Esposito, P., & Tufo, M., (2024). *J Comp Soc Sci Res,2*(1): 107
https://doi.org/10.33790/jcssr1100107

Journal of Comprehensive Social Science Research

How to Retrace Public Value Creation in the Era of Digital and Sustainable Transformation? Insights from a Recovery Plan

Paolo Esposito, and Manuela Tufo,
[1]*Department of Economics, Management and Quantitative Methods (DEMM), University of Sannio, Benevento, Italy.*

Article Details
Article Type: Research Article
Received date: 07th August, 2024
Accepted date: 09th September, 2024
Published date: 11th September, 2024

***Corresponding Author:** Paolo Esposito, Associate Professor, Department of Economics, Management and Quantitative Methods (DEMM), University of Sannio, Benevento, Italy.

Citation: Esposito, P., & Tufo, M., (2024). How to Retrace Public Value Creation in the Era of Digital and Sustainable Transformation? Insights from a Recovery Plan. *J Comp Soc Sci Res, 2*(1): 107. doi: https://doi.org/10.33790/jcssr1100107.

Abstract

The focal pillars of digital transformation and sustainability have spurred the implementation of various strategies through policy interventions in production, distribution, and consumption processes. As societies grapple with the intricacies of this paradigm shift, comprehension of how public administration shapes the delivery of public services to meet sustainability imperatives assumes paramount importance, yielding public value in the process. In the current era, the delineation of public value arises from the nuanced interplay of socio-political dynamics, advancements in information and communication technology (ICT), and an unwavering commitment to the pillars of sustainable development within the public sector. Scholarly discourse accentuates the imperative for a multidisciplinary approach to effectively address these multifaceted challenges. The analysis was conducted using the case study method to trace public value creation through digital and sustainable transformation in NODES' Research and Innovation program financed by the National Recovery and Resilience Plan (NRRP or PNRR) that is part of the Next Generation EU (NGEU). NODES' Research and Innovation program is articulated in specific programs for each Spoke, with the aim to promote and support applied research on topics consistent with the Intelligent Specialization Strategy, with regional operational plans and regional and national research and innovation priorities. Although NODES' Spokes are concentrated on different themes, the article examines all the 7 Spokes. In particular, Spoke 2 entitled "Green Technologies and Sustainable Industry" carries out systemic solutions at local scale with a strong emphasis on the key elements of sustainable development: economic prosperity, environmental protection and social equity, balancing these three dimensions in order to benefit current and future generations. The nexus among sustainability, digital transformation, and the interrelation of social, economic, and environmental values constitutes the crux of this endeavour. These factors are the fundament of Spoke 3 titled "Tourism and Culture Industry" that aims at developing an open infrastructure for immersive virtual reality systems for research and educational purposes. The project is based on the architecture of a collaboration platform able to integrate advanced technologies and human expertise. By illuminating the interconnectedness between financial management, imperatives of sustainability, and societal well-being, the findings will be developed to obtain new jobs in the short/medium term, thanks to improved policy support from governing bodies and creating new business solutions. In doing so, they not only foster enduring public value but also fortify societal resilience in the face of evolving challenges.

The focal pillars of digital transformation and sustainability have spurred the implementation of various strategies through policy interventions in production, distribution, and consumption processes. As societies grapple with the intricacies of this paradigm shift, comprehension of how public administration shapes the delivery of public services to meet sustainability imperatives assumes paramount importance, yielding public value in the process. In the current era, the delineation of public value arises from the nuanced interplay of socio-political dynamics, advancements in information and communication technology (ICT), and an unwavering commitment to the pillars of sustainable development within the public sector. Scholarly discourse accentuates the imperative for a multidisciplinary approach to effectively address these multifaceted challenges. The analysis was conducted using the case study method to trace public value creation through digital and sustainable transformation in NODES' Research and Innovation program financed by the National Recovery and Resilience Plan (PNRR) that is part of the Next Generation EU (NGEU). NODES' Research and Innovation program is articulated in specific programs for each Spoke, with the aim to promote and support applied research on topics consistent with the Intelligent Specialization Strategy, with regional operational plans and regional and national research and innovation priorities. Although NODES' Spokes are concentrated on different themes, the article examines all the 7 Spokes. In particular, Spoke 2 entitled "Green Technologies and Sustainable Industry" carries out systemic solutions at local scale with a strong emphasis on the key elements of sustainable development: economic prosperity, environmental protection and social equity, balancing these three dimensions in order to benefit current and future generations. The nexus among sustainability, digital transformation, and the interrelation of social, economic, and environmental values constitutes the crux of this endeavor. These factors are the fundament of Spoke 3 titled "Tourism and

