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Beyond numbers: accounting, people, and relationships in rural repopulation initiatives

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"Ma l'economia cosa c'entra con te?

[…]

Voglio capire perché esistono i ricchissimi e i poverissimi, non mi basta la filosofia."

(Desiati[1], 2021, p. 56)

[1] Mario Desiati is an Apulian writer, my region of origin, in southern Italy. This fragment is excerpted from his book entitled "Spatriati". "Spatriati" is a term from the Apulian dialect that means alienated, dispersed, fragmented, uncertain. I think this term reflects how we feel when we leave our homeland: "in the place that gives us life, far from the place where we feel alive" (cit. Sofia Ricci).

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I want to dedicate these first few pages to *love*, in its broadest and most authentic form.

To the love I received from my supervisor, Caterina Pesci, who accompanied me on this journey with freedom and sweetness. She allowed me to choose every step of my journey, supporting me with trust and always treating me as an equal. I owe her my love of research and knowledge, as well as the opportunity to undertake a PhD that I had long since abandoned in my dreams. Her presence, even from miles of distance, made this journey less lonely, and for that I will always be grateful.

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In general, I dedicate this thesis to all the people I have met along this journey. Each of them has nourished me with smiles, words, hugs, and shared spaces. If this dissertation exists today, it is because it was not written only with books and concepts, but also with the beauty of authentic relationships.

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Summary

This doctoral thesis stems from the desire to go 'beyond the numbers' and explore how accounting can intersect with people and relationships in rural repopulation initiatives launched in areas affected by severe depopulation.

Rural depopulation is a significant and growing issue with dramatic social, economic, and environmental consequences, as it leads to the impoverishment of local communities' socio-economic conditions and the loss of natural resources essential to human survival and the maintenance of ecological systems. This issue represents a significant challenge that requires urgent attention. In this scenario, this dissertation, realised as part of a collaboration between the University of Trento and the Agency of Social Cohesion (ACS) of the Autonomous Province of Trento (Italy), within the framework of the National Recovery and Resilience Plan (PNRR) and the cotutelle with the University of Burgos, aims to explore the potential role that accounting tools, particularly social impact measurements (SIMs), may play in contributing (or not) to addressing this problem.

To achieve this general objective, the dissertation is structured into three main studies that examine the interactive dynamics between repopulation initiatives, SIMs, and people from different perspectives, performing an in-depth and critical analysis of their interface to address depopulation. The first study combines quantitative and qualitative methods to identify the most significant factors influencing consensus in repopulation initiatives of remote rural areas. The second study takes a participatory action research (PAR) approach to analyse the emancipatory potential of a SIM developed to assess the impact of a repopulation initiative. Finally, the last investigation conducts a comparative case study that examines the similarities and differences between two SIMs developed to evidence the contribution of repopulation initiatives to the social development goals (SDGs) in two repopulation initiatives implemented in two European regions: one in Italy and the other in Spain.

The first study examines how forms of social capital – bonding, bridging, and linking – influence consensus in a rural repopulation initiative, a crucial element for its legitimacy. Using a mixed approach based on 409 questionnaires and 17 semi-structured interviews, we found that all three forms of social capital influence consensus, while individuals' propriety beliefs shape their effect. This study contributes to the understanding of social dynamics in repopulation initiatives, highlighting the importance of focusing on individuals' propriety beliefs to understand consensus' dynamics.

The second study investigates whether and under what conditions tailored SIMs can promote the emancipatory role of accounting. Using a PAR approach, a tailored SIM was developed through an in-depth process involving native residents, young people, elders, newcomers, among others. The results show that despite the high level of engagement, the analysed SIM encounters structural limitations in transforming into an emancipatory tool, given the difficulty in translating emotions into metrics, the scarcity of local data, and the political and institutional context in which it was developed. This study contributes to the literature on SIMs and emancipatory accounting by highlighting that tailored SIMs are not sufficient to generate emancipatory change.

The third study problematises the role of stakeholders' engagement in Sustainable Development Goals (SDGs) measurement systems (as SIMs), investigating whether they can rebalance power relations in favour of weaker actors, as claimed by the SIM literature, or, conversely, reproduce the mechanisms of domination highlighted by critical accounting scholars. A comparative analysis of two repopulation initiatives in Italy and Spain, based on 38 semi-structured interviews and documentary content analysis, reveals that stakeholder engagement is insufficient to ensure effective consideration of the weakest actors, thereby masking their actual impact on achieving sustainability. In Italy, despite widespread participation, the SIM has undervalued the voice of the local community and remained an underutilized tool; in Spain, however, stakeholder engagement has been exploited to emphasize the organisation's positive aspects and obscure its negative ones. This study contributes to the SIMs and critical accounting literatures, showing how stakeholders' engagement can reinforce existing power structures instead of defending the interests of the weakest.

The overall results of the dissertation indicate that the activity of measuring, as a form of accounting, can be helpful in assessing results from the perspective of the organisations promoting repopulating rural areas; but in the meanwhile, the developed measures are insufficient instruments to mitigate inequalities. The thesis thus calls for rethinking accounting as a practice of listening and bottom-up co-creation, capable of amplifying the voices of rural communities rather than those of the most powerful actors.

Contents

List of Figures

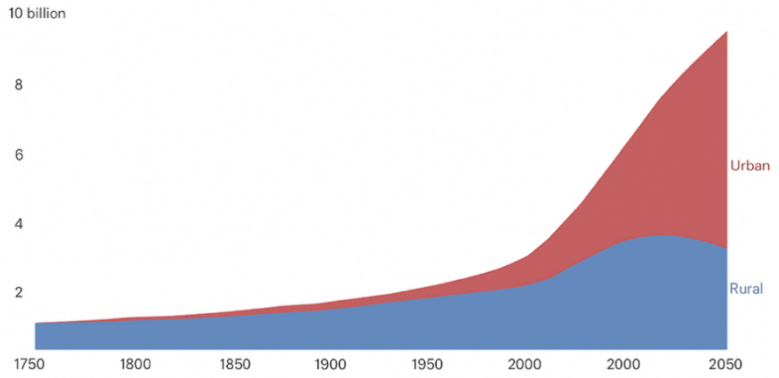
List of Tables

Introduction[2]

> *"I can compare the social construction of a territory to the individual perceptions of it. Human and territorial relationships in the city are built around individuals. […] In contrast, in the countryside, human interactions and the relationship with the land emphasise care and sharing, rooted in a culture that values community".*
>
> (Márquez[3], 2020, pp. 15-16, translated from Spanish)

The world's population is experiencing a deep transition, and urbanisation is emerging as one of the most important changes of the current era, which is expected to accelerate in the coming decades (Zhang, 2016). Analysing population growth dynamics and distinguishing between urban and rural areas is essential to understanding current global socio-economic and environmental challenges. Historical data and demographic projections up to the middle of the 21st century reveal a profound redefinition of human habitat, with the world's population gradually shifting from rural to urban areas (Figure 1).

Figure 1: Urban and rural population projected to 2050, World, 1750 to 2050.



Source: United Nations, Department of Economic and Social Affairs, Population Division (2018); HYDE (2023) – with minor processing by Our World in Data.

As illustrated in Figure 1, while the period between 1750 and the beginning of the 20th century was characterised by a predominance of rural populations, starting in the middle of that century, urban population growth accelerated significantly. The historic turning point occurred around 2007, when the global urban population exceeded the rural population for the first time, marking a turning point (Zhang, 2016). Moreover, future projections indicate that this trend is unlikely to slow down (Figure 1). It is estimated that by 2050, the world's urban population will reach approximately 68% of the total population, with an increase of around 2.5 billion people concentrated in urban areas.

However, we should not see the process of urbanisation, which has impacted the world as a whole, simply as a phenomenon of numerical population reduction in rural areas but as a real societal fracture: the loosening of relational ties (De Rossi, 2018), the disappearance of essential services for rural communities (Cersosimo & Nisticò, 2021), the aging of the local population (Li et al., 2019), the splitting off from collective memory and site-based knowledge (Shiva, 1989, 1993), the growing detachment between communities and their territories (De Rossi, 2018), and the loss of environmental biodiversity (Pereira & Navarro, 2015) are all dramatic consequences of rural depopulation.

[2] The author used ChatGPT to improve and correct the writing style. After using this tool, the author reviewed and edited the content and takes full responsibility for the content of the publication.

[3] Francia Márquez, an activist of Afro descendant origins and defender of the environment and human rights. She is the Vice President of Colombia for the 2022-2026 period, during which I carried out my research visit at the University of Cartagena.

Márquez (2020) offers us an excellent key to interpret this situation. In her reflections, two opposing worldviews are highlighted: the urbanity grounded in individualism versus the rurality defined in terms of collectivism. This opposition involves more than just two different ways of inhabiting the space; it means two fundamentally different understandings of community. At one extreme, urban life is characterised by the priority of the individual as producer and accumulator; at the other end, rural life is characterised by an interdependent vision of the human being, intertwined with responsibility to others and nature through relationships of care.

In this scenario, the necessity arises to repopulate rural areas not only to address the demographic decline but also to reactivate the relational aspect of living together (De Rossi, 2018). Moving back into rural areas is not only a matter of buildings and infrastructure; it entails restoring social capital, defined as “connections among individuals - social networks and the norms of reciprocity and trustworthiness that arise from them” (Putnam, 2000, p. 19), and reconnecting with nature. It means rediscovering that community is not just an aggregation of isolated individuals but rather an interdependent network built on collective responsibilities, common memories, and daily practices of care. At the same time, it involves recovering our relationship with land and ecosystems in a way that moves beyond extraction, towards coexistence, reciprocity, and regeneration (Shiva, 1989, 1993).

The collective understanding of life that emerges in rural areas aligns with non-Western relational philosophies that inform a stream of critical accounting scholarship that underscores that a person is not an autonomous or self-sufficient being, but a "self-in-relation" who is constructed as a being through relationships with other human and non-human beings, as well as in relationship to land and territory (Gallhofer, 2018, p. 2119).

According to this critical research approach, traditional accounting reproduces an urban logic, legitimising capital accumulation and private property while marginalising and rendering invisible other values, such as care, social relations, and shared responsibilities (Cooper, 1992; Cooper & Senkl, 2016; Cooper et al., 2022). This perspective contrasts with the more typical values of rural life, which are not expressed in numerical terms but in relational terms, and are not oriented towards the individual accumulation of resources but rather towards mutual responsibility, care for the community, and connection with the land and ecosystems. These values offer the possibility of (re-)orienting accounting towards an alternative vision that is more community-oriented and attentive to social justice and environmental sustainability (Bebbington et al., 2017; Gray et al., 1996).

In this scenario, tailored SIMs (Costa & Pesci, 2016) can be interpreted as accounting tools capable of enabling the representation of this collective vision, and as such, useful instruments in rural contexts. By engaging multiple stakeholders in the construction of measurements, tailored SIMs can help address the limitations of current accounting practices identified by Gallhofer (2018) by strengthening communities, promoting a collective and relational understanding of life, and encouraging recognition of the inseparable interaction between human beings and nature.

However, in contexts affected by severe depopulation, SIMs can, on the one hand, help to restore forms of collective life that have gradually weakened due to urban migration. On the other hand, the strong social ties that characterise these areas (Hofferth & Iceland, 1998) may influence the measurement process. Specifically, three different types of social capital may influence the measurement process and repopulation outcomes. These types are bonding social capital (BSC), which describes the strong and cohesive bonds between individuals within rural communities (Putnam, 2000); bridging social capital (BRSC), which refers to the connections from rural communities to external actors (Granovetter, 1985; Putnam, 2000); and linking social capital (LSC), which identifies the relationships from rural communities to institutional or power structures (Woolcock, 2001).

Social capital can influence not only rural community practices but also shape repopulation initiatives in these areas. The latter can serve as spaces for innovation and territorial regeneration (Viazzo & Zanini, 2014), but they can also become sites of tension and conflict, where differing interests and incompatible visions lead to opposition. In this context, accounting - particularly tailored SIMs - can play a vital role in fostering a balance among the various social dynamics and perspectives within the territory, or, conversely, they may create asymmetries that strengthen some groups' positions at the expense of others.

To this end, this dissertation moves ‘beyond the numbers’ to investigate how accounting measures can intersect with social capital and the people involved in repopulation initiatives implemented in areas severely affected by depopulation. My research aims to assess the extent to which accounting, usually described as a neutral technique of opaque quantification, can instead serve different alternative social needs by a) recognising and valuing the social relationships existing in rural communities, and b) representing a tool for stimulating the creation of new social relationships. In this

context, accounting will not be understood solely as a means of quantification but as a tool to leverage social and political changes, resulting in the rebirth of rural areas.

The definition of this general objective builds on critical scholars' invitation to look beyond the quantification that dominates accounting practices today (Lehman, 2019). I want to understand how repopulating rural areas can operate not only as programmes for addressing demographic and economic problems, but also as a philosophical and political approach to rethink what accounting might mean: not just a site of measurement and control, but a site of reinvigorating relationships, communities, and ways of coexisting with nature.

To pursue this objective, the thesis is divided into three chapters that jointly focus on the common theme of social capital and people in repopulation initiatives. To do so, each chapter addresses a specific objective. The first chapter investigates the relationship between consensus and social capital in a specific repopulation initiative. The second chapter explores whether, and under what conditions, a tailored SIM can be useful for making social capital visible in a repopulation initiative, while enhancing the perspective of emancipatory accounting, which interprets accounting as a practice capable of generating social change. Finally, the third chapter problematises the use of tailored SIMs in the context of rural repopulation, showing how, although measurements of social capital and other relational dimensions are included in measurement processes, they can produce value only if they are used to trigger organisational change.

The first chapter investigates the complex, nuanced relationship between consensus (Haack et al., 2021) and social capital (e.g., Bourdieu, 1985; Putnam, 2000) within the framework of a repopulation initiative in a remote rural area. This study examines the influence of the three distinct forms of social capital mentioned above (BSC, BRSC, and LSC) on the consensus-building process, which is pivotal for legitimising the initiative. This research performs a case study (Eisenhardt, 1989) encompassing a mixed-method approach (Mele et al., 2019). Firstly, this study analyses the data gathered through the responses to 409 questionnaires. Secondly, it is complemented by the conduction of 17 semi-structured interviews that revealed a positive relationship between the identified forms of social capital and the consensus construct. Moreover, the qualitative findings illuminate the underlying mechanisms through which social capital may either impact consensus thought individuals' propriety beliefs. This study shows that all three forms of social capital can substantially bolster their consensus. Additionally, it emphasises that addressing the diverse propriety beliefs associated with these forms of social capital is essential for establishing a foundation for the long-term sustainability of similar initiatives. Overall, this study contributes to the understanding of social dynamics in repopulation initiatives, highlighting the critical role of social capital and individual propriety beliefs in rural repopulation initiatives.

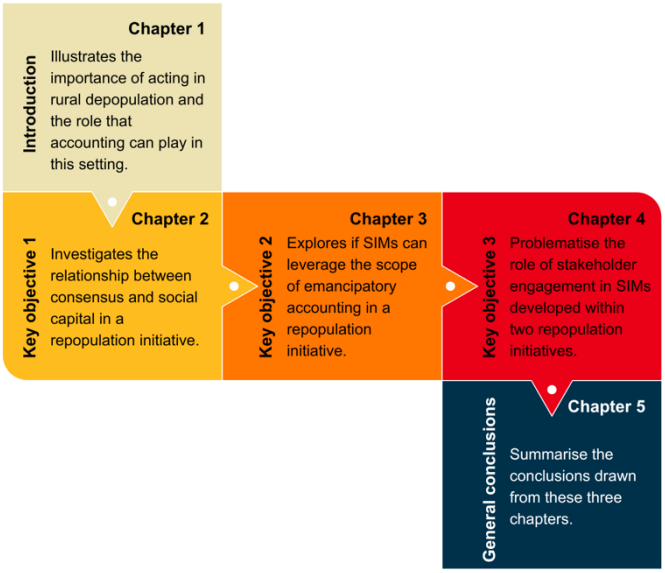
Building on the results of the first study, the second chapter investigates whether social capital – and, more generally, relational values – can be translated into proper measurements through SIMs. It analyses a tailored SIM developed through an immersive stakeholder engagement process (Christensen & Ebrahim, 2006; Costa & Pesci, 2016) as part of a social repopulation initiative implemented in a rural area in Italy. This study explores whether and under what conditions SIMs can play an emancipatory role, as theorised in the critical accounting literature (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015). Specifically, it analyses the extent to which SIMs can make visible the interconnectedness among different elements of the system to raise awareness of social and environmental issues (Gallhofer, 2018). Adopting a PAR approach (Bringel & Maldonado, 2016), various local stakeholders were involved in the construction of the SIM, including native people, elders, young people, and newcomers, through 17 semi-structured interviews, informal discussions, and a questionnaire. The results show that, while ensuring a high level of engagement, the SIM encounters structural limitations in transforming into an emancipatory tool related to the difficulty of translating emotions and relationships into metrics (Lehman, 2019), the scarcity of social and economic data at the local public organisational level (Herrero & Gago, 2023), and the political and institutional discontinuity of the entity promoting the initiative. This study contributes to the existing literature on SIMs by highlighting how the effectiveness of such tools depends on the capability to effectively engage stakeholders (Hall & O'Dwyer, 2017), data availability, and context specificity, and offers empirical evidence to research on emancipatory accounting, showing the challenges that limit its transformative potential (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015). In terms of practical implications, this study suggests that using tailored SIMs in repopulation initiatives is not an appropriate tool unless the conditions in which they are developed and applied ensure that the limitations identified can be adequately overcome.

Finally, the third investigation broadens the objectives of the first and second studies by placing the SIMs within the global framework of SDGs. Specifically, this study examines whether the socio-cultural roots of SDGs (Ergene et al., 2024; Okorodudu et al., 2015; Salleh, 2017) influence the role of stakeholder engagement in developing SIMs (Costa & Pesci, 2021; Fiandrino et al., 2022). In this regard, it analyses two SIMs designed within repopulation initiatives implemented in remote areas of Italy and Spain to assess their contribution to the SDGs. While SIM literature emphasises stakeholder

engagement to prevent the needs of powerful actors from prevailing over those of weaker ones (Fiandrino et al. 2022), the socio-cultural roots of SDGs may reproduce multiple mechanisms of domination claimed by critical accounting scholars (e.g., Gallhofer, 2018), turning SIMs into instruments of camouflaging (Michelon et al., 2016) or impact washing (Yang et al., 2021). By adopting a multiple case study approach (Eisenhardt, 1989; Humphrey & Scapens, 1996; Yin, 2014), this research combines documentary content analysis with 38 semi-structured interviews to investigate whether stakeholder engagement in SIMs can address the needs of weaker actors or, conversely, reinforce existing hierarchies. The findings reveal that in the Italian case, local communities' perspectives were excluded during the initial design phase of the initiative, rendering the SIM ineffective in representing their needs. Moreover, the SIM remained an unused tool, generating a perception of camouflage. In contrast, in Spain, the SIM was used as an instrument of impact washing (Yang et al., 2021), constructing a positive narrative of the initiative while obscuring the experiences of the weaker actors, such as racialised, poor women (Haynes, 2025; Lehman, 2019). This study contributes to the literature on SIMs (Costa & Pesci, 2021; Fiandrino et al., 2022) and critical accounting (Gallhofer, 2018; Haynes, 2025; Lehman, 2019) by showing that stakeholder engagement, when not accompanied by a genuine rebalancing of power dynamics, risks reinforcing the same socio-cultural roots embedded in the SDGs framework rather than defending the interest of weaker actors.

Read as a whole, the five chapters of this dissertation (Figure 2) provide nuanced and critical contributions that advance knowledge on the interplay between accounting, social capital, and people in the context of repopulation initiatives.

Figure 2: Thesis dissertation structure.



Specifically, this dissertation underscores the role of social capital, relationships, and consensus as important factors for the long-term sustainability of repopulation initiatives, while cautioning against reducing these dynamics to simple metrics, which would overlook and ignore the complexity of the social and ecological values embedded by rural communities. Furthermore, SIMs, contextualised within the general framework of SDGs, introduce a further layer of tension: they attempt to universalise the understanding of sustainability, affecting local knowledge and practices, by imposing a technocratic perspective that could easily erase the complex entanglements among humans, non-humans, and territories (Salleh, 2017).

This study proposes to develop a critical reflection on these tensions. I will consider repopulation initiatives not only as demographic or economic interventions, but as collective spaces for social experimentation in which epistemological and political battles are fought over what "value" means, who has the power to define it, and what future worlds such definitions contribute to making possible. By approaching the analysis of consensus and social capital, SIMs and emancipatory accounting, SDGs and multiple mechanisms of domination, I will attempt to show that accounting is never a politically neutral or technically objective language (Haynes 2025) but rather a political tool that shapes the moments in which decisions are made about which people and relationships count. At the same time, within the context of rural repopulation initiatives, precisely because of their connection with nature, this dissertation focuses on how accounting can also facilitate the emergence of just, collective, and ecologically sensitive alternatives (Gallhofer, 2018) rather than reproducing mechanisms of social exclusion and power.

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Chapter 1

The relationship between consensus and social capital in repopulation initiatives: a nuanced view[4]

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Abstract

This study investigates the complex, nuanced relationship between consensus and social capital within the framework of a repopulation initiative located in a remote mountainous region. The research examines the influence of three distinct forms of social capital - bonding, bridging, and linking - on the consensus-building process, which is pivotal for legitimising such initiatives. Utilising a case study methodology, the research encompasses a comprehensive dataset derived from 409 questionnaires and 17 semi-structured interviews with diverse stakeholders. The quantitative analysis reveals a positive relation between the identified forms of social capital and the consensus construct. Moreover, the qualitative findings illuminate the underlying mechanisms through which social capital may either positively or negatively impact consensus thought individuals' propriety beliefs. This study posits that all three forms of social capital can substantially bolster consensus. However, it emphasises that addressing the diverse propriety beliefs associated with these social capital forms is essential for establishing a foundation for the long-term sustainability of similar initiatives. Overall, this research contributes to the understanding of social dynamics in repopulation initiatives, highlighting the critical role of social capital and individuals' propriety beliefs.

Keywords

Repopulation initiatives; consensus; social capital; bonding social capital; bridging social capital; linking social capital.

[4] The author used ChatGPT to improve and correct the writing style. After using this tool, the author reviewed and edited the content and takes full responsibility for the content of the publication.

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1 Introduction

This paper analyses the relationship between consensus (Haack et al., 2021) and social capital (e.g., Bourdieu, 1985; Putnam, 2000) in the context of a repopulation initiative of an Alpine remote village. Demographic decline in remote areas exacerbates inequalities, undermining equitable access to opportunities, resources, and essential services (Eurostat, 2017). This phenomenon contrasts sharply with the Sustainable Development Goals (SDGs), which advocate for inclusive development and aim to enhance all communities by ensuring collective well-being (United Nations Development Programme, 2019).

Public repopulation initiatives have shown strong potential to foster changes counteracting the demographic decline in some remote areas (Viazzo & Zanini, 2014). Territories experiencing a drastic reduction in services due to depopulation may find opportunities for revitalisation by introducing new families and recovering public or private unused real estate assets. However, the changes driven by adopting such repopulation initiatives critically depend on the ability of public organisations to legitimise themselves (Suchman, 1995; Suddaby et al., 2017). Prior literature has mainly scrutinised the collective level of legitimacy, even though a lack of legitimacy can result from the failure to secure it at the individual level, which is a key legitimating factor (Bitektine & Haack, 2015). Recently, Haack et al. (2021) recognised the importance of consensus as the meso-level concept that connects micro and macro levels, which arguably might play a major role in repopulation initiatives and should be object of further investigation.

In public initiatives, social capital has been recognised as a pivotal factor in supporting consensus-building efforts (Fukuyama, 2002), and it can be defined as the resources derived from social relationships within a community (e.g., Bourdieu, 1985; Putnam, 2000). Additionally, the construct of social capital can be studied under three nuances (Granovetter 1985; Putnam 2000; Woolcock, 2001): the first is the bonding social capital (BSC) that defines a close relationships among individuals or homogeneous groups (Putnam, 2000); the second is the bridging social capital (BRSC), that depicts a relationships connecting individuals or groups with heterogeneous characteristics (Granovetter, 1985; Putnam, 2000); the third is the linking social capital (LSC) that refers to the relationships between individuals or groups and formal institutions or structures of power (Woolcock, 2001). Previous studies have shown that these three forms of social capital are interconnected (e.g., Babaei et al. 2012; Poortinga, 2012), but their relationship with consensus could vary.

Despite the acknowledged importance of consensus and social capital in repopulation initiatives, their relationship remains sparsely studied. Hence, this study addresses the following research questions: (1) *Is consensus related to BSC, BRSC, and LSC in repopulation initiatives?* and (2) *How can these three forms of social capital influence the individuals shaping consensus?*

To answer these questions, we conducted a case study (Yin, 2003) of a repopulation initiative, implemented in a remote area of northern Italy, promoted by five local public organisations. This initiative aims to permanently repopulate an area experiencing significant demographic decline by introducing new families (hereafter called "newcomers") into the village. These families were granted access to unused public real estate under a four-year free-use agreement, contingent on their active participation in the community's life.

The investigation used a mixed-methods approach (Mele et al., 2019) that involved administering 409 questionnaires and conducting 17 semi-structured interviews with various local community stakeholders (i.e., members of local public organisations, members of the local community, and newcomers). Quantitative findings revealed a positive relation between consensus and the three forms of social capital, suggesting the need to consider the three social capital forms jointly, as variations in one form affects the others. Then, considering the existence of a positive relation among these three forms of social capital and consensus, a qualitative analysis has been performed to gain more nuanced insights into how the disaggregated elements of these forms can contribute to positively (or negatively) building consensus for the initiative, investigating the role of individual beliefs. Particularly, the qualitative findings identify social capital elements and connected beliefs potentially challenging the initiative's long-term degree of consensus.

This study answers the call of Haack et al. (2021) on how to analyse consensus and the heterogeneity of individual judgments that impact legitimacy. It also contributes to the debate on the role played by social capital in the process of shaping consensus in repopulation initiatives by highlighting the interconnectedness of the three forms of social capital and revealing the importance of monitoring their disaggregated elements. Furthermore, this research offers practical

insights on how to understand the different disaggregated forms of social capital impacting consensus. After this introduction, Section 2 provides the theoretical background of this study; Section 3 presents the context and methods used for data collection; Section 4 discusses its main findings; Section 5 offers a discussion of the results; and Section 6 provides conclusions, theoretical contributions, and practical implications.

2 Theoretical background

2.1 The role of consensus in repopulation initiatives of remote areas

Repopulation initiatives have been adopted in remote rural areas to counteract demographic decline and revitalise isolated communities (Viazzo & Zanini, 2014). In remote areas, the scarcity of employment opportunities, inadequate services, and limited access to infrastructure stem from a progressive decline in primary sector employment and the concentration of work opportunities in urbanised areas (Eurostat, 2017). These conditions exacerbate depopulation trends, intensifying migration to cities and depriving these zones of essential services (Cersosimo & Nisticò, 2021).

To counteract this trend, there has been a growing emergence of initiatives focused on repositioning marginalised areas (De Rossi, 2018). Among these initiatives, some repopulation efforts focus on revitalising these regions' social and cultural fabric (Bertolino & Corrado, 2017; Camagni, 2009). Particularly, a widely adopted strategy involves recovering real estate assets, promoting new forms of residential living to accommodate incoming inhabitants (Onni & Pittaluga, 2021). Thanks to the arrival of new families, such initiatives not only preserve these territories' social, cultural, environmental, and economic heritage but also contribute to preventing the degradation of ecosystems (Pereira & Navarro, 2015), offering families a higher quality of life through proximity to nature. However, achieving sustainable repopulation necessitates targeted investments that balance the needs of the existing population with the integration of newcomers and the preservation of the environment. Attracting and retaining newcomers requires providing local services, improving infrastructure, and creating job opportunities (Stockdale et al., 2000).

When a public organisation implements a repopulation initiative, it becomes essential to examine the processes that confer and sustain its legitimacy, as a key factor in the success of such an intervention (Wallner, 2008).

Legitimacy is defined as "a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions" (Suchman, 1995, p. 574). In this regard, legitimacy is considered crucial for the survival of organisations and repopulation initiatives (Zimmerman & Zeitz, 2002), as a lack of legitimacy means that people do not consider the repopulation initiative as appropriate.

