

Article

# Non-Financial Communication in Health Care Companies: A Framework for Social and Gender Reporting

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**Abstract:** Social and gender reporting in the public sector has a double purpose: analyzing the social impact produced by the bodies of the public administration (PA), highlighting the reflection of their activity on women and men (gender auditing), and developing a series of policies aimed at achieving gender balance (gender budgeting), in order to provide useful indications of evolution, with respect to SDG 5: Achieve gender equality and empower all women and girls. In the field of public enterprises, a very peculiar subcategory is represented by health care companies as they carry out activities in the field of care and health in all of its direct or indirect meanings. Among the stakeholders of health care companies, the most relevant are employees and patients; social and gender reporting that focuses on them allows for the calculation of the distribution of income and expenditure between the genders and the empowerment of spending policies to eliminate discrimination. To understand the spread of non-financial reporting tools among national health facilities, an exploratory survey was conducted in the period August–September 2022. Processing the data available on the website of the Italian Ministry of Health, a database was built containing a list of 1064 health facilities spread throughout the country including public hospitals, research institutes, and accredited private clinics. Data showed that only 10% of the structures had conducted some form of social or/and gender reporting, highlighting the need to improve the spread of these kind of tools. In order to overcome the gap identified between scientific studies and corporate practices on gender and social reporting, we propose a framework for the construction of social and gender reporting in the health care sector. Based on the Italian standards, envisaged for the realization of social reporting and based on the regulatory provisions for public bodies on the reclassification of revenue and expenditure by gender, we propose a process of development for social and gender reporting that focuses on reporting the areas of intervention of health activity in which the gender dimension is equally represented.

**Keywords:** gender report; gender budgeting; gender auditing; social reporting; health care companies; social and gender reporting

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## 1. Introduction

Non-financial reporting assumes a vital role for companies as it allows the company to communicate the impact of their activities on the society and the planet, improving their risk management and a peaceful coexistence with stakeholders [1–5]. The value of reporting increases when it comes from companies belonging to the public administration (PA), as they must account for how public resources have been used through the sharing of company policies and the dissemination of the results achieved, in accordance with the principles of transparency, sustainability [6–9], and accountability [10–12].

PA often suffers from information deficits that prevent the creation of consensus and trust needed for a positive exchange with their stakeholders [13]. Given their nature, companies belonging to the PA provide services according to a peculiar logic, unlike that of

the market [14]. For years, this situation has allowed them to escape from seeking legitimacy from their interlocutors, that is, instead, being a prerequisite for the survival of private companies [15,16].

At the end of the last century, European countries witnessed the enactment of reforms aimed at containing public spending and assuming responsibilities including economic ones, on the part of public companies [17–19]. This strengthened focus on corporate policies promoted a greater awareness of the governance function in terms of the optimization of resources and the search for continuous improvement in the offered services [20,21]. In this scenario, the search for loyalty from their users through the increase in consensus around the company's work becomes relevant, even for public companies [22,23]. The ability to intercept the expectations of stakeholders, to be translated into actions and/or solutions, also becomes a distinctive element in the public sector. In this regard, over the last few years, public enterprises have felt the need to improve non-financial communication tools [24,25]. These tools are addressed toward stakeholders and report the decisions and the actions to fulfil all of their corporate responsibilities [26], in order to favor and create a climate of trust necessary to achieve social legitimacy [27,28]. Non-financial reporting, especially on the social dimension, therefore represents a decisive tool to obtain consensus and endorsement by the community in which the public company operates [29,30].

Traditionally, non-financial reporting covers several areas such as environmental, social, and governance, according to the ESG framework [31–33]. In this work, the focus is on the social and governance dimensions, with specific reference to gender issues. These have always been part of the topics of sustainability reports, but the aim of this work was to integrate the gender related issues at all levels of accountability.

The scope of the PA takes on different dimensions and functions according to the history, traditions, and political choices of the individual states [34,35]. Within this broad perimeter, some sectors are always supervised, at least in part. These include defense, education, and health care [36]. In the European tradition, social assistance, specifically health care, assumes considerable importance, hence the decision to focus on social and gender reporting of the health care structures [37,38].