Culture Industry" that aims at developing an open infrastructure for immersive virtual reality systems for research and educational purposes. The project is based on the architecture of a collaboration platform able to integrate advanced technologies and human expertise. By illuminating the interconnectedness between financial management, imperatives of sustainability, and societal well-being, the findings will be developed to obtain new jobs in the short/medium term, thanks to improved policy support from governing bodies and creating new business solutions. In doing so, they not only foster enduring public value but also fortify societal resilience in the face of evolving challenges.

Keywords: Public Value Creation, Digital Transformation, Sustainable Transformation, Recovery Plan

Introduction

The Covid-19 Pandemic has hit the entire world so hard, due to which the countries and states have been facing several financial and trading issues. Several governments also made new plans to deal with such financial crises and to recover their loss with effective strategies. Thus, the European Union has also adopted a recovery plan, through which it aims to help the countries to deal with their economic and social damage, which was caused by the pandemic Covid-19. The European Union has estimated the budget of around €750 billion, out of which €390 billion will be granted by the EU, whereas remaining amount will be in the form of loans for the period of 2021 to 2026 [1]. With this fund, the EU aims to support the European countries in becoming greener, more resilient, digital, and better. This will also help them to meet the future challenges. In the current era, the delineation of public value arises from the nuanced interplay of socio-political dynamics, advancements in information and communication technology (ICT), and an unwavering commitment to the pillars of sustainable development within the public sector. There is also a strong convergence on thinking that the sources of competitiveness and value creation [2], both for public and private collaboration [3], are progressively and irreversibly shifted from tangible to intangible factors. Therefore, with reference to the research purpose and bearing in mind the specific analysis targets the paper is structured as follows. In paragraph 2, attention is paid to the literature review on public value. While in paragraph 3 the methodological approach and the two Research Questions are defined, section 4 presents the principal findings of the case study are expounded upon. Ultimately, paragraph 5 encompasses concluding considerations, addresses limitations, and outlines potential avenues for future research.

Theoretical framework: literature review

In academic literature, public value was identified by several scholars [4-9]. Public value refers to the efficient, impartial, and transparent delivery of public services, organizations, and policies for the betterment of society and the satisfaction of stakeholders [10-12]. This concept encompasses the optimal utilization of resources, fostering engagement, establishing a reciprocal relationship, and upholding democratic principles and overall welfare [13,14]. Public value pragmatism at three distinct level pertaining to programmes, institutions, and entire public sectors can be a way forward that demand collaboration at multiple stages [15]. Research in the areas of governance is necessary because they play a crucial role in enabling the creation of public value [16]. In the current era, the delineation of public value arises from the nuanced interplay of socio-political dynamics, advancements in information and communication technology (ICT), and an unwavering commitment to the pillars of sustainable development within the public sector. The creation of value demands the capability to plan, supervise, and govern both tangible and intangible resources, while also orchestrating the actions of the involved parties [17]. Scholars have been progressively converging on the institutional emphasis of policymakers' endeavors [18]. The production of narratives and qualitative information is a consolidated practice to inform all stakeholders on the public value-creation process [19]. Decision-makers and stakeholders can only act in favour of sustainability if they are well informed about unwelcome environmental and social impacts [20]. The sustainability of a region's competitive advantage hinges on its ability to fulfill the expectations of various local stakeholders (individuals and/or organizations) who are part of the value creation process, either directly or indirectly [21]. It is not a one-way street but a two-way sword so vigilance is advised for collaborative efforts to have public value and not public (dis)value [22]. In instance, there are practical limitations to extensive innovation, which goes beyond the current policy frameworks and services to provide public value [23]. The concept of public value involves measuring the effectiveness of government actions in delivering value to its citizens [24]. Indeed, the literature review highlights gap in measuring public value in EU Recovery Plan. Previously, researches were conducted on: Bank Rakyat Indonesia [25] and PDSE "Post-Disaster Social Entrepreneurship" [26]. Scholarly disclosure emphasises the imperative of a multidisciplinary approach to effectively address these multifaceted challenges.