However, Suddaby et al. (2017) explain that legitimacy can be interpreted as a 'propriety,' or a 'process,' or a 'perception' resulting from a multi-level process of social judgment formation that operates at both collective and individual levels (Bitektine & Haack, 2015). Individual and collective perceptions indeed play significant roles in legitimising organisations' initiatives (Dornbusch & Scott, 1975; Johnson et al., 2006; Tost, 2011; Zelditch & Walker, 2000; Zelditch, 2011). In this scenario, Haack et al. (2021) introduce a significant distinction between legitimacy and consensus. These authors (Haack et al., 2021) show that individuals form judgments based on propriety beliefs, that is, individual-level assessment of the social acceptability of organisational actions (Dornbusch & Scott, 1975; Johnson et al., 2006). In their view, the propriety belief is distinguished from validity judgment, which represents, instead, a collective perception of the appropriateness of such actions (Bitektine & Haack, 2015; Tost, 2011; Zelditch & Walker, 2000; Zelditch, 2011). The legitimacy process, therefore, unfolds both “at the collective level (where perceptions of appropriateness are created, shared, and validated) and at the level of the individual, who uses collective perceptions to derive his or her judgment and engages in appropriate action” (Haack & Sieweke, 2018, p. 488).

In addition, Haack et al. (2021) introduce the notion of consensus as a meso-level construct bridging validity (macro) and propriety beliefs (micro). Consensus is defined as “the degree to which individual members of a reference group (e.g., team, organisation, industry, field, or society at large) agree that the essence, features, or activities of a legitimacy object are proper for a given social context” (Haack et al., 2021, p. 756). Thus, when a reference group exhibits high consensus, most members agree on propriety, whereas low consensus indicates that propriety is contested (Bundy & Pfarrer, 2015; Pfarrer et al., 2008).

This implies that when a legitimacy object is collectively validated, there may be varying degrees of consensus among individual members of the collective. For example, in the case of public organisations, although they may be collectively legitimised through public elections, they might fail to garner the consensus of the local community. Failure to achieve consensus may lead organisations to rely on an "illusion of support" that conceals widespread discontent among members of the local community (Haack et al., 2021, p.759). Hence, an apparent validity not supported by high consensus may, finally, result in a phenomenon known as the "legitimacy gap" (Deegan, 2019), which could compromise the long-term sustainability of organisational actions. Consequently, in marginalised areas affected by depopulation, local public organisations should carefully identify and strengthen both the individual and collective factors that foster consensus, ensuring the medium-long-term legitimacy of their initiatives.

2.2 The role of social capital (bonding, bridging, and linking) in repopulation initiatives

Previous research has mainly referred to institutional pressures as pivotal factors determining changes in legitimacy (Bitektine & Haack, 2015; Suddaby et al., 2017), while this research argues that, in the context of repopulation initiatives, where relational dynamics are central, social capital can play a pivotal role in shaping legitimacy and consensus-building processes.

The notion of social capital has increasingly been applied in the context of public organisations and initiatives (Halpern, 2005). However, no universally accepted, comprehensive theory has been established in this domain to define social capital (Andrews, 2012), even though the different thoughts of scholars investigating it can be considered complementary. However, the concepts of networks and relationships remain at the core of definitions of social capital. Bourdieu (1985), for example, defined social capital as "the aggregate of the actual or potential resources linked to possession of a durable network of more or less institutionalized relationships" (p. 248). Putnam (2000), then, referred to the concept of social capital as the "connections among individuals - social networks and the norms of reciprocity and trustworthiness that arise from them" (p. 19).

The notion of social capital, however, can be disaggregated into three forms: bonding social capital (BSC), bridging social capital (BRSC), and linking social capital (LSC). BSC refers to a network of people who share similar backgrounds, high levels of trust, and reciprocity, and it is possible to distinguish between within and beyond the network barrier (Putnam, 2000). Forrest and Kearns (2001) linked this concept with empowerment, engagement, associational activity, shared purpose, shared norms and values, trust, safety, and a sense of belonging. In repopulation initiatives, trust among the local community or newcomers could represent valid examples of BSC that could influence the initiative's results. However, in rural areas, local communities often exhibit stronger intra-family cooperation (Hoffert & Iceland, 1998), which can cause newcomers to be seen as threatening their established relationships, values, and living standards (Armstrong & Stedman, 2013).

The second form of social capital, BRSC, connects individuals across social boundaries, fostering trust and reciprocity among heterogeneous groups of people (Granovetter, 1985; Putnam, 2000). Civic associations and local events are often cited to explain BRSC's existence within a specific context (Putnam, 2000). BRSC fosters the acceptance of diverse perspectives and intercultural dialogue (Sørensen, 2016) and might positively affect local development (Engbers & Rubin, 2018). When developed, this form of social capital can facilitate the integration of newcomers and new ideas, thereby enriching community resources and resilience (Meijer & Syssner, 2017). The literature highlights that BRSC generates greater positive social capital than BSC (Coffé & Geys, 2007) because it overcomes the social barriers within homogeneous groups, promoting tolerance and acceptance toward others and interaction with diverse individuals (Paxton, 2002). Additionally, bonding and bridging forms of social capital can influence each other, generating positive or negative social capital (Putnam, 2000).

The third type, LSC, refers to the bonds of trust and reciprocity between individuals of different power positions (Woolcock, 2001), such as those between the local community and local public organisations in rural areas (Meijer & Syssner, 2017). Therefore, unlike BSC and BRSC, which relate to horizontal social networks and relationships, LSC focuses on hierarchical connections of power and dependency (Szreter & Woolcock, 2004). While BRSC fosters horizontal trust among heterogeneous groups, LSC promotes vertical trust between these groups. In the specific context of public organisations, this type of social capital strongly depends on factors such as voting in public elections (Woolcock & Narayan, 2000), communication strategy (Coleman, 1990; Putnam, 2000), stakeholder engagement (Fukuyama, 1995; Fung, 2015), and the perception of fairness in treatment (Woolcock, 1998). Among them, communication plays a crucial role in remote areas as it helps accept and manage change in a context where changes are less frequent than in urban settings (Falk &

Kilpatrick, 2000). In public initiatives (such as repopulation), LSC is undeniably important for shaping consensus (Seligman, 2000) because the absence of a trust relationship between public organisations and the members of the local community could lead to public dissatisfaction and subsequent complaints from the community (Szreter, 2002).

The current literature has shown a relationship among BSC, BRSC, and LSC (e.g., Babaei et al. 2012; Poortinga, 2012). However, few studies consider their nexus with consensus. For example, Fukuyama (2002) and Robson (2004) study the consensus-building process, depicting it as dependent on cooperative relationships that constitute social capital; without distinguishing between the three abovementioned forms of social capital or adopting a clearly defined notion of consensus distinct from legitimacy (Haack et al., 2021).

Nevertheless, distinguishing the forms of social capital is relevant because evidence suggests that they may exert different impacts on other constructs, such as, for example, adaptive capacity (Azard & Pirtchard, 2023; Dressel et al., 2020; Portiga, 2012). Quantitative studies have also found that although the three forms of social capital are weakly interrelated, some disaggregated elements composing them have been identified as particularly influential in connection to certain outcomes (Portiga, 2012).

Moreover, other research shows that the three forms of social capital can assume context-dependent roles (Azard & Pirtchard, 2023). For instance, in rural areas, LSC seems to play a prominent role in fostering resilience (Meijer & Syssner, 2017), while BSC may be less explanatory, as it can generate tension between "we" and "them," reflecting a delicate balance between BSC and BRSC (Dressel et al., 2020, p. 95).

These findings highlight the importance of considering contextual factors that can influence the relationship between the different forms of social capital. In the rural context, for instance, higher levels of all three types of social capital can have substantial effects, such as, for example, increasing the resiliency capacities of communities (Meijer & Syssner, 2017). Moreover, within repopulation initiatives, public organisations can act as intermediaries or "bridging organisations" between these different forms of social capital (Warner, 2001), playing a key role in balancing the interests of different stakeholders (Schneider, 2009).

Therefore, there is a need to explore the relationship between legitimacy across its disaggregated constituencies, focusing on consensus and social capital in the three abovementioned forms, considering contextual elements that characterise repopulation initiatives.

3 Methodology

The study employs a case study methodology (Yin, 2003) based on a single case study, which enables a deep scrutiny of social capital dynamics in the context in which they are analysed (Eisenhardt, 1989). We investigated a repopulation initiative led by five local public organisations in a context of severe depopulation, marked by demographic decline, weakened welfare systems, and diminished community services. After focusing on a specific timeframe, we unpacked the elements of each form of social capital to gain a deeper understanding of their potential influence on consensus. This approach allows us to scrutinise the mechanisms behind the consensus-building and address potential future middle-long run risks connected to how the observed elements could modify and influence the relationship between consensus and social capital.

3.1 Case study's context

In 2021, five public organisations launched a repopulation initiative in a small remote mountain village in northwest Italy, aimed at reversing the area's depopulation by resettling five new families to unused public real estate. To be selected, newcomers had to meet specific criteria: i) the applicant must be between 18 and 45 years of age; ii) they must not have resided in the area for at least five years; iii) they must meet a minimum income requirement; and iv) they should present a “social housing curriculum”. The selected families were offered housing through free loans for use agreements, with tenants covering their expenses. A unique aspect of this initiative was the requirement for newcomers to contribute to the local social fabric. Five families were selected from 95 applications across Italy, bringing ten adults and nine school-aged children to the area. These families were allocated in unused public real estate in three of the seven hamlets that compose the village. Moreover, thanks to this initiative, two other families (four adults and four children) arrived in the village, paying

their own rent. This village is situated in a region of Italy noted for high levels of well-being, supported by a strong level of social capital. Indeed, this region topped the charts of the Italian regions in terms of active participation in ecological, cultural, and social volunteer associations. Although this village is in a region characterised by economic prosperity and benefits from an abundance of natural resources, including timber and hydroelectric energy, it has experienced significant depopulation. In 1973, the annual average resident population of the village was 2316; in 1991, 1759; and in 2021, 1477. Depopulation led to a decrease in the number of services in the territory. For instance, the number of retail outlets per 1,000 residents recorded in the censuses was 15.6 in 1971, decreasing to 15.2 in 1981, 11.3 in 1991, and 9 in 2001. Moreover, although tourism development has been limited in the valley, it has contributed to a phenomenon of second homes (Bartaletti, 2004; Brida et al., 2011), where property owners prefer short-term tourist rentals over long-term leases to locals. This situation has driven up property prices, making it difficult for residents, especially younger ones (Faggian et al., 2017), to afford housing. Consequently, many locals are forced to leave, further exacerbating the depopulation trend.

3.2 Methods

A mixed-method approach (Mele et al., 2019), including survey and semi-structured interviews, was adopted. They were administered and conducted between June and July 2023, approximately one year after the repopulation initiative began.

3.2.1 Survey methodology and sample

We published a Google Form for online distribution in local Facebook and WhatsApp groups. For offline distribution, we administered 1,174 paper questionnaires door-to-door and at various locations in the village to accommodate those unfamiliar or unable to use technological tools. Respondents were asked to complete the questionnaires and return them to designated collection points, which we assembled at the end of July 2023. The survey's questions were tested in the pilot research conducted in a smaller area. As shown in Annex 1, we received 409 answers to the anonymous questionnaire distributed among members of the local community, whose adult population totals 1.448 people. Specifically, we collected 307 paper-filled questionnaires and 102 online questionnaires, achieving a response rate higher than 20% for each hamlet. Thus, we consider our sample significant since it covered all the hamlets that compose the village. Out of the 307 paper-filled questionnaires, 18 were considered missing data. We analysed the collected data using SPSS software (Di Franco, 2009).

Dependent variable. In our questionnaire, we considered the approval of the initiative as an adequate proxy to evaluate consensus (Bundy & Pfarrer, 2015; Durand & Vergne, 2015; Vergne, 2012). The survey item was assessed on a Likert scale[5] (1–4) derived from the question "How would you rate your level of approval for the repopulation initiative?". The item was coded as 1 ("I strongly disapprove"), 2 ("I somewhat disapprove"), 3 ("I somewhat approve"), and 4 ("I strongly approve"), depending on the level of approval of the repopulation initiative.

Independent variables. In our questionnaire, we included the three types of social capital (BSC, BRSC, and LSC), measured through Likert scales (1-4), and socio-demographic factors. To measure BSC, an additive index was created from the following items (Forrest & Kearns, 2001): absence of tensions within the community, sense of feeling safety when walking alone within the community, sense of integration within the community, trust between members of the local community, sense of closeness to people in the territory, contacts and assistance received from other members of the local community and presence of strong relationships within inhabitants of the valley. Then, BRSC was used to evaluate the frequency of connections between the two heterogeneous groups of the repopulation initiative's stakeholders (Granovetter, 1985; Putnam, 2000): the members of the local community and newcomers. It was measured with the item "How often did you get in contact with the new families introduced by the repopulation initiative?". Finally, LSC was used to assess the level of trust that the members of the local community have in local public organisations (Woolcock, 2001). It was measured through the survey item "Local political institutions have my trust". We also considered socio-demographic factors as other independent variables, such as age, gender, hamlet of residence, and level of education. Age was coded as a continuous variable based on the year of birth, while the other three variables were coded as categorical variables. We decided to include them in our analysis because we believe that they can exercise an influence on the consensus in

[5] We treated this variable as a quasi-cardinal variable as in many of the studies approaching sociopsychological variables (Corbetta, 1999; Marradi, 2002; DeVellis & Thorpe, 2021). This aligns with the stream of research that considers Likert scale responses as an underlying continuum of attitudes or beliefs, allowing for statistical procedures that treat them as approximations of continuous data (Subedi, 2016).

the repopulation initiative (Duvernoy et al., 2018). Furthermore, given the strong disaggregation of the village into seven different hamlets, the hamlets of residence may influence consensus. In this specific case study, this effect could be exacerbated by the fact that the newcomers have been placed only in three of the seven hamlets that compose the village.

Statistical Analysis. A linear multiple regression model was applied in this study. We used a block method in the SPSS software to perform this model. This test allowed us to verify the hypotheses on the change in R^2 by evaluating the added value of each independent variable (or a set of independent variables within a block) in explaining the variance of the dependent variable, compared to what has already been explained by the independent variables (or blocks) entered previously (Barbaranelli, 2003; Pedhazur, 1997; Tabachnick et al., 2013). Multicollinearity diagnostic tests were performed, and the results suggested there were no multicollinearity issues. Finally, a Breusch-Pagan test was used to detect heteroskedasticity. The *p*-value associated with the Breusch-Pagan test was above the predetermined significance level ($p > 0.05$). It suggests that the heteroskedasticity issue was not present in our linear multiple regression model, ensuring the validity of our models.

3.2.2 Interviews

The interviews allowed us to unpack the contextual elements of the three forms of social capital that can impact individual propriety beliefs and thereby consensus. As shown in Annex 2, we conducted 17 semi-structured interviews, individually and in groups, in June and July 2023. We designed two protocols of interviews: 1) for the newcomers (inside and outside the initiative) (Annex 3); and 2) for all others (e.g., members of public organisations, members of the local communities, etc.) (Annex 4). All interviews were recorded, fully transcribed by Google Speech-to-Text AI, and analysed using Atlas.ti software. We categorised the interviewees into three main categories: 1) members of local public organisations; 2) newcomers (beneficiaries and non-beneficiaries of the repopulation initiative); and 3) other members of the local community.

Most of the interviewees played different roles in the community (Hofferth & Iceland, 1998). For example, some members of the city council were also members of local associations and local entrepreneurs. This has enriched the results of the interviews because, from a single interview, we were able to observe different viewpoints. Interviews lasted between 37 and 144 minutes, totalling 1,226 minutes and generating about 114 pages of transcripts. Most were held in the local oratory to encourage participation, with a welcoming environment that included food and drinks. For those unable to attend in person, interviews were conducted at their homes or online via Google Meet.

As suggested by Ritchie et al. (2003), we started the interviews with a brief explanation of the study's goals to gain participants' permission to record and reduce their fear and social inhibitions. All participants provided explicit consent for recording, and their data were anonymised to ensure confidentiality. The transcripts were systematically analysed following a coding protocol analysis, which involved three sub-processes (Miles & Huberman, 1994): data reduction, data presentation, and data interpretation. During the transcribing process, a preliminary analysis was performed to provide a grasp of the obtained data and to make the content clearer. Subsequently, codes were created, categorised, and reduced. During this process, the key themes were explored using the differentiation of BSC, BRSC, and LSC as interpretative lenses. Throughout this process, we first determined 48 primary "core codes". Then, we aggregated the "core codes" into six main categories (Table 1).

Table 1: Examples of core codes.

		Consensus	
		Generate consensus	**Obstacle consensus**
Social capital	**BSC**	(1) Elements of BSC which generate consensus	(4) Elements of BSC which obstacle consensus
	BRSC	(2) Elements of BRSC which generate consensus	(5) Elements of BRSC which obstacle consensus
	LSC	(3) Elements of LSC which generate consensus	(6) Elements of LSC which obstacle consensus

After reducing the data into six main categories, we interpreted the interview results, identifying key elements of BSC, BRSC, and LSC that positively or negatively influenced consensus in the repopulation initiative.

4 Data analysis and results

4.1 Survey results

The first phase of the quantitative analysis focuses on the profiles of the respondents. The average age of the respondents is 55.85 years, with a standard deviation (S.D.) of 17.165. In terms of gender, 54.2% are female, 44.6% are male, and 1.3% identify as non-binary. About 75.3% of the interviewees live in the village, while 24.8% are non-residents. Additionally, 35.5% come from the first hamlet, 14.6% from the second hamlet, 6.4% from the third hamlet, 7.7% from the fourth hamlet, 11% from the fifth hamlet, 14.1% from the sixth hamlet, and 10.7% from the seventh hamlet. On average, interviewees have resided in the village for 37.95 years (S.D. = 26.06). As for education, 13.8% hold a university degree, 45.1% completed secondary school, and the rest have a lower level of education. Regarding employment status, 71% of the interviewees reported not working in the village, while 29% indicated being employed there. Furthermore, 54.6% of the sample is employed or self-employed, approximately one-third (32.2%) is retired, while the remainder are unemployed, students, or housewives. Finally, 65.5% of interviewees reported being members of at least one local association, reflecting the region's strong inclination toward volunteerism and civic participation.

The second phase of the quantitative analysis was the execution of multiple linear regression (Table 2) to estimate the effects of the independent variables (age, gender, hamlet of residence, education level, BSC index, BRSC, and LSC) on the dependent variable (level of approval of the repopulation initiative). The analysis was conducted in four models, progressively adding more predictors to understand their influence on the dependent variable.

Table 2: Regression analysis.

Dependent variable: level of approval of the repopulation initiative (used as a proxy of consensus)				
	Model 1	Model 2	Model 3	Model 4
(Constant)	1.309	-1,046	-1,247	-0,996
	(.383)	(.472)	(.463)	(.438)
Age	.012**	.012**	.012**	.010**
	(.004)	(.004)	(.004)	(.003)
Gender	.002	.022	.016	.018
	(.118)	(.108)	(.105)	(.099)
Hamlet of residence	.032	.017	.028	.020
	(.028)	(.026)	(.026)	(.024)
Education level	.354***	.350***	.325***	.264**
	(.097)	(.089)	(.087)	(.083)
BSC index		.786***	.718***	.409***
		(.105)	(.104)	(.110)
BRSC			.239***	.188**
			(.061)	(.058)
LSC				.390***
				(.063)
R	.253	.465	.506	.587
R^2	.064	.216	.256	.344
Adjusted R^2	.051	.203	.241	.328
Std. error of the estimate	1.018	.933	.910	.856
Standard errors in parentheses ** $p < 0.01$ *** $p < 0.001$				

Table 2 shows that Model 1, which includes only demographic variables (age, gender, hamlet of residence, and education level), accounts for 6.4% of the variance in initiative approval ($R^2 = 0.064$), with an adjusted R^2 of 0.051 and a standard error of the estimate equal to 1.018; this means that demographic characteristics alone weakly describe the dynamics of consensus. Despite Model 1's weak description of the consensus dynamics, it suggests a relationship between educational level ($\beta = 0.354$; $p < 0.001$) and consensus in the repopulation initiative, indicating that higher education is associated with

greater consensus. Also, age (β = 0.012; p < 0.01) is a significant predictor of the dependent variable, suggesting that older individuals are more likely to support the repopulation initiative.

Including the BSC index in Model 2 significantly increases the model's explanatory power, raising the R^2 to 0.216; this indicates that 21.6% of the variance in initiative approval is now explained by the independent variables. Also, the increase of the adjusted R^2 to 0.203 and the reduction of standard error to 0.933 reveal that BSC among members of the local community is influencing the consensus in the repopulation initiative.

Then, the addition of BRSC in Model 3 continues to improve the explanation of variance, with a further increase of the R^2 to 0.256, the adjusted R^2 to 0.241, accompanied by further reduction of the standard error of the estimate to 0.910. This result suggests that the more social ties between the members of the local community and newcomers are bridged, the greater the consensus for the repopulation initiative.

Finally, incorporating LSC in Model 4 increases the R^2 to 0.344 and the adjusted R^2 to 0.328, and further reduces the standard error of the estimate to 0.856. Particularly, Model 4 explains 34.4% of the variance in initiative approval, representing the largest increase in R^2 among all models. Therefore, according to previous rural studies (Meijer & Syssner, 2017), LSC seems to play a critical role in the consensus-building process, indicating that the relationship between members of the local community and local public organisations is fundamental to garnering support for the repopulation initiative.

In general, Table 2 shows that age, gender, hamlet of residence, education level, and the different dimensions of BSC, BRSC, and LSC positively influence the dependent variable (consensus) across the four models. Consequently, an increase in these factors is related to a corresponding rise in consensus regarding the analysed repopulation initiative.

The third and final step in the quantitative analysis was conducting a correlation analysis between the different forms of social capital (bonding, bridging, and linking).

Table 3: Correlation analysis.

		BSC Index	BRSC	LSC
BSC Index	Pearson Correlation	1	.151**	.421**
	Significance (two-tailed)		.003	.000
	N	397	377	380
BRSC	Pearson Correlation	.151**	1	.169**
	Significance (two-tailed)	.003		.001
	N	377	380	363
LSC	Pearson Correlation	.421**	.169**	1
	Significance (two-tailed)	.000	.001	
	N	380	363	380
**. The correlation is significant at the 0.01 level (two-tailed).				

The results presented in Table 3 have several important implications. In line with previous research, which foresees the interconnections among the three different forms of social capital (e.g., Babaei et al. 2012; Poortinga, 2012), our findings show that BSC is positively related to both BRSC (r = 0.151, p < 0.01) and LSC (r = 0.421, p < 0.01). There is also a significant relation between BRSC and LSC (r = 0.169, p < 0.01), which means that strengthening one form of social capital may simultaneously enhance the others, creating a synergy between them. These results show a positive relationship between consensus and the three forms of social capital and show that acting upon one of these forms produces effects on the others, suggesting that consensus might depend on how social capital forms combine. Detecting how social capital forms might unfold and interact entails considering the individual level of analysis, thereby focusing on propriety beliefs. A qualitative analysis can show how these different forms of social capital can influence consensus.

4.2 Interview results

The qualitative analysis, which followed a bottom-up approach, offers a nuanced view disentangling the three forms of social capital into elements that positively or negatively influenced individual beliefs and thereby consensus in the analysed case study, answering our second research question.

4.2.1.1 BSC and consensus in the repopulation initiative

Table 4 shows that while some propriety beliefs associated with BSC foster consensus within the analysed repopulation initiative, others hinder consensus.

Table 4: Elements of BSC causing heterogeneity in propriety beliefs.

Elements of BSC that foster consensus		Elements of BSC that hinder consensus	
(a) The sense of safety, reciprocity and trust (Forrest & Kearns, 2001) among the local community have supported the newcomers in perceiving their relocation in the community as aligned with their desire to live in a rural setting.	(a) "Our children are free to move around the area even on their own while in our previous residence we were forced to accompany them" (Interview 11).	(c) The strong bonding social ties among the members of the local community (Putnam, 2000) led them to perceive the newcomers as an obstacle of their established relationships, values, and standards (Armstrong & Stedman, 2013).	(c) "They will never integrate; they stick to their cliques" (Interview 15).
(b) The newcomers' strong social bonds with one another have reinforced their perception that their decision to relocate was the right one (Putnam, 2000).	(b) "Finding four families with similar intentions and expectations was the biggest advantage of this initiative" (Interview 12). "Sharing one's belongings with others [...] fosters relational aspects and curiosity. For example, it offers opportunities to learn new skills, such as cutting wood!" (Interview 11).	(d) The weak bonding social ties (Putnam, 2000) among the people from different hamlets has led them to perceive the repopulation initiative as inappropriate for this specific context, as the member of the local community prioritise fostering a cohesive community within the valley over welcoming external actors.	(d) "It is something that has always happened. We are not united between the hamlets, so we have never really worked together in the valley. This is our greatest weakness" (Interview 8).

On one hand, propriety beliefs associated with BSC that positively influence consensus can be found within the local community and among newcomers.

As expressed in point *a* of Table 4, the isolation of the valley has strengthened social ties among the members of the local community (Hoffert & Iceland, 1998), positively influencing the sense of safety and protection perceived by newcomers (Forrest & Kearns, 2001). Moreover, as shown in point *b* of Table 4, newcomers began to interact and exchange information, thus creating a network of reciprocal support (Putnam, 2000).

On the other hand, some propriety beliefs negatively impact consensus (points c and d of Table 4). Observing BSC from the perspective of the members of the local community, the data show that even if the local community appears as a homogeneous social group (Putnam, 2000), the inter-hamlet relationships are weak. This disunity is largely attributed to the area's geomorphological structure, which is fragmented. These geographic divisions have historically fostered strong intra-hamlet ties but hindered overall village cohesion. This scenario has significantly undermined the sense of solidarity and support experienced by the newcomers because the local community was not ready to host people from outside. Moreover, it has prompted the members of the local community to prioritise strengthening social ties between hamlets - deemed essential for the development of the area - over fostering connections with newcomers and welcoming them into the community. It seems that the geographical isolation of the valley has made some members of the local community resistant to newcomers as they perceive them as a threat to the local community's relationships, values, and standards (Armstrong & Stedman, 2013).

Consequently, despite the positive effect of BSC on the newcomers, two groups have emerged within the village: the local community and the newcomers. This division could undermine consensus in the repopulation initiative because some members of the local community do not perceive the arrival of newcomers as beneficial to the community, and, in turn, this might hinder newcomers' ability to feel integrated into the territory in the long run.

4.2.1.2 BRSC and consensus in the repopulation initiative

While Table 4 presents the relationships between nuanced elements of BSC and consensus, Table 5 describes how propriety beliefs associated with BRSC influence consensus.

Table 5: Elements of BRSC causing heterogeneity in propriety beliefs.

Elements of BRSC that foster consensus		Elements of BRSC that hinder consensus	
(*a*) The exchange of resources, knowledge and ideas among the two social groups (local community and newcomers) (Putnam, 2000) helps to perceive the repopulation initiative as appropriate to revitalise a context characterised by a negative natural growth with low fertility and ageing populations.	(*a*) "You must think about the economic spin-off of this initiative considering that a teacher remained here rather than being forced to move. Also, we can keep some services active because they are here. For example, we could improve the transportation services only if they are here" (Interview 2).	(*c*) When bridging social ties between local community and newcomers were lacking or weak (Granovetter, 1985) newcomers' sense of being welcomed within the community was significantly diminished (Putnam, 2000).	(*c*) "It is firstly necessary to change our mindset before welcoming other people" (Interview 6). "Once I remember there was this scene […] We went to order pizzas. The restaurant was quite busy because it was the only place open in winter. As we walked in, they stopped chatting and looked at us as if we were aliens" (Interview 9).
(*b*) When newcomers feel accepted by the local community (Putnam, 2000), it helps them to perceive the decision of moving in this new territory as appropriate.	(*b*) "It has been easier to get in touch or find ways to stay in touch with families who perhaps are not from here, have been here for 10 years, but they were not born here" (Interview 9). "Elderly women watch our children from their windows, wave to them, or wait for them as they return from school, offering snacks, sweets, or chocolate" (Interview 11).		

Focusing on elements of BRSC positively impacting propriety beliefs (points *a* and *b* of Table 5), our interview results show that BRSC, which consists of the exchange of resources, knowledge, and information between the local community and newcomers (Putnam, 2000), has positively influenced propriety beliefs and thereby consensus in the repopulation initiative. Regarding resources, the arrival of newcomers has increased the number of inhabitants in the valley, ensuring the provision of basic public services that would otherwise have been cut due to the lack of a minimum number of users (Cersosimo & Nisticò, 2021).

Moreover, social capital generated by the knowledge arising from the exchange of skills and ideas (Putnam, 2000) helped to perceive the repopulation initiative as appropriate for a territory affected by substantial depopulation. The analysis of interviews shows that newcomers also perceive themselves as gaining valuable insights from their interactions with the local community. Additionally, newcomers mainly expand their circle by connecting with other families not originally from the area but with similar backgrounds (Granovetter, 1985; Putnam, 2000). Some members of the local community, anyhow, strongly contributed to the interactions; for example, by offering chocolate and sweets to children returning from school.