The idea of social reporting and gender accounting in PA, to which health companies belong, are not new [39,40] and allow stakeholders such as citizens to use gender budgeting to hold governments accountable for their policies and actions in the field of gender equality, with the goal of promoting material equality among people of all genders [41]. This approach is aimed at verifying, on one hand, the equal distribution of expenses by companies between men and women and, on the other, to implement active policies to improve the inclusion of the less represented gender: women [42].

A social and gender report is an economic-business tool to analyze the results of a company, highlighting the impact of the activity conducted on women and men and to plan and develop the appropriate policies to achieve gender balance.

As will be explained below, the spread of social and gender reporting in the health sector is still limited. Hence, the idea of deepening the specific needs of the sector in terms of social reporting and in the man–woman relationship is to summarize a possible model of gender reports.

Scholars of gender policies in the corporate field, the so-called diversity management, clash with the limitations represented by the anatomical aspects of a person as they are the only statistically observable characteristics on which to base the study activity [43,44]. It is understood that this limitation is accepted only for the purpose of business studies, being aware that in other areas the term gender indicates, rather, the perception that everyone has of himself, without limiting to the male or female scheme [45].

In the following paragraphs, the importance of gender equality will be illustrated, with particular attention to the repercussions in terms of company performance and social reporting activities. The paper then presents an analysis of the diffusion of non-financial

reporting among health care organizations, and concludes with the proposal of a framework for social and gender reporting in health companies.

This work is part of the studies of business administration, which have amply highlighted a gap that still exists in the field of social and gender accountability [46–48]: the lack of a valid framework of reference for the health care sector.

The lack of a framework for non-financial reporting in the health care sector has enabled us to attempt to validate the following assumptions:

**H1.** *The spread of non-financial reporting tools among health care structures is still very limited.*

**H2.** *The non-financial reporting tools adopted by health care structures are not sufficient to meet the information needs of stakeholders.*

To validate the hypotheses just defined, an exploratory survey was conducted in the period of August–September 2022. Processing the data available on the website of the Italian Ministry of Health, a database was built containing a list of the 1064 health facilities spread throughout the country.

The paper is mainly addressed to the managers of the health companies, who will be able to draw inspiration from the proposed framework for the drafting of social and gender reports of health facilities. The correct implementation of the report will allow for managers to improve the performance of their structures, in order to achieve an effective social and gender balance [49]. Other recipients are academics, who may consider this framework a starting point for further work, consultants who support health structures and, generally, the PA in providing responses to stakeholder instances.

## 2. Gender Equality as a Tool for Value Creation

Gender equality arises within legal and sociological studies and has only recently been included in the relevant fields for management scholars [50–54].

There is a precise moment in which, at the supranational level, the awareness of the need to integrate the gender dimension in every phase of the political cycle was formally materialized: the Fourth World Conference of Women in Beijing in 1995 [55]. Clearly, this new strategy has stimulated active gender policies and the verification of the results can be obtained through gender reporting. The suggested approach is gender mainstreaming: the process of assessing the implications for women and men of any planned action including legislation, policies, or programs in all areas and at all levels [56–59]. It is a strategy that makes the women's as well as men's concerns and experiences an integral dimension of the design, implementation, monitoring, and evaluation of policies and programs in all political, economic, and societal spheres so that women and men benefit equally, and inequality is not perpetuated. The ultimate goal is to achieve gender equality (United Nations ECOSOC 1997).

Subsequently, the United Nations 2030 Agenda has given a further impetus to the development of gender policies and their consequent reporting, within public and private companies, thanks to the three objectives dedicated to this theme:

- Goal 5: Achieve gender equality and self-determination of all women and girls;
- Goal 8: Promote lasting, inclusive and sustainable economic growth, full employment and decent work for all;
- Goal 10: Reduce inequalities within and between countries.

At the European level, the dissemination of gender analysis in public budgets was facilitated by the Communication “A roadmap for equality between women and men 2006–2010”, which stressed the need to bring greater transparency to budgetary documents, through the application of the gender mainstreaming strategy, in order to achieve the objective of gender equity. At the same time, the Council of Europe also intervened on

this point, providing a definition of gender budgeting, as an application of the principle of gender mainstreaming in the budgetary procedure.