Methodology and Research Design

To pursue the research aim, authors adopt a case study method. This approach is suitable when the investigator aims to comprehend an intricate occurrence within a particular setting, with the objective of offering an examination of the setting and procedures that shed light on the theoretical matters being examined [27-29]. Consequently, it is especially fitting for the current research as it concentrates on the EU Recovery Plans. Out of all EU member states, the Italy was the hardest hit one by COVID-19. However, the lockdown affected the economy of the country in worst way and resulted as 9% decline of its GDP in 2020. This was approximately loss of €156 billion. The impact of this was not limited to the business sector alone; rather, it extended to various other industries such as food services, hospitality, healthcare, and social services, all of which experienced significant disruptions. For this reason, the analysis was conducted using the case study method to trace public value creation through digital and sustainable transformation in NODES' Research and Innovation program funded by National Recovery and Resilience Plan (PNRR), Mission 4 "Istruzione e ricerca", Component 2 "From research to enterprise" – Investment 1.5, which is in turn financed by the NextGenerationEU (NGEU) of European Union (Grant agreement no. ECS00000036). NODES' Research and Innovation program is articulated in specific programs for each Spoke, with the aim to promote and support applied research on topics consistent with the Intelligent Specialization Strategy, with regional operational plans and regional and national research and innovation priorities.

Based on the literature review, The investigation is focused on resolving the Research Questions:

RQ 1: How does the EU Recovery Plan create public value?

RQ 2: How to retrace public value in the EU Recovery Plan?

Although NODES' Spokes are concentrated on different themes, the article examines all the 7 Spokes. The results and findings will be presented in the next paragraph of the research.

Findings

This research highlighted the significance of measure public value during EU Recovery Plan. NODES (Nord-Ovest Digitale E Sostenibile - which is the Italian for "Digital and Sustainable North-Western Italy") encompasses regions in Piemonte, Valle D'Aosta, and neighbouring provinces of Lombardia (Pavia, Como, and Varese). It is comprised of 24 innovation entities, including universities, innovation clusters, research centres, competence centres, incubators, and accelerators. These entities are closely connected to the productive and research strengths that showcase the

excellence of the respective regions. NODES is structured into 7 distinct spokes, each with a unique emphasis falling within the realms of digital and ecological transitions:

- Spoke 1: Industry 4.0 For Sustainable Mobility and Aerospace
- Spoke 2: Green Technologies and Sustainable Industry
- Spoke 3: For Culture and Tourism Industry
- Spoke 4: Digital Innovation Toward Sustainable Mountain
- Spoke 5: Industry for Health and Silver Economy
- Spoke 6: Primary Agroindustry
- Spoke 7: Secondary Agroindustry

NODES' Research and Innovation program is strategically designed to ensure interdisciplinary collaboration across a range of themes and promote the cross-pollination of digital-driven technology and innovation. The overarching goal of NODES is to enhance the competitiveness of industries and research institutions, positioning the region as an attractive "territorial system" for high-skilled talents and private investments at both national and international levels. To achieve this objective, NODES is dedicated to addressing the structural deficiencies highlighted in the PNRR by implementing new collaborative approaches, tools, and activities to tackle strategic innovation challenges and drive positive impacts in the realms of digital and ecological transition. Furthermore, NODES is committed to supporting the specific objectives outlined in the PNRR related to "Digital, Industry, Aerospace". NODES activities respond to the challenges of digital and ecological transition with specific reference to the area of specialization: Digital, Industry, Aerospace. The ambition is to valorize the great industrial potential of the district, in terms of existing competences and skills, and to prepair companies in general and SMEs in particular to the forthcoming digital and ecological revolution.