Nevertheless, some BRSC elements have negatively impacted individual propriety beliefs, eroding consensus, such as the perception that newcomers neither invest in local businesses nor participate in associations and local events (point *c* of Table 5), although the area hosts several associations and a rich calendar of events. These events could foster interaction between locals and newcomers (Granovetter, 1985; Putnam, 2000), and a lack of participation creates doubts about the initiative's effectiveness, hence impacting the consistency between validity and individual propriety beliefs (Haack, et al. 2021).

4.2.1.3 LSC and consensus in the repopulation initiative

Consistent with Table 4 and Table 5, Table 6 highlights the relationships between propriety beliefs linked to the LSC and consensus within the analysed repopulation initiative.

Table 6: Elements of LSC causing heterogeneity in propriety beliefs.

Elements of LSC that foster consensus		Elements of LSC that hinder consensus	
(*a*) When a broker entity (Schneider 2009), as the mayor, facilitated the exchange of information among the different social groups (i.e., members of the local community, newcomers and local public organisation) it contributed to the perception of the initiative as appropriate for the specific context.	(*a*) "The municipality, along with the other public organisation and the mayor himself, greatly facilitated our integration process because everyone knew who we were when we arrived. This is different from coming here and not knowing anyone, having to introduce ourselves to everyone as ordinary citizens" [...] "We were lucky that there was an organisation that wanted this, and it is a good thing because it supported us in the difficulties we had with the house" (Interview 8).	(*b*) The results of the latest elections (Woolcock & Narayan, 2000) have distanced the members of the local community from perceiving the initiative as a product of their own wishes.	(*b*) "The last municipal elections were somehow peculiar because there was a single list, so there was no minority. Almost all the candidates were expected to become councillors because there was no other list" (Interview 13)
		(*c*) Some members of the local community complained about the initiative (Szreter, 2002) both publicly, using social media, and personally visiting the town hall.	(*c*) "On the Facebook group, many people wrote that there are many young people who are leaving the valley, and they are providing new houses to foreigners. The municipality deleted the comments, but I think it is the thought of 99% of the population [...] the municipality messed everything up" (Interview 5).
		(*d*) Some members of the local community perceive the repopulation initiative as unfair (Woolcock, 1998). In a context strongly characterised by the prevalence of second homes, the provision of free housing to individuals from outside the community was viewed as inequitable, particularly in comparison to the struggles faced by local young residents, who often encounter significant challenges in finding affordable housing.	(*d*) "They brought people from outside, what will that ever bring? Instead, we are forced to leave. If I had wanted to have a child, where would I have put him? I had an apartment; it was damp, and the windows were missing. There was a room for the children, but if I had taken away that room, there would have been no place at all. I had to put my things in the bedroom" (Interview 15).
		(*e*) The communication strategy (Coleman, 1994; Putnam, 2000) adopted to promote the initiative has distorted the perception of some members of the local community, turning them away from seeing the initiative as a possible solution to depopulation. Additionally, it has undermined the newcomers' perception of being welcomed within the community, impacting their desire to live in the area.	(*e*) Newcomers felt labelled as "those with free housing". For instance, a newcomer declared: "It was not explained that we moved here leaving two indefinite jobs and a house we owned. Certainly, we did not do it to get a free house, we do not need it. Instead, what has come across, in my opinion, is that the people think that we are coming here because we need a free house" (Interview 12). The newcomers who arrived without free housing (Interviews 14 and 16) felt more welcomed in the community compared to those who received free housing (Interviews 9, 10, 11, 12, and 13). "Complications started to arise because, for example, the landlord of our apartment had never heard about the initiative" (Interview 11).
		(*f*) The lack of local stakeholders' engagement in the design of the repopulation initiative (Fukuyama, 1995; Fung, 2015) has made it difficult for some members of the local community to understand the purpose for which the initiative was designated, namely: addressing the depopulation of the valley.	(*f*) "The initiative was somewhat imposed from above and not shared with the grassroots" (Interview 11). "I became aware of the initiative because they sent us flyers, and there was some sort of notice board where they held meetings. However, due to my work commitments, I could not participate, especially because they always hold them in the evenings while I am working" (Interview 6)
		(*g*) When a broker entity was lacking (Schneider, 2009), it obstructed the exchange of information among the different social groups (i.e., members of the local community, newcomers and local public organisation) threatening the correct exchange of information within the repopulation initiative.	(*g*) "Although it had potential, the repopulation initiative was not managed optimally, and some aspects did not function as expected. Emphasising better communication between newcomers, local public organisation, and members of the local community could be a valuable approach to consider, as it may lead to a positive impact if implemented effectively" (Interview 8).

As expressed in point *a* of Table 6, one element of LSC that has shown a significant positive impact on individual propriety beliefs is the presence of broker organisations (Schneider, 2009). Specifically, the analysis of the interviews highlights the role played by some local public organisations as "bridging organisations" (Warner, 2001), namely their ability to connect the different stakeholders involved in the initiative (i.e., public organisations themselves, members of the local community, and newcomers). These organisations facilitated the exchange of information, resources, and knowledge among the various groups (Putnam, 2000), enhancing positive judgments about the initiative. For instance, the interviews highlight how the mayor facilitated communication between newcomers and the public entity responsible for making public housing available for newcomers.

However, the data also show that several elements of LSC have negatively impacted propriety beliefs. During the most recent election in the village, only a single electoral list was presented, leaving no opposition list (point *b* of Table 6). As a result, all candidates automatically became part of the municipal council. Consequently, the municipal administration approved the initiative without a democratic debate that included perspectives outside the electoral list, creating a disconnection between the initiative's apparent validation and its actual approval by the broader community (Haack et al., 2021). All these factors made some members of the local community publicly complain about the initiative (Szreter, 2002), using social media, and personally visiting the town hall (point *c* of Table 6).

The voting in the recent elections also influenced the newcomers' perception of the initiative, as they saw the initiative as something detached from the wishes of the local community (Woolcock,1998) that could not have welcomed them. Additionally, some members of the local community believed that allocating housing to local youth rather than newcomers would have been more appropriate (point *d* of Table 6). This perception undermined support for the initiative, as it was seen as ill-suited to a context already facing a housing shortage for residents, suggesting the existence of "disagreement on propriety belief" that could make "institutional stability fragile" (Haack et al., 2021, p. 750). The widespread phenomenon of second homes (Bartaletti, 2004; Brida et al., 2011), which rendered housing inaccessible to residents - especially young people (Faggian et al., 2017) was the main factor that led to the repopulation initiative being perceived as unfair.

Likely, in line with Coleman's (1990) and Putnam's (2000) findings, which highlight the pivotal role of communication in shaping social capital (point *e* of Table 6), the strategy adopted by local public organisations to promote the repopulation initiative negatively affected consensus. Local, regional, and national media promoted the repopulation initiative with the following slogan: "Free housing for families relocating to live here". These and other similar slogans led to a high number of individuals requesting to participate in the initiative. Consequently, interviews indicate that some members of the local community began to view newcomers as privileged individuals who were given benefits to move into the community, at the expense of those already living there, suggesting an incongruence between collective validity judgment and propriety beliefs (Haack et al., 2021).

Despite public organisations attempting to promote the initiative through hosting public meetings and distributing communication materials online and offline (such as flyers and posters), most interviewees reported knowing little or nothing about the initiative (point *f* of Table 6). Before adopting the initiative, the mayor organised meetings in each of the seven hamlets to engage stakeholders by communicating the initiative and gathering public opinions (Fung, 2015). However, the scheduled meetings had very low (and sometimes almost non-existent) participation that negatively affected the creation of vertical trust between the local community and local public organisations, as the local community did not feel involved in the decision-making process of the initiative (Fukuyama, 1995). Thus, in opposition to what was expressed at point *a*, when a broker organisation was missing (Schneider, 2009), it undermined the consensus-building process (point *f* of Table 6).

5 Discussion

The results of the regression analysis carried out to answer RQ1 reveal that the three forms of social capital (Granovetter, 1985; Putnam, 2000; Woolcock, 2001) significantly and positively shape consensus in the analysed repopulation initiative (Haack et al., 2021).

The analysis also shows that education and age play a role in this relationship. Regarding education, our findings suggest that individuals with higher levels of education are more likely to support the repopulation initiative, recognising the need

to integrate newcomers to sustain essential community services, which are currently limited in those areas (Cersosimo & Nisticò, 2021). Higher levels of consensus are observed among older age groups. As indicated by the qualitative findings, young residents perceive this initiative as ill-suited to a territory dominated by second homes that raise prices (Bartaletti, 2004; Brida et al., 2011) and limit housing availability for younger people (Faggian et al., 2017). This data reflects that younger individuals' judgments were negative, affecting the heterogeneity of propriety beliefs.

The regression analysis suggests that it is essential to consider the three forms of social capital to enhance consensus, since the explanatory power of our model increases in an additive way. However, to understand how the three forms of social capital can combine and shape consensus aggregating heterogeneous propriety beliefs, it is necessary to focus on the individual level (RQ2), unpacking social capital forms into key elements (see Tables 4, 5, and 6). The findings point to some critical elements that are integrated into each form of social capital, whose balance could modify the investigated relationship over time due to their role in shaping propriety beliefs. Negative elements include perceived unfairness in the treatment of stakeholders (Woolcock, 1998), complaints from some members of the local community (Szreter, 2002), and difficulties in integrating newcomers into the local community (Armstrong & Stedman, 2013). Other elements, such as those constituting BRSC (exchanges of information, resources, and knowledge between the two social groups) in the analysed context, became noticeably cohesive factors (Granovetter, 1985; Putnam, 2000), positively influencing individual judgements and increasing consensus. However, the balance between the elements of BSC and BRSC must be an object of particular attention, as it can become problematic. Strong, exclusionary bonding ties between the inhabitants of each hamlet and newcomers hindered the formation of relationships, negatively affecting propriety beliefs and thereby consensus. Similarly, the limited participation of newcomers in local activities weakened BRSC, further challenging consensus.

The elements of LSC that negatively impact individual judgments posed the most significant challenges within the analysed case study, and their evolution should be an object of careful monitoring. Non-transparent communication by public organisations (Coleman, 1994; Putnam, 2000) and inadequate stakeholder engagement undermined trust (Fukuyama, 1995; Fung, 2015). In this regard, the presence of a broker organisation that mediates between different stakeholders diluted tensions (Schneider, 2009), illustrating the need for public organisations to act over time as bridges between different social groups (Warner, 2001).

This study contributes to previous literature on the link between social capital and legitimacy (Fukuyama, 1995; Robson, 2004). A significant contribution is that it recognises the consensus construct as dependent on the three social capital forms, which influence one another in repopulation initiatives undertaken in rural communities. Differentiating these forms of social capital provides a more granular understanding of the possible impact that they can have on consensus.

Notably, this investigation highlights the importance of the elements that constitute the three forms of social capital in the context of repopulation initiatives that strongly impact local communities, as key determinants of the balance between positive and negative individual judgments, thereby influencing consensus. Hence, this research illuminates the need to monitor social capital contextual elements at the individual level over time to understand how they can impact consensus. Even if in previous studies BSC, BRSC, and LSC have been recognised as interconnected (e.g., Babaei et al., 2012; Poortinga, 2012), the fact that their interactions can either bolster or undermine the construct of consensus acting upon the individual level of propriety beliefs sheds light on the need to analyse all of them and calls for a more nuanced analysis of social capital in future research and practice.

Importantly, this research advances previous studies on consensus by identifying social capital as a possible construct at its roots, while previous research mainly focuses on institutional theories (Bitektine & Haack, 2015; Suddaby et al., 2017). This study contributes to the literature on consensus as a key construct of legitimacy (Haack et al., 2021) in repopulation initiatives, challenging earlier research that views legitimacy as a unique construct that can be evaluated merely in binary terms (Suchman, 1995).

Specifically, focusing on the individual level of analysis, it is possible to understand why organisations can experience varying degrees of consensus in connection with possible variation of individual judgments related to the three forms of social capital. Our paper suggests that in community-based repopulation initiatives, inconsistencies between collective validity and individual propriety beliefs (Haack et al., 2021) could be related to dynamics connected to the social capital development and evolution, which could erode the basis of consensus. Thus, in such types of initiatives, it is crucial to disaggregate the specific contextual elements of all three forms of social capital at the basis of propriety beliefs and monitor the evolution of their interconnections over time to secure consensus. The contribution of this research to the study of consensus can also be seen from a methodological viewpoint by administering and analysing a survey to understand the

relationship between the construct of consensus and that of social capital. Then, after detecting a positive relationship using a quantitative method, a qualitative method was applied to identify the individual judgments that underlie the heterogeneity within the construct of consensus.

6 Conclusions

This study highlights how different forms of social capital could support public organisations in legitimating their initiatives, considering the crucial role of the individual level, which is necessary for setting the basis for achieving the aims of repopulation initiatives. By showing the connection between consensus and social capital, our research offers insights for public organisations implementing repopulation initiatives (Viazzo & Zanini, 2014). Understanding how BSC, BRSC, and LSC operate may help these organisations navigate the complex and nuanced dynamics of such initiatives (Engbers & Rubin, 2018). Specifically, fostering a balance between these forms of social capital in public organisations (Warner, 2001) is crucial for enhancing the effectiveness of repopulation efforts.

Furthermore, the study warns policymakers implementing repopulation initiatives in remote areas to develop and measure all three forms of social capital, not only to address the economic deficits commonly found in these areas (Meijer & Syssner, 2017), but also to enhance consensus that is fundamental to achieve legitimacy in the medium-long run (Haack et al., 2021). Public organisations could benefit from the knowledge gained in this study about how to disaggregate the elements of social capital that are associated with a nuanced construct of consensus composed of heterogeneous propriety beliefs. By evidencing the heterogeneity of propriety beliefs that compose the construct of consensus, this paper warns policymakers about the importance of giving voice from the beginning to a multiplicity of stakeholders, because their dissensus (negative propriety beliefs) in the medium- to long-run could influence the outcomes of their initiatives. Interestingly, the negative judgments of the youngest, who may have significant influence in the future, appear to have been insufficiently considered. In this regard, studying consensus and its mirror, dissensus, could advance research on wellbeing (Jean-Paul et al., 2018; Stiglitz et al., 2009).

Future research could further investigate the dynamism in the interplay between BSC, BRSC, and LSC and how it influences consensus. While this study treated these forms of social capital as distinct constructs, exploring their dynamic interconnections could yield additional insights into the roots of legitimacy. Other studies could focus on social capital's micro-level (individual) and meso-level (organisational) dimensions in similar contexts. For example, examining newcomers' capacity to establish social ties may provide valuable insights, as our findings indicate that individuals with a proactive approach to relationship-building contribute positively to the pursuit of better results. Finally, future research can address some limitations of this study. For example, longitudinal research could assess the long-term relationship between social capital and consensus in repopulation initiatives. Moreover, expanding this work across different territorial contexts and increasing the sample size of interviewees would enhance the generalisability of the findings.

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Chapter 2

A critical assessment of social impact measurement: interconnectedness and emancipatory potential[6]

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Abstract

This study explores whether and under what conditions social impact measurement (SIM) can leverage accounting's emancipatory role. To do so, it analyses the development of a tailored SIM produced through an immersive stakeholder engagement process to assess the impact of a social repopulation initiative implemented in a depopulated valley in northeastern Italy. Adopting a participatory action research approach, various local stakeholders were involved in the construction of the SIM, including residents, elders, youth, and newcomers, through 17 semi-structured interviews, informal discussions, and a questionnaire. Despite the engagement efforts, the results show that the SIM encounters structural limitations in operating as an emancipatory tool. These limitations are related to the difficulty of translating emotions and relationships into metrics, the scarcity of social and economic data available at the local public organisational level, and the specificity of the context of application. The study contributes to the existing literature on SIM by highlighting how the effectiveness of this tool in enabling emancipation can depend on the level of stakeholder engagement, but also on data availability and measurability, and the political and institutional context in which it is developed. It also adds to the literature on emancipatory accounting by highlighting the challenges that limit accounting's transformative potential. In terms of practical implications, this research suggests that using tailored SIMs in repopulation initiatives is not per se sufficient to promote emancipatory change.

Keywords

Social impact measurements; stakeholder engagement; interconnectedness; emancipatory accounting; feminist methodologies.

[6] The author used ChatGPT to improve and correct the writing style. After using this tool, the author reviewed and edited the content and takes full responsibility for the content of the publication.

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1 Introduction

This paper challenges the idea that engagement-based measures can expand the potential of accounting's emancipatory role in society (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015). This research explores a social impact measurement (SIM) framework (Christensen & Ebrahim, 2006; Costa & Pesci, 2016) developed utilising participatory action research (PAR) (Bringel & Maldonado, 2016) within the context of a social repopulation initiative in northeastern Italy. The production of this SIM has been based on the engagement of multiple constituencies (Costa & Pesci, 2016). As such, we investigate whether (or not) this instrument can leverage the emancipatory potential that critical scholarship attributes to accounting measurement systems (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015).

Within the accounting literature, an ambitious stream has been developed, aiming to rethink the accounting discipline in an emancipatory direction (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015). Particularly, the idea of emancipation proposed by Gallhofer (2018) is inspiring, arguing that accounting should overcome the notion of the "person as an isolated individual" - typical of Western culture - to promote the idea of "a person as a self-in-relation" to something or someone (p. 2119). This idea shifts the role of accounting measures from being an instrument dedicated to one subject, such as an isolated individual or the organisation, to becoming an instrument that considers individuals as part of a network of relations. By adopting this viewpoint, the accounting discipline should have the potential to make visible the interconnectedness among all beings, both human and non-human. Thus, following Gallhofer (2018), accounting can have an emancipatory role if it becomes helpful in recognising that "everything is part of the whole and the whole is part of everything" (p. 2116). This line of thought posits that accounting can produce various forms of visibility that increase awareness and support transformative action (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015). In this regard, Gallhofer's (2018) idea of emancipation encourages the use of accounting as an instrument to represent the interconnectedness among the different elements of the system, thereby raising awareness of social and environmental issues.

Nevertheless, the emancipatory role of accounting has rarely been investigated in relation to specific tools to shed light on their concrete potential to become instruments of interconnectedness and awareness. This study stems from the literature asserting that the engagement of multiple constituencies in SIM building can explain why and how the discipline could have the potential to enable an emancipatory potential (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015). Engaging stakeholders is a core component of the process to build a SIM (Costa & Pesci, 2016), while it also could be the foundation for enhancing interconnectedness and awareness between different subjects. In this regard, stakeholder engagement in SIM is advocated as a suitable approach to address the critical accounting studies' call for envisioning new accounting tools and metrics capable of redirecting this discipline towards a more pluralistic approach compared to traditional (financial) forms of accounting (Brown & Dillard, 2015). Some authors in the SIM literature claim that measures of organisations' performance should be tailored to the needs of the stakeholders toward whom the organisational mission is directed, engaging them in the process of developing suitable metrics (Christensen & Ebrahim, 2006; Costa & Pesci, 2016). These scholars highlight that the specificities of the context in which the measures are developed should be the starting point for constructing tailored metrics capable of influencing negotiation processes and power dynamics among various actors (Costa, 2021).

In doing so, SIM could be considered in line with feminist approaches (Haynes, 2008) and emancipation (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015) in critical accounting theory as both perspectives share a particular focus on relationship care and interconnectedness. Then, recognising the existence of multiple constituencies whose needs should become the centre of the measurement process lies at the core of the ideas developed in the field of SIM (Christensen & Ebrahim, 2006; Costa & Pesci, 2016). As such, a SIM may be theoretically useful to overcome the failure of accounting metrics to integrate social and relational aspects, as well as intangible values (Stroehle et al., 2025). In this sense, critical accountants advocate for the development of relational, interconnected accounting processes, recognising the multiplicity of constituencies existing in Nature able to overcome the limits of financial accounting (Gallhofer, 2018). Nevertheless, despite this potential link, there is a dearth of studies combining these literatures. Therefore, by investigating the specific instrument of SIM, this paper seeks to understand whether and under what conditions it can serve as an emancipatory accounting tool addressing the following research question: *Can a SIM based on stakeholder engagement enable emancipatory accounting?*

For this purpose, this paper examines a SIM developed by two of the authors in the context of a PAR (Bringel & Maldonado, 2016) based on an immersive stakeholder engagement. The SIM was developed to evaluate a social repopulation initiative implemented in northeastern Italy. Such an initiative has been undertaken to counteract demographic decline by

repopulating the area with new inhabitants, while promoting an increase in the availability of services and the creation of social ties within the local community. To do so, it granted newcomers access to unused public properties through a four-year free loan agreement with the condition of active participation in community life.

In this paper, we analysed the results of the PAR used to build the SIM under study. The SIM was developed after establishing solid relationships with participants, including categories of individuals who are often excluded from the research process (Ghio et al., 2024), such as elders, youth, and non-European citizens. To this end, 17 semi-structured interviews and several informal discussions were conducted with the initiative's stakeholders. Additionally, a questionnaire was administered to explore some key aspects that emerged from the interviews. This participatory approach ensured a high level of stakeholder engagement, in line with the proposal of critical scholars (Brown & Dillard, 2015). However, although participation was central to the construction of the SIM, we questioned the ability of the resulting indicators to reflect a truly emancipatory logic. Each category of the SIM - such as demographic impact, local services, or social services - was critically examined to assess the extent to which it captured non-dualistic and relational dimensions of value (Gallhofer, 2018), thereby contributing to the transformative potential of the SIM.

Our findings show that developing a SIM through the engagement of multiple constituencies (Christensen & Ebrahim, 2006; Costa & Pesci, 2016) is a necessary but insufficient condition to leverage its role as an emancipatory tool (Gallhofer, 2018). During the SIM construction process, we encountered significant issues that limited the consideration of interconnectedness, which were related to the complexity of making actionable some relational elements due to the inability to translate inner aspects of participants, such as feelings and emotions, into proper metrics (Lehman, 2019). Moreover, the SIM construction was hindered by the lack of social data provided by local public organisations (Herrero & Gago, 2023). Finally, despite the high commitment of local actors toward the social repopulation initiative and the SIM, this tool remained in the hands of politicians who, once they changed their institutional position, shelved the measurement, using it in a limited way. These findings highlight the need to raise awareness of the emancipatory potential of a SIM and point to the relevance of political, contextual, and institutional factors in inhibiting its use.

This study makes two contributions to the literature. First, it adds to the SIM literature by showing that the engagement of multiple constituencies (Christensen & Ebrahim, 2006; Costa & Pesci, 2016) is complex in practice and may be difficult to implement to the extent required to enable emancipation. Secondly, the analysis of the development of the SIM provides an empirical setting to test Gallhofer's (2018) proposal of using accounting as an instrument to show the interconnectedness among different things. This research reveals how, although the SIM has been constructed adopting a feminist approach through committed stakeholder engagement, it still fails to become an instrument of emancipation. On a practical level, this research shows that in contexts characterised by strong depopulation, raising awareness among the community about the importance of repopulating the valley requires more than accounting tools.

The article is structured as follows. After this introduction, Section 2 describes the theoretical framework that relies on SIM and the emancipatory accounting literatures; Section 3 presents the object of the study - the SIM developed for the social repopulation initiative - focusing on its construction process, with particular attention to the context in which it has been developed, the stakeholders engagement process, the analysis of stakeholders needs, and their translation into measures; Section 4 describes the methodology used to critical analyse the SIM; Section 5 portrays the analysis and discussion of the SIM adopting the critical lens of feminist methodologies and emancipatory accounting; finally, Section 6 outlines the conclusions, theoretical contributions, and practical implications.

2 Theoretical Framework

2.1 The emancipatory potential of SIMs

SIMs have been developed in the context of non-profit organisations (NPOs) to assess the broader impact of these entities (Christensen & Ebrahim, 2006; Costa & Pesci, 2016). The literature on SIM relies on the assumption that the core mission of some organisations, such as NPOs, is to generate social impact: these organisations do not pursue the maximisation of wealth for shareholders, as for profit organisations do, but rather the creation of value for society as a whole, responding to collective needs such as justice, equity, empowerment, human rights and community solidarity (Hall & O'Dwyer, 2017).

This non-profit logic is directly reflected in their adopted measurement systems. Although NPOs must generate and measure economic value (such as profit) necessary for their survival, they place the assessment of the social value they produce at the centre of their measurements, which constitutes their main mission (Andreaus & Costa, 2014). Considering the social role of the public sector and the non-profit nature of many organisations operating in this field (Moore, 2000), the methodologies and results derived from SIM studies can also be applied to numerous public organisations and initiatives (e.g., Arvidson & Lyon, 2014). For instance, if a public initiative is aimed at repopulating rural areas, the accounting measures must enable assessing whether the initiative achieved its mission, considering the amount spent as a constraint rather than a variable that must be minimised to obtain higher profits. However, from an accountability perspective, there are several challenges in defining "to whom" the measure should be addressed and "for what" purpose the measure should be designed in NPO settings. Each NPO has a multiplicity of actors "to whom" it must account (e.g., donors, internal stakeholders, civil society) and its specificities (e.g., providing health services, psychological support) differentiate the "for what" and "to whom" from one NPO to another (Costa & Pesci, 2016).

In this context, where accounting definitions and measures encounter unresolved issues, two streams of research have emerged in the SIM literature. Some scholars support the so-called one-size-fits-all approach, which postulates that a golden standard measurement should be applied to all NPOs (e.g., Arvidson et al., 2013). Instead, other academics argue that tailored and idiosyncratic metrics should be designed because they are considered more capable of satisfying the needs of an NPO's stakeholders in its specific context (e.g., Nicholls, 2009; Costa & Pesci, 2016). Both approaches have been criticised: while the first reduces the uniqueness of each NPO to a set of standardised measurements, often unable to show essential context-specificities (Costa et al., 2022), the second is regarded as time-consuming and subjective, thereby reducing comparability between NPOs (Costa, 2021).

This paper is positioned in the second stream of literature (tailored SIMs), as it recognises the central role of participatory approaches engaging multiple constituencies (stakeholders) in developing SIMs (Costa & Pesci, 2016), to leverage their potential emancipatory role. This literature posits that "constituents must express their informational needs and choose a proper method for satisfying such needs by individuating the most correct metrics to measure the phenomena under consideration" (Costa & Pesci, 2016, p. 108). In this regard, tailored SIMs are not defined ex-ante, proposing pre-packaged standardised measures, but depend on the specific context in which they operate. Importantly, their creation starts from the engagement of stakeholders affected by the organisation's activities, putting them at the centre of the measurement process (Costa & Pesci, 2016). In other words, organisations mainly rely on their constituencies' identification of potential impacts, instead of utilising predefined measures. Thus, SIMs developed based on this approach could be conceived as tools to encourage the dialogue between organisations and their stakeholders (Costa & Pesci, 2016), in contrast to top-down monologic forms of accounting that limit (or ignore) negotiations about what should be measured (e.g., Arvidson et al., 2013). While adopting this model, there remains a risk that engagement may downplay or overlook the socioeconomic inequalities that affect individuals' capacity to actively engage in participatory measurement processes (Hall & O'Dwyer, 2017).

Despite that issue, tailored SIMs could still have the potential to promote inclusivity of different stakeholders. A participatory stakeholder-centred approach to build SIMs might align with Gallhofer's (2018) idea of leveraging the interconnectedness among different elements of a system to enable emancipatory accounting and thereby raising awareness and mobilising transformative action (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015), as the next section discusses.

2.2 Emancipatory accounting

Emancipatory accounting scholars contend that various forms of visibility generated through measurement tools can inspire transformative action through enhancing awareness (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015). To achieve this purpose, accounting should replace conventional values found in for-profit accounting, such as costs, revenues, and profits (Cooper, 1992; Cooper & Senkl, 2016; Cooper et al., 2022), with alternative social values, such as relationships, care, and kinship (Gallhofer, 2018). The goal is to enable transformative change by raising awareness of the interconnectedness between actions committed in a particular context and the larger system in which they are embedded.

The literature on emancipatory accounting starts from the assumption that traditional accounting has contributed to reinforcing a dualistic view of reality, typical of Western (most notably Anglo-American) cultures (Gallhofer, 2018), which has become established with Modernity. This view is based on rigid dualities - humans versus Nature, men versus women, whites versus blacks - and above all on the presumed superiority of one side over the other. In accounting, this logic translates into the selection of what is considered to be worth of being made visible and recorded: elements regarded as

'superior', such as financial performance measured through costs and profits, are valued, while what is deemed 'inferior', such as relationships, emotions (Cooper & Senkl, 2016) and, more generally, intangible social values (Stroehle et al., 2025), are excluded from the scope of accounting.