There are several definitions of gender equality proposed by international and supranational organizations, but those that highlight the economic importance that follows its realization are those of the Organization for Economic Cooperation and Development (OECD) and the European Institute for Gender Equality (EIGE). Both statements, recognizing gender equality as a fundamental right, highlight its substantial contribution to economic development both individually and collectively.

All of these interventions in the supranational context have the purpose of influencing and directing budgetary policies at the institutional level, in a hierarchically integrated logic, which starts from the European Union and reaches local authorities, passing through states and regions. Clearly, for this objective to be achieved and the necessary data to be available for the correct preparation of public finance documents, it is necessary that the budgets of public companies also respect this objective, hence the attention to the social and gender balance in health companies [60].

Among the fluent literature on gender budgeting, it is possible to identify different lines of research [61]. Some researchers have focus on describing and observing the gender budgeting plans and programs of different countries [62]. Other studies have deepened the normative aspect, proposing or enhancing how governments can implement gender budgeting instruments [63,64]. Finally, other research has tried to interpret the traditional budgeting process as reflecting the masculine point of view and suggests that the government should distribute resources based on gender quotas [65]. Numerous studies have shown that the achievement of gender balance, in addition to being important from an ethical point of view, provides a contribution to the creation of value in the medium- to long-term [66–74].

Empirical evidence suggests that an adequate presence of women across the different levels of the company guarantees better financial performance, a greater propensity for research and innovation and positively influences the sustainability strategy, reducing the propensity of risk [75]. All of these aspects have a positive impact on the value chain of companies, ensuring balanced development in the medium- to long-term [76–79].

Gender budgeting has been neglected by public administration scholars, giving rise to calls for further attention [80]. The value created thanks to gender balancing policies in private companies is of greater importance for public companies, which use the resources of the community to achieve their institutional goals [81]. Reporting on the activity of public bodies in a gender lens allows one to achieve the awareness necessary to reduce inequalities through the exercise of transparency and reporting of the management and the distribution of common resources. This process allows administrators to achieve a full awareness of the consequences of their actions on both men and women, in order to implement more effective and efficient management policies.

### 3. The Gender Accountability Cycle

The UN definition of gender mainstreaming can be summed up in a strategy for analyzing and promoting gender culture, which aims to achieve an effective balance between men and women in all spheres of action in the political, economic, and social scopes.

Corporate reporting, therefore, should be effectively integrated with the gender dimension, preferring a holistic approach that considers not only a specific part, but the totality of the relationships of the system. In this regard, a social and gender report can be defined as a tool that allows one to analyze and evaluate the impact of an organization's activity according to a man–woman perspective. It also identifies areas for improvement in order to remove discrimination and define policies aimed at achieving a real and effective inclusion of women in society.

At the base of the social and gender balance, there is the awareness of differences between men and women about their needs, conditions, job opportunities, and participation in decision-making processes. Another perception regards the choices of the top management: they are not gender-neutral but determine a differentiated impact on men and women.

Gender accounting can follow the dual logic of the final balance sheet or the forecast budget. The difference lies in the process of analysis and evaluation that takes place in two moments:

- Gender auditing is used when the data contained in the financial statements are analyzed and reclassified in a gender key, in order to assess a posteriori, the effects on men and women of the company's activity;
- Gender budgeting is when the principles of mainstreaming are applied to the forecast budget, building it according to active policies aimed at the equal distribution of resources between men and women.

The two processes should be applied in combination with each other, in fact, the analysis of the final balance sheet allows one to be aware of the gender effects produced by the activity conducted by the company to orient the budgeting activity at the base of the construction of forecast budgets and active inclusion policies.

The first country to experiment with gender budgeting was in Australia in 1984; this experience assumed restructuring, integrating, and transforming existing budgets from a gender perspective without drawing up a separate and dedicated document. Subsequently, other countries including France, Sweden, and Denmark, at the European level, together with South Africa, Great Britain, and Canada adopted this instrument in order to overcome the problem of gender blindness in the budgets of public bodies (i.e., the inability to take into account the different role of men and women in society) in the allocation of resources.