The objective of Spoke 1 “Industry 4.0 for Sustainable Mobility and Aerospace” is to improve the innovation capabilities and the competitiveness of local firms in the areas of sustainable mobility and aerospace, including the related enabling infrastructures, both physical and digital. The key long-termed technological trajectories that are already disrupting the competence mix of local companies are linked to the transition towards low-carbon mobility systems and the development of new space infrastructures and services. The shift in technological paradigms engendered by electrification, adoption of sustainable propulsion systems and sustainable materials, reduction in the access to space costs, servitization in manufacturing, pervasive use of advanced digital technologies in design and operations imply an architectural transformation of the mobility and aerospace sectors and a contextual redefinition of the role of SMEs in supply chains. Concerning the area of aerospace, the research and innovation program of Spokes 1 appears to be synergic and complementary also to the activities in the PNRR Partenariato Esteso n. 15 Space Activities.

Spoke 2, titled "Green Technologies and Sustainable Industry," focuses on the adoption and utilization of Circular Economy strategies in both upstream and downstream operations. The primary objective is to establish environmentally friendly industrial processes while simultaneously repurposing and recycling industrial, agricultural, and civil waste materials, as well as mineral byproducts. At a local level, Spoke 2 implements comprehensive solutions that prioritize the fundamental aspects of sustainable development, including economic growth, environmental preservation, and social fairness, balancing these three dimensions in order to benefit current and future generations. As an output, the creation of a portal for the mapping of by-products and (biomass and mineral) waste represents the proof-of-concept for the development of an online platform for the matchmaking between materials and conversion technologies proposed and implemented already. The applied research and the flagship project of the spoke will have synergies with National Innovation Infrastructure for the “Simulation and Monitoring of the Energy System” (PNRR Mission 4).

The research and innovation program of Spoke 3 “Culture and Tourism Industry” is fully aligned with the research area 5.2 of the National Research Program 2021-2027 (PNR) "Humanistic culture, creativity, social transformation, society of inclusion", which identifies investments in heritage, as well as falling within the logic of sustainability, also with reference to the energy transition underway, feed both direct and indirect value production chains and, above all, crossover effects, which respond to the economic models of creative cultural industries and digital platforms. The intensive and extensive application of digital technologies to cultural heritage (tangible and intangible) and the interoperability of the data produced respond to the dual objective of reducing the time and cost of conservation and making it accessible to a wide audience, while ensuring high standards of protection and quality of interventions. Within the large area "Humanistic culture, creativity, social transformation, society of inclusion" of the NRP, the area of intervention "Creativity, design and Made in Italy", in accordance with the targets of the European Commission chaired by Ursula von der Leyen and with the aims of Pillars II and III of Horizon Europe, collects the challenges of the economic and productive system of Italy, a country system that focuses on Made in Italy and export its real economy, its culture, its design and creative capacity, through the main productive areas of the 4A (furniture-home, food- Eno gastronomy, clothing-fashion, automation-mechanics) and, in general, of the creative industries.

Spoke 4 named “Digital Innovation Toward Sustainable Mountain” aims at developing tools, demonstrators, and best practices to enhance digital contents of firms and sustainability of productions in mountain regions. The digital dimension is analysed in three main directions:

1. Innovative smart working, new digital compliance procedures, and new digital organizational models;
2. Innovative digital tools for managing energy and water resources and infrastructures;
3. New organizational models of society and regeneration of mountain territories.

The Spoke’s activities are fully synergic with others envisaged within the Next Generation Italia plan (PNRR), covering three major assets: Mission 1, Digitalization, innovation, competitiveness; Mission 2, Green Revolution and Ecological Transition; Mission 5, Social inclusion and cohesion.

Spoke 5 titled “Industry for Health and Silver Economy” promotes the interaction between Public Research and health care system, SMEs and global/large companies, aiming to develop digital, innovative and sustainable technologies for the management of frail subjects. The challenges are concentrated in the following themes: personalized, precision and predicted medicine; biomaterials, biotechnologies and technologies for the earlier diagnostic; nutraceutics, nutrigenomics and functional foods; technologies for mountain medicine (telemedicine, home care and assistance for the chronically ill). The research and innovation program of this spoke is aligned with the research area 5.1 of the National Research Program 2021-2027 "Health", with a specific focus on Silver Economy.

The object of Spoke 6 “Primary Agroindustry” is to develop key enabling digital technologies to evaluate and improve the sustainability of agricultural productions for industrial transformation. The project is strictly focused on the main agricultural productions for food industries in the north-western part of Italy. The thematic research area of Spoke 6 revolves around the sustainable advancement of heavily agricultural areas, utilizing an interdisciplinary and specialized strategy. This strategy amalgamates competencies and expertise from a variety of disciplines, including biosensing, data collection and management, AI, ICT, and exposomics. The primary

expected outcome of the project is the development of novel services and business models for the agricultural industry, and it will entail the optimization of business operations, maximization of return and minimization of production costs, but, at the same time the reduction of the environmental impact.