In this view, the accounting discipline has not only reflected but actively consolidated this dualistic division, reproducing the modern separation between Humanity and Nature (Larrinaga & Garcia-Torea, 2022), legitimising the supremacy of humans over ecological systems (Bebbington et al., 2020), of men over women (Cooper, 1992), and white over black people (Annisette & Prasad, 2017). In doing so, accounting has become a tool for obscuring environmental problems (Larrinaga & Garcia-Torea, 2022) and social inequalities (Ramírez-Henao & Sánchez-Guevara, 2024), contributing to the perpetuation of the destruction of life – both human and non-human - on Earth. This drift has been further exacerbated by the discipline's inability to recognise the profound interconnectedness between social and environmental issues (Rodrigue & Romi, 2022).

Specifically, Gallhofer (2018), inspired by non-Western cultural traditions that reject any claim of superiority of some categories over others and based on the principle that "everything is part of the whole, and the whole is part of everything" (p. 10), calls for a radical rethinking of accounting. She imagines a re-shaping of accounting discipline capable of representing a truly holistic view of reality, in which every being (human and non-human, woman and man, black and white, etc.) is recognised as an integral part of an interconnected network, where each element influences the others and is in turn influenced. From this perspective, accounting can become a tool for giving visibility to these interdependent relationships and contributing to the construction of more equitable and sustainable forms of coexistence.

This position aligns with the thinking of several ecofeminist scholars (Herrero & Gago, 2023; Puleo & Blanco, 2019; Salleh, 2017), who do not limit themselves to criticising dominant capitalist, patriarchal, and racist paradigms but seek to develop fairer alternatives. For example, Herrero and Gago (2023) propose complementing traditional economic indicators, such as GDP, with environmental and social measures at all government levels to explain the eco-dependence and the interdependence of human beings and Nature. In this direction, accounting can become a tool for making visible otherwise invisible social values, such as relationships, care, and community ties (Gallhofer, 2018).

Although Gallhofer (2018) did not develop an operational methodology to achieve this shift of the accounting discipline, the feminist methodologies outlined by Haynes (2008) offer valuable insights to unfolder her premises in practice. These methodologies are based on three fundamental principles: (a) research should start from an analysis of the experiences of the subjects involved, recognising that "the personal is political" and that "social structures can be understood through the exploration of relationships and experiences of everyday life" (p. 545); (b) conceiving research as a tool for social change; and (c) placing the researcher actively and reflectively within the research process. By integrating these approaches, accounting can avoid being a language of exclusion and domination and become a practice capable of fostering awareness, acknowledging the complexity of the ties between humans and non-humans, and contributing to building more equitable and sustainable societies.

Therefore, in line with the literature exploring how accounting can be designed for emancipatory purposes, this study aims to analyse the potential of tailored SIMs (Christensen & Ebrahim, 2006; Costa & Pesci, 2016) to making visible the interconnectedness highlighted by Gallhofer (2018) as a form of emancipatory accounting (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015).

3 Object of study

This study examines a SIM framework developed through a PAR approach (Bringel & Maldonado, 2016) in the context of a social repopulation initiative in northeastern Italy. The SIM was built based on stakeholder engagement (Costa & Pesci, 2016), which involved local public organisations, residents, and the initiative's beneficiaries, namely newcomers. This participatory process aimed to ensure that the SIM reflected local values, needs, and expectations, avoiding reliance solely on standardised or externally imposed indicators. To clarify how stakeholders were engaged in the SIM, the following sections describe both: (i) its construction process; and (ii) the resulting outcome.

3.1 The construction of the SIM

This section outlines the steps taken to create the SIM. Specifically, we detail the context in which the SIM has been developed, including the characteristics of the initiative and the stakeholders involved (Phase 1); the process of data collection and analysis used to identify the perspectives and priorities of different stakeholders (Phase 2); and how their needs and views were translated into metrics (Phase 3). By examining these three phases, we show how stakeholder engagement shaped the structure and content of the SIM.

3.1.1 Phase 1 - Examining the context of the study

The SIM under study has been developed in a context suffering from a dramatic socio-ecological challenge: rural depopulation. From an emancipatory accounting perspective, it represents an insightful setting because, from an ecological point of view, rural depopulated areas are linked to the loss of semi-natural grasslands, which relates to a decline in biodiversity and ecosystem services (Pereira & Navarro, 2015). From a social standpoint, the abandonment of rural areas has resulted in a drastic reduction of private and public basic services available for local communities (Cersosimo & Nisticò, 2021) and the aging of the remaining population (Li et al., 2019). Additionally, rural depopulation contributes to the loss of local cultural heritage (Meijer & Syssner, 2017) and undermines local economic self-sufficiency (Li et al., 2019). Therefore, repopulation has been presented as a solution to restore the environmental, social, cultural, and economic order compromised by this population exodus (Pereira & Navarro, 2015).

The SIM was developed to assess an initiative that fosters repopulation in a valley in northeastern Italy, close to the Alps, an area affected by substantial depopulation. Since 1973, the population of the municipality has declined by approximately 37%, dropping from 2,316 inhabitants to 1,665 in 2000, and further to 1,458 in 2023. This led to a decrease in the number of services. For instance, the number of retail outlets per 1,000 residents decreased from 5.6 in 1971 to 15.2 in 1981, 11.3 in 1991, and 9 in 2001. This problem has been aggravated by the unfavourable geographical location of the valley and the disaggregation of the population into seven hamlets that obstruct the creation of strong social ties among the valley's inhabitants, which are fundamental for the resilience of rural communities because they help to maintain their self-sufficiency (Meijer & Syssner, 2017; Li et al., 2019).

In this scenario, in 2021, five local public organisations launched a repopulation initiative that was previously implemented in a similar, small municipality. This initiative aimed to address the valley's depopulation by providing free-of-charge (excluding expenses) unused public houses to five families of newcomers. It was designed based on the premise that the arrival of newcomers would stimulate population growth, increase the number of services to the local community, and foster social relationships within the valley.

To be selected and receive the free-of-charge housing, the five families needed to meet the following requirements: (i) be aged between 18 and 45 years; (ii) not have resided in the area for at least five years; (iii) meet a minimum income requirement; and (iv) present a “social housing curriculum”.

Out of 95 received applications, five new families (jointly comprising ten adults and nine children) were selected and accommodated in free-of-charge housing in three of the seven hamlets that compose the valley. Furthermore, thanks to additional fiscal incentives offered by the local municipality to house owners who had second homes to rent, the community saw the arrival of two additional families (not receiving the free-of-charge housing), comprising four adults and four children. In total, 14 adults and 13 children joined the valley, motivated to establish their lives in a rural setting.

The effectiveness of this type of initiative relies on the relationships that can be developed between the local community and newcomers, which is challenged by the difficulty of rural communities in welcoming people from the outside (Erlandsen & Svendsen, 2023). The isolation of rural communities (Hoffert & Iceland, 1998) makes them more likely to perceive the arrival of outsiders as a threat to their established relationships, values, and standards of living (Armstrong & Stedman, 2013). This situation may create a conundrum: if locals are unwelcoming toward newcomers, the new residents could decide to leave the valley after the initiative ends. At the same time, a lack of integration within the local community may generate tensions between the two social groups (i.e., the local community and newcomers). These issues may perpetuate depopulation.

3.1.2 Phase 2 - Investigating stakeholders 'needs

In 2021, following the collaboration in the first repopulation initiative in a similar valley, one of the five local organisations promoting the initiative decided to continue collaborating with the local university, represented by the second author, who is an accounting specialist, to complement the expertise of the local public organisation, an entity primarily composed of sociologists, philosophers, and psychologists. The idea was to extend the study done in the previous experience, assisting the organisation in the data collection for designing a SIM aimed at measuring the repopulation initiative's impact. To guarantee a result in line with the request to tailor the SIM to the stakeholder needs, the second author redirected the funds received from the SIM's commissioner to support the PhD of the first author, who conducted a six-month internship at the local public organisation and spent one month in the valley collecting data and building relationships with people's initiatives' stakeholders. The collaboration with the local public organisation was fundamental to building these relationships, as it acted as a bridge between the researchers and the initiative's stakeholders. The commissioner did not give any guidance regarding which impacts to measure; it simply contracted the authors to assess how the initiative generated impact in terms of well-being for the local community. At this point, the first two authors began to collect the data necessary to build a SIM, putting effort into stakeholder engagement since it is understood to be a crucial element to grasp the needs and perceptions of the social repopulation initiative. To do so, various data collection strategies were adopted, including participant observation, semi-structured interviews, and a questionnaire. In the following paragraphs, we explain in more detail how these activities were conducted to gather both qualitative and quantitative data to obtain an overall perspective of how to assess the initiative's impact.

3.1.2.1 Stakeholder engagement

The PAR began in May 2023, when the first author participated in a meeting hosted by the local public organisation with ten adults newcomers who were beneficiaries of free-of-charge housing. The event, which took place in one of their homes in the valley, was the starting point for building relationships with the participants in the repopulation initiative.

Then, in July 2023, the first author moved to the valley for a month, adopting a participant observation perspective aimed at understanding the daily lives of the inhabitants. She chose to live in the rectory, without a car, traveling on foot or by public transportation, thus experiencing firsthand the difficulties of mobility between the different hamlets that compose the valley.

She talked to people around the street, introducing herself as a researcher investigating the repopulation initiative. In doing so, she tried to engage with those who are usually overlooked in research processes (Ghio et al., 2024): residents, elders who make up most of the local population[7], residents of retirement homes, non-European residents employed in forestry work, young people, seasonal workers, newcomers involved in the initiative, etc. These interactions took place in informal settings, such as streets or private houses, where participants often welcomed her, creating an atmosphere of trust and dialogue.

This exploratory phase enabled her to identify key interlocutors and gather initial perceptions of the repopulation initiative, which were subsequently explored in depth through semi-structured interviews and a questionnaire to build the SIM.

3.1.2.2 Interviews

In July 2023, the first author conducted 17 semi-structured interviews (individual and in groups) with people representing relevant constituencies related to the repopulation initiative (Annex 2): (i) local public organisation members; (ii) newcomers (beneficiaries and non-beneficiaries of the repopulation initiative); (iii) other members of the local community. The interview protocol was designed with different sets of questions for newcomers (Annex 3) and all other members (Annex 4). Some interviewees held multiple roles within the community. For instance, some members of the local public organisation were also entrepreneurs and active members in associations. Consequently, a rigid application of a uniform set of questions would not have adequately met the study's objectives. Therefore, each interview was tailored to the participant's profile. This complexity enriched the data analysis.

[7] The old-age dependency ratio (calculated as the number of residents aged 65 and over at the end of the year divided by the number of residents aged 15 to 64, multiplied by 100) was 49 in 2023. It means that for every 100 working-age residents (15 - 64 years), there are approximately 49 individuals aged 65 and over. This data highlights the demographic pressure on the working-age population.

The semi-structured interviews lasted between 37 and 144 minutes, totalling 1,226 minutes. Most of them were at the local oratory hall of the village, chosen to encourage participation in a welcoming environment, with food and drinks, creating a safe space for dialogue. For those unable to come to the oratory, interviews were conducted at their homes or online. Each interview began with an explanation of the study's objectives to alleviate fears or social inhibition (Ritchie et al., 2003) and obtain consent for recording. The interviews were recorded and transcribed, totalling 114 pages. Finally, other informal interviews were conducted during different events organised by local public organisations, which supplemented the study.

3.1.2.3 Survey

In December 2024, the first author administered an online survey via Google Forms (Annex 5) to the 14 adults introduced by the social repopulation initiative (beneficiaries and not beneficiaries of the free-of-charge housing). It was designed to deeply explore their employment situations, family compositions, services utilised within the territory, their participation in community life (e.g., attendance at local associations), and their contribution to the local economy. The survey was administered via private message on WhatsApp. Then, a follow-up message was sent one week after its administration in a WhatsApp group (including newcomers, local public organisations, and the first author) to increase the response rate. Nine out of the 14 adults involved in the initiative responded to the survey.

3.1.3 Phase 3 - Translating stakeholders' needs into metrics in the SIM

To translate stakeholders' needs into SIM metrics, we analysed the semi-structured interviews by applying the coding steps defined by O'Dwyer (2004) and the survey using the Excel file generated by Google Forms.

The interview's coding process consisted of three stages: data reduction, data display, and data interpretation, guided by a continuous dialogue between the researchers and an iterative approach between the empirics and the theoretical framing. An initial exploratory analysis was conducted during the transcription of the interviews, allowing us to familiarise ourselves with the collected material and begin to delineate emerging meanings. Then, a large set of open codes was created with the support of the Atlas.Ti software. In several rounds of comparison between the authors, these preliminary codes were merged, redefined, or eliminated, reducing the coding to the key conceptual notions that were paramount for capturing stakeholders' perceptions of the initiative's impact[8].

This phase enabled the identification of 391 initial codes that covered 28 micro-categories of perceived impact generated by the arrival of migrants in the valley (column 1 of Annex 6). In a second phase, through comparison and discussion among the researchers, we carried out an initial reduction and synthesis of the codes, evaluating overlaps, redundancies, and semantic alignments. This procedure allowed us to condense the 391 initial codes into 10 general categories of (social and economic) impacts, which form the backbone of our SIM framework (columns 4 and 5 of Annex 6). These general categories of impacts identify key dimensions of social and economic impacts (e.g., demographics, local economy, social activities, etc.). The entire process was characterised by an iterative approach, in which the coding was not limited to a technical exercise, serving as a means of interpreting how people perceive and value the arrival of newcomers in the local context, but also to reflect on the dynamics of meaning and representation implicit in impact measurement processes.

3.2 The resulting SIM shape

Starting from the ten general categories of impact (columns 4 and 5 of Annex 6), 61 potential social indicators and 38 economic indicators were identified. However, due to the unavailability of certain data or other operational limitations - which will be explained in the following section of this paper - the final set was reduced to 50 social indicators and 26 economic indicators[9].

From a social perspective, the SIM includes a set of indices designed to capture not only demographic variables, but also aspects related to sociality, community life, and the maintenance of local services. In this way, it approximates the idea of a form of accounting capable of making visible relational and collective dimensions that are usually excluded from the

[8] In the coding process, we only considered the social and economic impacts generated by the repopulation initiative as the research team did not have sufficient expertise to assess environmental impact.

[9] See Annex 7 for the full list of the indicators included in the SIM.

traditional boundaries of accounting (Cooper, 1992; Cooper & Senkl, 2016; Cooper et al., 2022). For example, collective dimensions can be captured through indices such as the demographic impact index. Indicators such as "total number of inhabitants on January 1st" or "number of families per number of inhabitants" measure the impact of the arrival of newcomers on the increase in residents and the reduction in the weight of the elderly population. Beyond its quantitative nature, these measures are interpreted as signs of social renewal and generational rebalancing of the community. On the other hand, the social activities index, which includes indicators such as "number of associations present in the area per inhabitant," highlights the link between the presence of newcomers and the promotion of local associations fostering relational ties, showing how their arrival contributes to the survival and strengthening of the associative fabric and collective activities. In line with this perspective, the SIM also includes specific indicators to measure the impact on the maintenance of local services, such as "number of beneficiaries of the Tagesmutter Service" (a model of childcare that provides care and education for children in a home environment, managed by a trained professional) or "number of students enrolled in nursery school." These data assess how the arrival of new residents not only affects demographics but also ensures the continuity of services that are essential to community life and that are at risk of closure due to the population decline. Finally, the "value generated by the newcomers" index attempts to translate the specific contribution of new residents into metrics, including indicators such as "number of new inhabitants under 18 years of age inserted by the repopulation initiative" or "number of people who contributed to activating/maintaining a service within the territory". In this way, the SIM directly attributes to newcomers the ability to generate social value and keep ties and services alive in the territory.

From an economic perspective, the SIM covers a set of indices that aim to represent how the arrival of newcomers is perceived in terms of their impact on employment, economies of scale in public services, the local economy, housing efficiency, and local wealth. These indicators explain how newcomers contribute to enhancing the economic resilience of a valley that has been marked by depopulation. The valley, like other remote areas, is gradually losing its economic self-sufficiency (Li et al., 2019). In this context, the arrival of newcomers can have an employment impact: data shows that 42.8% of them work directly in the valley, a phenomenon made visible through the indicator "number of newcomers employed in the valley". Another area of concern is the economies of scale in public services, which are made visible with indicators as "school cost per pupil of primary school" or "cost of transporting pupils to school". The arrival of new students, for instance, reduces the average cost of primary school services, allowing the area to keep schools open despite the risk of closure due to demographic decline. The local economy index reflects the perceived impact on the local economy and competitiveness of the valley, which is particularly weak. Consequently, the indicator "number of new inhabitants filling employment gaps in the area" shows how newcomers contribute to filling labour shortages and making the economic fabric more resilient. The effects also extend to housing efficiency and local wealth. Indicators such as "ownership or rental of homes by new inhabitants" within the housing efficiency index record the purchase or rental of homes by new arrivals, which evidence the contribution of newcomers to depopulation. Finally, the indicator "contributions that the municipality receives from the province based on the number of inhabitants", in the local wealth impact index, assesses, in numerical terms, the increase in local tax revenue linked to population growth.

4 Methodology

After that, the first and second authors developed the SIM, and the three authors started its exploration to investigate whether it could be expected to function as a tool that could leverage an emancipatory role. To do so, we study the resulting SIM beyond the technical outcome (i.e., the defined indicators), reflecting on the extent to which it can make visible the interconnectedness of the social relations that the repopulation initiative is expected to activate (Gallhofer, 2018). The SIM analysis was approached through a critical perspective, utilising feminist methodologies (Haynes, 2008) and emancipatory accounting (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015) as lenses. This approach allowed us to assess the SIM not in terms of technical effectiveness but as a tool that can stimulate awareness and transformative actions (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015). Specifically, this analytical stance focused on three key dimensions: (i) stakeholder engagement in creating the SIM; (ii) the indicators produced and their capacity to represent the actual impact of the initiative and reflect its underlying value systems; and (iii) the use and application of the SIM to foster transformation actions.

Regarding the first dimension, the stakeholder engagement to develop the SIM was studied with reference to principles of a feminist perspective, recognising that: (a) "the personal is political" (Haynes, 2008, p. 545); (b) research should support social change; and (c) researchers should engage actively and reflectively within the research process.

Essential concepts from critical accounting literature, such as the interconnectedness between elements in a system (Gallhofer, 2018), allowed us to interpret indicators as devices capable of mediating relationships and guiding social practices. The notions of awareness and transformative change (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015) also guided our analysis of the emancipatory potential of the SIM, stimulating reflection on how this tool can promote a redefinition of values and priorities among different stakeholders.

This critical approach to our research process requires us to adopt a reflexive perspective about our position (Alvesson & Sköldberg, 2018; Haynes, 2023). We recognise that we, as researchers, are not neutral observers, but actively participate in the production of knowledge, influencing and being influenced by the field of research. We acknowledge our position of privilege as three white academics enjoying secure economic stability. Additionally, we recognise that our perspectives are influenced by our cultural background and lived experiences, inevitably shaped by our education and training in the socioeconomic context of Western society. However, our intellectual biography, emotions, and lived experiences have been employed creatively and analytically to enhance the study's process and results (Haynes, 2023).

The first author grew up in a rural area in Italy. Although the setting of this study and her hometown differ in geomorphological features and historical background, she understands what it means to live in a rural area, where life is different due to difficulties in reaching populated centres and cultural, social, and economic hubs. She also shares a common experience with newcomers, as her family moved from an urban to a rural area when she was a child. Therefore, she can empathetically understand both the experiences of the local community living rurally and those of newcomers, who often face challenges being welcomed into a new community.

The second author resides in an Alpine municipality in a region not far from one of the study areas, which is characterised by challenges like those addressed in this research. She also moved from an urban area to a mountain municipality where she currently lives. Thus, she knows the culture of indigenous Alpine villages and people, and she has experienced being a newcomer in such a setting. Additionally, she is aware of the importance of maintaining the Alpine population and tradition alive, and of the consequences of depopulation in these areas.

The third author lives in a Spanish province that also suffers from significant depopulation problems. Most of the municipalities in the province are in rural areas whose economy is essentially based on agriculture. Furthermore, some of the municipalities experienced connectivity issues with other locations. These two issues prompted people to move to urban areas. This created a spiral effect: as the social infrastructure that supports the population (e.g., education, health services) reduces, the depopulation problem increases. This situation makes the third author empathetic with the object of study, as he is aware of the dramatic consequences of depopulation.

Although we can empathise with the issues that characterise the study context, none of us lived in the studied valley. This situation reduced the likelihood of a potential conflict of interest with the initiative's stakeholders.

In sum, our analysis is not limited to considering SIM as a technical tool but also examines the process that guided its construction and its use. The adoption of a PAR approach in the creation of tailored SIM, described in Section 3, combined with the reflexivity of researchers and the perspective of critical accounting, illustrated in Section 4, allows us to highlight, in the following sections, the potential of SIM to be a tool for emancipation, capable of strengthening social cohesion and stimulating further social repopulation initiatives while describing the limitations it faces when translated into practice.

5 Analysis and discussion: the SIM under the scrutiny of critical accounting

In the following paragraphs, we present the results of our critical analysis of the SIM, conducted considering feminist methodologies (Haynes, 2008) and the concepts of interconnectedness (Gallhofer, 2018), awareness, and transformative change (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015) developed by critical accounting scholars. In particular, the first part highlights the potential of SIM as an emancipatory tool, while the second discusses the limitations that may reduce its scope and transformative capacity.

5.1 SIM's potential to become an emancipatory tool

This section highlights the potential of the SIM under study to function as an emancipatory tool. Specifically, it examines: (i) how stakeholders engagement used to build the SIM align with the principles of feminist methodologies (Haynes, 2008);

(ii) how its indicators diverge from those used in for-profit accounting (Cooper, 1992; Cooper & Senkl, 2016; Cooper et al., 2022); and (iii) how this SIM have the potential to raise awareness among local actors (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015).

5.1.1 Features of the stakeholders' engagement

Considering the contextual conditions in which the stakeholder engagement process took place - a central element in the construction of SIM (Costa & Pesci, 2016) – the SIM development can be considered aligned with the three founding principles of the feminist research approach (Haynes, 2008), which are in turn consistent with the premises of critical accounting research (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015).

First, according to a feminist approach, research should start from the lived experience of those involved, recognising that "the personal is political" and that social structures can be understood through people's everyday relationships and experiences (Haynes, 2008, p. 545). Starting from this principle, we did not consider participants as mere "research objects" in the SIM construction: we treated them as true co-authors of the cognitive process, establishing with them a relationship based on reciprocity and listening. As Haynes (2008, p. 546) argues, 'there can be no intimacy without reciprocity'. We prioritised building bonds of trust, emotional sharing, and creating safe spaces where participants could feel emphatically heard. We developed a unique engagement format, adapted to the specific characteristics of a community subject to severe depopulation, with a predominantly elderly population dispersed in small mountain hamlets. This format consisted of several phases. Firstly, as explained in Section 3, the first author moved to the valley for a whole month in July 2023 to directly experience the living conditions of the most marginalised subjects. This experience was a crucial step in understanding the social impact of the arrival of new inhabitants in an area affected by severe repopulation. During her stay, she adopted a strategy of capillary engagement, meeting people on the street, spontaneously introducing herself as a researcher interested in the repopulation initiative, trying to reach those voices often neglected in research processes (Ghio et al., 2024): residents, elders, foreign residents employed in the forests, seasonal workers, retirement home guests, etc. In many cases, it was the participants themselves who approached and shared their impressions, emotions, and concerns about the initiative. This allowed perspectives and experiences to emerge that otherwise would have remained invisible. To involve the elderly, for instance, the first author knocked on the doors of local houses, entering people's homes and talking to them over coffee. This approach generated a comfortable and safe environment in which emotions related to population loss and the repopulation initiative could be shared openly. The relationship built with the participants made it possible to identify key figures able to provide detailed narratives on the impact of the initiative. From these daily relationships, semi-structured interviews were then conducted and a questionnaire administered, which provided the necessary data for the construction of the SIM.

In line with the second principle of the feminist approach (namely, the use of research as a transformative tool), this process takes the form of PAR, in which academic investigation is intertwined with social activism, responding to the specific challenges of the territory (Bringel & Maldonado, 2016). In this context, the first two authors actively collaborated with the local public organisations involved in the initiative, and with the individuals directly affected, to address a real and urgent problem affecting the area: rural depopulation. The data collected was not used exclusively for scientific purposes (for publishing a paper) but was made available to co-produce useful knowledge that could be activated by local actors committed to combating this phenomenon.

Finally, in line with the third principle, we maintained a reflexive and situated approach (Alvesson & Sköldberg, 2018; Haynes, 2023), recognising our biography as an integral part of the knowledge process (as described in Section 4).

Therefore, the prolonged presence on the ground, empathic listening, and the immersion in everyday life made it possible to capture the most silenced emotions, which typically remain at the margins of traditional measurement tools. Thanks to this approach, the SIM may be, ex-ante, considered as a suitable tool that could make visible impacts and values that would otherwise have remained hidden.

5.1.2 Translation of stakeholders' needs into proper measures

Many of the indicators and indices included in the SIM (Annex 7) reflect stakeholders' perceptions of the repopulation initiative's impact without referring to financial concepts of traditional accounting (Cooper, 1992; Cooper & Senkl, 2016; Cooper et al., 2022). Instead, they focus on the value that people attach to the arrival of newcomers, in terms of collective well-being and territorial vitality. In this regard, as proposed by Gallhofer (2018), this SIM aims to take the form of a tool

that visualises otherwise invisible values by showing the interconnectedness between different dimensions of community life.

For example, in the social activities index, the impact of the initiative is represented by indicators such as the "number of members of local associations per inhabitant" or the "number of participants at local events per year per inhabitant". These data reflect the idea that social value cannot be reduced to the economic dimension but also manifests itself in the ability to activate relationships, culture, and participation.

Similarly, in the "local services" index, elements such as the "number of students enrolled in primary school" and the "number of passengers in transport services present in the territory" are reported. These indicators allow us to show how the presence of new inhabitants affects the accessibility and continuity of essential services, which are often at risk in depopulated areas.

In terms of impact on "territorial visibility", the SIM includes indicators such as the number of "Google views of the municipality", "number of followers of the Facebook page of the municipality", and the "number of promotional or tourist events per inhabitant". These indicators do not measure a direct monetary impact, but account for the growing recognition of the territory, perceived as a value by many local stakeholders.

Also, in the index "value generated by newcomers", forms of civic and cultural activation that do not fit into traditional economic accounts are tracked, such as the "number of publications (articles/podcasts/videos) created thanks to the new inhabitants", "number of friends or close acquaintances declared by newcomers", or "participation in community events". These elements highlight social ties as vectors of territorial transformation.

Lastly, even more economic-related indicators, such as those linked to local wealth impact or housing efficiency index (which includes indicators as "number of real estate exchanges" or "ownership or rental of homes by new inhabitants"), should be read in the context not as a mere accumulation of economic capital but rather as an activation of dormant resources - not only physical, but also symbolic and relational - brought back to life through the repopulation initiative.

In this sense, the SIM implemented is configured as a form of accounting that aims to make visible the multifaceted and subjective impacts, which are difficult to capture with conventional accounting tools alone. In so doing, it contributes to narrating another idea of value, centred on relationships, living, and caring.

5.1.3 Operation as an awareness tool

In line with the perspective of critical studies that see accounting as a means of stimulating awareness and promoting transformative action (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015), the SIM developed in the case in question can be conceived as a device with a significant transformative potential, both socially and politically. As explained above, the social and economic indicators that comprise it are not limited to producing a quantitative representation of local reality but also could have the potential to trigger collective reflection and activation processes in the territory.

The analysed SIM can be a practical tool for raising awareness among local public organisations of the urgent need to counteract rural depopulation and support further social repopulation initiatives aimed at ensuring a stable presence in these areas. Additionally, for the local community, which is often reluctant to welcome outsiders as they are perceived as a threat to their established values (Armstrong & Stedman, 2013), the SIM can instead provide an opportunity to reflect on their resistance and open a more inclusive and welcoming environment towards those arriving from outside. Finally, for the newcomers, the SIM provides a formal recognition of the social and cultural contribution they have made to the valley: an element that could strengthen their sense of belonging, support their ties with the territory, and encourage them to stay even beyond the duration of the initiative.

In this intertwining of institutional awareness, community openness, and individual legitimacy, the SIM shows its transformative potential, capable of generating new social practices, stimulating further local repopulation initiatives, and promoting, in the long term, the construction of a more inclusive territory where the community is ready to welcome outsiders and people from outside are happy to move in.