In Italy, only in 2007 were the first steps to stimulate the adoption of social and gender reporting in the public administration taken on a voluntary basis; in 2009, gender reporting was envisaged as a mandatory component of the annual report on the performance of public institutions and companies. The limited approach to gender auditing and the lack of a sanctioning system in the event of non-compliance resulted in this measure being unsuccessful.

Only in 2016 was an experimental project launched for the adoption of a social and gender report aimed at assessing the different impact of public spending policies on women and men launched [82]. The approach moves from the evaluation of final data to a real gender budgeting activity as a tool for planning, in order to plan future actions and active inclusion policies.

#### **4. Accountability in Italian Health Care Companies**

In the early 90s, with the introduction of local health authorities, the process of corporatization of Italian health facilities began, which acquired a legal personality and, consequently, patrimonial, administrative, and organizational autonomy. Additionally, on the accounting level, management principles were adopted (i.e., balance sheet and income statement) based on the assets/liabilities and costs/revenues. The management functions were entrusted to a general manager, flanked by a health director and an administrative one: the introduction of these figures allowed the health companies to equip themselves with the correct management system [83,84].

Further regulatory interventions have strengthened the adoption of corporate principles such as cost-effectiveness, performance management, transparency, and programming as well as governance tools such as risk management, internal control, and budgets. All aimed at both the qualitative and quantitative monitoring of the services provided, the resources used, and the value created for stakeholders [85–87].

For the application of corporate principles and governance tools to fully achieve its objectives, it is necessary that the value created by the institution is responsibly disseminated and reaches the satisfaction of the stakeholders' expectations. In this regard, the search for a constant improvement in the services provided requires health care companies to account to their stakeholders in a transparent and responsible manner, respecting the principle of accountability.

Unlike private companies, where stakeholders can also vary significantly depending on the reference context, markets, and the trend of critical success variables, in health care companies, it is possible to substantially distinguish two macro-categories of relevant stakeholders:

- External: Patients, whose satisfaction guarantees the company the social legitimacy toward its actions. The United Nations 2030 Agenda also includes a specific objective dedicated to patients, number 3, which promotes health and well-being for all and for all ages.
- Internal: Employees, who among other expectations, also manifest a clear need to ensure maximum surveillance of the risks that may impact on health related to the performance of their functions. Given its nature, the working environment of health facilities presents a high degree of operational risk, therefore, the company management will have to guarantee work–life balance tools capable of generating organizational well-being, thanks to a cooperative and proactive climate. In addition, given the number of women employed in health care companies [88–90], it will be necessary to ensure policies for the protection of maternity and the removal of barriers to equal treatment.

The health sector, representing the first item of expenditure in local budgets, assumes a leading role in the analysis of the use and allocation of public resources and it is clear that purely financial reporting is not adequate to satisfy the information needs of stakeholders.

In this regard, a means of institutional communication that is able to provide exhaustive and authoritative information on how to use collective resources is, undoubtedly, the social report. The document provides an overview of the policies adopted and the results obtained by companies, combining the purely quantitative vision with a qualitative perspective not exclusively of an economic-financial nature [91]. In this regard, a useful Italian reference can be framed in Standard 9 issued by the Gruppo Bilancio Sociale (GBS) on social reporting in health care companies, which proposes a standard for the preparation of social reports [92].

In the context of public companies, especially that of health companies, the economic and financial profiles do not constitute the objectives of the business activity, but simply represent a constraint to be respected. It follows that the evaluation of performance cannot be carried out in a manner that is limited to quantitative aspects but must be integrated. Supplementary aspects concern considerations capable of assessing the pursuit of objectives and institutional purposes, the methods of determining these results as well as the impact produced on the reference community.

Social reporting in public companies is a complex and articulated process with many purposes:

- Communication through the sharing of information, objectives, and methods in the application of the principles of accountability and transparency, thus improving the relationship with stakeholders and the community of reference;
- Organizing the strategy and providing an integrated vision of the economic and social dimensions, allowing for the rethinking of the planning, programming, and control processes of the institution in a citizen-oriented perspective;
- Management of human capital, thanks to the feedback action on the activities carried out, allowing for the effective organization of work, thus enhancing professionalism,

developing skills, and creating opportunities for the motivation and empowerment of the staff themselves;

- Measure the information present in other documents, in order to verify the correct allocation of public resources and the distribution of the added value produced on the various stakeholders;
- Legitimize administrative action through greater transparency and visibility of choices.

