

Sustainability Reporting in Justice Systems: A Comparative Research in Two European Countries

Abstract

Purpose: That on accountability in public organisations is quite an old debate. Its introduction in judicial systems is however still viewed with some suspicion, due to its potential trade-off with independence and impartiality. Nevertheless, the need to respond to the demands for greater transparency and accountability has also pushed judicial organisations to establish a dialogue with a wide range of subjects. This study aims to explore the understanding and the current practices of sustainability reporting currently in place in judicial systems.

Design/methodology/approach: The study adopts a comparative approach, conducting an online survey in two European countries (Italy and Poland). The survey was built around the research questions and literature and administered between February and March 2020. Specifically, 804 courts were involved, of which 430 are in Italy and 374 in Poland.

Findings: Findings show that the current practices are still not widespread and there is still a lack of understanding of what sustainability reporting is and therefore of what its potential usefulness within the courts could be. Moreover, many differences between the two countries are pointed out, so it is possible to assume that the different cultural and institutional settings influence sustainability reporting practices. Finally, some interesting implications for policymakers are provided.

Originality: Judicial organisations are still poorly investigated in literature, despite being at the centre of a wide public and political debate. Moreover, the international comparative perspective adopted constitutes a further aspect of novelty.

Keywords

sustainability reporting; social reporting; social and environmental reporting; justice; courts; judicial; public organisations; accountability.

Introduction

Judicial systems constitute one of the determining factors of democracy and social life. Their role is that of implementing the law fairly, in order to guarantee – through the rule of law and its enforcement – a climate of stability and social security, where social relations and interactions are best developed (Ricci and Fusco, 2016). Consequently, an effective administration of justice is a necessary condition for both social progress and economic development, especially in terms of local attractiveness for foreign investments, propensity to start new business initiatives and competitiveness (Seng, 2020; Staats and Biglaiser, 2012; World Bank, 2020, 2017; European Commission, 2020a). The World Bank claims that judicial institutions are vital to the achievement of its mission, namely reducing poverty and promoting prosperity on a wider scale; for this reason, it has promoted over the past 25 years more than 800 projects focused on this area (World Bank, 2020). Similarly, the EU lists among its priorities the improvement of the effectiveness of judicial institutions and to this end provides its Member States with technical support, accessible through the REFORM Directorate-General, which has a total budget of 222.8 mln euros for the three-year period 2017-2020 (European Commission, 2020a). The UN 2030 Agenda includes equal access to justice for all among the targets of Goal n. 16 *“Promote peaceful and inclusive societies for sustainable development, guarantee access to justice for all, and create effective, responsible and inclusive institutions at all levels”* (United Nations, 2015; OECD, 2016).

While there is broad agreement on the importance of this sector (e.g. Guimaraes et al., 2018), the same cannot be said about what an effective justice system is. Traditionally, scholars and public opinion have focused on the attributes of independence, impartiality and fairness of justice systems, whereas the terms accountability and reporting have only recently become widespread – with the diffusion of the New Public Management approach – and more slowly than in other areas of the public sector (Volacu, 2018; Contini and Mohr, 2007; Raine and Willson, 1995). New managerial practices (e.g. case management, caseload management, court

management) and the related accountability mechanisms, focusing on productivity, efficiency and effectiveness of court performance have therefore been introduced (Visser et al., 2019; Graham and Hays, 2017; Guimaraes et al., 2010; Mak, 2008; Rottman et al., 2007; Spigelman, 2001). The need of adopting some structural changes along the prescriptions of the New Public Management paradigm, and this in a sector in theory far from such culture, comes from the perception that *'the administration of justice looks very much like an ordinary public service organization'* (Fabri and Langbroek, 2000, p. 8) and that it should guarantee *'sound juridical judgments but also providing adequate services'* (Fabri and Langbroek, 2000, pp. 8-9). Although these practices are still viewed with some suspicion by some parts of the judiciary or by some scholars (see, for instance, Newbold, 2017; Volacu, 2018; Douglas and Hartley, 2003; Spigelman, 2001) due to the fear that they could compromise the main function and values of judicial systems – the potential trade-off between independence and accountability is in fact one the most recurrent concerns – their balanced use is now widely accepted and acknowledged as essential to the proper functioning of any judicial system (Garoupa and Magalhães, 2020; Seppälä et al., 2013; Contini and Mohr, 2007). In their recent study, Garoupa and Magalhães (2020) analysed empirical data from more than thirty European countries and found that people's trust and awareness in their judicial systems is positively related to the independence and accountability of the latter. Consequently, independence – with the related values of impartiality and fairness – and accountability should be considered two essential features of any judicial system, each one strengthening the other.

The need to respond to the public demand for greater transparency and accountability, as well as the need for greater legitimacy has also pushed judicial institutions to adopt forms of public and social accountability in order to establish a dialogue with a wide range of subjects and with the community as a whole. In this regard, Contini and Mohr (2007) wrote of *cooperative accountability*; Loeffler and Bovaird (2020) highlighted that citizens, considered

as 'customers' under the New Public Management, are 'partners' in the current era of Public Governance and therefore co-producers of justice. Despite the importance of such issues, the managerial and accounting literature in this field is still limited (Guimaraes et al., 2018). By contributing to reduce this gap, this article explores social, environmental and sustainability reporting in the justice systems. Specifically, an extensive exploratory survey was conducted in two European countries, i.e. Italy and Poland, involving 804 courts. It is worth mentioning that this is the overall number of ordinary courts.

The few studies published on this topic have showed several critical issues in the adoption of sustainability reports (Fusco and Ricci, 2020, 2016; Ricci and Pavone, 2020). However, they mainly focused on a single case study related to a single geographical context. Thus, the present study aims to contribute to the literature by adopting a large-scale and international approach while investigating the courts' awareness of the meaning of sustainability reporting as well as the current practices. An international comparative perspective, which is quite difficult to find in the extant sustainability literature on judicial systems, is scarcely adopted even if one takes into account the topic of the adoption of sustainability reporting in the public sector as a whole (e.g. Greco et al., 2012; Galera et al., 2014).

Throughout our analysis, we aim at providing useful insights that may contribute to the improvement of both managerial judicial literature and public sector sustainability research, as well as at providing new and practical indications to organisations and policymakers alike.

The paper is structured as follows: in the next section a review of the social, environmental and sustainability accounting research in the public sector is carried out; then, the two institutional context are briefly presented; section 4 explains the methodology followed; section 5 shows the main results, that are then discussed in the last section with some implications and our conclusions.

Literature review

Sustainability reporting in public sector organisations

That on accountability in public organisations is an old research debate, but also a protean one (Reddick et al., 2020; Bovens, 2005, 2007; Mulgan, 2000). On the one hand, public organisations are required to become more and more transparent and accountable with relation to an increasing number of issues; on the other hand, traditional financial reporting has proven to be inadequate to meet the growing need of accountability from non-expert citizens (Morawska and Banasik, 2020; Papi et al., 2018; Biondi and Bracci 2018; Ricci, 2016; Ball et al., 2014). Therefore, non-traditional and non-financial reporting practices – including social, environmental and sustainability ones – have become more and more widespread, along the attention of the academic community, whose number of publications on the topic has increased, especially in the past five years (Manes-Rossi et al., 2020; Kaur and Lodhia, 2019; Fusco and Ricci, 2019; Biondi and Bracci, 2018). The public sector must be considered a central player in sustainable development, both as an *economic organisation* employing a large number of people and buying/providing many different products/services, and as a *policy organisation* regulating or driving sustainable initiatives (Kaur and Lodhia, 2019; Ball et al., 2014; Ball and Bebbington, 2008; Ball and Grubnic, 2007). In this regard, the World Public Sector Report stressed the importance for public institutions to achieve SDG16, that is to ‘*promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels*’. Moreover, it emphasized the need for environmental and social impact assessments, also through the drafting of sustainability reports, that ‘*would come in addition to traditional performance reporting and could be a way to report on SDG progress*’ (United Nations, 2019, p. 89). This means public organizations are expected to provide information about their contribution toward sustainability in a holistic way (Tommasetti et al., 2020). To date, practices and studies regarding social, environmental and