5.2 SIM's limitations to become an emancipatory tool

Despite the potential discussed in Section 5.1, our analysis highlights several limitations that ultimately hindered the SIM's ability to fully function as an emancipatory tool. In the following pages, we identify and discuss these critical issues, which concern in particular: i) the difficulty of effectively engaging stakeholders; ii) the difficulty of transforming stakeholders' information needs into metrics; and iii) the difficulty of using this tool to stimulate transformative actions in the territory. These elements highlight the challenges that arise in the practical translation of the SIM's emancipatory promise and introduce the discussion developed in this section.

5.2.1 Limitations in stakeholders' engagement

We faced several challenges when engaging with a community mainly composed of elderly residents living in a remote area who were unfamiliar with the proposed participatory practices (Hall & O'Dwyer, 2017). The obstacles stemmed not only from the participants' advanced age but also from the conceptual gap between researchers and local interlocutors. Specifically, during home visits intended to open a dialogue with some elderly individuals, the first author frequently encountered misunderstandings about the research purpose and the meaning of the questions asked. These issues were hindered by academic language that was not immediately understandable or by conceptual references that were outside the daily experience of the interlocutors and so required a greater reflexivity from the researcher's perspective. Additionally, initial mistrust toward outsiders sometimes blocked the development of the trust needed to gather meaningful data. These elements highlight how a participatory approach must be carefully tailored to local contexts, considering the material, cultural, and relational factors that impact the participation of the most vulnerable social actors.

The limitations of stakeholder engagement also hampered the availability of data that should feed the SIM. While stakeholder engagement made it possible to co-construct relevant indicators, translating these needs into concrete measures proved complex due to the difficulty of maintaining the participants' continuous engagement. For example, many newcomers expressed their intention to start new businesses in the valley. In interview 9, one participant stated that "I would like to start a business related to theatre courses", while another participant said, "I would like to register for VAT by the end of the year" (Interview 6). Based on these statements, two specific indicators were included in the SIM: "number of businesses started by new female residents" and "number of businesses started by new male residents". To feed these indicators, it would have been necessary for all 14 adult newcomers to participate in the survey, providing comprehensive information on the contribution of their arrival to the local economy. However, only nine of the 14 adult newcomers participated in the survey, making these indicators only partially representative of reality.

5.2.2 Limitations in translating stakeholders' needs into proper measures

The arrival of newcomers in the valley has generated a variety of impacts, both tangible and intangible, which are articulated on several levels: demographic, social, economic, relational, and symbolic (Annex 6).

Some of the tangible values that emerge are the increase in the resident population, the opening of new economic and associative activities, the reactivation of local public and private services, dynamism in the real estate market, and an increase in spending on social and commercial services in the area. For example, some participants said that "the advantages are that there are more resident families, more children" (Interview 4). At the same time, a local teacher explained that the reactivation of local schools, thanks to the arrival of new children, allowed classes to be maintained, avoiding problematic mergers. In this regard, she recalled that "through this initiative, we gained one or two additional students needed to meet the threshold and keep the class active in local schools" (Interview 17). Other interviewees report that the presence of newcomers has led to the creation of new associations or activities. For example, Interviewee 2 told us that "[t]hanks to newcomers, particularly one working in agriculture, a new association is being established". Moreover, newcomers are starting a new business or are utilising their professional skills in the area. Namely, one interviewee told us that she "proposed conducting art therapy activities in the nursing home" (Interview 10). In the survey, two out of the nine participants mentioned that they opened a new company within the territory. Other times, newcomers contributed to the implementation of housing efficiency or the growth of social activities. For instance, in an informal interview, a newcomer reveals that they bought a new house in the valley, or, in the survey, a participant declared he "activated a Cineforum".

All these tangible aspects were translated into metrics thanks to their intrinsic quantifiability, which facilitated their transformation into numerical values. This process enabled the construction of a set of tailored indicators, which form the

basis of the indices presented in Annex 7. These indices cover a range of social and economic areas that reflect both the direct and indirect impacts of newcomers in the valley. On the social side, indices measure demographic impact (such as population growth or changes in population composition), social activities (including the creation of cultural and social initiatives), local services (demand and supply of health, education, mobility services, etc.), territorial visibility (through greater media presence or improvement of the territory's image), and the value generated by newcomers (in terms of civic participation, new skills introduced, social innovation, etc.). From an economic point of view, the indices assess the employment impacts (e.g., new jobs, professional integration), economies of scale in public services (e.g., cost efficiencies generated by population growth), local economic (e.g., creation of new businesses, economic diversification), housing efficiency, and local wealth impact.

This was not the case for intangible values, which could not be included in the SIM (Stroehle et al., 2025). These values relate to aspects as the return of daily life to the streets, the strengthening of intergenerational and intercultural ties, and the symbolic energy generated by new projects, ideas, skills, the vitality, experiences, and abilities brought by newcomers, as well as their care for the landscape, or the creation of social relationships. However, intangible signs of rebirth, such as "children playing in the streets - something that hadn't been seen for a while" (Interview 10), are seen by residents as some of the most significant contributions brought by new inhabitants to an area suffering from severe depopulation. In a valley where local businesses are closing, the population is mainly elderly, and children are few, the arrival of new families is viewed as a source of hope and revival. Some referred to "young people arrive, contributing to revitalising the context" (Interview 17); others observed that "houses are […] well-maintained and kept in order" (Interview 8). The newcomers themselves emphasised that they "contribute not only with physical resources but also in terms of experiences" (Interview 14), helping to build new social connections. As one resident recounted, she had the "opportunity to meet [them] during activities for kids or family-oriented events" (Interview 7). The organisation of cultural initiatives by newcomers, often attended by hundreds of people (survey), or simple everyday acts such as children in the squares, exemplify a renewed relational and symbolic value.

However, translating these impacts within the SIM has encountered significant obstacles. Intangible values have proved particularly resistant to quantification. Aspects such as perceived beauty, or emotional attachment to the place are not amenable to quantification. As a result, they have been largely marginalised in assessment processes (Lehman, 2019), despite being crucial elements for understanding the real meaning of the transformation underway. This challenge reflects the epistemological limitations of approaches to impact measurement, which tend to favour what is numerically representable at the expense of deeper, relational, and symbolic dimensions of social change (Stroehle et al., 2025).

Moreover, even for tangible values – although potentially measurable – our ability to translate the stakeholders' needs into concrete measures within the SIM was hampered by the scarce availability of social data at the local level. Although local public organisations provide standard demographic information – for example, the "total number of inhabitants on January 1st" or "the average age of the population" – more relational data, such as the "number of associations in the area per inhabitant" or the "number of events organised annually per inhabitant", are not registered locally. This data, which reflects the degree of social vitality and interaction between people and the territory, would be essential for measuring the social transformations taking place and the effectiveness of participatory initiatives. This gap reflects a broader critical issue in public accounting systems, which are still strongly anchored to traditional economic indicators, such as GDP, which are unable to capture the complexity of the interdependence of human beings (Herrero & Gago, 2023).

Finally, key issues arose from the commissioners' lack of cooperation in providing data. For example, newcomers reported being actively involved in the community life of the valley, by referring directly to their participation in social activities such as Pro Loco (interview 8), the rural credit cooperative bank (interview 10), or the 'Biodistretto' association (interview 15). To measure these social impacts, the SIM included indicators like "number of associations in the area per inhabitant" or "number of members of local associations per inhabitant." However, the lack of cooperation from some local public organisations, which commissioned the SIM itself, prevented us from accessing the necessary data, making it impossible to assess these social dimensions within the SIM.

5.2.3 Limitations of being a transformative tool

During the development phase of the measurement system, a critical event occurred that compromised the continuity of the process: the principal promoter of the initiative within the public organisations involved, who can be considered the commissioner of the SIM, changed his institutional position, and the measurement system and the initiative itself had to

be reallocated to new public leaders. This transition had significant implications for the possibility of applying the produced SIM.

The SIM, as designed and the process required to design it, could have been a valuable tool for promoting awareness among various local actors (public organisations, local community, newcomers) regarding the urgent need to counteract the progressive depopulation of inland areas. As a participatory and context-sensitive tool, it had the potential to facilitate a multi-stakeholder dialogue on the need to adopt social repopulation initiatives supported by shared data and legitimised from the bottom up. The SIM could therefore have served not only as a technical assessment tool, but also as a means of building public visibility around an issue often overlooked by institutional and political agendas.

However, due to institutional leadership discontinuity, there are doubts about the willingness to actively adopt and promote the SIM, which, up until now, has never been used for its intended purpose. Its emancipatory potential – linked to its ability to generate awareness and support informed collective decisions – has remained unexpressed. In other words, although the SIM was developed using a participatory approach sensitive to local issues, it remained an unfinished artefact, never activated, and was excluded from the decision-making process until this moment. This case highlights how even tools designed for transformative purposes cannot achieve their effectiveness if they are not supported by consistent governance and a stable political and institutional commitment.

6 Conclusions

This paper aimed to investigate whether tailored SIMs, based on stakeholder engagement (Christensen & Ebrahim, 2006; Costa & Pesci, 2016), may leverage the scope of emancipatory accounting (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015). To address this issue, the study analyses a SIM developed in the context of a social repopulation initiative to assess its impact in the territory.

Based on our findings, we can conclude that tailoring a SIM to the needs of stakeholders in a specific context (Christensen & Ebrahim, 2006; Costa & Pesci, 2016) is a necessary but insufficient condition to enable the emancipatory role of accounting (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015). Given its high stakeholder engagement and its flexibility, it could potentially leverage emancipatory change, as the critical literature argues. However, its eventual capacity to raise awareness and instigate transformative action relies on four elements, which were not completely met in the case of the studied SIM: (1) the capacity to meaningful engage the stakeholders; (2) the access to the social/economic (and, eventually, environmental) data; (3) the possibility of providing a measure of the stakeholder's needs related to intangible aspects; and (4) the continuous willingness of the initiative's promoters to encourage and use this tool.

With those findings, this paper offers a twofold contribution to the existing literature. First, it contributes to the debate on SIMs by showing that, although these practices are designed based on meaningful stakeholder engagement (Christensen & Ebrahim, 2006; Costa & Pesci, 2016), their actual effectiveness depends on specific conditions: the concrete ability to activate participatory processes, the availability of data and, above all, the political and institutional context in which they are implemented. In the case analysed, for instance, characterised by a fragmented rural community, mostly composed of aged people, this situation limited the effective engagement of many stakeholders for a long period in the measurement process. Secondly, the paper contributes empirically to critical accounting research that, following Gallhofer's (2018) call, invites us to rethink and (re)imagine measurement practices capable of highlighting the interconnectedness between the different parts of the whole.

Our research shows that even when measurements are constructed with committed stakeholder engagement and with the intention of giving visibility to emotions, they encounter structural limitations that hinder their emancipatory potential. In other words, while contributing to bringing out often-silenced perspectives and recognising alternative forms of value, accounting still struggles to transform itself into a true instrument of emancipation, as it remains inscribed within institutional logics and constraints that reduce its transformative scope.

On a practical level, the findings indicate that in contexts characterised by strong depopulation, putting efforts in developing only measurement tools, even if based on engagement, to raise awareness among the community about the importance of repopulating the valley is not the most effective strategy. We spent about a year engaging with various stakeholders, collecting the necessary data, and translating it into a measurable outcome. This process involved a significant amount of

human, social, and financial resources. Considering this, we believe that the investment of these resources in developing the measurement should be complemented by concrete efforts directed to encourage the integration between the local community and newcomers, and by actions to raise awareness among local organisations to invest in social initiatives, for example, through local awareness-raising events.

We acknowledge that this research was shaped by the study's context and the authors' backgrounds. It was conducted in one of Italy's wealthier regions, characterised by a safe environment, social, and economic well-being. Consequently, our findings are contingent upon the availability of an accurate local statistical database and the willingness of local stakeholders to collaborate. We recognise that the results might differ if the research were carried out in a context lacking a robust local statistical database or where stakeholder engagement could compromise the safety of the researchers.

This study was constrained by time and budgetary limitations imposed by the measurement commissioners, depending on the funding received. These limitations significantly affected the entire process, restricting its scope and the possibility of adopting more participatory and in-depth approaches. Moreover, the SIM was developed within a provincial-level social repopulation initiative (top-down), rather than being initiated by the local community (bottom-up). This issue significantly reduced its emancipatory potential: a potentially transformative tool developed in a non-emancipatory initiative. Perhaps, this measure would have been more emancipatory if the initiative had been fostered together with the local community since the moment of its design. The dialogue between the community and the authorities implementing similar initiatives should be timely and continuous throughout the initiative development.

Further studies could overcome these limitations by replicating the SIM framework in settings that could be more prone to enabling emancipation (as a repopulation initiative promoted by NGOs or an informal network of the rural community) to examine whether they can better suit the emancipatory purpose of critical scholars. It would also be interesting to replicate this SIM in other migration contexts, to analyse whether it can provide evidence of how the arrival of new people enriches the local community. Finally, creative research methods could be applied in the design of future studies (Kara, 2015), such as collage, body painting, or theatre, to better engage stakeholders. These methods are indeed more capable of leading participants to express their emotions as reclaimed by feminist methodologies (Haynes, 2008).

This paper concludes with a provocation: should we, as accountants, invest our energy in 'counting the number of people attending local events' in a depopulated valley, or should we prioritise directing the funding of our research toward more noble purposes? For instance, in the context of this study, would it not have been more beneficial to allocate part of the funds designated for this measurement to organise a social dinner attended by the local community and the newcomers? At such a dinner, perhaps, the local community would have had the chance to get to know the new families, chat with them, and realise that they are not "invaders" (as mentioned in Interview 7), but just ordinary people driven by a desire to escape the frenetic life of the city to provide their children a better future. As mentioned by a newcomer, "we loved hiking in the mountains, missed the tranquillity of being in touch with nature, that is why we moved here" (Interview 12). In this way, a social dinner would have made the concept of social transformation enunciated by critical accounting more effective. Sometimes, the solutions to a problem are far simpler than they seem; rediscovering the joy of friendship, conviviality, and connection with others could be some of them (Puleo & Blanco, 2019). We would like to conclude our elaboration with this concluding thought:

> "*There is nothing to eat anymore! Beef has E. coli; lamb has scrapie; rabbits have calicivirus; chicken is full of synthetic hormone; fish carry heavy metals; soybeans are genetically engineered; vegetables and fruit are covered with pesticide; seaweeds are radioactive". However, we are "Counting. We count each second. No moment do we forget*" (Salleh, 2017, p. 98).

7 References

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Chapter 3

SDGs measures: the antidote or the poison? A critical analysis of two repopulation initiatives in Italy and Spain[10]

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Abstract

This study problematises the role of stakeholder engagement in developing social impact measurements (SIMs) aimed at assessing organisations' contributions to the Sustainable Development Goals (SDGs). By analysing two SIMs developed within two repopulation initiatives in Italy and Spain, this study investigates whether stakeholder engagement can prevent the interests of powerful actors from prevailing over those of less powerful individuals, as suggested in the SIM literature, or instead reproduces mechanisms of domination embedded in the Western socio-cultural roots of the SDGs, as argued by critical accounting scholars. Using a multiple case study approach that combines documentary content analysis and 38 semi-structured interviews, the findings reveal distinct engagement dynamics. In Italy, despite strong engagement, the exclusion of local communities from the design phase of the initiative and the limited use of the SIM rendered this tool ineffective for addressing the needs of weaker actors (i.e., some members of the local community). In Spain, engagement was used to highlight the positive impacts of the repopulation initiative while silencing (or completely ignoring) the voices of weaker actors, particularly those of racialised, poor women. Overall, stakeholder engagement became a tool for camouflaging, intentionally, but also unintentionally, negative organisational impacts rather than an instrument to empower weaker actors. Thus, this study contributes to the literature on SIMs and critical accounting by showing that, without a redistribution of power, stakeholder engagement risks reproducing, rather than challenging, the mechanisms of domination embedded in the socio-cultural roots of SDGs.

Keywords

Social impact measurements; SIMs; Sustainable Development Goals; SDGs; mechanisms of domination; intersectionality; camouflaging; impact washing.

[10] The author used ChatGPT to improve and correct the writing style. After using this tool, the author reviewed and edited the content and takes full responsibility for the content of the publication.

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1 Introduction

This article analyses the development of social impact measurements (SIMs) as instruments for assessing progress toward the Sustainable Development Goals (SDGs) (Costa & Pesci, 2021). Specifically, it explores SIMs in the context of two repopulation initiatives implemented in rural areas in Italy and Spain. Assuming that SIMs should be based on the engagement of a plurality of stakeholders, we investigate whether and to what extent these measures can prevent the reproduction of multiple mechanisms of domination identified by the critical accounting literature (Gallhofer, 2018).

In recent years, the accounting literature has shown a growing interest in SDGs (Bebbington & Unerman, 2018, 2020), as organisations - at the global, national, and local levels - are called to account for their commitments to these Goals. In this context, a growing number of organisations are adopting SIMs to evaluate their contribution to the SDGs, while fostering stakeholder engagement in their measurement processes (Costa & Pesci, 2021; Fiandrino et al., 2022). Such engagement is seen as crucial in translating global goals into concrete actions at the local level, integrating stakeholder needs into measurement systems, but above all, stimulating organisational change (Costa & Pesci, 2021). In addition, continuous and inclusive stakeholder engagement in the measurement process may help reconcile diverse interests, promoting a balance that safeguards the weakest actors and prevents powerful stakeholders' needs from prevailing over the others (Fiandrino et al., 2022).

However, previous literature has overlooked the socio-cultural roots of the SDGs, while the critical literature asserts that accounting is neither neutral nor impartial, but a culturally and socially constructed practice (Gallhofer, 2018; Haynes, 2025). The same applies to the SDGs, which cannot be considered a universal and neutral framework. As Salleh (2017) observes, SDGs were largely developed by male, white, Eurocentric elites, who determined what to consider "sustainable" without truly including alternative perspectives, as, for instance, those of women and indigenous communities. The exclusion of these categories of people from developing the SDGs is particularly problematic because they could have offered radically different perspectives on the meaning of sustainability avoiding to approach them with a technocratic and quantitative epistemology, typical of Western accounting culture (Walker, 2016), which recognises as "sustainable development" only what is measurable and aggregable, ignoring qualitative and unquantifiable dimensions (Salleh, 2017).

As claimed by Gallhofer (2018), accounting, which includes SIMs to assess the achievement of the SDGs, can reproduce multiple mechanisms of dominance that may ultimately perpetuate inequalities, especially when these mechanisms intersect (Haynes, 2025; Lehman, 2019). As such, the SIMs developed to assess progress toward the SDGs might risk reinforcing inequalities by reflecting the interests and priorities of those who design and control the measures, rather than those of the people supposed to benefit from the SDGs.

A double face metaphor can help to grasp the importance of understanding the role of SIMs in the context of SDGs: they could be interpreted as an "antidote" that amplifies the voices of weaker actors, avoiding the voices of the powerful actors from prevailing (Fiandrino et al., 2022); or, as a "poison", where SGDs measures are used by organisations to camouflage (Michelon et al., 2016) the negative effect generated in the territories. In this latter sense, stakeholders' engagement may thus translate into a practice of "impact washing" (Yang et al., 2021).

Building on this background, we recognise the socio-cultural roots of SDGs (e.g., Salleh, 2017) that may shape SIMs based on stakeholder engagement to evaluate their achievement (Costa & Pesci, 2021; Fiandrino et al., 2022), but potentially also contribute to the reproduction of the mechanisms of domination identified by critical accounting scholars (Gallhofer, 2018). Therefore, our research question leverages the role of stakeholder engagement in the design of SIMs as a tool that can either mitigate (Fiandrino et al., 2022) or reproduce (Salleh, 2017) dominant cultural patterns. Specifically, this study addresses the following research questions: *Do SIMs based on stakeholder engagement to assess SDG achievement reproduce dominance mechanisms?*

Answering this research question seems to be crucial, especially in the context of nonprofit and hybrid organisations where social aspects should represent the core of their mission and measurement process (Andreaus & Costa, 2014). As such, this study adopts a case study approach (Eisenhardt, 1989; Humphrey & Scapens, 1996; Yin, 2014), comparing two SIMs developed as part of repopulation initiatives, one in Italy and one in Spain, both representative of the process of localising SDGs at the provincial level. The research adopts a qualitative perspective, integrating documentary content analysis and semi-structured interviews. These two methods were used in a complementary manner to investigate whether SIMs developed in the context of SDGs may reproduce multiple mechanisms of domination already identified in the critical

literature (Gallhofer, 2018). To this end, nine documents were explored, and 38 semi-structured interviews (17 in the Italian case and 21 in the Spanish case) were conducted and analysed.

Our results provide a more critical view of the role of SDGs measures, which presents stakeholders' engagement as a guarantee that weaker actors exercise pressure on the most powerful actors (Fiandrino et al., 2022). The Italian case study shows that, despite the strong effort to build SDGs measures based on stakeholder engagement, the local communities have remained unheard in the initial, crucial phase of the measurement process. Moreover, the developed SIM has not yet been used. Thus, although the SIM was not intentionally conceived as a tool to camouflage organisational misconduct (Michelon et al., 2016), it could be perceived as such, since local organisations failed to employ it as a lever for organisational change. By contrast, in the Spanish case study, stakeholders engagement within the SIM has been used as an instrument of impact washing (Yang et al., 2021), emphasising the positive aspects of the repopulation initiative while downplaying, or even entirely ignoring, the experiences of those most affected by multiple mechanisms of domination (Gallhofer, 2018), such as children, racialised and economically disadvantaged women (Haynes, 2025; Lehman, 2019).

This study makes several contributions. First, it adds to the debate on SDG measurement in the SIMs literature (Fiandrino et al., 2022) by showing that stakeholders' engagement *per se* is a weak solution for ensuring that the interests of weaker actors prevail over those of the most powerful. In this regard, the paper extends the literature on SIMs as potential accounting instruments of camouflage (Michelon et al., 2016) that can operate at different levels: even when a SIM is not intentionally designed to camouflage organisational actions, it might nonetheless be perceived as a tool for this purpose if it is not employed to trigger organisational change.

Second, this study enriches the discussion in critical accounting literature (Gallhofer, 2018) by showing that even SDGs measures can treat society and nature "as passive and without agency" (p. 2118). By doing so, these measurements are transformed into tools that reproduce multiple mechanisms of domination instead of addressing social issues (as they are claimed to do).

Third, it contributes to the growing literature on intersectionality in accounting (Haynes, 2025; Lehman, 2019). The results underscore that the most severe consequences of SDGs measures have been suffered by individuals at the intersection of multiple inequalities (such as poor, racialised women).

Additionally, this research provides practical insights into how stakeholder engagement should be understood in the context of SDG measures. To truly defend the interests of weaker actors, their voices need to be incorporated from the very outset of repopulation initiatives, rather than only in later stages once initiatives have already been defined. Moreover, the paper highlights the importance for organisations of keeping measurement systems alive and dynamic, warning against the risk of abandoning them after significant investments have been made.

The article is structured as follows. After this introduction, Section 2 reviews the literature exploring the association of SDGs and accounting, and how the socio-cultural origins of these goals can perpetuate multiple mechanisms of domination; Section 3 describes the case study analysis, with a particular focus on the context in which the SIMs under study have been designed and developed and how the data collection was conducted; Section 4 presents the data analysis; Section 5 discusses the research findings; finally, Section 6 outlines the overall conclusions.

2 Literature review

2.1 SDGs in accounting literature

The United Nations has presented the SDGs to the international community as goals to be achieved globally to secure the sustainability of the Planet (United Nations, 2015). These goals encompass social, environmental, and economic dimensions, along with related measures for monitoring progress toward increased sustainability. The idea to measure sustainability aligns with the purpose of some accounting scholars to transform the traditional accounting framework, which has been historically focused on financial performance (Gray, 2010), into a tool to leverage a social and environmental goals fostering concrete societal changes respecting sustainable principles within planetary boundaries (Antonini & Larrinaga, 2017; Bebbington et al., 2017; Gray et al., 1996). Moreover, by covering social, environmental, and economic

dimensions, the SDG framework is considered pivotal in capturing the interdependence between these pillars (Miola & Schiltz, 2019; Nilsson et al., 2018). Specifically, the SDGs gained particular attention among accounting scholars who study SIMs, given that organisations, at all levels, started to use SIMs to show their contributions to the achievement of those goals (Costa & Pesci, 2021; Feor et al., 2023; Fiandrino et al., 2022; Hazenberg & Paterson-Young, 2021).

SIMs have become instrumental in the context of non-profit (e.g., Arvidson & Lyon, 2014), hybrid (e.g., Costa & Pesci, 2016), and public organisations (e.g., Grossi et al., 2017). They are rooted in the idea that organisations create different values that cannot be reduced to merely economic measures but should also include social and environmental outcomes and impacts (Emerson, 2003). Although the literature does not offer a single definition of social impact and SIMs (Ebrahim & Rangan, 2014), what unifies these definitions is that they aim to evaluate the change that an organisation's activities generate in the communities in which it operates (Costa, 2021).

Usually, the social impact is evaluated by adopting the value chain approach (Clark, 2004), according to which the inputs (e.g., the resources introduced into an SDGs policy or an initiative), used to support organisations' activities in a community, are translated into outputs (i.e., immediate results), which represent the object of measurement. These outputs can then produce outcomes (e.g., changes in terms of behaviours, skills, and attitudes in the local community) that can ultimately serve to evaluate long-term societal impacts (Costa & Pesci, 2016; Ebrahim & Rangan, 2014).

In this scenario, two streams of research have emerged in the SIM literature. On the one hand, there is a top-down approach to designing SIMs, which supports the existence of a golden standard for measuring social impacts that could be applied to all organisations (e.g., Arvidson et al., 2013). On the other hand, other scholars suggest a bottom-up approach, leveraging on the crucial role of the active stakeholders' engagement in the measurement process (e.g., Costa & Pesci, 2016). This second approach suggests that organisations should develop measurements tailored to the specific informational needs of stakeholders, in which inputs, activities, and outputs might be defined internally by the organisation, while outcomes and impacts should be defined externally by those affected by its activities (Costa & Pesci, 2016, 2021). In other words, this second stream of studies supports the idea that organisations should constantly engage multiple stakeholders in the measurement process to align measurements with stakeholders' needs (Costa & Pesci, 2016). Moreover, both approaches share the idea that SIMs can draw also on qualitative data, such as experiential narratives, video testimonials, and images (Molecke & Pinkse, 2017), to capture aspects that quantitative measurement tools are unable to detect.

In the context of the SDGs, a bottom-up approach to the SIMs has been suggested, as it can facilitate translating global goals into concrete actions at the local level (Costa & Pesci, 2021). Specifically, Fiandrino et al. (2022) argue that the constant and repeated engagement of a plurality of stakeholders throughout the measurement process can be a tool to enhance inclusiveness and interconnectedness among the different pillars (social, environmental, and economic). Regarding inclusiveness, stakeholders' engagement in the measurement process can enable weaker actors (for example, in our cases, local communities) to exert pressure on powerful actors (in our cases, organisations) during the implementation phases of SDG initiatives. Regarding interconnectedness, stakeholders' engagement can help organisations assess the interrelationships between the different dimensions of the SDGs, thereby reducing the risk that an initiative focused on a single pillar (e.g., the social one) has adverse effects on other pillars (e.g., environmental) (Fiandrino et al., 2022).

However, the literature on SIMs has not yet examined the socio-cultural roots of the SDGs tools (Gallhofer, 2018; Haynes, 2025), which could affect their ability to reflect the needs of weaker actors, an aspect we turn to in the following sub-section.

2.2 SDGs' roots and their potential to reproduce multiple mechanisms of domination

According to the critical literature, accounting is not a neutral tool, but a socially and culturally constructed practice shaped by those who design, codify, and apply it (Gallhofer, 2018; Haynes, 2025). What is measured is assigned value, and how this is done depends on the power of those who control the process. Previous research has shown how these social and cultural roots can transform accounting into a device for maintaining and reproducing inequalities (Haynes, 2025). Specifically, previous studies have highlighted how different forms of accounting can perpetuate hierarchies of gender (Haynes, 2017), race (Annisette & Prasad, 2017), and class (Lehman, 2016). When these dimensions intersect, they may generate mechanisms of multiple inequalities, i.e., processes in which multiple axes of domination operate simultaneously and reinforce each other, creating specific disadvantages for the most vulnerable groups, such as racialised, poor women (Haynes, 2025; Lehman, 2019).