However, the representation of the value created by public companies has further expanded in recent years including the gender dimension in the classification of revenue and expenditure. Pursuant to the Italian budget law for 2017, the reclassification of the budget according to three main categories was introduced in the methodology used in public bodies:

- Revenue and expenditure directly related to gender, in other words, expenditure that is aimed at reducing gender inequalities (support programs for female workers with children, for the integration of victims of gender-based violence, and for single-parent families) or promoting equal opportunities (reserve a quota of seats for the less represented gender) relating to measures directly linked to measures to reduce gender gaps (elimination of gender salary gap);
- Indirect gender-related revenue and expenditure (which can be further subdivided into support for care, aimed at the adult population and gender-sensitive, environmental), or sensitive expenditure, related to measures that could have gender-induced effects;
- Gender-neutral revenue and expenditure, in other words, related to measures that do not have direct or indirect gender impacts (interest and debt repayments).

With reference to the health sector, some examples of reclassification according to this methodology are given [93]:

Revenue and expenditure directly related to gender may refer to:

- Specific projects aimed at women (projects to promote equal opportunities, equal opportunities committee, specific training, etc.);
- Health expenditure aimed only at women (female screening, maternal and child protection, etc.).

Revenue and expenditure indirectly linked to gender shall refer to:

- Specific projects or care support services (support for assistance both in the hospital and on the territory, e.g., a company nursery, etc.);
- Health care divided by gender (drug and other hospital care, pharmaceutical, outpatient services, etc.).

Environmental revenue and expenditure may refer to safety concerns inside the hospital. These concerns may differ for men and women, and therefore must be illustrated and reported according to gender.

Finally, a container of residual expenses, the so-called neutral ones, which are insensitive to gender or those for which the impacts on men and women cannot be divided, as no public policy tends to be gender-neutral, as some examples can demonstrate:

- The cleaning contract can be attentive to the integration of workers equally of women and men;
- The construction of a hospital can be attentive to the problem of making it easier to care for patients (which is mainly the task of women in the family or nurses paid by families, who are predominantly women).

## 5. Spread of Social and Gender Reporting

The proposal to include the social and gender dimension in the same document aims to mark the close relationship between business development and the fair balancing of all

stakeholder expectations, respecting equal opportunities and considering the partial diversity of expectations of men and women.

Starting from the observation of the state-of-the-art on the Italian territory about the spread of social and gender report in health companies, the paper intends to outline a framework for a social and gender report in the health sector.

To validate HP1, the spread of non-financial reporting tools among health care structures is still very limited, an exploratory survey was conducted in the period August–September 2022.

Processing the data available on the website of the Ministry of Health, a database was built, containing a list of the 1064 health facilities spread throughout the country including public hospitals, research institutes, and accredited private clinics. The only excluded category was that of totally private structures, which do not receive public funds.

The choice not to limit the exploratory survey to public hospitals arises from the fact that accredited private structures are financed with public resources.

The collection of data methodology was based on the search for information relating to social and gender reporting, within the websites of each individual structure.

If a structure proved to have published on its website information related to the social dimensions or gender, it received a score of 1, otherwise, if the information was not available, it obtained a score of 0.

Data showed that only 110 structures, equal to 10% of the total, carried out some form of social reporting. In light of these results, the authors decided not to further divide the structures between those that carried out activities of mere social reporting and those that also integrated the gender dimension.

The following table (Table 1) shows the regional distribution of non-financial reporting among health care companies and the details of their public or private nature.