sustainability reporting have mostly focused on local or government authorities (e.g. Farneti et al., 2019; Niemann and Hoppe, 2018; Greco et al., 2015; Galera et al. 2014; Lodhia et al., 2012; Bellringer et al., 2011), universities or higher education institutions (e.g. Del Sordo et al., 2016; Alonso-Almeida et al., 2015), public utilities or state-owned enterprises (e.g. Argento et al., 2019; Zhao et al., 2016; Larrinaga-González and Pérez-Chamorro, 2008). The existing literature has pointed out that the growth of these voluntary practices could be traced back to various and mostly related reasons, including a response to the need for accountability from the main stakeholders (e.g. Tan and Egan, 2018; Ricci and Fusco, 2016), a desire to gain or maintain legitimacy (e.g. Che Ku Kassim, et al. 2019; Farneti et al., 2019; Lodhia et al., 2012; Greco et al., 2012; Marcuccio and Steccolini, 2009) or an adaptation to institutional pressures (e.g. Melles, 2020; Zhao et al., 2016). Some authors also showed that these practices were predominantly linked to a fad (Farneti et al., 2019; Biondi and Bracci, 2018; Vinnari and Laine, 2013). The motivation that pushes a public organization to draw up a sustainability report also affects – or should affect – the identification of its main audience, such as that of citizens or of employees. However, this topic has been generally overlooked (Fusco and Ricci, 2019). An important strand of literature has focused on the determinants (i.e. contextual, internal and external factors) that could affect the choice to undertake this practice. Internal factors, such as the presence of internal management practices, a general management or key people who believe in such practices, the availability of resources (time, funds, data and/or staff), have proven to be essential drivers to the diffusion of social, environmental and sustainability reports (e.g. Domingues et al. 2017; Greco et al., 2015; Bellringer et al. 2011; Williams et al., 2011). Mixed results have been found on the impact of size (e.g. Argento et al. 2019; Lodhia et al., 2012) and contextual or cultural factors; however, most studies have found that cultural differences between countries affect sustainability reporting practices (e.g. Galera et al. 2014; Greco et al., 2012). Although the great diffusion of Global Reporting Initiative (GRI)

guidelines, the content of reports has generally been found as not standardised, with a low quality of the information provided. Authors have emphasised the existence of uneven communication patterns, with a certain predominance of managerial/institutional, economic social or environmental issues (e.g. Niemann and Hoppe, 2018; Ricci and Fusco 2016; Greiling et al., 2015; Guthrie and Farneti, 2008; Lodhia and Jacobs, 2013). For instance, Farneti et al. (2019) showed an increase in the level of disclosure over a ten-year period for Italian provincial governments, with a shift from a descriptive and narrative form to more comprehensive disclosures. The same authors pointed out that many of the economic, social and environmental indicators set out in the GRI guidelines were not disclosed. The low adherence to the GRI framework has also been ascribed to its inadequacy for public sector missions and characteristics (Dumay, Guthrie, and Farneti 2010). Indeed, given the differences in purposes, it is not advisable to uncritically replicate in public organisations solutions previously used in social reporting for the private sector (Ball and Bebbington, 2008; Ball, Grubnic, 2007). Scholars have cautioned against an ill-considered borrowing of private-sector solutions by the public sector, which can be eventually counterproductive. So, they emphasized the need to develop a specific model of sustainability reporting that would take into account the specific nature of public organizations (Dumay et al., 2010; Hubbard, 2009; Milne et al., 2008; Ball and Grubnic, 2007).

Despite the considerable increase in publications, there are still many gaps to be filled. There is a need to focus on less investigated public administrations and countries, with a special attention on the impact of different contextual and cultural factors; the readability of the information reported according to different type of audience/stakeholders is also often neglected; more in-depth studies are welcomed on internal mechanisms and factors, determinants and motivations, according to new theoretical perspectives (Fusco and Ricci, 2019; Manes-Rossi et al., 2020). In the words of Kaur and Lodhia: *“there is much more that*

needs to be explored in relation to sustainability accounting, accountability and reporting in the public sector” (2019, p. 498). One way to start bridging these gaps is to explore judiciary organisations, on which there is very little evidence, despite being a key public sector whose need for transparency and accountability has been highlighted by several academic and institutional sources (Voermans, 2007; OECD, 2018; Garoupa and Magalhães, 2020).

Accountability and Sustainability reporting in Justice Systems

More than a decade ago, law scholars stressed the controversial paradigm shift of court legitimation. If originally the legitimization of a judicial system only lay in its independent role, over the years transparency, openness, public accountability have become the new mantras (Malleon, 1999; Voermans, 2007). Pressure on the judiciary to adopt a more responsive approach was due, on the one hand, to the aforementioned wave of New Public Management (Visser et al., 2019; Graham and Hays, 2017; Guimaraes et al., 2010; Mak, 2008; Rottman et al., 2007; Spigelman, 2001), while on the other to the increasing number and influence on policymaking from national and international judicial organisations (Malleon, 1999). In this direction, soft accountability mechanisms such as those of *cooperative accountability* (Contini and Muhr, 2007) or *social accountability* (Voermans, 2007), are now seen as a more modern and direct way to make courts accountable, since they balance legal and judicial values with managerial principles and a greater attention to the needs of the community. Social accountability mechanisms are now therefore considered an effective solution to meet the growing demand of an accountable and socially responsible justice, overcoming the traditional dilemma by matching independence and accountability (Contini and Muhr, 2007).

In 2007, Voermans highlighted an activism of the courts in implementing sharing information strategies going beyond mere legal compliance.

Despite all this, the issue in question was largely overlooked in social and environmental accounting research. Some studies have recently been carried out in Italy. They showed that the practices were “stuck in a perpetual trial stage”, mainly due to the internal culture and peculiarities of these organisations that make reporting difficult (Ricci and Pavone, 2020). By analysing a single case study, Ricci and Fusco (2016) found lack of methodological rigor and a prevailing focus on economic and institutional dimensions, rather than on social and environmental ones. They argued that this may result from a deficiency in *ad hoc* guidelines/standards. However, an additional explanation was provided in a subsequent study on three social reports, where a strong need for legitimization, accountability and institutionalization seems to have led to social reporting and its consequent focus on the trendiest topics in the public debate (i.e. more efficient proceedings in terms of both time and resources spent – Ricci and Fusco, 2020). Consistent results have then been shown by Ricci and Pavone (2020, 2021), who carried out a case study through a field experience approach. They confirmed a general weakness and immaturity of reporting activities, mainly related to the lack of strategic vision in sharing information, a little integration within management and accounting systems and a poor stakeholder engagement. Nevertheless, they also found an overall increasing in the level of internal and external accountability and some innovative elements that suggested “*a new season for reporting in the judicial sector*” (Ricci and Pavone, 2021, p. 1). However, the evidences are still little and highly context-related. The same studies reported in fact among their limitations the focus on a single (or few) case study/ies and the difficulty in generalizing the results. In addition, strategic literature emphasized that mental representations of managers affect the alternatives they consider, as well as their quality (Csaszar and Levinthal, 2016). With specific reference to the focus of the study, it has been stressed that the level of awareness influences the adoption of sustainability management tools (Johnson, 2013). This means that despite understanding the meaning given to sustainability

reporting within these organisations is a necessary premise to frame the phenomenon, this issue remains largely unexplored.

The present study aims therefore to fill this gap and to contribute to the existing literature by addressing the following research questions:

- RQ1: What is the meaning (i.e. mental representation) that key actors within courts give to social, environmental and sustainability reporting?
- RQ2: What is the current evidence (i.e. reporting practices, opinions on motivation and needs) regarding social, environmental and sustainability reporting in Judicial Offices?
- RQ3: Are there any differences between different contexts and legal systems?

Institutional background

The Italian Context

With about 60 million inhabitants and a GDP of almost 1,800 bln euros, Italy is one of the most populous and richest (in terms of GDP) countries in Europe (Eurostat, 2019). It is one of the most industrialized nations in the world, and as such a member of the Group of Seven. Despite this, Italy is also notorious for the poor performance of its judicial system, to the point that in 2018 (2016 data) CEPEJ put Italy in the group of Countries with a 'serious situation', along with Bosnia and Herzegovina, Georgia, Greece, Malta and Turkey (Council of Europe, 2018). In 2018, the disposition time of 1st instance civil and commercial lawsuits was equal to 527 days, compared to an average in the countries considered of 201 days (Council of Europe, 2020). In 2019, the disposition time for criminal cases at the appeal level was of 860 days (European Commission, 2020a). The Country Report Italy 2020 of February 2020 states that *'despite recent improvements, the low efficiency of Italy's civil justice system remains a challenge. The time to resolve civil and commercial litigious cases in Italy remains the highest*

in the EU at higher instances. Lengthy civil proceedings can hinder entrepreneurial activity and foreign direct investment' (European Commission, 2020b, p. 53). Despite the efforts made in this direction, Italy is actually at the 'fighting backlog' level of efficiency (Council of Europe, 2020). The transparency and accountability of these institutions has therefore become an important issue in both the political and social debate. The increase in the social responsibility and accountability of judicial offices with relation to their performance and the correct use of taxpayers' money was one of four goals of the "Best practice diffusion in judicial offices" project, signed in 2008 by the Ministry of Justice, the Department for Public Administration, the Ministry of Labour and the Italian Regions (Ricci and Fusco, 2016). It is worth mentioning that, although there are no specific standards or guidelines for social reporting in the judiciary sector, there are two guidelines for the Italian public sector as a whole, the Baccini Directive (2006) and the Guidelines for local authorities (2007), issued respectively by the Ministry for the Public Function and the Interior Ministry. The relevant standards or guidelines provided by national (e.g. GBS) or international (e.g. GRI) associations should also be considered.