The general aim of the Spoke 7 entitled "Secondary Agroindustry" is to strongly contribute to the innovation and increase of the competitiveness of the agri-food processing system in North-Western Italy framed by the Po River and the Alps-Apennine Mountain range, where the food sector has an elevated level of specialization, specifically in the management and enhancement of agricultural and livestock resources. However, the strengthening of the food production system is needed to face the new environmental and societal challenges, to contribute to the reposition of the North-Western economy in a period of accelerated transformation of production structures at every territorial level, and to maximize the positive impact on the society.

Spokes 6 and Spoke7 draws from multiple funding sources: PNRR funds for Research Infrastructure; PNRR funds for National Centre on Agricultural Technology and PNRR funds for National Centre on Biodiversity and Human Well Being,

The total budget for NODES' ECOSYSTEM is 125.15 M€: 14.5M€ are dedicated to the HUB for management and administrative expenses (2.5M€) and for the redevelopment of the HUB Centre (12M€); and 110.7M € to NODES' Spokes implementation. NODES' consortium assumed a funding rate of 100% of the eligible costs for universities for all envisaged type of actions6 and 50% for all other partners involved in the Ecosystem, thus the overall requested PNRR contribution is equal to 119M €. As mentioned before, a total amount of 110.7M € is dedicated for the Ecosystem actions and allocated to 7 Spokes as shown in Figure 1: each Spoke's budget is within a range of 12% - 19% of the total amount.

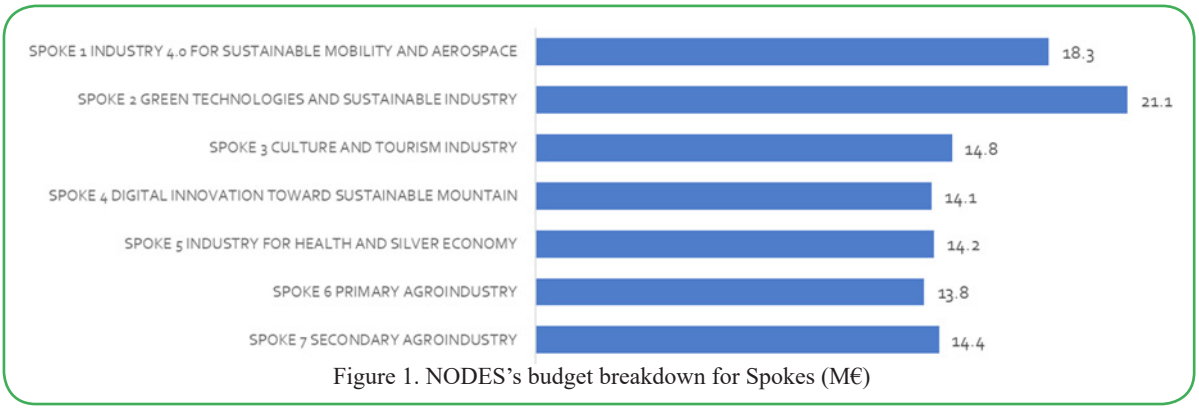

Figure 1. NODES's budget breakdown for Spokes (M€)

NODES' Research and Innovation program paid extreme attention to the budget construction, privileging the use of human resources and setting on a limited level the expenses for the other direct costs. Nevertheless, some external costs are indispensable for the good implementation of NODES. The €110.7M are breakdown in personnel costs for a total value of €30.7M, direct costs for a value of € 31.7M and cascade fund allocation for € 48.2M (equal to 40% of the overall NODES' Ecosystem). The direct costs are comprehensive of administrative, indirect cost (for 24% of direct costs, around €7.6M), subcontracting cost and other direct cost for equipment/infrastructure, goods, and services (for 76%, around €24.4M). Part of the Direct costs for equipment/infrastructure, goods, and services is aimed to pilot lines, demonstrators, and prototypes development in relation to NODES. In fact, 18% of the total direct costs (€ 5.73M) has been allocated to foster the creation of academic spin-offs (Academic PoCs). The Figure 2 below shows the breakdown of Cascade Funds in NODES' initiatives envisaged within the Boosters.