**Table 1.** Distribution and typology of health companies that carry out social reporting.

Region	Number of Healthcare Companies	Number of Non-Financial Documents Collected Online	%	Nature of the Structure That Prepares Non-Financial Reports	No
Abruzzo	27	5	19%	Public	26
Aosta	2	0	0%	Private	84
Apulia	56	5	9%	Total	110
Basilicata	13	1	8%		
Calabria	48	1	2%		
Campania	108	2	2%		
Emilia-Romagna	70	13	19%		
Friuli-Venezia Giulia	15	0	0%		
Latium	142	5	3%		
Liguria	17	2	18%		
Lombardy	134	11	8%		
Marche	22	1	5%		
Molise	8	0	0%		
Piedmont	81	5	6%		
Prov. of Bolzano	17	0	0%		
Prov. of Trento	13	2	15%		
Sardinia	31	0	0%		
Sicily	127	52	40%		
Tuscany	67	2	3%		
Umbria	14	0	0%		
Veneto	52	3	6%		
Total	1.064	110	10%		



The data show that the spread of social and gender reporting is still very limited among Italian health companies, especially among public ones. It is important to specify how the companies classified as private in this list are all affiliated with the respective regional health services (SSR) and that they therefore derive their main source of livelihood from public transfers such as directly managed health companies. The data relating to private structures were further influenced by the fact that in some regions such as Emilia-Romagna and Sicily, there is a strong concentration of ownership within the same group, which draws up the social report at the holding level, dedicating a section to each structure owned.

All of this allows us to conclude that HP1, the spread of non-financial reporting tools among health care structures is still very limited, was validated.

To validate HP2, that the non-financial reporting tools adopted by health care structures are not sufficient to meet the information needs of stakeholders, we proceeded with the analysis of the types and contents of the 110 documents available. Through the analysis, it was possible to identify four gender balances, two gender equality plans, one gender equality plan integrated into the sustainability report, three impact assessments, six mission budgets, and 94 sustainability reports.

Within the identified gender balances, information on the gender distribution of apical roles is always available, together with the reclassification of expenditure by gender. The descriptive sections provide details of specific projects aimed at the removal of gender inequalities and those aimed at promoting gender inclusion. Unfortunately, data on the results achieved are a little lacking. In any case, these reports represent a good source of information for stakeholders, in terms of gender.

In relation to the analyzed gender equality plan (GEP), these represent a starting point for the assessment of the health care structure to identify gender bias and to set gender goals and policies. The correct implementation of innovative strategies to correct any bias and the setting of benchmarks are the basis of the gender reporting, which is expected to be implemented in the coming exercises. In any case, despite the validity of the tool, the structures that adopt it still do not disseminate information among stakeholders regarding the breakdown of expenses by gender.

The inclusion of a gender equality plan within the social section of the sustainability report is a good point in favor of integrating the different dimensions of non-financial reporting. In any case, the document analyzed still does not seem to be enough as it suffers from the limitations just highlighted for the GEP.

Italian health care structures that draft the impact assessment provide stakeholders with the tools to assess positive externalities in the context in which they operate. As the report focuses on the social dimension, there are always references to gender issues and inclusion, but without the necessary emphasis on the allocation of expenditure by gender.

The mission budgets analyzed, integrating the economic and financial data of the health facility with evaluations and indicators concerning its social utility, contained very limited information in terms of the distribution of resources between the genders.

Finally, the sustainability report available for the analysis, containing information that covered several areas in addition to social ones such as the environment and governance, reported projects aimed at combating discrimination and promoting gender inclusion, but not the reclassification of expenditure by gender.

In light of the low prevalence of non-financial reporting tools as well as the weakness of gender information contained, HP2, that the non-financial reporting tools adopted by health care structures are not sufficient to meet the information needs of stakeholders, seems validated.

## **6. A Framework for the Social and Gender Report of Health Companies**

Validation of both hypotheses confirmed the need to improve the spread of non-financial reporting tools among health care companies and its scientific and methodological rigor. It is important to point out that social reporting is exposed to various threats such

as the oversimplification or redundancy of already known information and self-referentiality [94]. These risks can contribute to making the social and gender report not very authoritative, frustrating the efforts of the editors, which is also due to the lack of a reference model dedicated to health companies, prepared by a qualified and recognized subject.