Ecofeminism offers a particularly insightful lens for understanding these processes (e.g., Plumwood, 1993; Salleh, 2017). From this perspective, gender, race, and class oppression are not separate phenomena, but expressions of a single historical system of power that has also justified the exploitation of groups of people (as women, the poor, and racialised people) and the natural environment (Plumwood, 1993). Talking about a "mechanism of domination" therefore means recognising a power structure that functions through interconnected hierarchies: men over women, white people over racialised people, economic elites over subordinate classes, humans over non-humans, etc. In this dualistic scheme, the subordinate party is reduced to a resource with no intrinsic value, defined only in terms of the interests of the dominant party (Plumwood, 1993). By adopting an ecofeminist perspective, Gallhofer (2018) has shown how the Western roots of accounting can act as instruments to reproduce these multiple domination (i.e., racial, gender, etc.), even in its "social" or "environmental" versions, reflecting the needs of those who own the accounting, treating society and nature "as passive and without agency, something that exists and must be dealt with and acted upon" by the organisations (p. 2118).

This critical argument can be applied to the SDGs, which are also the product of a socio-cultural construction process. As Salleh (2017) notes, while women, youth, and indigenous peoples were officially permitted to participate in the definition of Agenda 2030, their influence remained minimal compared to the prevailing market logic and its productivist economy. A primarily male, white, and Eurocentric elite created the SDGs, deciding what "sustainability" means while disregarding proposals from other groups (Salleh, 2017). Consequently, the SDGs' epistemology reflects a technocratic, quantitative approach considered to be typical of Western accounting culture (Walker, 2016). This approach ignores qualitative and unquantifiable aspects and only identifies what is measurable and agreeable as "sustainable development".

Accordingly, Ergene et al. (2024) highlight that the SDGs systematically neglect racial inequalities. Although they include goals, such as SDG 10 (Reducing inequalities), that are potentially relevant to reducing racial inequalities, they remain "disturbingly silent about eradicating the causes and effects of racism and racial/ethnic discrimination" and that "racism and racial/ethnic discrimination will continue to function as structural and systemic barriers to sustainable development if they are not addressed" (Okorodudu et al., 2015, p. 2).

With these considerations, the socio-cultural construction of SDG metrics risks being reflected in the SIMs organisations adopt to monitor their contribution to the global goals. The same stakeholders' engagement in the development of SIMs could result in an approach capable of allowing weaker actors (e.g., local communities) to exert pressure on stronger actors (e.g., public organisations) (Fiandrino et al., 2022); or could be adopted as a camouflage tools (Michelon et al., 2016), used intentionally by organisations as "a way of demonstrating that they are listening to criticism, thereby further legitimising the status quo and, in effect, resisting any desired change…" (O'Dwyer, 2003, p. 525). In this second perspective, stakeholder engagement for developing SIMs risks becoming a tool for "impact washing" (Yang et al., 2021). This expression does not simply refer to the misuse of the label "social impact", but rather to a practice like greenwashing, in which organisations select and communicate measures that emphasise marginal positive aspects, while concealing the most significant negative effects of their activities. In this way, SIMs not only could end up reflecting exclusively the needs of those who own the power to develop accounting measures, neglecting those of other actors involved in the measurement process, but also risk reproducing a social order in which certain groups continue to be systematically marginalised, especially when these conditions intersect.

Thus, this study analyses two SIMs developed as part of repopulation initiatives aimed at localising the SDGs at the provincial level, to investigate whether stakeholders' engagement acts as an "antidote" to dominance dynamics or, on the contrary, as a "poison", capable of perpetuating or even accentuating multiple mechanisms of dominations claimed by critical accounting scholars.

3 Methodology

This paper adopts a case study approach (Eisenhardt, 1989; Humphrey & Scapens, 1996; Yin, 2014) that allows us to identify both context-specific and cross-contextual factors (Eisenhardt, 1989), enabling comparisons and providing evidence of the pros and cons of different contextual nuances (Yin, 2014). In our research, this approach helps to capture how SDGs measures can produce different effects connected to context-specific characteristics (Humphrey & Scapens, 1996).

In the Italian case study, the SIM was developed with a strong stakeholder engagement that lasted for a significant period (Costa & Pesci, 2021; Fiandrino et al., 2022). By contrast, in the Spanish case, stakeholders were only weakly involved in the process. Both SIMs were developed in contexts characterised by a similar issue, depopulation, with a consequent decline in ecosystem services (Pereira & Navarro, 2015), drastic reduction in basic public and private services for local communities (Li et al., 2019), ageing population (Li et al., 2019), loss of local cultural heritage (Meijer & Syssner, 2017), and poor economic self-sufficiency (Li et al., 2019). Additionally, the two provinces where the initiatives were implemented were committed to achieving the SDGs, which required developing a SIM capable of measuring progress toward their achievement.

The following subsections describe the context in which the SIMs were developed, the data collection process, and the data analysis.

3.1 Selection of the cases

3.1.1 The context of the first case study

In the first case study, the SIM was developed by two authors of this research, commissioned by the organisations promoting the initiative, to assess the impact of a repopulation initiative implemented in a small mountain municipality in north-eastern Italy, an area characterised by severe depopulation and a consistent reduction in services for the local community.

The initiative was launched in 2021 and funded by five public organisations (including the municipality in which the initiative was settled, which co-financed the initiative with around €88,440). The repopulation initiative is based on a co-living aimed at attracting new residents to the area by offering five publicly owned apartments free of charge (except for expenses) to families (hereafter, newcomers) selected through a public call. To be eligible, participants had to meet certain requirements: (i) being between 18 and 45 years old; (ii) not having lived in the area for at least five years; (iii) possessing a minimum income; and (iv) presenting a “social housing curriculum” aimed at showing willingness to contribute to community life. In other words, public organisations provided free housing to new residents in exchange for their commitment to remain in the area and actively participate in the community life of the municipality.

Out of 95 applications, five families (ten adults and nine children) were selected, joined by two additional families who did not benefit from housing but were attracted by the initiative. In total, 14 adults and 13 children, all Italian, arrived in the municipality in 2022, bringing the local population to about 1480 residents.

3.1.2 The context of the second case study

In the second case study, the SIM was developed by a social enterprise whose mission is to improve the quality of life in rural areas to document the results of a repopulation initiative implemented in several Spanish municipalities affected by depopulation.

Although implemented by a social enterprise, the repopulation initiative was funded by a hybrid electricity supplier in the area (hybrid organisation) and a multinational furniture and retail company (private organisation), with the collaboration of the municipality and, indirectly, the Local Action Group (LAG). The aim was to bring together people interested in starting businesses in rural areas of municipalities experiencing demographic decline. To this end, the initiative included: (i) the payment by a municipality of €300 to the social enterprise to produce a photo shoot of the village; (ii) the publication of the images on a dedicated webpage to increase its visibility; (iii) the joint selection, by the social enterprise and the municipality, of candidates interested in moving and setting up a new business; (iv) the provision of a free-for-charge six-month course to acquire the skills necessary to start the business; and (v) the support from the municipality in finding accommodation and integrating in the community.

Although the SIM was developed for the entire initiative in several municipalities, this study focuses on the initiative implemented in a small town in northern Spain. In this context, the initiative facilitated the arrival of three households between 2022 and 2024 (a couple, a family of two adults with one child, and a single person). These were joined by two other families, not direct beneficiaries but indirectly attracted by the initiative: one consisting of two adults with two children, the other of two adults with three children. In total, 15 new people – of both Spanish and South American origin – settled in a community of about 1,000 inhabitants.

3.1.3 Elements characterising the two case studies

After presenting the context of the two case studies, this section compares the elements characterising the two repopulation initiatives within which the SDGs measures have been developed. Table 7 presents the similarities and differences of the two initiatives in terms of context, design, and beneficiary selection.

Table 7: Comparison between the two case studies.

Elements of comparison	First case study	Second case study
1 - Context of the study		
Geographical positioning	North-east of Italy	North of Spain
Local welfare	A municipality characterised by high level of economic and social welfare	A municipality not characterised by high level of economic and social welfare
Morphology of the territory	Mountain area	Flat area
Distance from the nearest city	93 km	50 km
Number of inhabitants (in 2024)	1481 (ISPAT, 2025)	1070 (INE, 2025)
Municipality's political stance (in 2024)	Left-wing political alignment	Right-wing political alignment
2 - Initiatives' design		
Initiative's designer	The initiative was promoted by five public organisations.	The initiative was promoted by hybrid, private and public organisations.
Municipality participation fee	The Italian municipality co-financed the initiative with its own fund (88.447€).	The Spanish municipality co-financed the initiative with around €300.
Aim of the initiative	The initiative had a predominantly social purpose of welcoming newcomers to the area to increase the social welfare of the community.	The initiative had a predominantly economic purpose, stemming from offering a training course for those interested in moving to the rural area to start a new business.
Incentives to participate in the initiative	The initiative offers newcomers houses free-for-charge for a period of four years (excluding charges).	The initiative offers newcomers a free training course to start a new business within the territory.
Support and initiative monitoring	The initiative allocated part of the budget to support newcomers in their integration within the community and to monitor its results. Some of the authors participated in this process.	The initiative did not allocate part of the budget to support newcomers in their integration within the community and to monitor its results.
3 - Engagement of the local community/beneficiaries in the initiative's design		
Local community/beneficiaries' engagement in the initiative's design	The initiative did not include the participation of the local community or the beneficiaries in its design and implementation phase.	The initiative did not include the participation of the local community or the beneficiaries in its design and implementation phase.
4 - Selection of initiative's beneficiaries		
Process of household selection	The families were selected through the publication of a public call for applications. Newcomers had to fulfil some specific selection criteria: (i) being between 18 and 45 years old; (ii) not having resided in the area for at least 5 years; (iii) meeting a minimum income requirement; (iv) presenting a "social housing curriculum".	No specific criteria were used in the selection of newcomers. The only requirement was to present a business proposal. However, it was not mandatory to launch a new business within the territory.
Number of families integrated into the community	The initiative introduced 27 new people of which 19 directly from the initiative and eight indirectly.	The initiative introduced 15 new people of which six directly from the initiative and nine indirectly.
Obligations for the new families under the initiative	Commitment of the newcomers to actively participate in the social activities of the local community.	No commitment required from the newcomers included in the initiative.

In both case studies, the local community and beneficiaries were not involved in the design or implementation stage of the repopulation initiatives. In addition, both initiatives offer incentives, albeit in different forms, to newcomers to move to the depopulated areas: free housing for four years in Italy, and a training course to start a new business in Spain.

The two initiatives differ in their territorial and socio-economic contexts, promotion methodologies, and beneficiary selection processes. The Italian area is mountainous, distant around 93 km from the city, and in a high-welfare context;

the Spanish area is flat, closer to an urban centre (around 50 km), and in a low-welfare context. Moreover, the Italian initiative was promoted by public organisations and foresees a considerable co-financing from the municipality, while the Spanish initiative was the product of a public-private partnership, including a symbolic contribution of the municipality. The beneficiary selection process also differentiates the two cases. The Italian one utilised strict criteria on age, income, and community commitment, welcoming 27 new inhabitants, while the Spanish case did not employ specific criteria, with a total of 15 new residents arriving in the area. Lastly, only the Italian initiative required newcomers to be active participants in the community's social life.

In sum, both cases lacked community participation in planning but represent drastically different contexts, initiative designs, incentives, and beneficiary selection methods.

3.2 Data source

The study adopts a qualitative approach that integrates documentary content analysis with semi-structured interviews, used in a complementary manner to investigate the role of stakeholder engagement in the SIMs developed in repopulation initiatives within the SDGs framework (Costa & Pesci, 2021; Fiandrino et al., 2022). The analysis of this combination of data sources enabled us to examine not only how stakeholders have been engaged in the measurement process but also if and how they contribute to the reproduction of multiple mechanisms of domination highlighted by critical accounting literature (Gallhofer, 2018).

3.2.1 Documentary content analysis

To conduct the documentary content analysis, the first step was to identify and select relevant sources (Krippendorff, 2018). Official documents, online articles, and audiovisual materials were collected, allowing us to gain a more in-depth understanding of the relationship between the SIMs developed in the two repopulation initiatives and the SDG plans adopted in the respective provinces of implementation. In the first case study, given our collaboration in the measurement process, we also had access to additional private internal documents. In total, we collected three documents, three articles published on web pages, one video, and two Excel files (Annex 8).

3.2.2 Semi-structured interviews

In total, 38 semi-structured interviews were conducted: 17 in Italy (see Annex 2) and 21 in Spain (see Annex 9). The interviews were conducted individually or in groups. All of them were recorded and transcribed to facilitate the discussion among researchers. Their duration varied, ranging from 8 minutes to 2 hours and 34 minutes. The first author attempted to organise most of the interviews in a public space (i.e., a local oratory in the first case, or the city hall in the second case). This approach was chosen to encourage participation in a welcoming environment, with food and drinks, which created a “safe space” for dialogue. However, for those unable to gather in these venues, interviews were conducted at their homes or online via Google Meet or Zoom. Each interview began with an explanation of the study's objectives to alleviate fears or social inhibition (Ritchie et al., 2003) and to obtain consent for recording.

The interviewees belong to three macro-categories: (1) initiative promoters (e.g., members of the local public organisations); (2) initiative beneficiaries (both those who are part of the initiative and those who are attracted to it); and (3) other residents. Two protocols of interviews were designed: one for newcomers arriving in the municipalities (Annex 3) and another for other members (Annex 4). Both sets of questions aimed to investigate respondents' perceptions of repopulation initiatives. However, the interviews were tailored to each participant's profile, as a rigid, uniform protocol would not have allowed the research objectives to be fully achieved, as many respondents held multiple roles within the community.

3.3 Data analysis

To examine the data gathered from the documentary content analysis and the semi-structured interviews, we followed the coding process defined by O’Dwyer (2004), which consists of three sub-phases: data reduction, data display, and data interpretation. We began the data reduction phase by conducting open coding. The initial codes were progressively refined and reorganised through repeated discussions between the authors to ensure consistency and focus attention on the most significant aspects that emerged.

The coding process was guided by the notions drawn from the literature review outlined in Section 2. Accordingly, the data were examined through the lens of categories commonly adopted in critical accounting literature to illustrate how accounting can reproduce mechanisms of domination: (1) privileging the needs of those who own accounting, treating people and society as "passive and without agency" (Gallhofer, 2018, p. 2118); (2) reinforcing racial hierarchies (Annisette & Prasad, 2017); (3) sustaining gender inequalities (Haynes, 2017); and (4) perpetuating class divisions (Lehman, 2016). These categories informed the refinement of our coding scheme and enhanced the sensitivity of the analysis to manifestations of domination. Particular attention was paid to the testimonies of groups considered weakest in the local context, specifically women, youth, and racialised people, to reconstruct the social and organisational dynamics that may have generated or reinforced such experiences.

4 Findings

4.1 The local plans and SIMs developed to measure SDGs in the two case studies

This section presents the results of the study of the initiatives in two parts, one for each case. In both cases, the analysis highlights the link between the strategies adopted at the provincial level for localising the SDGs and the SIMs developed by organisations to assess the impacts of the two repopulation initiatives.

4.1.1 The local plan and the SIM developed to measure SDGs in the first case study

The analysis of Document 1 reveals that the repopulation initiative implemented in the Italian case is directly related to the provincial strategy plan adopted for localising the SDGs at the province (Document 1, page 102). In this context, it adopted a stakeholder engagement in the definition of strategic axes, priority objectives, and common indicators to localise SDGs at the entire provincial level.

As described in Document 1 (p. 12), the province published a Positioning Document in 2019 to provide an initial snapshot of the territory's contribution to national SDG objectives, proposing an initial set of monitoring indicators to assess the achievement of the SDGs at the local level. Subsequently, a Policy Steering Committee and an Interdepartmental Group for Sustainable Development were established to disseminate the preliminary plan's content and actively involve a wide range of stakeholders. This participatory process led to the drafting of the final document in 2021, which involved students, universities, citizens, experts, associations, mayors, trade unions, professional associations, tourism promotion agencies, and provincial authorities in its definition. Some of the public organisations that promoted the repopulation initiative - and the SIM object of this study – took part in this participatory process, contributing to the co-construction of the provincial strategy plan.

In this final document, the province identified 20 Strategic Objectives (SO) consistent with the Agenda 2030. Of note is SO No. 3, "Reduction of housing deprivation", which included among its lines of action the repopulation initiative, the co-living, which represents the object of this case study:

> "*Experimenting with and implementing forms of co-living and co-housing, especially in […] mountain areas*" (Document 1, p. 103)

This provincial strategy plan not only included the repopulation initiative, but it also integrated a system of specific indicators to monitor their implementation (Table 8).

Table 8: SIM defined by the provincial SDGs strategy plan.

Local strategic objective	Indicators
Ensuring high environmental performance of buildings, infrastructure, and open spaces	Low housing quality index[11]
Reducing housing deprivation	Percentage of people living in dwellings with noise from neighbours or the street[12]
	Housing cost overload[13]
	People living in dwellings with structural problems or moisture problems[14]
	People living in overcrowded dwellings[15]

Source: Document 1, p. 102

Specifically, the provincial strategy plan declared that the indicators inserted in Table 8 measured the contribution of the repopulation initiative to various SDGs, including SDG 1 (Zero Poverty), SDG 5 (Gender Equality), SDG 6 (Clean Water and Sanitation), SDG 7 (Clean and Affordable Energy), SDG 10 (Reducing Inequality) and SDG 11 (Sustainable Cities and Communities).

In addition, the initiative promoters launched a further pilot SIM customised to the co-living initiative to assess the initiative's impact at the local level. To this end, the local university and one of the authors of this paper collaborated in developing a questionnaire, coordinating its administration, and conducting semi-structured interviews with the initiative's beneficiaries, promoters, and members of the local community. This bottom-up approach sought to allow stakeholders to contribute to the definition of indicators and measurement indices (Costa & Pesci, 2016; 2021). The result was a first experimental SIM, structured around different categories of social and economic impact, excluding environmental aspects (Table 9).

Table 9: The SIM in the first pilot initiative

Impacts	Category	Number of indicators
Social	Demographic impact	11
Social	Social activities	2
Social	Local services	2
Social	Impact on territorial visibility	6
Social	Value generated by the newcomers	3
Economic	Employment impacts	3
Economic	Economy of scale of public services	3
Economic	Local economy	1
Economic	Housing efficiency	8
Economic	Local wealth impact	3
Economic	Employment impacts	2

Source: Document 8, p.2

Based on the results of this pilot SIM, in 2021, the organisation redefined the initiative, launching a second pilot initiative - that is the object of this case study - in which particular attention was paid to stakeholder engagement in the monitoring

[11] Measured as the number of persons living in situations of overcrowded housing, in dwellings lacking certain services and with structural problems out of the total number of residents * 100.

[12] Measured as the number of people living in dwellings with noise from neighbors or the street out of total residents * 100.

[13] Measured as the numbers of individuals in households where the total housing cost represents more than 40% of the household income out of total individuals in households * 100.

[14] Measured as the number of individuals living in dwellings with structural problems or moisture problems out of individuals living in dwellings * 100.

[15] Measured as the number of people living in overcrowded dwellings out of total resident population * 100.

phase. As reported in Document 2, this monitoring was entrusted to external experts – including the first and second authors of this paper - and carried out through interviews, focus groups, and training sessions for the new inhabitants, communities, and local public organisations. Again, the SIM was built using a bottom-up approach (Costa & Pesci, 2016; 2021), with direct input from the local community and beneficiaries, producing a set of social and economic indicators partially derived from the first initiative (Table 9) but adapted to the information needs of the second[16] (Table 10). Environmental aspects were also excluded in this second version of the SIM.

Table 10: The SIM in the second pilot initiative (object of this study).

Impacts	Category	Number of indicators
Social	Demographic impact	27
Social	Social activities	0
Social	Local services	12
Social	Impact on territorial visibility	4
Social	Value generated by the newcomers	7
Economic	Employment impacts	7
Economic	Economy of scale of public services	10
Economic	Local economy	4
Economic	Housing efficiency	1
Economic	Local wealth impact	4

Source: Document 4

Lastly, it should be noted that despite efforts to develop an inclusive engagement process spanning several months, the initiative promoters have made limited use of the first SIM (Table 9). The second SIM (Table 10) was presented before it was completed, and after completion, it has not yet been applied.

4.1.2 The local plan and the SIM developed to measure SDGs in the second case study

The analysis of Document 9 reveals that, although the repopulation initiative in the Spanish case did not fall directly within the operational plan adopted at the provincial level for the localisation of the SDGs, as in the first case study, it is a direct consequence of it. In fact, the introductory section of the provincial plan pays particular attention to the phenomenon of depopulation, recognising that:

> "*[The province] is facing the demographic challenge. This phenomenon is particularly pronounced in rural areas and has consequences that impact all aspects of society, the territory, and the administration.*" (Document 9, p. 19)

However, unlike the provincial strategy adopted in the Italian province, which promotes a structured and centralised model to localise SDGs at the provincial level, including the repopulation initiative, the Spanish operational guide did not define a set of specific actions or indicators to be implemented at the provincial level, nor did it propose a rigid model for localising the SDGs. On the contrary, it aimed to provide a flexible, operational tool to support small municipalities in their autonomous adaptation of Agenda 2030 to their local realities.

> "*It is important to note that in these small municipalities, there is no more technical staff […]. Therefore, it is necessary to adapt the Agenda 2030 to the local needs.*" (Document 9, p. 20)

In other words, instead of prescribing the repopulation initiative, as in the Italian case study, the Spanish practical guide has designed a methodological support to strengthen the administrative capacities of municipalities and guide them in identifying their sustainability priorities, promoting a bottom-up approach. Each local municipality was free to decide how and with what tools to contribute to the SDGs, based on its resources, constraints, and social dynamics. The aim was therefore to show "how to do" rather than to establish "what to do", facilitating the translation of the global principles of the Agenda 2030 into concrete, territorially differentiated practices.

[16] For a full picture of the SIM developed in the second case study, please refer to Annex 7.

This explicit focus on depopulation, combined with the call for small municipalities to take concrete action to counter it, constituted an implicit encouragement to adopt repopulation initiatives. Moreover, although the operational plan adopted at the provincial level did not provide predefined indicators for monitoring such initiatives, the guide indicated the need to build local measurement systems:

> "*Once the Local Agenda 2030 plan has been defined, it will be advisable to select the municipal indicators that will enable monitoring under the SDGs.*" (Document 9, p. 42).

The SIM, analysed as the second case study, fits into this decentralised framework: it was developed by the social enterprise promoting the repopulation initiative to put into practice the need to mitigate depopulation as highlighted in the provincial operational plan. In other words, the SIM was not a predefined mechanism at the provincial level, but rather it should have been a measurement system built locally in line with the decentralised approach promoted by the Spanish guide.

In this context, the social enterprise published the SIM on its website, declaring that the repopulation initiative contributed to SDG 8 (Decent work and economic growth), SDG 10 (Reduced inequalities), SDG 11 (Sustainable cities and communities), and SDG 12 (Responsible consumption and production). In quantitative terms, the social enterprise's website reported a series of measurements that documented the overall impact of the repopulation initiative, considering not only the municipality covered by this study, but all the municipalities where the initiative had been implemented:

> "*Of the 14,505 people registered in the initiative since its start at the end of 2019, 163 entrepreneurial families […] have been advised through a personalised mentoring initiative […] Thanks to the initiative, 45 municipalities with population needs have been able to welcome 167 new inhabitants, of which 42 have already set up their businesses.*" (Document 6)

In another article published on the social enterprise website, the organisation provided evidence of the impact in terms of the number of families introduced in the territories, providing particular emphasis on the South American people involved in the initiative and the number of companies led by women:

> "*These newcomers correspond to 85 families, mostly couples with children (45%) and aged between 35 and 50 (67%). Seventy-six percent of these people are of Spanish nationality, although 13% are of Argentine origin. These families have set up 58 new businesses. 57.6% are led by women and 67.5% belong to the service sector.*" (Document 7)

The SIM quantitative measures are not the result of an engagement process. Nevertheless, according to what was declared by the social enterprise, among the impacts observed, the repopulation initiative has triggered a "virtuous circle" that has exceeded the immediate impacts of the initiative. In other words, according to what was declared by the social enterprise, the arrival of the beneficiary families had increased the visibility of the municipalities and strengthened the confidence of the local community, creating the conditions for the settlement of additional families not directly involved in the initiative. To show that this self-sustaining process of attraction and integration represented an indirect but significant impact, through which the initiative had contributed not only to countering depopulation but also to generating community development dynamics capable of continuing over time, the social enterprise declared:

> "*The success of the repopulation [initiative] lies in a virtuous circle: those municipalities that attract more new inhabitants are those in which there are already well-integrated newcomers who have created their community.*" (Document 7)

Other declarations of the social enterprise were directed to actively engaged beneficiaries in defining some qualitative social impact measures with their direct testimonies (Molecke & Pinkse, 2017). Initiative beneficiaries, indeed, were protagonists of promotional videos and interviews made by the social enterprise and published on the social enterprise's website. Among the experiences reported in those materials, one initiative beneficiary introduced in the municipality under study narrated:

> "*I followed the mentoring offered by [the social enterprise]. The initiative was a great help when it came to choosing the village, as it matched our needs to the ideal municipality. Without them, I probably would not have ended up [here*]." (Document 5)

Also, she appeared in a video in which she stated:

> "*We would recommend [the repopulation initiative] to other villages and people who want to […] move to the rural area because they help you to find our ideal village and to develop your project.*" (Document 8)

In sum, the engagement process in the second case was primarily directed to the development of qualitative insights about the impact of the initiative, mainly with promotional intents, while the quantitative measures were disclosed on the website without any stakeholder engagement process occurring.

4.2 SDGs measures and multiple mechanisms of domination

While the previous section explored how the SIMs were developed at the local level for monitoring their contribution to the SDGs and how the stakeholders were engaged in the process (Costa & Pesci, 2021; Fiandrino et al., 2022), the analysis of the semi-structured interviews enabled us to evaluate whether using this approach for developing SIMs could avoid (or not) reproducing the multiple mechanisms of domination claimed by critical accounting literature (Gallhofer, 2018).

4.2.1 SIMs as a reflection of the initiative promoters' needs

In the first case study, the Italian SIM is structured according to a multidimensional framework, with eleven indices covering both social and economic aspects (Table 10). In particular, the indices "demographic impact" and "value generated by the newcomers" reflect the recurring concerns of initiative promoters, who in the interviews emphasise how the arrival of new families was perceived as essential to reverse population decline and counteract the progressive aging of local communities. For instance, as one interviewee reported:

> "*This area is characterised by an elderly population and single-family households. Thus, the arrival of new families can be seen as a means through which to reduce this phenomenon.*" (Interview 1)

The use of the term "means" to refer to the arrival of newcomers in the area, instead of "new members of the local community," reflects the instrumentality assigned by the promoters to the people coming to live in the area. Indeed, they emphasise this consideration of newcomers:

> "*The advantage for us is precisely that they bring families that we technically needed, which is bad to say, but we needed them because without them, all services and whatever else drop out.*" (Interview 6)

The Italian SIM also includes indices such as "local services", "social activities", and "economies of scale in public services" (Table 10). These indices are in line with the initiative's promoters' need to monitor progress toward keeping local services alive and sustaining their costs, not forgetting the value of social activities as bonding elements. Similarly, the indices "impact on territorial visibility", "employment impacts", "local economy", and "local wealth impact" reflect the initiative promoters' need to fill an employment gap as well as enrich the social and economic assets of the territory:

> "*[We] need highly educated people" […], as, for instance, "a person arrived through the initiative, expert in agriculture, is contributing to a local association which aims to bring together farmers and promote quality labelled products.*" (Interview 2)

> "*The initiative also generated an economic result because thanks to the arrival of new children, it allowed a local teacher to continue working in the community.*" (Interview 1)

Similarly, the "housing efficiency" index reflects the need of the initiative's promoters to encourage the arrival of new residents to ensure the upkeep of public green spaces and the urban fabric of the valley.

> "*There is a shortage of people to take care of the public green, so the arrival of new people could help to fill this gap.*" (Interview 1)

The views of these interviewees show that the SIM of the Italian case can encompass the informational needs of the initiative promoters and assess the impact of the general aim of the initiative.

In the Spanish case, the SIM is presented in a more discursive and general form but incorporates similar elements of the first case study in relation to the demographic impact on local services, urban fabric, employment, and the economy. From a demographic perspective, for example, the Spanish SIM is grounded in a narrative that underscores population growth, as "*thanks to the initiative, 45 municipalities with population needs have been able to welcome 167 new inhabitants*" (Document 6). This reflects the initiative promoters' need to address repopulation challenges, something that was emphasised during interviews:

> "*This initiative is good for the municipality because the municipalities in Spain are dying for lack of people.*" (Interview 29)

Regarding local services, the Spanish SIM narrated that the "*newcomers […] have set up 58 new businesses […] and 67.5% belong to the service sector*" (Document 7). This aligns with the initiative promoters' needs expressed in the interviews, in which they declared that the arrival of newcomers is necessary to guarantee the survival of local services:

> "*New families with children must arrive so that services are not taken away from us.*" (Interview 34)

Similarly, regarding the impact on employment and the local economy, the Spanish SIM reported that "*families have set up 58 new businesses*" (Document 7). This data fully reflects the needs expressed by the initiative's promoters, who, as clearly emerged from the interviews, see the arrival of new residents as a fundamental strategy for revitalising the local economy and countering the socioeconomic stagnation of inland areas.