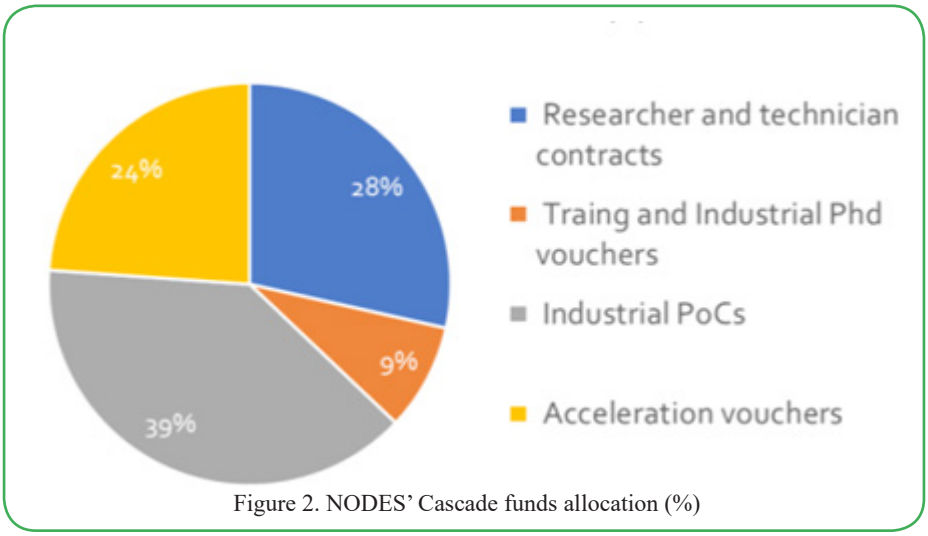

Figure 2. NODES' Cascade funds allocation (%)

Around €13.75M are allocated for the recruitment of researcher and technician; € 3.72M are allocated for training vouchers and Industrial PhD grants for SMEs and start-ups; € 16.93M are dedicated to Industrial PoCs and € 10.35M for Acceleration voucher.

Implications and Conclusions

The following research trajectories address the previous Research Questions. The answer to *RQ 1: How does the EU Recovery Plan create public value?* reveal that at the macro level the NODES' Research and Innovation program provides the framework conditions and background context for the effective implementation and replication of circular economy practices, including government, rules and enforcement of the social system, coordinating the institution that support the structure and organisation, while in the meso and micro level concrete circular solutions pave the way to concrete application of circular business models. EU Recovery Plan creates public value not only by improving the public investment but

also, through NODES, integrates sustainable development components, facilitating the advancement of a region in achieving its particular objectives across the three principal categories of sustainability:

> societal fairness, financial well-being, environmental excellence. Greater transparency of information and the creation of virtual connections between the actors will facilitate the transition of the regional economy towards the circularity paradigm. The essence of this project is rooted in the integration of sustainability, digital transformation, and the interplay between social, economic, and environmental values.

To respond *RQ 2: How to retrace public value in the EU Recovery Plan?* it is necessary to elucidate that measurement of public value is not tied to the nature of public value, but rather to the proficiency and efficacy in executing these values, regardless of their particular focus. In doing so, they not only foster enduring public value but also fortify societal resilience in the face of evolving challenges. Therefore, public managers have a duty to ensure the protection and preservation of the public interest, always prioritizing the well-being of their citizens or users over their own personal interests. Firstly, a way to measure public value is through Key Performance Indicators: NODES' Research and Innovation program adopts several KPIs because public value creation effects on citizens, companies and municipalities [30]. Thus, Figure 3 provide the outcomes and impacts of public value creation involving companies and stakeholders of NODES.

Figure 3. NODES' Activities-Outcomes-Impacts

By illuminating the interconnectedness of financial management, sustainability imperatives and societal welfare, the outlook suggests that new jobs can be created in the short to medium term through improved political support from governing bodies and the creation of new business solutions. generates a potential on which Italy's soft power is based, with positive repercussions also on contiguous economic sectors such as tourism and the creative and cultural industry, showing a significant growth potential but not yet fully expressed, to be exploited through integrated logics and strategies and a strong connection between research, territories, administrations, businesses, and human capital.