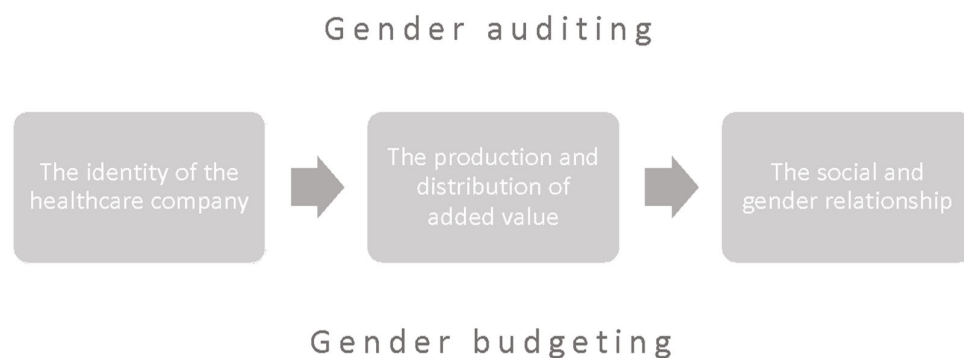
A further aspect that enhances the opportunity to use a reference model for gender reporting is the comparability of data between different health companies [95]. Although public companies do not provide their services in a free market regime, there is still a certain discretion on the part of the user in the choice of structure [96,97]; think, for example, of the mobility of patients between regions or even of the phenomenon of health tourism [98–100].

In any case, we must remember how, despite the market in which they operate, public companies pursue the aim of creating trust by the local community in which they operate [101]. This approval is converted into consensus toward the institution, translating into lasting relationships of trust necessary for business continuity [102].

Therefore, gender budgeting has an important impact on value creation. It can offer a representation of the distribution of gender in the various scope that affect the determination of the equality index: work, money, knowledge, time, power, and health as well as in their subscopes [44]. In other words, it feeds the gender context analysis process for monitoring governance actions in favor of gender equality. If correlated by suitable evaluation indicators, gender budgeting measures the effects of the choices made including the economic and financial commitments with respect to the gender dimension [80].

In the light of the above and the results that emerged from the state-of-the-art, in this section, we try to expose a framework for the preparation of a social and gender report of health companies, according to a cooperative accountability approach.

The social and gender communication approach must be integrated with the concepts of gender budgeting and gender auditing as strongly interconnected activities that define the cycle of cooperative accountability. Following a cyclical approach, the analysis of the results achieved and the deviations from the objectives set should be the basis for the definition of subsequent active gender policies, as shown in the following figure (Figure 1).



**Figure 1.** The definition of subsequent active gender policies cycle.

The aim of gender budgeting is not limited only to the reporting phase, but extends throughout the entire budget cycle. It turns out to be essential to structure a process that includes gender equality objectives in the planning phase, reconnecting to long-term objectives, thus making gender issues shared at the governance level and included in company strategies.

Going beyond the logic of reporting and mere fulfillment, the social and gender report can also become a tool for measuring and governing the value of companies through

the analysis of personnel and the identification of actions already implemented as actions aimed at promoting gender equality objectives.

Starting from the Italian standards [31], envisaged for the realization of social reporting and based on the regulatory provisions for public bodies on the reclassification of revenue and expenditure by gender, the structure of the document can be effectively divided into three sections, in which the gender dimension must be adequately analyzed:

- Section I: The identity of the health care company;
- Section II: The production and distribution of added value;
- Section III: The social and gender relationship.

The whole process of the development of the social and gender report is focused on reporting by areas of intervention of health activity. This element occurs in all sections and is transversal for the understanding of the gender dimension actually used in the activity.

The first section must expose all of the elements that can best represent the analysis of the gender context of the company. The emphasis on this aspect must therefore be evident from the first part of the report, which outlines the identity of the company. From the history of the company, therefore, the elements of identity qualification are outlined: the mission, the corporate values, and the gender dimension; the policies implemented, the management structure and its guidelines; stakeholders and areas of intervention. In this first section always highlights the gender dimension, explaining the equal opportunity policies of the company, the bodies to safeguard gender equality, and the actions taken to affect gender inequalities.

The second section on the production and distribution of added value, starting from the analysis of the financial statements, highlights the use of resources for areas of intervention and the overall value created in the year by comparing the results and noting the critical issues recorded with reference to the previous year. At the end of the section, the reclassification of income and expenses by gender will be given, pursuant to the Italian legislative decree no. 116 of 2018, in the methodology used in Italian public entities.