The 1948 Italian Constitution (see artt. 101-110 and 134) and subsequent application laws provide that the Judicial System is structured as follows:

- *Constitutional jurisdiction*, attributed to the Constitutional Court, which deliberates on the constitutional legitimacy of laws (or acts that have law force), on the power conflicts between State and Regions and/or between Regions, and on the charges brought against the President of the Republic.
- *Ordinary jurisdiction*, carried out by ordinary magistrates whose independence and autonomy are constitutionally guaranteed. It is divided into two sectors, criminal (aimed at punishing perpetrators of crimes/felonies) and civil (aimed at regulating disputes between private individuals and/or companies). It is the only responsible for applying the law and will be the focus of this study.

- *Special jurisdictions*, the Constitution prohibits the establishment of new “extraordinary or special” judiciary bodies, in addition to those pre-existing at the entry into force of the same, namely the Court of Auditors, Military jurisdiction, Administrative jurisdiction.

The Ordinary jurisdiction works across two levels of judgment and a third one deliberating on legitimacy only. It consists of two types of Offices: Judging (e.g. Ordinary Courts) and Investigating (e.g. Prosecutors’ Office) ones. The number of Offices and their territorial distribution has been modified in recent years in order to achieve cost savings and to increase efficiency. Some Offices have therefore been suppressed or will be in the next few years (see, for instance, Legislative Decrees no. 155 and 156, 7 September 2012; Law n. 8, 28 February 2020). At the moment, the ordinary jurisdiction is made up by (as of September 4th, 2020, according to the Ministry of Justice website, https://www.giustizia.it/giustizia/it/mg_4.page):

- Peace Judge Offices (n. 391)
- Ordinary courts (n. 140 + 5 detached offices);
- Surveillance Courts (n. 29)
- Juvenile Courts (n. 29)
- Public Prosecutors Offices (n. 140)
- Public Prosecutors Offices at the Juvenile Courts (n. 29)
- Public Prosecutors Offices at the Appeal Courts (n. 26 + 3 detached offices)
- Courts of Appeal (n. 26 + 3 detached offices)
- Supreme Court of Cassation (n. 1)

Other judicial offices should be added to these (e.g. *Assise Courts*, *Assise Courts of Appeal*, *Regional Courts of Public Waters*, *Superior Court of Public Waters*) that have specific responsibilities. A summary of the organisation of Italian ordinary jurisdiction is provided in Figure 1.

[Please, insert figure 1 near here]

The Polish context

There are 38 million inhabitants in Poland and its GDP is around 870 bln euros (Eurostat, 2019). Despite the increasing number of incoming civil, commercial, administrative and other cases per 100 inhabitants – the reason behind a 'creating backlog' level of efficiency – the disposition time of 1st instance civil and commercial lawsuits was 273 days, compared to an average in the countries considered of 201 days (Council of Europe, 2020). However, some concerns derived from the quality indicators, in terms of access to justice and use of ICT (European Commission, 2020a).

Pursuant to Article 175(1) of the 1997 Constitution of the Republic of Poland, the Polish justice system is governed by the Supreme Court, common courts, administrative courts and military courts. In Poland prosecution offices are not part of the justice system. A summary of the organisation of Polish ordinary jurisdiction is provided in Figure 2.

[Please, insert figure 2 near here]

In Poland there are 374 common courts, including 11 courts of appeal, 45 regional courts and 318 district courts.

Article 1(2) of the Act of 27 July 2001 - Law on the system of common courts confirms the presumption of jurisdiction of common courts provided for in Article 177 of the Constitution of the Republic of Poland, which is intended to avoid competence disputes between them and

other courts, i.e. administrative and military courts, which from this point of view are a sort of special courts (Górski 2013). According to Article 1(1) of the Act of 8 December 2017 on the Supreme Court, this is a judicial authority established to exercise justice by:

- 1) passing legal resolutions to solve legal issues;
- 2) deliberating on other matters specified in the Acts.

The essence of judicial supervision lies primarily in the control of the correctness of lower-instance court decisions by the appellate court, by examining appeals lodged against such decisions by entitled entities. Thus, the regional court supervises the jurisprudence of the district courts in its district and the court of appeal supervises the jurisprudence of the regional courts. This is the so-called instance supervision. A similar function in relation to courts of appeal throughout the country is performed by the Supreme Court, which examines cassation complaints, complaints about the non-compliance with the law of a final decision, complaints and – in criminal cases – motions to declare the decision invalid (Górski, LEX 2013, Art. 7).

A district court shall be established for one or more municipalities (in justified cases, more than one district court within the same municipality may be established) with a population of at least 50,000 if the total number of civil, criminal, family and juvenile cases entering an existing district court from the territory of that municipality or several municipalities is at least 5,000 per calendar year. A regional court is established for the area of jurisdiction of at least two district courts, and a court of appeal for the area of jurisdiction of at least two court districts.

The courts are divided into departments. District courts can include civil, criminal, family and juvenile, work, social security or work and social insurance, business, land and mortgage registers and enforcement departments, while in regional courts they are: civil, penal, labour, social security or labour and social insurance and economic control of telecommunications,

postal and Internet data. Courts of appeal include civil, criminal and labour and social security departments.

The organs of the courts are: in district courts, the Court President and in principle the Court Director (in a district court where no Court Director is appointed, the tasks of the Court Director are performed by the superior Court's Director, who also takes over the financial management of that court); in regional courts – the Court President, Court College and Court Director; in courts of appeal – the Court President, Court College and Court Director.

There are no official standards for social reporting focusing on the activity of common courts. However, there are numerous voices in academic literature in favor of using the standards of business organizations in social reporting produced by Polish common courts. In particular, the usefulness of the GRI standard has been highlighted (Banasik, 2017).

Research Method

Data Collection and analysis

The study aims to explore the current sustainability reporting practices in Justice systems. In order to achieve this goal, we chose an exploratory approach based on primary data, which could be seen as part of a broader research project aimed at identifying a social, environmental and sustainability reporting model for this type of public organisation.

Data were collected through an online and anonymous survey, conducted in the Italian and Polish Justice Systems between February and March 2020, through the Qualtrics® platform (Italian setting) and the LimeSurvey® platform (Polish setting). These two countries were also chosen because, despite being characterized by different cultures and different functioning mechanisms of their respective justice systems, they are still quite comparable.

The survey was built by the authors around the relevant research questions and literature, then carefully translated into Italian and Polish. It was structured in 5 sections: *a)* General

information (i.e. size, typology of Office, geographical location); *b*) Mental representation; *c*) Current practices; *d*) Motivations and Need; *e*) Personal opinion. The survey was made up by 4 open questions to collect general information (section *a*), 14 closed items (section *b* and *c*), 7 scale items (section *d*) and 1 open question (section *e*), included to allow respondents to enter their views flexibly (see Appendix). Specifically, a five-point Likert scale (Likert, 1932) was used in section *d* to measure the level of agreement with the declarative statements. For its many advantages, which include simplicity and versatility, this tool represents the most widely used psychometric scale in business and management research (Page and Meyer, 2000; McNabb, 2018). It is used to measure beliefs or opinions – i.e. “*a person’s judgments about the likelihood of events or relationships regarding some objects*” (Oskamp and Schultz, 2005, p. 14) – and attitude, that may be understood as a predisposition “*relatively enduring, resistant, and predictive of behavior*” (Oskamp and Schultz, 2005, p. 261). Among different possible formats, a five-point scale was chosen. It is one of the most widespread formats, because it results familiar and easily readable both to the interviewer and to respondents, while presenting comparable results across either 7- or 10-point scales (Dawes, 2008). The survey was conducted within the ordinary common courts, which means that Supreme Courts, military, administrative and constitutional courts were not included. More specifically, the questionnaire was administered to the following Italian justice offices: *i*) Ordinary Courts; *ii*) Surveillance Courts; *iii*) Juvenile Courts; *iv*) Courts of Appeal; *v*) Public Prosecutors Offices; *vi*) Public Prosecutors Offices at Juvenile Courts; *vii*) Public Prosecutors Offices at Appeal Courts. It was then administered to the following Polish justice offices: *i*) District Courts; *ii*) Region Courts; *iii*) Courts of Appeal.