> "*One advantage of the initiative is to fill the employment gap, which is very difficult nowadays" […] "in the nursing home, there is a lack of staff because nobody wants to work in this area.*" (Interview 29)

> "*You can translate into money the people who came because we saved the 1,000 inhabitants, the employment gaps, and they generate a new economy by paying taxes here.*" (Interview 27)

In sum, despite their different forms of stakeholder engagement, stronger in the first case study and weaker in the second, both SIMs address the needs perceived by the initiative promoters.

4.2.2 SIMs mismatch with local communities and initiative beneficiaries' needs

In the Italian case study, although the SIM was developed with significant stakeholder engagement after the initiative began and properly reflects the needs expressed by the initiative promoters (Section 4.2.1), it struggles to reflect the needs of local young people. As a young resident highlighted:

> "*Everyone in the municipality knows that the main problem here is that there are no houses for rent, and their brilliant idea was to give the houses to other people.*" (Interview 17)

This interviewee expresses the local community's need to have affordable rent to prevent other young people from leaving the area. Particularly, this individual pointed to the lack of attention by the initiative (reflected also in the SIM) to the local young people who would have preferred to continue living in the area, preventing their migration, rather than encouraging the arrival of new people to stop depopulation.

The Spanish case study reveals a similar situation. Although the SIM included aspects related to demographic, economic, and employment impacts, it did not fully represent the needs expressed by the local community. Some key needs, such as strengthening the role of local associations in the regeneration of the area, are completely absent. In this regard, as one interviewee mentioned:

> "*There was a juggling festival we organised with the association, and [the local public organisations] did not give us one euro.*" (Interview 37)

This statement highlights how part of the local population would have preferred the initiative's resources and energies to be used to support social and cultural initiatives promoted by entities already present in the area.

From the point of view of beneficiaries, in the Italian case, although some beneficiaries reported episodes in which their needs were not listened to, the overall analysis of the data does not indicate any particularly critical situations. On the

contrary, many interviewees highlight a significant level of support offered to beneficiaries, both by the local public organisations and the local community:

> "*The mayor, the priest, the teachers: these people are pillars of our experience. We should always be grateful for the way they welcomed us, because they were so dedicated to us and our children.*" (Interview 8)

> "*For the moment, the experience is very positive.*" (Interview 10)

In general, all five families who arrived in the Italian municipality have remained living in the area, suggesting that the SIM can consistently represent (at least) part of the impacts generated in the territory, particularly in demographic terms.

In the Spanish case, the situation appears to be quite different. Although the SIM published on the social enterprise's website shows positive results in terms of new businesses started, interviews with beneficiaries reveal several difficulties encountered in starting a business or carrying out the planned initiatives. One beneficiary, for example, pointed out that the repopulation initiative did not consider the immediate material needs associated with relocation and starting a new life:

> "*They offer you these six months of training, but they do not know that during these six months, you have to buy a house, you have to eat, and so how do you eventually start a business?*" (Interview 18)

Another beneficiary of the initiative stated that he was unable to start his business because the proposed project was not feasible in the local context:

> "*The business idea I proposed in the initiative was to start a car shop. However, when I arrived in the municipality, I realised that there were already too many car shops, and it did not make sense to start a new one.*" (Interview 20)

Furthermore, the analysis revealed a discrepancy between the experiences of beneficiaries reported on the social enterprise's website accompanying the SIM and what was reported by initiative beneficiaries in the interviews. While the website reports that a beneficiary stated, "we would recommend [the repopulation initiative] to other villages and other people who want to stay in the big cities and come to the rural area," (Document 3), in our interview, when asked, "how would you sum up your experience here?", the same person replied in a very different way highlighting her discomfort:

> "*A s**t. Sometimes we tell ourselves we are crazy. What are we doing here?*" (Interview 18)

Another discrepancy concerns the idea of a "virtuous circle" advertised by the social enterprise on its website (Document 7). According to the institutional narrative, the initiative enhanced the visibility of the municipalities, thereby fostering the conditions for the settlement of additional new residents. However, the data reveal a more complex situation. For instance, one of the families that had recently moved to the municipality, indirectly attracted by the initiative, decided to leave the area, stating:

> "*It seems to me that this municipality is not ready to receive new people [...] people's lack of openness to people coming from outside.*" (Interview 2)

This suggests that, at least in these interviews, the integration claimed by the organisation in the Spanish case did not occur, raising doubts about the actual existence of the "virtuous circle" described in the official communication.

4.2.3 SIMs as a mechanism of domination based on gender and race

To better guide the reader's understanding of this section, Table 11 shows the different features of the beneficiaries in the two case studies. Specifically, it provides details regarding the gender and racial background to assist in examining the possible replication of mechanisms of domination based on race (Annisette & Prasad, 2017) or gender (Haynes, 2017), and how these mechanisms may be amplified when they intersect (Haynes, 2025; Lehman, 2019).

Table 11: Beneficiaries' features.

Case study	Beneficiaries of the initiative (Yes/No)	Place of origin	Reason for moving	Previous work position	Current work position	Permanence in the municipality during the initiative (Yes/No)
First case study	Yes	Italy (neighbouring region to the case study area)	Desire to live in the mountain	He was corporate employee, and she was a housewife	Both are freelancer and opened a company in the area (he is a marketing expert, and she is a theatre teacher)	Yes
	Yes	Italy (neighbouring region to the case study area)	Desire to live in the mountain	She was an educator, and he was a production manager	She is an educator, and he is a production manager	Yes
	Yes	Italy (neighbouring region to the case study area)	Desire to live in the mountain	She was an accountant and he is an agronomist	She is an accountant and he is an agronomist	Yes
	Yes	Italy (neighbouring region to the case study area)	Desire to live in the mountain	He was a community operator, and she was an educator	He is a police officer, and she is a destination manager	Yes
	Yes	Italy (no neighbouring region to the case study area)	Desire to do a new experience	She worked in a second-hand shop, and he was an employee	She is a housewife (for choice), and he is an employee	Yes
	No	Italy (no neighbouring region to the case study area)	Desire to leave the stress of the city	She has an own business, and he was a bus conductor	She is a firefighter, and he is a bus conductor	Yes
	No	Italy (neighbouring region to the case study area)	Desire to live in the mountain	Both were employed in a company	She works in the nursing home, and he works in the forestry maintenance	Yes
Second case study	Yes	1 Spanish and 1 South American	Cheap price of houses in this area of Spain	She was a software developer, and he was a masseur	She is a software developer (Spanish), and he is a masseur (South American)	Yes
	Yes	1 Spanish and 2 South American	Desire to live in the rural setting	He was a mechanic, and she was a caregiver	He is unemployed and she is employee of the nursing home	Yes
	Yes	1 Spanish	Desire to escape from the city	He was a software developer	He is a software developer	Yes
	No	3 Spanish and 1 South American	Desire to live in the rural setting	He worked at the Mexican Government Councillor, and she was a lawyer	He is a fire extinguisher (Spanish), and she is an employee in the nursing home (South American)	Yes
	No	5 South American	Desire to escape from their country	Both were nurses	Occasional works in the nursing home and in local restaurants	No

4.2.3.1 SIMs as a mechanism of domination based on race

In the Italian case, the SIM does not include metrics related to the place of origin of new arrivals. In this case, all beneficiaries of the initiative are Italian, and most came from a neighbouring region (see Table 11). Despite this geographical and cultural proximity, episodes related to cultural differences emerged in the interviews. Such attitudes were rooted in historical dynamics of mistrust towards those who come 'from outside', even if geographically close, and manifest themselves in the use of labels such as 'Tagliani' (that is a distortion of the word 'Italian') to refer to those who do not traditionally belong to the isolated mountain community.

For instance, an initiative's beneficiary said:

> "*They call us 'Tagliani. Today in the car, [for example], there was a ban except for residents, and they said, 'Here, there are the Tagliani who don't respect the rules.*" (Interview 7)

Another interviewee told an episode in which:

> "*When we entered a restaurant, they stopped chatting. […] They looked at us as if we were aliens.*" (Interview 8)

However, these rare episodes are not related to race differences and did not affect the happiness of the initiative's beneficiaries from living in the valley. On the contrary, the latter feel integrated in the community, and as Table 11 indicates, none of them has left it. For instance, regarding the integration of their children in local schools, both beneficiaries and non-beneficiaries of the initiative reported positive experiences. As stated in an interview:

> "*The child settled in immediately, especially at school. The teachers were excellent; they were exceptional in making sure he did well.*" (Interview 12)

Also, the same teacher at the local school, when the researcher asked him, "Have you never heard from the children about racism towards others?" he answered:

> "*Not, on the contrary, they surprised me! A girl from the local community offered to support one of the new arrivals in recovering some topics that she had missed.*" (Interview 16)

A completely different scenario resulted in the Spanish case, where most of the initiative's beneficiaries are from South America. The SIM developed by the social enterprise to assess the achievement of the SDGs includes metrics related to the place of origin of new arrivals: "*Seventy-six percent of these people are of Spanish nationality, although 13% are of Argentine origin*" (Document 7). However, the interviews revealed a pattern of racial discrimination against these people (Annisette & Prasad, 2017), which manifests itself both in the workplace and in social relations. As stated by a South American member of a couple involved in the initiative, he encountered difficulties in starting a business:

> "*I had to start paying the loan," but "the municipality would not let me work.*" (Interview 18)

Here, discrimination did unfold directly but manifested itself in the absence of institutional support, which hindered the possibility of starting the business and finding alternatives. Other cases were more explicit. A newcomer (non-beneficiaries of the initiative) stated:

> "*Once, while I was working as a cleaning lady in a restaurant, they left food on the floor for me, as if I were an animal.*" (Interview 19)

This humiliating and degrading gesture shows a clear attitude of dehumanisation, attributable to racial prejudices (Annisette & Prasad, 2017). By contrast, the narratives of Spanish people who have settled in the area account for a different situation. Their experiences tell a positive welcome, as confirmed by a Spanish beneficiary of the initiative:

> "*I do not have any complaints, to be honest, I received good treatment here.*" (Interview 22)

The difference in perceptions highlights how racial origin acts as a discriminating factor in access to fair treatment. Discrimination also extends to children from South American families. An interviewee recounted a series of clearly racially motivated episodes:

> "*They told our son that in Uruguay, we are all thieves, that we are all fat.*" (Interview 19)

Here, hostility translates into ethnic-national stereotypes, which indiscriminately associate an entire population with criminal and derogatory characteristics. The mother continues:

> "*At my son's school, they beat him up the whole year, telling him we are thieves*."

The constant physical aggression, accompanied by insults related to their origin, confirms the racial nature of the attack. Trying to interpret such behaviour, the woman observes:

> "*I don't know how much the children are to blame because surely the parents tell them these things, and that hurts me even more*."

This passage highlights the intergenerational transmission of prejudice, rooted in the local community. The psychological consequences were serious:

> "*My son does not want to go out. When other children ask him to go out, he stays at home because otherwise they ask him all the time, "What do your parents do? Do they work?*"

Here, the obsessive focus on the parents' economic status takes on a stigmatising value, implying a lower social position due to their foreign origin. The mother emphasises the unbalanced interconnection:

> "*On the contrary, at no time do we ask anyone what their job is, if they have three cars.*"

This experience reinforces the idea of an asymmetrical relationship, where discrimination operates in one direction only. Finally, she concludes:

> "*We used to go out walking, now we're closing ourselves off [...] that's why we said to ourselves that we must find a solution.*"

The choice to withdraw from social life is a direct consequence of the hostile environment and racism they have experienced. School staff have also noticed these dynamics. As one teacher recalled:

> "*This Uruguayan was sent away, I think sometimes for cultural reasons, race, or because he had just arrived. For example, he had a tone of voice a little different, so the others made fun of him because, for them, he was strange.*" (Interview 24)

The direct reference to "race" confirms that ethnic origin is perceived as an element of difference and a reason for exclusion. The same teacher reported another episode in which:

> "*[Another] child from Honduras has a different type of diet. There were days when he did not eat, and he even played with his food. [...] Step by step, I think they forced him to eat the food that is eaten in the cafeteria*."

Pressure to abandon eating habits linked to one's culture of origin indicates a process of forced assimilation. Prejudice was also openly expressed by some residents. As one of them stated:

> "*These people come only to work here and do nothing except work. They probably do not have an economic level like others to live here because they do not have a life here*." (Interview 34)

This narrative highlights how these people were not integrated into the community, contrary to what the SIM narrates. Furthermore, it reproduces a racial narrative that reduces migrants to a workforce without social ties. The consequences of this hostile climate were evident: one family has already left the municipality (Table 11), while two others have stated their intention to do so shortly. The departing family stated:

> "*Our children tolerated all this abuse, but I do not know to what extent your children deserve to bear all this abuse to be accepted here.*" (Interview 19)

Recognising the impossibility of asking their children to endure such conditions for long, another beneficiary stated:

> "*I would like to return to my country.*" (Interview 20)

The last household, composed of a Spanish and a South American person, concluded firmly:

> "*We will leave here soon; we did not come here to die here.*" (Interview 18)

All these statements support the idea that SIM did not counteract the mechanisms of domination based on race (Annisette & Prasad, 2017; Gallhofer, 2018).

4.2.3.2 SIMs as a mechanism of domination based on gender

In the Italian case, the "employment impact" index of the SIM includes specific indicators that distinguish between gender, for instance, the "number of businesses opened by new female inhabitants" and "number of businesses opened by new male inhabitants" (Annex 7). These measurements reflect what emerged from the testimonies collected: as shown in Table 11, all the women interviewed had stable, skilled jobs — one started a business, one worked as an educator, one as an accountant, one as a destination manager, one is a housewife (by choice), one is a firefighter, and one works in a nursing home. Only the latter had a caregiving role, but she was not a direct beneficiary of the initiative and did not report any incidents of abuse or discrimination. On the contrary, she stated: "I can say that we are well integrated" (Interview 14), emphasising a perception of social and work inclusion.

The situation appears radically different in the Spanish case. The SIM published on the social enterprise's website states that the new families have "set up 58 new businesses. 57.6% are led by women" (Document 7), thus emphasising gender equality. However, our findings indicate a much less homogeneous and more problematic picture. Of the four women involved (directly or indirectly) in the initiative, only one - of Spanish origin - worked online as a software developer; the other three, all of South American origin, were (or had been) employed in a nursing home (Table 11).

Furthermore, the interviews reveal two profoundly divergent experiences, showing how women's social position had a decisive influence on working conditions and the possibility of resisting exploitation (Lehman, 2016). On the one hand, one of the women interviewed reported unacceptable working conditions:

> "*They don't treat me well at work. Sometimes I get angry and cry because I think I'm doing something wrong.*" (Interview 20)

This testimony highlights the direct impact of workplace dynamics on psychological well-being, revealing a form of symbolic and relational violence. During the interview, the woman - in tears - added:

> "*Once, two of my colleagues reported this abuse because what they do is not right, because sometimes they are treated too badly, and in the end, they were fired*."

The interviewee highlights how attempts to report misconduct led to retaliation and job loss. Added to this are conditions of wage and physical exploitation linked to chronic staff shortages:

> "*The salary is also very low," and "there is always a shortage of staff. The problem is that some of us try to cover this shortage by working more shifts, but in the end, we are the ones who end up exhausted.*"

Her experience is therefore marked by a dual precariousness, both economic and physical, which intersects with her belonging to a lower social class, as confirmed by her having worked in Seville before moving as a home caregiver for the elderly.

On the other hand, the narrative gathered in the interview with the husband of another woman employed in the same nursing home is very different:

> "*Four days after arriving, my wife already had a job at the nursing home [...]. She started out caring for the elderly and now she works in the kitchen, but she never stopped working.*" (Interview 9)

During the interview, there were no signs of suffering or discomfort that could indicate abuse or violence in the workplace. Instead, the husband emphasised his wife's career path:

> "*My wife in Mexico was a lawyer [...] when we decided to come here [to offer our children a better life], we knew we wouldn't be working in the field we were trained for.*" (Interview 9)

A comparison of the two testimonies highlights how, within the same workplace (the nursing home), the women's experiences are radically different: the first (Interview 20), coming from a more humble social background (she was a caregiver in her previous place of residence) experienced exploitation, abuse and severe precariousness; the second (Interview 9), with higher professional background (a lawyer), experienced a loss of professional status, but without suffering the same forms of violence and with greater resources to deal with the situation.

In sum, in the first case, the SIM contained gender measures, and no gender issues were detected, while in the second case, the SIM also considered gender, but the interviews revealed different episodes of abuse and discrimination.

5 Discussion

The literature on SIMs in the context of the SDGs has argued that stakeholder engagement can counteract the hegemonic role of powerful actors, allowing those who are weaker to emerge (Fiandrino et al., 2022). However, the two cases analysed show that SIMs can be effective in translating the needs of initiative promoters into measurable indicators, while their ability to give voice to the weaker actors is questionable. The measures included in both SIMs are unable to fully depict all the needs expressed by local communities or initiative beneficiaries (i.e., the weaker parties).

In this regard, our results support the argument of critical authors, suggesting the possibility of accounting as an instrument that marginalise society "as passive and without agency" (Gallhofer, 2018, p. 2118). In the context of repopulation initiatives, this means that the interests of promoters come first, while the needs of other members of society come second, if they are acknowledged at all. For instance, the initiative promoters, in both cases, use terms "means" or "we need" to refer to new people arriving in the area, thereby implicitly underlining their role as a resource for achieving the initiative's aim. In other words, the new people who arrived in the two municipalities are not perceived as having value *per se*, but as a resource to be deployed for the purpose of repopulating the community. In this sense, their consideration "as passive and without agency", in Gallhofer's (2018) terms, is apparent: newcomers are perceived as a resource, lacking intrinsic value and purely characterised in relation to the interests of the dominant actors (i.e., the initiative promoters).

In addition, the results of our analysis suggest that, to enable weaker voices to emerge (Fiandrino et al., 2022), it would have been important to start the engagement process from the early stages of planning the repopulation initiatives. Only early involvement would have made it possible to identify certain needs of weaker actors, as those of younger residents who need houses at a low price to remain living in the area. If this issue had been considered during the planning phase, it would have been possible to include local young people among the beneficiaries of the initiative and subsequently measure their needs using specific indicators. In this sense, this study highlights how tools based on stakeholder engagement processes may become means to defend the interests of the weakest actors (Fiandrino et al., 2022), but only if the engagement process is initiated at an early stage. Our results show how the engagement that begins only after the design of the initiative risks being ineffective in addressing the needs of some of those who have been excluded from the initial decision-making stages.

Our results also contribute to the literature on camouflage (Michelon et al., 2016), highlighting how SIMs, developed within the framework of the SDGs, can act as a tool of camouflage when they become a means through which organisations appear to be sensitive to inclusivity, while legitimising the status quo and resisting any organisational change (O'Dwyer, 2003). The Spanish case clearly exemplifies this dynamic. The metrics adopted and the official statements published on the social enterprise's website appeared to be fully consistent with the SDGs and the principles of inclusivity. However, in practice, they concealed situations of exclusion and mistreatment of women, racialised individuals, and children. This contradiction reveals an intentional use of a weak stakeholder engagement in the SIM as a tool for symbolic legitimisation: an apparently "inclusive" device that masks the negative effects of the initiative. This distortion between narrative and reality, widely documented in the critical literature on SIMs, can be considered a phenomenon of impact washing (Yang et al., 2021), in which the communication of the impacts generated by organisational actions is used to preserve consensus rather than to stimulate real societal change. The Italian case shows a more subtle form of camouflage that could originate unintentionally. In this case, although the SIM was designed with continuous stakeholder engagement in the measurement process, it remained unused by the initiative promoters. Consequently, while there was no intention to use this tool to camouflage organisational actions, the lack of use of the SIM to communicate the results to a broader audience ultimately undermined the transparency of the measurement process, which might likely generate a sense of discomfort to some of those stakeholders actively engaged in the process.

These insights imply the need to carefully consider two potential issues when designing and implementing SIMs. On the one hand, it is key to verify the consistency between the measures declared and the actual impacts to avoid the unintentional use of SIMs as camouflage tools. On the other hand, the application and visibility of the results must be ensured to prevent their non-use from leading to perceptions of camouflage.

Our results also speak to the literature on multiple mechanisms of domination (Gallhofer, 2018), by showing how even apparently inclusive measurements, as tailored SIMs, can contribute to reproducing exclusionary logics. In the Italian case, the criteria for selecting beneficiaries in the repopulation initiative were extremely restrictive: having a minimum income and submitting a "social housing curriculum". In this way, the initiative promoters (and the SDG measures) have privileged certain needs (i.e., the number of local services in the area) at the expense of others, such as the right of low-income people to be involved in housing initiatives. While this priority ensured the initiative's "success", evidenced by the fact that none of the new residents involved in the initiative left the municipality, it ultimately compromised, in part, its contribution to the implementation of SDG 10 (Reduced inequalities). To fully achieve this goal, the eligibility criteria should have been more inclusive, allowing even the weaker actors, such as poor women, to access free housing and benefit from the opportunities offered by the initiative. In this regard, our results suggest that maintaining a balance between different social needs in repopulation initiatives requires further effort in the design phase to ensure that the selection criteria do not end up reproducing, rather than reducing, the structural exclusion of weaker actors.

Similarly, regarding the achievement of SDG 10 in the Spanish case, the eligibility criteria for selecting the beneficiaries were less restrictive. There was no mention of income or "social housing curriculum" requirements. The SIM, however, cautioned of limited stakeholder engagement, and this use culminated in obscuring (if not entirely ignoring) the negative consequences of the initiative, which were particularly noticeable within its weaker actors (e.g., children, racialised people, low-income women). Overall, almost all the initiative's beneficiaries (both Spanish and South Americans) say that they found the initiative unhelpful and are strongly considering leaving the municipality. However, only racialised people report experiences of abuse, discrimination, and violence, thus showing the existence of a structure of power towards racialised people (Annisette & Prasad, 2017).

In addition, among racialised initiative beneficiaries, the most serious consequences arise when multiple mechanisms of domination intersect, particularly in relation to women and children belonging to the lowest social classes (Haynes, 2025; Lehman, 2019). The intersectional aspect highlighted by both Haynes (2025) and Lehman (2019) is clear here, because gender, race, and working-class status do not simply add together; rather, they intersect and reinforce, producing specific, heightened forms of vulnerability. In other words, it shows how different systems of domination - patriarchy, racism, and neoliberal capitalism - play together to create hierarchies of subordination (Haynes, 2025). In the context of the Spanish initiative, it is evident how racialised women are treated as resources to be employed in physically demanding jobs, with little opportunity for professional mobility and emancipation, perpetuating historical patterns of invisibility. Thus, in line with what is argued by Hynes (2025), the problem lies in who is being measured and for whom the measurement is being constructed. As long as SIMs remain anchored to a logic of legitimising what has already been decided by the organisations, they will continue to mask the inequalities produced by patriarchy, racism, and local capitalism. If, on the other hand, they are rethought as intersectional practices, with real redistributive power placed concretely in the hands of the weakest, SIMs measures may be transformed into instruments of activism, capable of redirecting initiatives and resources towards the social justice that the SDGs claim to pursue.

6 Conclusions

This paper aimed to address the following research question: *Do SIMs based on stakeholder engagement to assess SDG achievement reproduce dominance mechanisms?* Based on the analysis of the two cases, it can be argued that stakeholder engagement is not a sufficient approach to guarantee that the voices of the less powerful are prioritised above those of the more powerful. To develop a process of stakeholder engagement that amplifies the voices of weaker social actors, it is essential to involve stakeholders from the very beginning. Moreover, care must be taken to ensure that the engagement process does not degenerate into practices of camouflage or impact washing. Only under these conditions can SIMs serve as an effective tool to be an "antidote" to counteract power asymmetries, rather than operating as a "poison" that reproduces multiple mechanisms of domination.

On a theoretical level, this study makes three contributions. First, it adds to the debate on SDGs measurement developed in the SIMs literature (Fiandrino et al., 2022), showing that stakeholder engagement in the measurement process does not guarantee that the weakest voices prevail. In the two repopulation cases, SIMs were primarily used to legitimise decisions already taken by initiative promoters. In the Italian case, despite indicators linked to beneficiaries' narratives, the criteria for accessing the initiative excluded local young and low-income people. In the Spanish case, celebratory narratives obscured the discrimination and abuse suffered by the initiative's beneficiaries (as poor, racialised women). In this regard, without a real redistribution of power toward the weakest actors, SIMs risk hindering organisational changes. These limited changes can be, in part, because in remote areas, the promoters may find a difficult balance between different social needs (for example, those of local young or low-income people). Therefore, it could be useful to think about these complex initiatives as composed of different stages, and the promoters could consider additional needs once the initial ones are satisfied.

Second, this study contributes to the literature on critical accounting (Gallhofer, 2018) by showing that, although SDGs measures are supposed to respond to social and environmental issues, they can function as a device of multiple domination, treating people as "as passive and without agency, something that exists and must be dealt with and acted upon" by the organisations (p. 2118).

Third, this study adds to the works of Haynes (2025) and Lehman (2019) by providing evidence of how SDGs measures in some cases perpetuate intersectional dynamics of inequalities. Notably, it evidences how measurements linked to SDGs

tend to naturalise the needs of initiative promoters while making invisible the harm suffered by the weakest - especially racialised and low-income women - who face intersecting mechanisms of domination related to gender, class, and race.

Finally, this study expands the concept of camouflage (Michelon et al., 2016), illustrating how this process can operate at various levels. In the first case, although the SIM was developed with strong stakeholder engagement and was not designed intentionally to camouflage the organisation's activities, it was, in practice, perceived as a camouflage tool becoming an instrument of "unintentional" camouflage. This occurred because the SIM was not used to communicate initiative's results or promote organisational change. Therefore, the situation highlights how measurements linked to SDGs can become camouflage tools when stakeholder participation processes lack commitment in the medium-long run to organisational transformation.

On a practical level, this paper reclaims the need to implement stakeholders' engagement since the definition of the repopulation initiatives, and to monitor and verify the consistency between the measurements disclosed and the real impact produced. In this sense, SIMs should not serve to legitimise decisions already made by powerful actors (i.e., public organisations or social enterprises) but rather become a means through which the weakest actors (i.e., local communities, women, young people, and racialised individuals) can claim resources and rights. Finally, this work highlights the need for organisations to engage stakeholders to drive organisational change. Without change, the engagement of various stakeholders' risk becomes a mere symbolic exercise.

The study is subject to limitations that call for future research. First, it relies on two European cases and a defined time frame, which implies that the results cannot be generalised without caution. Future studies may adopt transnational comparisons, experimenting with SDGs measures that are owned by less powerful groups (e.g., local communities). It would also be useful to test "non-implementation" (when not implementing an initiative avoids damage), to counteract the performative drift of measurement. Additionally, future studies could further investigate the different levels at which camouflage can operate, distinguishing between intentional (Michelon et al., 2016) and unintentional camouflage.

This paper ends by embracing a radical provocation coming from Gallhofer (2018), who invited us to reflect on the role of individual thinking in shaping a better society, reminding us that: "*perhaps the way we think is the heart of the problem*" (p. 2128).

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Chapter 4

General conclusions[17]

The overall objective of this dissertation is to explore the role that social capital and accounting forms may play in repopulation initiatives implemented in rural areas affected by severe depopulation. In this regard, this research tries to go 'beyond numbers', questioning how accounting can contribute to the reconstruction of lost social ties. To answer this general question, the thesis is divided into three complementary studies, each of which investigates a specific aspect of this phenomenon.

The first chapter addresses the following research questions: 1) "*Is consensus related to bonding, bridging, and linking social capital in repopulation initiatives?*", and 2) "*How can these three forms of social capital (bonding, bridging and linking) influence the individuals shaping consensus?".* The study explores the relationships between the three forms of social capital - bonding (Putnam, 2000), bridging (Granovetter, 1985; Putnam, 2000), and linking (Woolcock, 2001) - and consensus (Hack et al., 2021) in a specific repopulation initiative. The quantitative results show that all three forms of social capital influence consensus and each other, suggesting that, in the context of these initiatives, it is necessary to recognise their interdependencies to prevent any one form from prevailing over the others. However, the qualitative analysis revealed a more nuanced picture. Despite the positive relationship between the three forms of social capital and consensus, the examination of individual perceptions (propriety beliefs) uncovers some negative aspects. For instance, national media promotion of the repopulation initiative based on the slogan "Free housing for families who move here" generated a perception among residents that newcomers were being given preferential treatment. These results highlight how, even when a repopulation initiative has an "illusion of support" (Haack et al., 2021, p. 759), it can produce undesirable effects on the individual perceptions of those involved that could compromise the long-term sustainability of the initiative.