Future research trajectories and limitations

In the debate about public value creation, according to Esposito et al. [31], further research will investigate on renewable energy communities. Digital transformation has led to an unprecedented transition to mass smart working, outsourcing, business, living standards and leisure in life. With the advent of AI (Artificial Intelligence), several fields of application may undergo modifications: economics, finance, education system, security and automotive [32]. Therefore, sudden transformations may hit the public value, which could be destroyed or eroded.

A possible limitation is that the research was predicated on a singular case study and as such, the outcomes, although of a probing nature, are not transferable to analogous settings. Therefore, it is imperative to advance the research by expanding the investigative scope, either through qualitative means (such as building upon the original case study methodology and including more similar cases) and/or via quantitative avenues (such as delving into descriptive or inferential analyses).

Acknowledgments

This paper is part of the project NODES which has received funding from the MUR – M4C2 1.5 of PNRR funded by the European Union - NextGenerationEU (Grant agreement no. ECS00000036).

Disclosure statement

No potential conflict of interest was reported by the author(s).

Declaration of interest statement

The author declare that he has no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

References

1. Esposito, P., Ricci, P., & Sancino, A., (2021). Leading for social change: waste management in the Place of Social (IR)Responsibility, *Corporate Social Responsibility and EnvironmentalManagement(CSREM)*,vol.28,issue2,p.667-674.

