cases. Consequently, also the content of the report is heterogeneous, since the actors decide what is the necessary extent for the understanding of the territory, as a whole. In this respect, the comparability across areas and over time could decrease. Furthermore, the territorial report should be the result of a continuous process, enhancing feedback and feed-forward assessments. In this process, the absence of any hierarchical governance structure is assumed; hence the actors should play the same pro-active role, being involved in the *ex-ante* and *ex-post* phases. However, an overlapping of roles exists, since they act as preparers, users and auditors of the report. The adoption of such a tool can support its future improvement and testify its usefulness toward the enhancement of social capital.

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