Peace Judge Offices were not included, because they have only conciliatory functions on minor facts of simple evaluation, so they are not run by professional ordinary judges, but by honorary or lay judges.

Based on the objectives of this research, we first defined the target population (or universe) which was made up of 804 judicial organisations, 430 of which in Italy and 374 in Poland. They were contacted through an email to the head of the organisation (e.g. President or Prosecutor), which included an introduction of our research project and the link to the online survey. One-month deadline was given for the participation. In order to increase the responses, we also sent a reminder before the deadline.

Sample characteristics

119 valid responses were received, of which 57 from Italy and 62 from Poland, with a response rate of 13.3% in Italy and 16.6% in Poland. It is worth stressing that the Covid-19 pandemic was unexpectedly raging in Europe a few days after sending our questionnaires. This surely slowed down but did not completely hinder our research. Indeed, the similar number of respondents for each country ensures the comparability and correct interpretation of the data collected. Furthermore, the sample size obtained is close to the optimal dimension (i.e. 122.13), presenting a statistical significance of 85% (McNabb, 2018)¹.

Table 1 describes the characteristics of the respondents, according to typology of Office.

[Please, insert table 1 near here]

As already pointed out, there is in Italy a predominance of Ordinary Courts and Public Prosecutors Offices, although the highest response rate has been recorded with Juvenile Courts

¹ Considering a statistical population of 804 units (N, which is the universe) and estimating a margin of error (e) of 6%, a confidence interval of 85% ($Z\text{-score} = 1.44$) and a standard deviation of 50%, (p), we gather that the optimal dimension of the sample is as follows (McNabb, 2018):

- $N = 804$
- $p = 50\% = 0.5$
- $e = 6\% = 0.06$
- $Z\text{-score} = 85\% = 1.44$

(20.69%); while in Poland the majority were District Courts, with an 88.71% response rate. In both countries, the higher incidence on the total of some types of offices is due to their higher number on the territory (in absolute value).

The size of Offices varies between 9 and 373 staff, considering all personnel (administrative and judicial), and between 3 and 74 if one considers only the number of strictly judicial staff (Figure 3). On average, judicial offices in Poland are larger than in Italy. According to geographical distribution, all areas (north, south and centre) of both countries were represented.

[Please, insert figure 3 near here]

Results

A first important result is highlighted by the different meaning attributed to social reporting in the two countries. In fact, Italian most recurrent answer identified sustainability reporting function with making the court's work (policies, results, impact, etc.) accessible, transparent and evaluable, whereas most Polish courts had no clear opinion on what sustainability reporting is. This also clarifies the results highlighted in Figure 4, which shows the opinions on the usefulness of social reporting. Only 12 of the Polish courts analyzed (19.35% of the Polish sample) consider social reporting tools useful to their activities. On the other hand, 39 Italian courts (68.42% of Italian sample) found social reporting practices very useful. This is confirmed by the analysis of the negative responses to the aforementioned question: 23 Polish courts (37.09% of the Polish sample) deem social, environmental and sustainability reporting useless from an information point of view, while the same answer was only given by 9 Italian courts (15.78% of the Italian sample).

[Please, insert figure 4 near here]

As to the aims and objectives that social reporting would be able to pursue in the judicial systems of the two countries examined, Polish courts do not show a clear preference, while Italian courts clearly highlight the importance of transparency: 28 out of the 39 courts giving importance to social reporting tools (71.79% of the subset, 49.12% of the Italian sample) believe it is important to present their activities to stakeholders in a transparent way (Figure 5).

[Please, insert figure 5 near here]

This is confirmed by the results regarding the section of the questionnaire devoted to analyzing the past experiences of social reporting of Italian and Polish courts. Figure 6 shows that only 2 Polish courts (3.22% of the Polish Sample) have already drafted some sort of social report, while the experience of social reporting in Italian courts is much more widespread: in this case, 16 courts (28.07% of Italian sample) have already adopted at least one social reporting tool with relation to their activities.

[Please, insert figure 6 near here]

The possible reasons behind such difference between the two countries are highlighted in Figure 7, which shows the main obstacles preventing, in the opinion of people running Italian and Polish courts, the use of social reporting tools in their respective geographical contexts.

Also in this case, there are clear differences between Italy and Poland. The substantial uselessness of social reporting is once again mentioned in the Polish judicial context: according to 19 Polish courts (30.64% of Polish sample), this factor is the main obstacle to its diffusion.

Other critical elements highlighted by the Polish courts are:

- insufficient knowledge of reporting tools (10 courts, 16.12% of Polish sample);
- lack of adequate financial resources (7 courts, 11.29% of Polish sample);

- lack of skills for the implementation of social reporting practices (5 courts, 8.06% of Polish sample).

As to the Italian context, the absence of financial resources specifically devoted to these activities seems to represent the main obstacle to the diffusion of social reporting practices (18 courts, 31.58% of Italians sample). Few courts consider in fact relevant, factors such as:

- lack of the necessary skills (7 courts, 12.28% of Italian sample);
- the uselessness of reporting tools (2 courts, 3.50% of Italian sample);
- insufficient knowledge of them (2 courts, 3.50% of Italian sample).

Finally, 5 Italian courts (8.77% of Italian sample) believe that the scarcity of financial resources together with the absence of specific skills represent an actual obstacle to the implementation of social reporting. It is interesting to notice that only 1 Italian court was unable to comment on this question, while there were as many as 21 Polish courts that could not mention any critical issues behind their failure to implement social reporting practices in their respective judicial contexts.

[Please, insert figure 7 near here]

As to what and how to report, both Italian and Polish courts mostly claimed that the main focus of their reporting was on institutional activities and that they had not followed any official guideline or standard.

The last section of the questionnaire was aimed at understanding opinions and attitude toward some statements on social reporting motivations and needs. As we said in the methodology section, a five-point Likert scale (with 1 as 'strongly disagree' and 5 as 'strongly agree') was adopted to this purpose.

A first very interesting aspect to highlight concerns the statement “*Each Court should produce an annual report for its judicial, financial and non-financial (social, environmental and sustainability) activities*”. As it can be seen (Figure 8), this is a specific point of the questionnaire, which asks about the perception of both Italian and Polish courts regarding the need to report on all the activities carried out every year: financial, judicial and non-financial (e.g. social, environmental and sustainability).

From the analysis of the answers provided, the different approach followed in the two countries is evident. In Poland, most of the courts that filled the questionnaire showed no or little consideration for this reporting need. In fact:

- 29 courts (46.77% of the Polish sample) do not consider it necessary to report on the activities of the court, so they either disagree or strongly disagree with the statement in question;
- 16 courts (25.80% of the Polish sample) are indifferent;
- 17 courts (27.42% of the Polish sample) either agree or strongly agree on the need for carrying out reporting sustainability activities.

On the contrary, the Italian context shows a clear preference in considering this kind of reporting useful. In fact:

- 22 courts (38.59% of the Italian sample) either agree or strongly agree with this type of approach;
- 11 courts (19.29% of the Italian sample) are indifferent;
- 5 courts (8.77% of the Italian sample) either disagree or strongly disagree with it.

[Please, insert figure 8 near here]

The different consideration of the role of the courts reporting approaches is also confirmed by the analysis of the answers given to the questionnaire statement “*The presence of public incentives can contribute toward the implementation of the Court' sustainability reporting*” (Figure 9). Also in this case, it is in fact possible to easily notice the perception of the Polish courts that consider the possible presence of public incentives aimed at favoring the adoption of reporting practices to be irrelevant:

- 26 courts (41.93% of the Polish sample) disagree;
- 16 courts (25.80% of the Polish sample) are indifferent;
- 10 courts (16.12% of the Polish sample) agree.

In Italy, however, the situation is almost the opposite:

- 24 courts (42.10% of the Italian sample) agree;
- 4 courts (7.01% of the Italian sample) are indifferent;
- 10 courts (17.54% of the Italian sample) disagree.

[Please, insert figure 9 near here]

However, a certain homogeneity between the two countries can be found with relation to the statement “*The presence of specific guidelines and/or standards to be followed by the Court could facilitate the commitment toward sustainability reporting*” (Figure 10). In fact, as to Polish Courts:

- 35 courts (56.45% of the Polish sample) consider the presence of guidelines and/or standards useful;
- 15 courts (24.19% of the Polish sample) are indifferent;
- 12 courts (19.35% of the Polish sample) do not believe these elements could affect the adoption of such reporting practices.