2. Cui, T., & Osborne, S. P. (2022). Unpacking value destruction at the intersection between public and private value. Public Administration,1–20.
3. Esposito P., & Tufo M., (2023b). To build or not to build? How price instability affects PPP in Healthcare, in Vrontis D. et al., Business Transformation in Uncertain Global Environments, in *16th Annual Conference of the EuroMed Academy of Business,*, EuroMed Press, ISSN: 2547-8516, ISBN: 978-9963-711-98-7.
4. Moore, H. M. (1994). 'Public value as the focus of strategy'. *Australian Journal of Public Administration, 53*(3).
5. Puron-Cid, G., Reddick, C. G., & Ganapati, S. (2008). 'Public value of online financial transparency Financial sustainability and corruption of public officials in the US state governments. *International Journal of Public Sector Management, 32*(5), 467–488. https://doi.org/10.1108/IJPSM-03-2018-0073
6. Hartley, J., Alford, J., Knies, E., & Douglas, S. (2017). 'Towards an empirical research agenda for public value theory'. *Public Management Review, 19*(5), 670–685. https://doi.org/10.1080/14719037.2016.1192166
7. Hay, D., & Cordery, C. (2018). 'The value of public sector audit: Literature and history'. *Journal of Accounting Literature, 40*, 1–15. https://doi.org/10.1016/j.acclit.2017.11.001
8. Bracci, E., Saliterer, I., Sicilia, M., & Steccolini, I. (2021). 'Accounting for (public) value(s): reconsidering publicness in accounting research and practice'. *Accounting, Auditing & Accountability Journal, 34*(7), 1513–1526. https://doi.org/10.1108/AAAJ-06-2021-5318
9. Hartley, J., Parker, S., & Beashel, J. (2024). Leading and recognising public value. *In Challenges to Public Value Creation: Authority, Process, and Complexity* (pp. 159-182). Cham: Springer Nature Switzerland.
10. Cluley, V., Parker, S., & Radnor, Z. (2020). New development: Expanding public service value to include dis/value. *Public Money & Management*.
11. Osborne, S., Nasi, G., & Powell, M. (2021). Beyond co-production: Value creation and public services. *Public Administration, 99*(4), 641–657.
12. Osborne, S., Powell, M., Cui, T., & Strokosch, K. (2022). Value creation in the public service ecosystem: An integrative framework. *Public Administration Review, 82*(4), 634–645.
13. O'Flynn, J. (2021). Where to for public value? Taking stock and moving on. *International Journal of Public Administration*, 1-11, 867–877
14. Nicolò, G., Santis, S., Incollingo, A., & Polcini, P. T. (2023). Value Relevance Research in Accounting and Reporting Domains: A Bibliometric Analysis. *Accounting in Europe*, 1-36.
15. Alford, J., & Hughes, O. (2008) 'Public value pragmatism as the next phase of public management'. *American Review of Public Administration, 38*(2), 130–148. https://doi.org/10.1177/0275074008314203
16. Esposito, P., Dicorato Spiridione, L., & Doronzo, E., (2020) The effect of ownership on sustainable development and environmental policy in urban waste management: an explicatory empirical analysis in municipal corporations, *Business Strategy and Environment (BSE)*, Vol. 30, Issue 2, pp. 1067-1079.
17. van Gestel, N., Ferlie, E., & Grotenbreg, S. (2023). A Public Value Strategy for Sustainable Development Goals: Transforming an Existing Organization? *British Journal of Management*. https://doi.org/10.1111/1467-8551.12742
18. Jaspers, S. (2021). A Conceptual Model for Individual Coping with Value Conflicts. *PERSPECTIVES ON PUBLIC MANAGEMENT AND GOVERNANCE, 4*(3), 277-290. https://doi.org/10.1093/ppmgov/gvab005
19. Cohen, S., Manes-Rossi, F., & Brusca, I. (2023). Are SDGs being translated into accounting terms? Evidence from European cities. *Public Money & Management, 43*(7), 669-678.
20. Brunelli, S. (2020). Accounting and Accountability Tools and Practices for Environmental Issues: A Narrative Historical Academic Debate. *Accounting, Accountability and Society: Trends and Perspectives in Reporting, Management and Governance for Sustainability*, 3-18.
21. Aversano, N, Di Carlo F, Sannino G, Tartaglia Polcini P, Lombardi R. (2020). Corporate social responsibility, stakeholder engagement, and universities: New evidence from the Italian scenario. *Corporate Social Responsibility and Environmental Management (CSREM), 27*: 1892–1899.
22. Esposito P., Ricci P., (2015) How to turn public (dis)Value into new Public Value? *Evidence from Italy, Public Money & Management*, Vol. 35, N. 3, May, p. 227-231.
23. van Gestel, N., & Grotenbreg, S. (2021). Collaborative governance and innovation in public services settings. *POLICY AND POLITICS, 49*(2), 249-265. https://doi.org/10.1332/030557321X16123785900606
24. Jain Gupta, P., & Suri, P. (2017). Measuring public value of e-governance projects in India: citizens' perspective. *Transforming Government: People, Process and Policy, 11*(2), 18. https://doi.org/10.1108/TG-07-2016-0043
25. Nugraha, U., Rahayu, A. Y. S., & Wijaya, C. (2023). Public Value Creation in State-Owned Enterprises and Economic Recovery Post Covid-19: The Case of Bank Rakyat Indonesia. *Review of Integrative Business and Economics Research, 12*(4), 149-162.
26. Chandra, Y., & Paras, A. (2021). Social entrepreneurship in the context of disaster recovery: Organizing for public value creation. *Public Management Review, 23*(12), 1856-1877.
27. Eisenhardt, K. M. & Graebner, M. E. (2007) "Theory Building From Cases: Opportunities And Challenges." *Academy of Management, 50*, 25-32.
28. Yin, R. K. (2003). "Case study research: Design and methods (3rd ed.). Thousand Oaks, CA: Sage.
29. Yin, R. K. (2017) "Case study research and applications: Design and methods", Sage publications.
30. Esposito, P., & Tufo, M., (2023c). A bibliometric analysis on false accounting of listed companies, in Vrontis D. et al., Business Transformation in Uncertain Global Environments, in *16th Annual Conference of the EuroMed Academy of Business,* EuroMed Press, ISSN: 2547-8516, ISBN: 978-9963-711-98-7.
31. Esposito, P., Marrasso, E., Martone, C., Pallotta, G., Roselli, C., Sasso, M., Tufo, M. (2024). A roadmap for the implementation of a renewable energy community, *Heliyon, 10*(7), E282269, CellPress. ISSN 2405-8440, https://doi.org/10.1016/j.heliyon.2024.e28269
32. Esposito, P., & Tufo M., (2023a). CHAT-GPT, what are the accountability perspectives?, in Vrontis D. et al., Business Transformation in Uncertain Global Environments, in *16th Annual Conference of the EuroMed Academy of Business, EuroMed Press*, ISSN: 2547-8516, ISBN: 978-9963-711-98-7.