After recognising how social relationships affect repopulation efforts, the second chapter answers the research question "*Can a SIM based on stakeholder engagement enable emancipatory accounting*?" by analysing the stakeholder engagement process in a SIM developed within a repopulation initiative (Christensen & Ebrahim, 2006; Costa & Pesci, 2016). This analysis adopts a feminist perspective (Haynes, 2008) and mobilises notions of emancipatory accounting (Gallhofer & Haslam, 2002, 2019; Gallhofer et al., 2015). The findings reveal that, although the SIM was created through a participatory process that included diverse voices and integrated social and environmental measures, it was a necessary but not sufficient condition to serve as an emancipatory tool. This limitation arises from the inability to represent certain meaningful but intangible impacts through formal metrics (Stroehle et al., 2025), such as the laughter of children who arrived in the valley thanks to the initiative; as well as the limited dissemination and use of the tool within the area. Even though the SIM could have been used to share the initiative's results with a broader audience, helping foster new relationships within the territory, strengthening newcomers' sense of belonging, and encouraging public actors to fund additional repopulation efforts, the initiative's promoters (the SIM's commissioner) changed his institutional role. As a result, the initiative and the SIM itself were handed over to new public officials, who gradually stopped using the tool and eventually abandoned it.

Aligning with the results of the first two chapters, the third chapter reflects on the role of stakeholder engagement in SIM in the broader context of the SDGs. Accordingly, guided by the following research question, "*Do SIMs based on stakeholder engagement to assess SDG achievement reproduce dominance mechanisms?*", this study explores two SIMs developed at the local level in Italy and in Spain to measure the contribution of their repopulation initiative in connection to the SDGs. Although the literature on SDG measures presents stakeholder engagement as an "antidote" that enables weaker actors to exert pressure on more powerful ones (Fiandrino et al., 2022), the results of this study reveal that stakeholder engagement *per se* is not sufficient to achieve this aim. In the Italian case, although the SIM was not intentionally designed as a tool to camouflage any misconduct by organisations (Michelon et al., 2016), local communities were not engaged in the initial phase of the repopulation initiative, and the resulting SIM was not effectively used. Consequently, it could be

[17] The author used ChatGPT to improve and correct the writing style. After using this tool, the author reviewed and edited the content and takes full responsibility for the content of the publication.

perceived as such, since local organisations have failed to use it as a lever for organisational change. In contrast, in the Spanish case, the SIM was used as an impact washing tool (Yang et al., 2021), reporting only the positive aspects of the repopulation initiative and minimising, or completely ignoring, the experiences of those most affected by multiple mechanisms of domination (Gallhofer, 2018), such as racialised and economically disadvantaged women (Haynes, 2025; Lehman, 2019).

This dissertation contributes to the academic debate on SIMs and critical accounting literature by investigating the role that tailored SIMs could play in leveraging transformative change towards environmental sustainability and social justice. In this regard, this dissertation analyses the relationship between repopulation initiatives, sustainability, and critical accounting by i) identifying the elements necessary to guarantee their long-term sustainability; ii) investigating conditions under which SIMs can be used to leverage the scope of emancipation claimed by critical accounting literature; and iii) exploring whether the SIMs may reproduce or avoid perpetuating multiple mechanisms of domination claimed by critical accounting scholars. In line with Haynes' considerations (2025), this study also denounces the social injustices encountered during the SIM development, including the failure to listen to local communities and the reproduction of a social order that marginalises specific categories of people (as rural communities, women, and racialised individuals).

Overall, this dissertation challenges the dominant conception of stakeholders' engagement in SIMs, often presented as a tool aimed at promoting inclusivity and able to overcome the limitations of top-down approaches. The results show that when control of these measurements is concentrated in the hands of the most powerful actors (such as members of public or hybrid organisations), they can take the form of an instrument of organisational legitimisation, masking the negative impact generated by organisational actions, and thus contributing to the reproduction of social inequalities. This evidence underscores the need for critical and participatory approaches in the design and implementation of SIMs, to prevent tools designed for a social aim from paradoxically reinforcing the same structures of inequalities they claim to counteract.

This dissertation suggests several implications. First, it calls for a shift in the approach to the repopulation of rural areas, conceptualised and practiced from the perspective of the margins (hooks & Nadotti, 2020), namely, those who live and experience daily life in depopulated areas. The underlying idea is to restore space and voice to rural communities, allowing them to tell their own stories and directly define how to regenerate their places. As emerged from this dissertation, although these communities are constantly at the centre of political and academic discussions on repopulation initiatives, they continue to be described, measured, and represented by external actors (such as politicians, administrators, researchers) through languages and logics, often numerical and technocratic, which do not belong to them.

Considering this, the thesis suggests that local policymakers should rethink how they use measurement instruments, seeing them as more than tools for evaluating the results of initiatives after they have already been defined, but rather as prerequisite instruments for listening and understanding, aimed at grasping how local communities imagine and desire their future. Furthermore, the dissertation highlights the need for effective and informed use of SIMs: once significant economic resources have been invested in their development, they should be leveraged as tools for collective learning and decision-making; otherwise, it would be preferable to redirect these funds towards other purposes.

From the perspective of professionals and scholars engaged in SIMs, the research highlights how SIMs can serve as potential emancipatory tools for the most marginalised social groups, enabling them to exert a form of pressure or accountability "from below" on stronger institutional and organisational actors. Nevertheless, for this to occur, it is necessary to verify the capability of translating the investigated phenomenon into quantitative terms and the realistic ability of these measurements to change the power relations that shape decision-making and resource allocation processes.

Finally, at the global policy level, this dissertation challenges the assumption that SDGs (and their measurements) can be an effective tool for promoting social change towards environmental sustainability and social justice. As discussed in Chapter 3, SDGs measure (such as SIMs) risk to reduce the complexity of reality to a set of indicators, enabling organisations to emphasise their positive (or measurable) contributions to global Goals while hiding their negative (or unmeasurable) impacts. From this perspective, the notion of "sustainable development" risks being reduced to a project of Western modernity, based on a technocratic and universalising vision, incapable of recognising the plurality of ways of being, knowing, and relating to the Earth and to others.

In sum, this thesis calls for a return to the Earth (Shiva, 2008), a return that is not only physical, but also epistemological and political, that values local knowledge and care practices developed by rural communities, women, young people, and the categories of people that have remained on the margins of history. Only through bottom-up development processes, based on listening and the co-construction of shared values, will it be possible to build truly emancipatory forms of accounting and measurement, capable of giving voice to what remains invisible in today's dominant systems of evaluation

and knowledge. In this regard, this dissertation concludes with a statement taken from one of the authors who inspired me the most during the writing of the thesis:

> "*Development cannot be defined by colonisers, by those who impose allopoietic systems on society for their own ends: profit and power. Progress must be defined in an autopoietic way: from the inside. Local communities must decide what they consider to be their development.*"
>
> (Shiva, 2009, pp. 23, own translation from Italian)

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Annexes

Annex 1 - Distribution of questionnaire

The following table illustrates the distribution of the questionnaire, reporting for each hamlet the collection point, the total number of inhabitants, the number of filled questionnaires, and the corresponding response rate (measured as the ratio between completed questionnaires and the total number of inhabitants in each hamlet).

Hamlet	Collection point	Number of inhabitants	Number of filled questionnaires	Response rate
Hamlet 1	Supermarket and Town Hall letter box	537	139	25,9 %
Hamlet 2	Supermarket	252	57	22,6 %
Hamlet 3	Supermarket	77	25	32,5 %
Hamlet 4	Pizzeria	114	30	26,3 %
Hamlet 5	Bar	145	43	29,6 %
Hamlet 6	Supermarket	138	55	39,6 %
Hamlet 7	Supermarket	186	42	22,5 %
Missing data			18	
Total		1448	409	28,25%

Annex 2 - First block of semi-structured interviews

The following table presents the first block of semi-structured interviews, detailing their ID, date, category of stakeholder (promoter of the initiative, newcomer beneficiary/non-beneficiary of the initiative, or other community members), interview type (individual or group), duration, and venue (e.g., online, at the interviewee's home, etc.).

ID	Date	Category of stakeholder	Type	Duration	Venue
1	22.06.23	Promoter of the initiative	Individual	1 hour and 3 minutes	Online
2	12.07.23	Promoter of the initiative	Individual	1 hour and 8 minutes	In the car of the interviewee
3	20.07.23	Promoter of the initiative	Individual	1 hour and 14 minutes	At the interviewee's home
4	19.07.23	Promoter of the initiative	Individual	1 hour and 26 minutes	At the interviewee's home
5	19.07.23	Promoter of the initiative	Individual	2 hours and 2 minutes	In the local oratory
6	24.07.23	Promoter of the initiative	Individual	37 minutes	At interviewee restaurant
7	26.07.23	Other member of the local community	Individual	40 minutes	In the local oratory
8	18.07.23	Other member of the local community	Individual	2 hours and 24 minutes	In the local oratory
9	20.07.23	Newcomers (beneficiary)	Group interview (pair)	1 hour and 27 minutes	At the interviewee's home
10	20.07.23	Newcomers (beneficiary)	Group interview (pair)	1 hour and 3 minutes	At the interviewee's home
11	20.07.23	Newcomers (beneficiary)	Group interview (pair)	2 hours and 6 minutes	At the interviewee's home
12	21.07.23	Newcomers (beneficiary)	Group interview (pair)	54 minutes	In the local oratory
13	27.07.23	Newcomers (beneficiary)	Individual	49 minutes	Online
14	25.07.23	Newcomer (non-beneficiary)	Individual	52 minutes	In the local oratory
15	27.07.23	Other member of the local community	Individual	57 minutes	At the interviewee's home
16	27.07.23	Newcomer (non-beneficiary)	Group interview (pair)	48 minutes	In the local oratory
17	27.07.23	Other member of the local community	Individual	56 minutes	In the local oratory
Total				1226 minutes	

Annex 3 - Interview protocol for beneficiaries/non-beneficiaries

1. Please introduce yourself (job, place of origin, how long you have lived in the village).
2. Did you leave the apartment where you previously lived? How was the move? Did you encounter any difficulties?
3. How did you first hear about the repopulation initiative?
4. What are the benefits and drawbacks of the initiative?
5. What have been the main challenges in integrating into the community?
6. Have you encountered any difficulties with the local culture?
7. Do you view this project as a medium/long-term or short-term initiative?
8. Will the community be willing and able to integrate you?
9. Where do you currently work? Did you change your job after moving here? Has your shopping habits changed since you got here?
10. What are your intentions regarding staying in here after the initiative ends?
11. What contributions are you making to the community?
12. Are you part of any local associations, or have you participated in events organised by local groups?
13. How many people would you say you know in the village?
14. Do you use local commercial services (e.g., post office, bank, supermarkets)?

Annex 4 - Interview protocol for all other members

1. Introduce yourself (job, how long you have lived in the village, etc.).
2. How much do you know about the repopulation initiative?
3. How involved do you consider yourself in the repopulation initiative?
4. How do you evaluate the usefulness of the repopulation initiative?
5. Does this initiative have an impact? If so, what kind of impact is it? And personally, what implications has the initiative had for you?
6. What are the advantages and challenges of the initiative?
7. Do you have any suggestions for improving the initiative in the future?
8. How much do you feel you belong to the area?

Annex 5 - List of questions in the survey

1. Insert here your year of birth
2. Insert here your gender
3. How many people are in your household?
4. How many of them are minors?
5. In which hamlet is your accommodation located?
6. How many people in your household attend:
   (a) The Tagesmutter service of the village.
   (b) The nursery school of the municipality.
   (c) The kindergarten of the municipality.
   (d) The elementary school of the municipality.
   (e) The middle school of the municipality.
7. How many people in your household attend high school?
8. If someone in your household attends high school, please tell us which municipality they attend.
9. How many local associations were/are you registered with in the year?
   (a) 2022
   (b) 2023
   (c) 2024
10. Have you activated or collaborated in the design/organisation of a service in favour of the community within the territory (e.g., children's theatre, board game club)?
11. If you answered yes to the previous question, would you please briefly describe the service you have or have collaborated to activate in the area?
12. What is your (obtained) qualification?
13. What is your current prevailing professional status?
14. Have you changed jobs since you moved to the municipality?
15. If you answered Yes to the previous question, would you like to briefly describe why you felt the need to change your job position?
16. What is the way you carry out your work?
17. Briefly describe your profession
18. Is your place of work located in the municipality?
19. If you answered "No" to the previous question, could you tell us where your place of work is?
20. Since you have lived in the municipality, do you carry out fewer or more qualified work tasks than you did previously?
21. Does the work you have been doing since you moved to the municipality serve to fill the employment gaps in the area?
22. If you answered “Yes” to the previous question, would you like to describe why?
23. Have you opened a new business since moving to the municipality?

24. If you answered “Yes” to the previous question, would you like to tell us briefly what it is?

25. Have you founded a new non-profit organisation (e.g., association) or collective since you moved to the municipality?

26. If you answered “Yes” to the previous question, could you tell us more about it?

Annex 6 - Coding process

The table below illustrates the different stages through which stakeholder needs, identified during data collection, were transformed into ten categories of general impact, of which five are social and five are economic.

Micro-categories of impacts	Examples	Description	Social impacts					Economic impacts				
			Demographic structure	Social activities	Local services	Impact on territorial visibility	Value deriving by newcomers	Employment impacts	Economy of scale of public services	Local economy	Housing efficiency	Local wealth impact
Rejuvenation of the population	"The advantages are that there are more resident families, more children" (Local community member, Interview 4)	The village is characterised by a high incidence of the population aged 65 among the total resident population. The arrival of newcomers is perceived to having an impact of how the arrival of newcomers is increasing the number of inhabitants in the area and is reducing the population's average age.	x									
Increase in population	"The potential advantages include the repopulation of the valley, which is one of the most frequently discussed issues since our numbers are continually declining" (Local community member, Interview 6)		x									
Opening new associations	"Thanks to newcomers, particularly one working in agriculture, a new association is being established. Its goal is to foster cohesion among farmers and enhance the value of products with a quality brand" (Local community member, Interview 2)	The social repopulation initiative is designed to encourage the involvement of newcomers in the valley's social fabric. Thus, the arrival of newcomers is perceived to having an impact in terms of survival/birth of local associations.		x			x					
Contributing to the survival of local associations	"I volunteered at the local Grest alongside the other mothers involved in the project. Specifically, I participated in 7 out of 10 association meetings" (Newcomer, Interview 10)			x			x					
Organising new events	In the Survey, a participant declared "I have activated a Cineforum (we have reached the fifth edition) where 4 films selected based on specific themes related to the mountains and life in these valleys are screened, and four evenings are proposed on the long weekend of 8 December and four evenings on the bridge of 25 April, involving people, and realities of the territory in the commentary on the film (each edition has seen over 350 people participating)"	The social repopulation initiative is designed to encourage the involvement of newcomers in the village's social fabric. Therefore, the arrival of newcomers is perceived to having an impact in terms of survival/birth of local events.		x			x					

Micro-categories of impacts	Examples	Description	Social impacts					Economic impacts				
			Demographic structure	Social activities	Local services	Impact on territorial visibility	Value deriving by newcomers	Employment impacts	Economy of scale of public services	Local economy	Housing efficiency	Local wealth impact
Contributing to the survival of local events	"I met a lady from the repopulation initiative last year at the 'Festa delle Brise' or on December 31st during the torchlight procession and the burning of the bear" (Local community member, Interview 8)			x			x					
New projects	"New people can make new plans" (Local community member, Interview 2)	The village is situated in a disadvantageous geographical position, which significantly limits the transit of people which, consequently, limits the influx of new experiences and ideas into the area. The arrival of newcomers is perceived as having an impact in fostering an exchange of projects and ideas.				x	x					
New ideas	"We contribute not only with physical resources but also in terms of experiences" (Newcomer, Interview 14)					x	x					
Children relationships	"We met them on different occasions. Some of them I see even outside of formal settings, because with children and the opportunity to meet during activities for kids or family-oriented events" (Local community member, Interview 7)	In the village, it is difficult to meet new people to have a chat with, especially children. The arrival of new inhabitants is perceived to having an impact on the creation of new relationships in the valley.					x					
Adult relationships	"Interviewer - How many people do you think you know in the valley? Interviewee - Almost everyone!" (Newcomer, Interview 16)						x					
New children	"They told us that the fact of being a family here, with children playing in the streets - something that hadn't been seen for a while - is wonderful" (Newcomer, Interview 10)	The village is often empty, devoid of people, shops, and activities. The arrival of newcomers, particularly those with children, is perceived as having an impact on the revitalisation of the valley.	x				x					
New energy	"Young people arrive, contributing to revitalising the context" (Local community member, Interview 17)						x					
Hard skills	"From a professional perspective, I proposed conducting art therapy activities in the nursing home" (Newcomer, Interview 10)	The presence of a few young people in the village means that there is a lack of skills at a local level, both in terms of professional figures offering specialised services in the area (e.g., lawyers, doctors) and in terms of soft skills (e.g., support for the elderly). The arrival of newcomers is perceived to having an impact on how welcoming new people could fill these gaps.								x		
Soft skills	"They are highly intelligent families who understand what it means to integrate into a community. They are willing to make themselves available to integrate with the local community" (Local community member, Interview 4)									x		
Local private services	"We opened a bank account here" (Newcomer, Interview 14)	In the village, public and private entities are often compelled to close local services due to a lack of users.			x			x		x		

Micro-categories of impacts	Examples	Description	Social impacts					Economic impacts				
			Demographic structure	Social activities	Local services	Impact on territorial visibility	Value deriving by newcomers	Employment impacts	Economy of scale of public services	Local economy	Housing efficiency	Local wealth impact
(bank offices, supermarkets)	"For small purchases, we go to the local grocery store" (Newcomer, Interview 12)	The arrival of newcomers is perceived to having an impact on the survival of these services.										
Local public services (schools, post office, library)	"This is likely true for primary schools. A minimum of 10 enrolments is required to activate a class; otherwise, the province might request the merging of classes, meaning first and second graders would share the same classroom. I've worked in such settings in the past, and while it is feasible, it poses challenges. Through this initiative, we gained one or two additional students needed to meet the threshold and keep the class active in local schools" (Local community member, Interview 17) "We often go to the library with the child, there is often a person reading fairy tales" (Newcomer, Interview 9) "I use the post office here because I have a postal account" (Newcomer, Interview 13)				x			x	x	x		
Opening new companies	In the survey, 2 out of the 9 participants declared they opened a new company within the territory.	The village is characterised by low economic self-sufficiency. The arrival of newcomers is perceived to having an impact in boosting existing local economic activities and foster the creation of new ones.						x		x		x
Spending on local activities	Interviewer: "I would like to understand whether, at an economic activity level, they are bringing any benefits". Interviewee: "In my opinion, yes. At least, that's the perception I have" (Local community member, Interview 7)							x		x		x
								x		x		x
Spending in cultural activities	"From my perspective, I believe it could have a significant impact on cultural services" (Local community member, Interview 1)							x		x		x
Exchanges in the housing market	In an informal interview, a newcomer refers to they bought a new house in the village.	In the village, there is a stagnation in the real estate market as houses, despite being unoccupied, are not placed on the market (due to reasons such as long-standing inheritance issues, owners using the properties for only two weeks a year, etc.), limiting the possibility for new people to move into the area. The arrival of									x	x
Value of houses	"If all the houses are outdated, property values decrease, whereas having well-maintained and attractive houses creates a market that benefits all other properties" (Local community member, Interview 2)										x	x

Micro-categories of impacts	Examples	Description	Social impacts					Economic impacts				
			Demographic structure	Social activities	Local services	Impact on territorial visibility	Value deriving by newcomers	Employment impacts	Economy of scale of public services	Local economy	Housing efficiency	Local wealth impact
		newcomers is perceived to having an impact in 'unlock' this real estate impasse.										
Care of the landscape	"We take care of Mrs. Maria's garden, which she hadn't been tending to for two years" (Newcomer member, Interview 10)	The depopulation in the village often results in poorly maintained houses, as no individuals can maintain them. Moreover, the aging of the local population means few people have the energy to take care of the landscape. The arrival of newcomers is perceived as having an impact on these issues.										x
Care of the houses	"An advantage I can perceive from the arrival of newcomers is that at least the houses are well-maintained and kept in order. This is the benefit I have observed: a sense of upkeep and care" (Local community member, Interview 8)										x	x

Annex 7 - Social Impact Measurement (SIM)

The following table provides a detailed overview of the 61 social and 38 economic indicators selected for inclusion in the SIM to evaluate the impact of the repopulation initiative. Specifically, in white, there are the 50 social and the 26 economic indicators which were effectively included in the measurement. In grey, there are 11 social and 12 economic indicators excluded from the measurement due to the difficulty of converting them into numerical values.

Social indices	Indicators	Economic indices	Economic indicators
Demographic impact	Total number of inhabitants on January 1st	Employment impacts	Number of newcomers employed in the village
	Number of inhabitants of hamlet 1		Employed in the village per inhabitant
	Number of inhabitants of hamlet 2		People looking for employment in the village
	Number of inhabitants of hamlet 3		Employed males between 20 and 64 years old
	Number of inhabitants of hamlet 4		Employed females between 20 and 64 years old
	Number of inhabitants of hamlet 5		Unemployed males between 20 and 64 years old
	Number of inhabitants of hamlet 6		Unemployed females between 20 and 64 years old
	Number of inhabitants of hamlet 7	Economy of scale of public services	School cost per nursery pupil (0–3) of the school
	Number of families on the number of inhabitants		School cost per nursery school pupil (4–6) of school
	Average number of family members at the end of the year		School cost per pupil of primary school (6–10) and middle school (10–13)
	Average age of the population		Cost of canteen service per pupil of the primary school
	Average age of hamlet 1		Cost of canteen service per pupil of the middle school
	Average age of hamlet 2		Cost of canteen service per nursery school student
	Average age of hamlet 3		Cost of canteen service per pupil of the nursery school
	Average age of hamlet 4		Cost of the Tagesmutter Service
	Average age of hamlet 5		Cost of seasonal maintenance workers supported by the municipality during the year
	Average age of hamlet 6		Cost of cultural activities supported by the municipality
	Average age of hamlet 7		Cost of extraordinary maintenance of the municipality per year
	Birth rate		Cost of transporting pupils to school
	Aging index (as of January 1st)		
	Incidence of the population aged 3 to 5 years on total resident population (end of year)		Cost of public transport service incurred during the year
	Incidence of the population aged 6 to 18 on total resident population (end of year)		
	Incidence of the population aged 19 to 49 on total resident population (end of year)		
	Dependency ratio (as of January 1st)		
	Graduation rate		
	Female graduation rate		
	Male graduation rate		
Social activities	Number of associations present in the area per inhabitant		
	Number of members of local associations per inhabitant		
	Number of events organised per year per inhabitant		
	Number of participants at local events per year per inhabitant		
Local services	Number of beneficiaries of the Tagesmutter service		
	Number of students enrolled in nursery school		
	Number of students enrolled in primary school		
	Number of students enrolled in secondary school		
	Number of family nests (Tagesmutter Service)		
	Local units active in the transport sector classified with ATECO2007		
	Number of bank branches classified with ATECO 2007		

	Procurement services (shops, consumer goods) present in the village	Local economy	Number of businesses opened by new female inhabitants
	Opening hours for commercial services in the area		Number of businesses opened by new male inhabitants
	Catering/bar services present in the village		
	Transport services		Number of newcomers filling employment gaps in the area
	Number of passengers in transport services		Percentage of budget allocated to cultural services
	Number of extra-curricular activities offered in nursery school	Housing efficiency	Percentage of occupied properties out of available ones
	Number of extra-curricular activities offered in primary school		Number of homes for natives
	Number of extra-curricular activities offered in secondary school		Number of homes owned by residents
Impact on territorial visibility	Tourist accommodation rate		Number of homes owned by non-residents
	Opening hours of the APT office of the municipality		Ownership or rental of homes by new inhabitants
	Number of promotional and tourist events per year per inhabitant		Tax breaks granted for renting properties
	Number of followers of the Facebook page of the municipality		Percentage of second homes out of the total
	Google views of the municipality		
Value generated by the newcomers	Number of newcomers >18 years old inserted by the repopulation initiative	Local wealth impact	Value of properties
	Number of newcomers <18 years old inserted by the repopulation initiative		Number of inhabitants who have benefited from provincial tax breaks for property renovation
	Number of newcomers <18 years old who go outside the municipality to access school education		Number of real estate exchanges
	Positive externalities generated by the arrival of new people		Number of renovated properties
	Number of newcomers who contributed to activating/maintaining a service within the territory		
	Number of new associations born thanks to the newcomers		Renovations with change of intended use
	Number of publications (articles/podcasts/videos) created thanks to the newcomers		
	Number of friends or close acquaintances declared by newcomers		Contributions that the municipality receives from the province based on the number of inhabitants
	Participation in community events		
	Number of registrations of newcomers in local associations		Taxes paid in the municipality based on the number of inhabitants

Annex 8 - Documentary content analysis

The following table provides a list of the documents analysed for the scope of this study, detailing their ID, accessibility (public or private), type (document, Excel file, article, or video), the case study to which they belong (first or second), and a brief description.

ID	Accessibility	Type	Case study	Description
1	Public	Document	First	Provincial action plan to align provincial strategies with the SDGs
2	Public	Document	First	Public call for participating in the initiative
3	Private	Excel file	First	SIM developed in a similar repopulation initiative
4	Private	Excel file	First	SIM developed in the repopulation initiative object of this study
5	Public	Article	Second	Article published on the webpage of the social enterprise that designed the initiative
6	Public	Article	Second	Article published on the webpage of the social enterprise that designed the initiative
7	Public	Article	Second	Article published on the webpage of the social enterprise that designed the initiative
8	Public	Video	Second	Video published on the webpage of the social enterprise that designed the initiative
9	Public	Document	Second	Provincial operative plan to align provincial strategies with the SDGs

Annex 9 - Second block of semi-structured interviews

The following table presents the second block of semi-structured interviews, detailing their ID, date, category of stakeholder (promoter of the initiative, newcomer beneficiary/non-beneficiary of the initiative, or other community members), interview type (individual or group), duration, and venue (e.g., online, at the interviewee's home, etc.).

ID	Date	Category of stakeholders	Type	Duration	Venue
18	05.09.24	Newcomers (beneficiary)	Group interview (pair)	1 hour and 52 minutes	At the interviewee's home
19	04.09.24	Newcomers (non-beneficiary)	Group interview (pair)	2 hours	At a municipal office
20	09.09.24	Newcomers (beneficiary)	Group interview (pair)	1 hour and 40 minutes	At a municipal office
21	06.09.24	Newcomers (non-beneficiary)	Group interview (pair)	2 hours and 15 minutes	At a municipal office
22	09.09.24	Newcomers (beneficiary)	Individual	28 minutes	At a municipal office
23	04.07.24	Promoter of the initiative	Individual	1 hour and 4 minutes	Online
24	12.09.24	Other member of the local community	Individual	51 minutes	At the municipal school
25	02.09.24	Other members of the local community	Group interview (pair)	58 minutes	At a municipal office
26	30.08.24	Newcomers (non-beneficiary)	Individual	31 minutes	At a municipal office
27	03.09.24	Promoter of the initiative	Individual	1 hour and 22 minutes	At the interviewee's office
28	26.08.24	Promoters of the initiative	Group interview	2 hour and 34 minutes	At a municipal office
29	09.09.24	Other member of the local community	Individual	23 minutes	At the interviewee's office
30	28.08.24	Other member of the local community	Individual	30 minutes	At the municipal school
31	17.09.24	Other member of the local community	Individual	33 minutes	At the interviewee's office
32	03.09.24	Other member of the local community	Individual	8 minutes	In a bar
33	03.07.24	Other member of the local community	Individual	32 minutes	At the office of the first author
34	20.08.24	Other member of the local community	Individual	35 minutes	At a municipal office
35	20.09.24	Other member of the local community	Individual	23 minutes	In a bar
36	29.08.24	Promoter of the initiative	Individual	2 hour and 27 minutes	At a municipal office
37	18.09.24	Other member of the local community	Individual	1 hour and 2 minutes	At a municipal office
38	22.08.24	Promoter of the initiative	Individual	1 hour and 7 minutes	Online
Total				1395 minutes	

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