As to the Italian context:

- 24 courts (42.10% of the Italian sample) agree with the statement;
- 8 courts (14.03% of the Italian sample) are indifferent;
- 6 courts (10.52% of the Italian sample) disagree with the statement.

A particular element worth noticing is the considerable number of Italian courts (20, corresponding to 35.08% of the whole sample) that did not give any answer to the statement.

[Please, insert figure 10 near here]

A further element on which both Italian and Polish courts seem to have fairly similar perceptions is that related to the identification of the main recipients of the reporting activities.

As to the statement “*The main recipients of the Court’s social, environmental and sustainability report are citizens and the local community*” (Figure 11), we have the following results in

Poland:

- 25 Courts (40.32% of the Polish sample) agree with this statement;
- 20 Courts (32.25% of the Polish sample) are indifferent;
- 16 Courts (25.80% of the Polish sample) disagree;
- 1 Court did not give any answer.

In Italy, on the other hand:

- 29 Courts (50.87% of the Italian sample) agree with the statement;
- 5 Courts (8.77% of the Italian sample) are indifferent;
- 4 Courts (7.01% of the Italian sample) disagree.

Also in this case it is interesting to notice a high number of courts that are clearly undecided: 20 Italian courts (35.08% of the Italian sample) did not provide any answer as to their opinion on this topic.

[Please, insert figure 11 near here]

Discussion and implications

The findings allow us to answer the three research questions behind our exploratory study and to draw a first picture of current practices in the two countries considered (Table 2).

[Please, insert table 2 near here]

As to RQ1, they highlighted that the degree of awareness regarding sustainability reporting is still weak, although there are some differences between the two countries. In fact, the importance that courts attribute to social, environmental and sustainability reporting resulted particularly unclear in the Polish system, whereas a higher degree of awareness was found in the Italian system. These circumstances also undermine the perception of its usefulness, which is still a controversial and not unanimous assumption.

As to RQ2, they showed that the current practices are still not widespread, also due to lack of awareness and therefore of a correct perception of the usefulness of the tool. In fact, courts indicated its scarce usefulness, in addition to the lack of financial resources, as motivations for not implementing such reporting. Specifically, Italian courts showed a greater awareness of the tool and its usefulness, and therefore a greater motivation in drafting it. As in other contexts (see, for instance, Williams et al., 2011; Bellringer et al., 2011), the lack of financial resources is the main obstacle for the adoption of such reporting tools, consequently – and with relation to RQ2b – the presence of public incentives was indicated as an important factor for the adoption of this kind of disclosure. More generally, we may assume that the presence of public regulations guiding such reporting effort – in addition to financial incentives – is particularly

effective in Italy. The aforementioned “Best practice diffusion in judicial offices” project strongly contributed to the understanding of sustainability reporting and to its initial adoption in Italy (Ricci and Fusco, 2020), but the current study shows that its effectiveness was mainly short-term, and as such does not guarantee the continuity of reporting. The circumstance that the practices considered are still not widespread or that there has been a high abandonment rate may therefore be attributed to *i)* voluntariness; *ii)* lack of financial resources/public incentives; *iii)* persistence of some reluctance of the courts towards the issue of accountability. On the other hand, Polish courts show they have no awareness of this tool and this makes them consider it completely useless; this perception also makes the chance of benefiting from public incentives unattractive. Further research will need to clarify whether this mistrust is due to a simple lack of knowledge and awareness, and whether it is the consequence of viewing social reporting as just another duty in judicial statistics. Polish courts are burdened with many obligations in terms of court statistics, which over the years has not contributed to enable the Polish judicial system to work more efficiently. However, the excessively hermetic character of the Polish justice system may also go hand in hand with a certain unwillingness to increase the transparency of the actions taken (Banasik, 2017, Banasik and Morawska, 2016, 2019). In addition, courts claimed that they did not follow any national or international guidelines or standard and that the prevailing focus of reports were institutional activities. The specificity of the mission of these public organizations certainly makes difficult to interpret the three dimensions of sustainability reporting – economic, social and environmental – and to draw up a qualitative/quantitative document on these aspects. In this perspective, the creation of *ad hoc* guidelines seems essential for a growth of sustainability reporting among courts, as highlighted in the *Motivation and Need* survey section. These results are consistent with those from previous studies, either on the judicial system (e.g. Ricci and Fusco, 2016; Ricci and Pavone, 2020) or, more broadly, on public sector organisations (e.g. Farneti et al., 2019; Niemann and

Hoppe, 2018; Greiling et al., 2015; Guthrie and Farneti, 2008), which emphasized the overall scant diffusion of the tool and an uneven degree of communication. The weakness and inadequacy of the well-known GRI standard – and its managerial approach – have already been highlighted in literature (Gamage and Sciulli, 2017; Dumay et al., 2010; Guthrie and Farneti, 2008). A recent study on sustainability reporting in three Italian courts shows that none of the reports examined explicitly refers to national or international guidelines and standards, although there are similarities between the reports and between the main Italian guidelines/standards for the public sector, which mainly come from ministerial sources (Ricci and Fusco, 2020). On the one hand, this supports the hypothesis of the need for more specific guidelines, on the other hand that the Italian context appears to be very sensitive to public regulation. It is quite clear that the social community is the main recipient of sustainability reporting, which responds to a need for public and social accountability. As we said, this topic has not been investigated thoroughly. However, contrasting evidence was found in the judicial sector: while analysing the social report of an Italian court, Ricci and Fusco (2016) found a strong focus on businesses.

The study also highlights three common points (i.e. the focus on institutional activity, the need for specific guidelines, the identification of the reference community as the main audience) and many differences between two countries. When answering RQ3, it is therefore possible to assume that different cultural and institutional settings affect sustainability reporting practices and the opinions on them. These findings are consistent with Greco et al., (2012) and Galera et al. (2014), but empirical evidence is contradictory. For instance, Greiling et al (2015) found that the differences between sustainability reporting in Nordic Countries were not statistically significant. Thus, this is a point that needs to be further investigated.

This study is the exploratory part of a larger project, which aims to develop a model for the drafting of sustainability reports in judicial offices; to this end, it will be necessary to analyse an appropriate sample of offices from the two countries more in-depth. It presents however

several elements of originality. It shows a fairly comprehensive picture of the state of the art of sustainability reporting in the justice systems examined, including the awareness and understanding of the tool, which are under-investigated notions. So, it provides insights to scholars, practitioners and policymakers alike. The investigation focused on key public organisations that are poorly investigated in managerial, accounting and accountability research. It therefore widened the current literature on sustainability accounting, accountability and reporting in the public sector on the one hand, and on the overall judicial sector on the other. It also adopts an international comparative perspective, which is quite unusual in this research stream, while providing some practical insights for court members and policymakers alike, aimed at encouraging the diffusion of sustainability reporting in judicial systems. Moreover, findings highlighted the existence of three main drivers: *i*) the increase in the awareness shown by judicial Offices about the meaning and usefulness of the tool (external-internal driver); *ii*) the strengthening of the territorial network, in order to seek either financial or human resources to support the organization in drafting the report (internal driver); *iii*) the drafting of specific guidelines or standards to regulate sustainability reporting in judicial organisations (external driver). Consequently, the study also provides some practical implications for courts and policymakers which aim to encourage the widespread of sustainability reporting in judicial systems.

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Table 1 - Respondents' composition according to type of judicial offices

Investigated Country	Type of justice offices analyzed	Valid respondents	Total number of justice offices
Italy	Ordinary Courts	14	145
	Surveillance Courts	3	29
	Juvenile Courts	6	29
	Courts of Appeal	2	29
	Public Prosecutors Offices	24	140
	Public Prosecutors Offices at the Juvenile Courts	4	29
	Public Prosecutors Offices at the Appeal Courts	2	29
	No answer	2	-----
	Sub-Total Italy	57	430
Poland	District Courts	55	318
	Region Courts	7	45
	Courts of Appeal	0	11
	Sub-Total Poland	62	374

Table 1 - Results summary

Main arguments		Italy	Poland	Common points	Divergence points
Mental representation	<i>Meaning attributed</i>	To make the work of the court accessible, transparent and evaluable	No opinion/no importance		X
	<i>Usefulness perceived</i>	Yes	No		
Current practices	<i>Current diffusion</i>	Medium-low	Extremely low		X
	<i>No adoption main reason</i>	Lack of economic resources	Lack of usefulness		X
	<i>Predominant information included</i>	Institutional/ judiciary activity	Institutional/ judiciary activity	X	
Motivation and need	<i>General Motivation to reporting</i>	Yes	No		X
	<i>Public incentives</i>	Yes	No		X
	<i>Specific guidelines</i>	Yes	Yes	X	
	<i>Main recipient</i>	Citizen/community	No clear indication/ Citizen/ community	X	

Figure 1 - Organisation of Italian ordinary jurisdiction

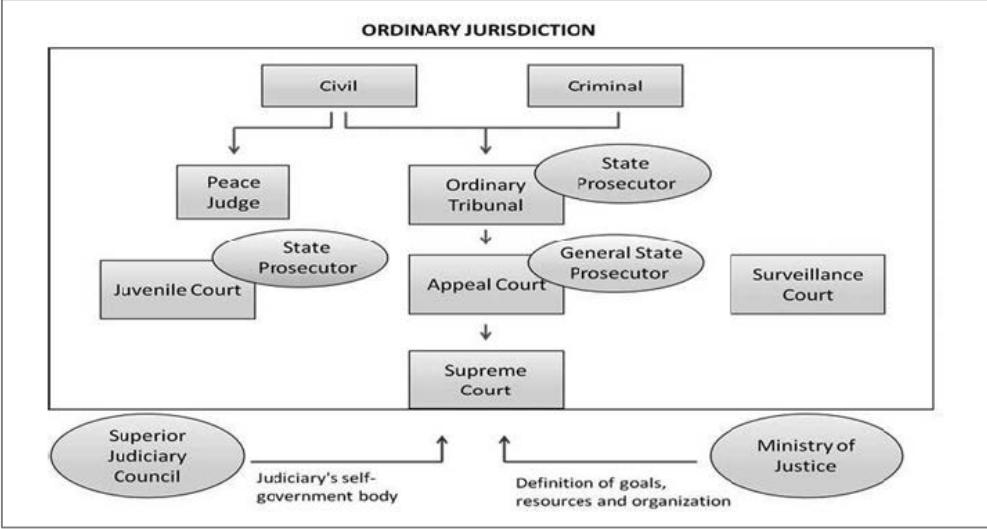
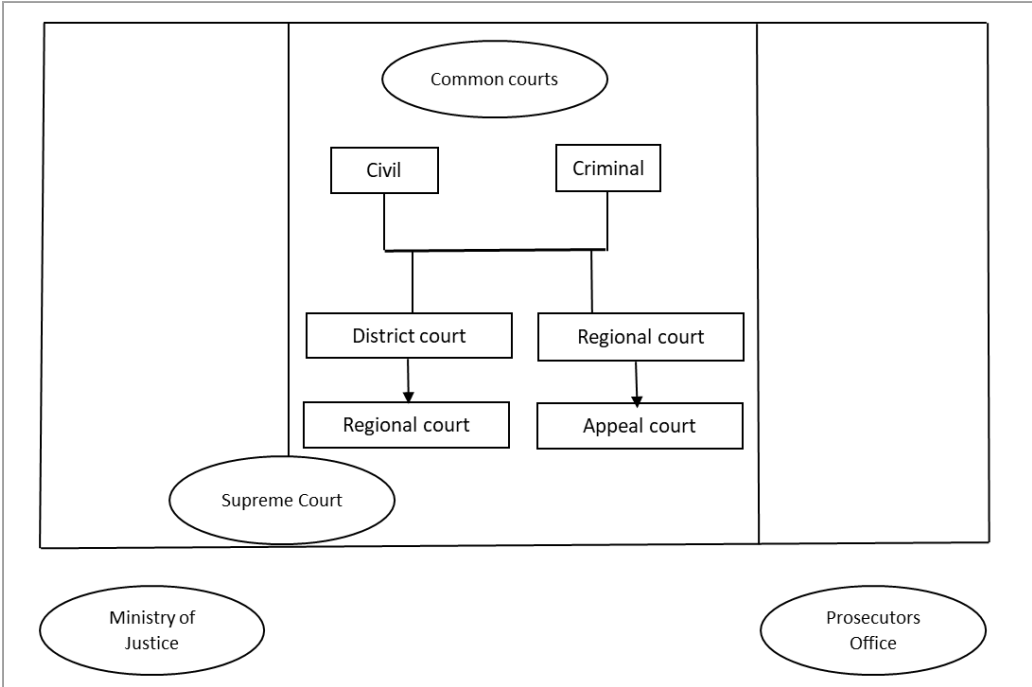
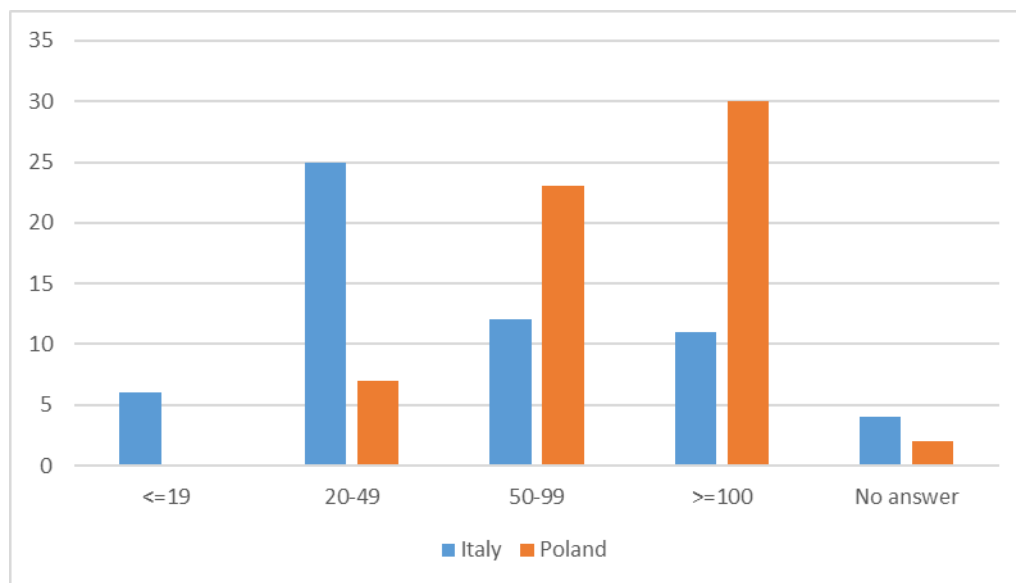


Figure 1 - Organisation of Polish ordinary jurisdiction



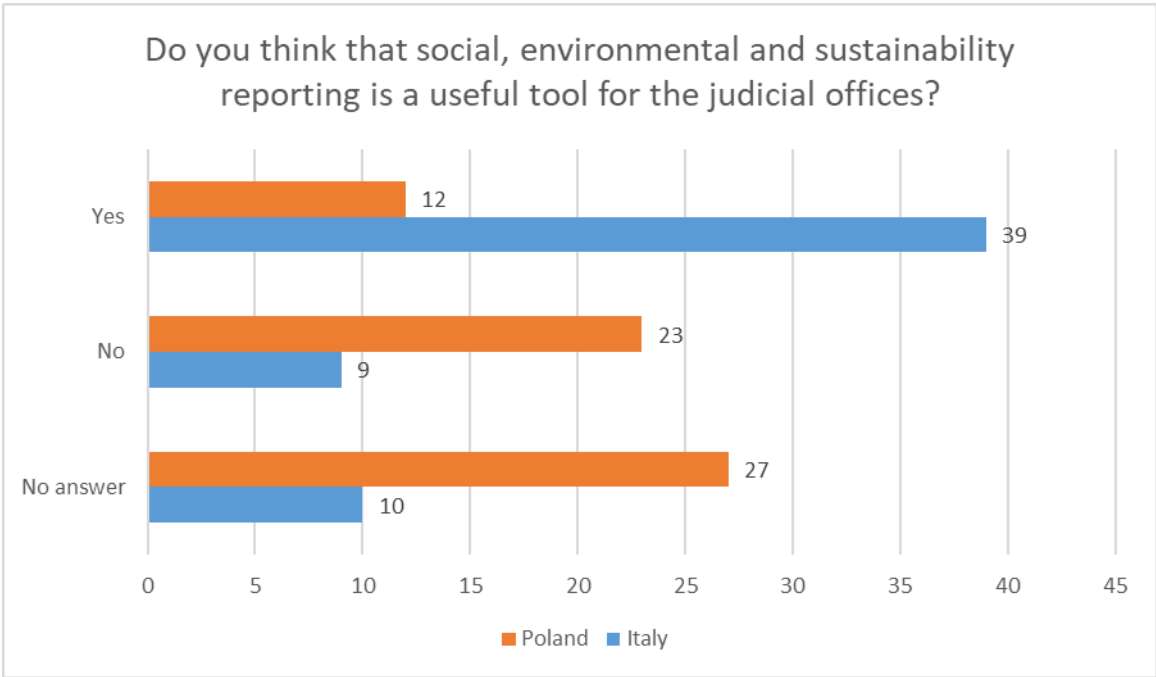
source: authors'elaboration

Figure 3: Composition of respondents according to size



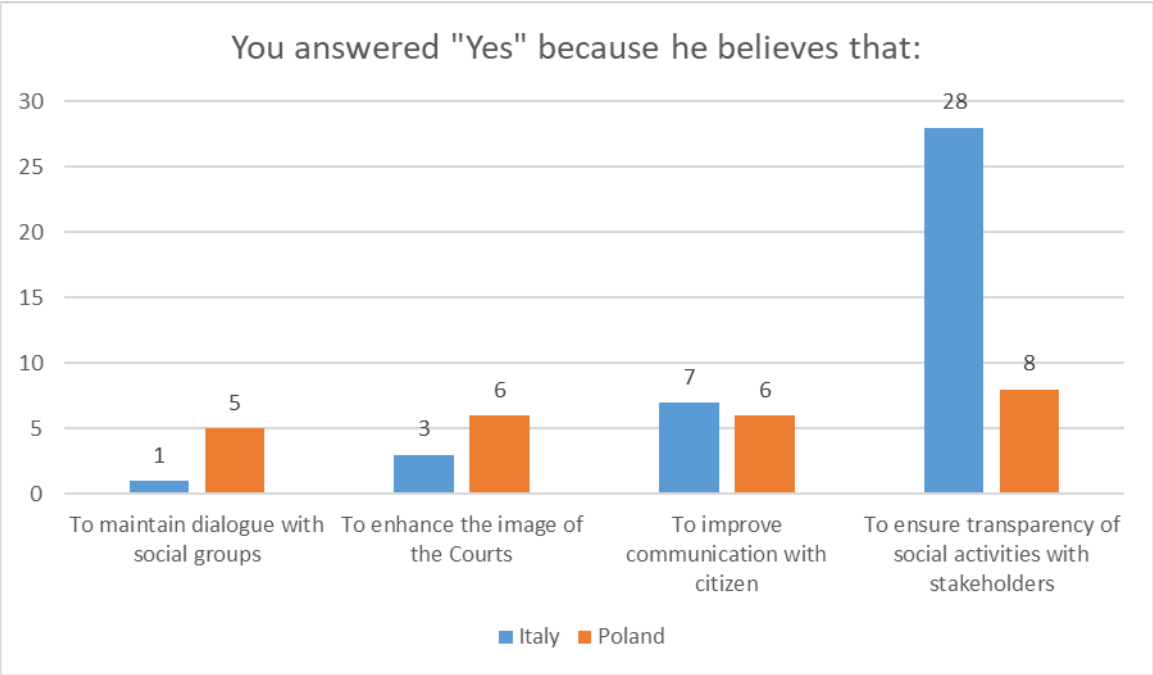
Source: Authors'elaboration

Figure 4 - The reasons for low usefulness of social reporting in Italian and Polish courts



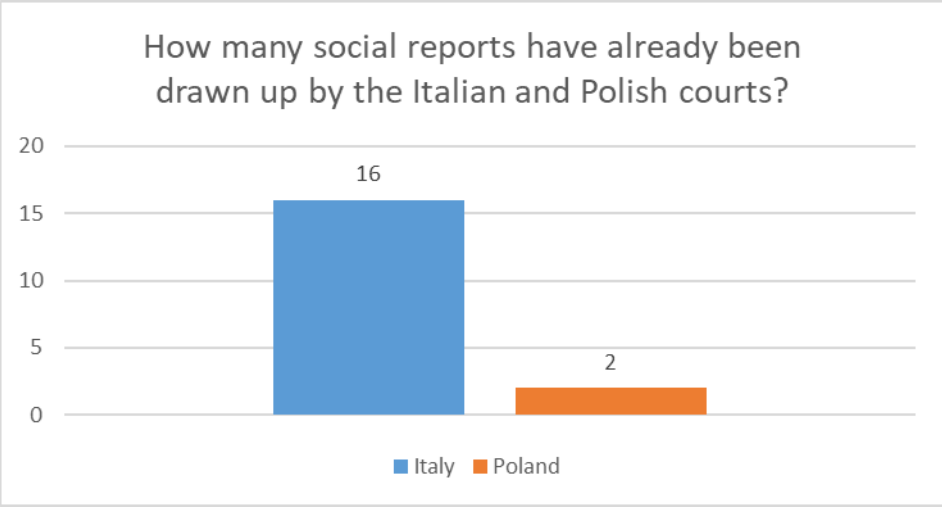
Source: Authors' elaboration

Figure 5 - The reasons for the usefulness of social reporting in Italian and Polish judicial offices



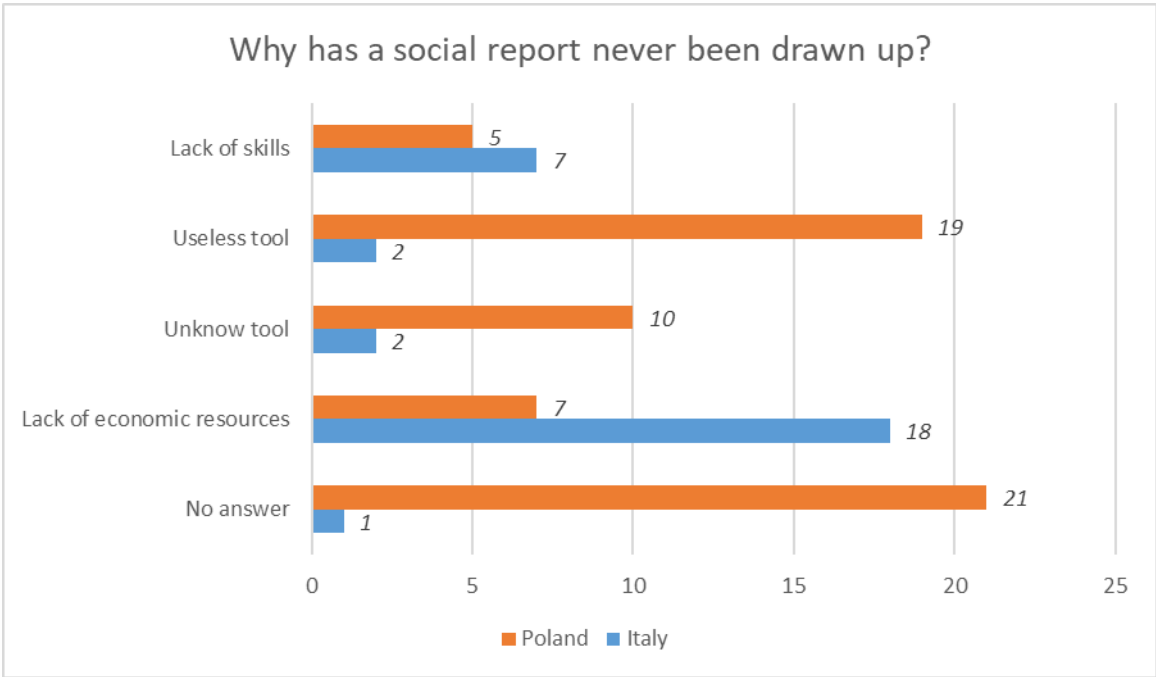
Source: Authors 'elaboration

Figure 6 - Social reporting experiences of the offices included in the sample investigated



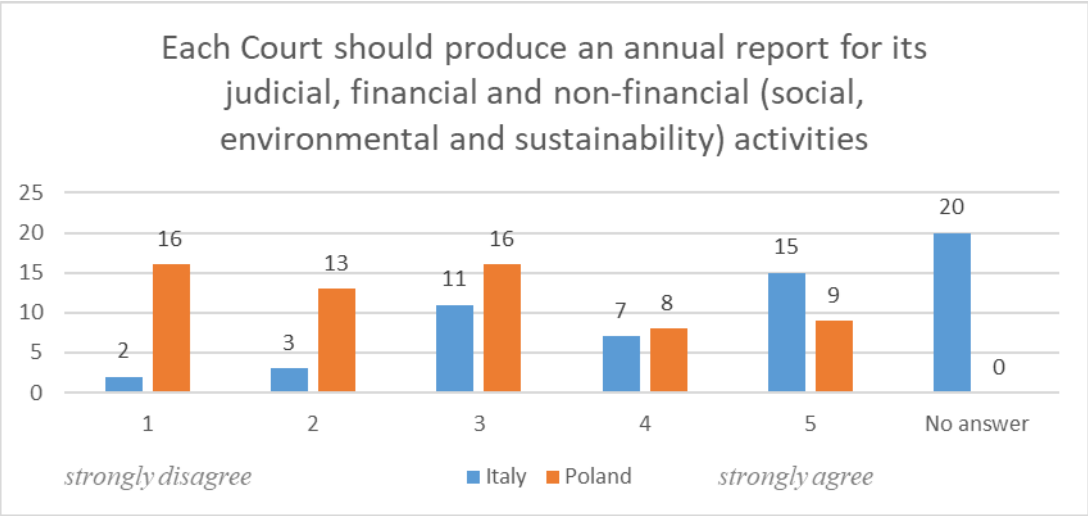
Source: Authors 'elaboration

Figure 7 - Obstacles to social reporting in the judicial offices investigated



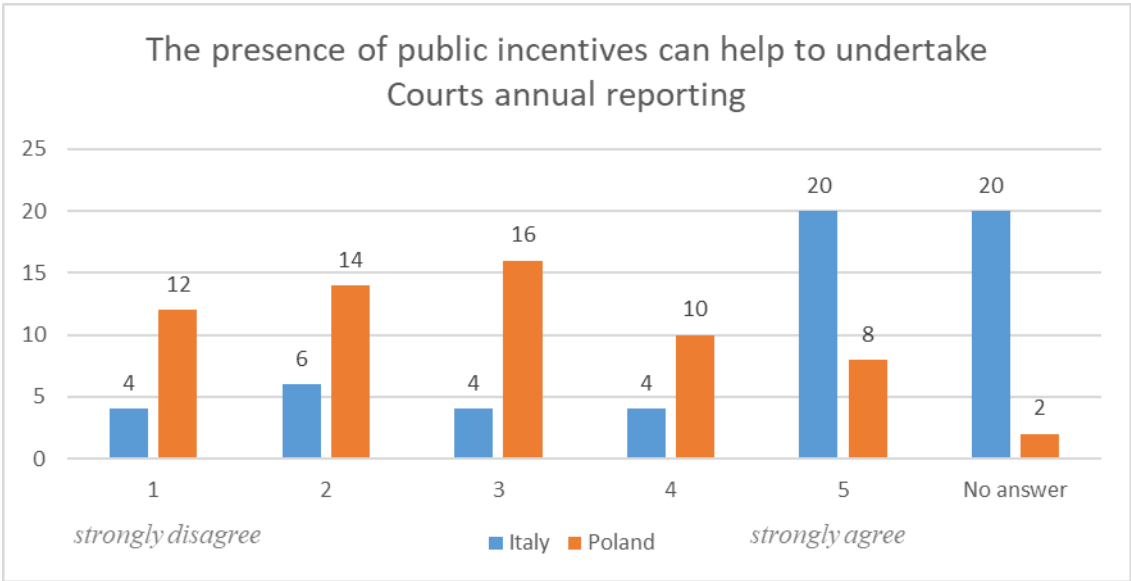
Source: authors' elaboration

Figure 8 - Perceived need to produce an annual report on the Court's activities



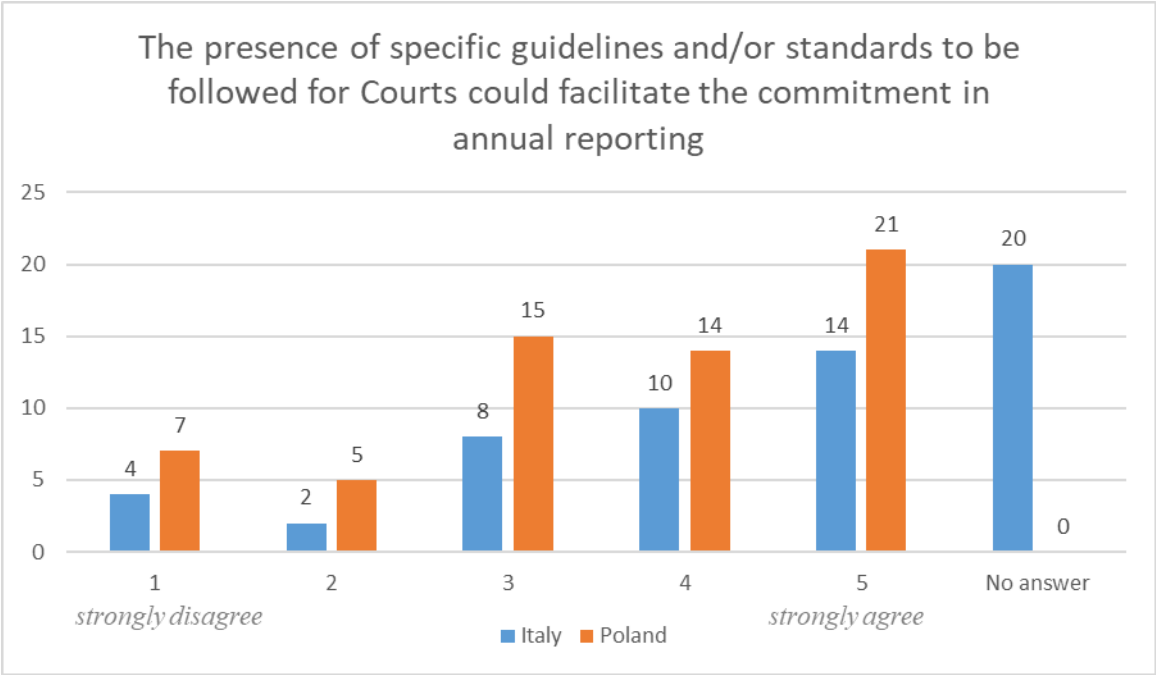
Source: authors 'elaboration

Figure 9 - Perceived need to foster Courts sustainability reporting through public incentives



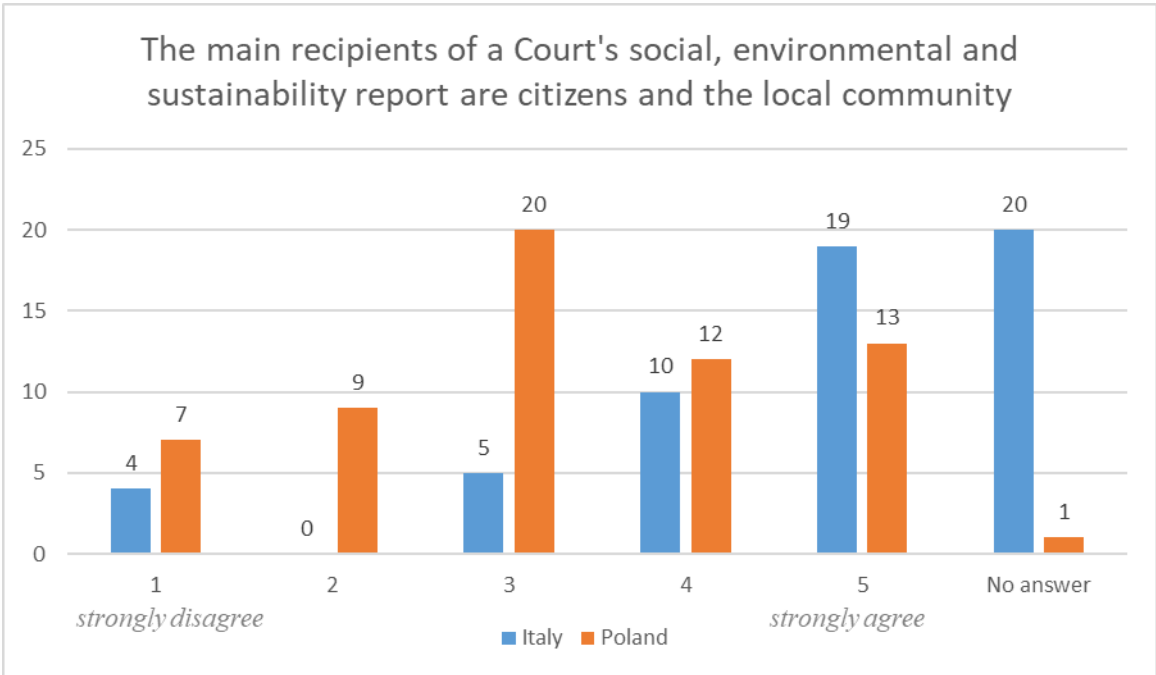
Source: authors 'elaboration

Figure 10 - Perceived need to foster sustainability reporting through specific guidelines and/or standards



Source: Authors 'elaboration

Figure 11 - Courts' perception of citizens and local communities as the main recipients of social, environmental and sustainability reporting



Source: Authors 'elaboration