The reclassification of the financial statements takes place according to three broad categories:

- Income and expenses directly related to gender, or expenses intended to reduce gender inequalities or promote equal opportunities, relating to measures directly attributable to measures to reduce gender gaps;
- Income and expenses indirectly inherent to gender (which can be further divided into concerning support for care, aimed at the adult population and sensitive to gender, environmental), or sensitive expenses, relating to measures that could have gender-induced effects;
- Gender-neutral income and expenses, in other words, relating to measures that have no direct or indirect gender impact (e.g., interest and debt repayments).

The third section on social and gender relations represents the activity carried out during the reporting period in the areas of intervention of the hospital as presented in the first section, summarizing the resources used and the social results achieved, with evidence of gender gaps, explaining in the sub-paragraphs the areas of improvement and the actions specific to each area of intervention undertaken (and next) to affect the gender inequalities. In this section, it will be necessary to highlight the indicators of social and gender performance, useful for the interpretation of the relationships between expectations, behaviors, results, and development prospects as well as—from a prospective point of view—for the comparison between different years of activity.

Our proposal for the structure of gender budgeting is summarized in Table 2.

**Table 2.** Framework for gender budgeting.

<b>Framework for Gender Budgeting</b>	
Methodological note of the document	
First Section: Identity of the Hospital	
1.1	Historical notes and the hospital today
1.2	Mission
1.3	Company Values
1.4	Gender dimension
1.4.1	Equal opportunities policies
1.4.2	Bodies for the protection of gender equality
1.4.3	Actions taken to address gender inequalities
1.5	The policies implemented and future orientations
1.5.1	Clinical activity
1.5.2	Research activities
1.5.3	Hospital facilities
1.6	The structure of the Hospital
1.6.1	Corporate group
1.6.2	The institutional and governance setup
1.6.3	The organizational structure
1.6.4	The network of external relations
1.5.5	The company's real estate assets and donations
1.7	The main stakeholders
1.8	The areas of intervention of the hospital
Second Section: The Production and Distribution of Added Value	
2.1	The balance sheet and income
2.2	The value of production
2.3	The use of resources for areas of intervention (previously identified and described in the first part of the report)
2.4	The determination and distribution of added value
2.5	Relations between areas of intervention and social partners
2.6	The reclassification of revenue and expenditure by gender (pursuant to Legislative Decree no. 116 of 2018)
Third Section: The Social and Gender Relationship	
3.1	Diagnosis and treatment
3.1.1	Emergency
3.1.2	Medical area
3.1.3	Surgical area
3.1.4	Specialist visits for the medical and surgical areas
3.1.5	Areas for improvement in diagnosis and treatment
3.2	Rehabilitation services
3.2.1	Cardiac rehabilitation
3.2.2	Recovery and functional re-education
3.2.3	Psychiatric rehabilitation
3.2.4	Areas for improvement in rehabilitation services
3.3	Outpatient services
3.3.1	Laboratory diagnostics
3.3.2	Diagnostic imaging (radiology)
3.3.3	Other outpatient services
3.3.4	Areas for improvement in outpatient services
3.4	Ethical management of the patient

3.4.1	Information, listening and reception
3.4.2	Doctor–patient communication
3.4.3	Ethics committee
3.4.4	Pain-free hospital
3.4.5	Charter of the Rights of the Sick
3.4.6	Charter of the Rights of the Child in Hospital
3.4.7	Social service
3.4.8	Health promotion
3.4.9	Areas for improvement in ethical management of the patient
3.5	Safety
3.5.1	Quality management
3.5.2	Risk management
3.5.3	Clinical engineering
3.5.4	Technology assessment
3.5.5	Prevention and protection
3.5.6	Protection and health control of personnel
3.5.7	Areas for improvement in safety
3.6	Training and enhancement of human resources
3.6.1	The staff in force at 31.12.X
3.6.2	The organic endowment
3.6.3	The business climate
3.6.4	Equal opportunities policies
3.6.5	Staff training
3.6.6	Areas for improvement in training and enhancement of human resources
3.7	Environmental and social sustainability
3.7.1	Waste disposal
3.7.2	Solidarity projects
3.7.3	Areas for improvement in environmental and social sustainability
3.8	Scientific research
3.8.1	Scientific research activity
3.8.2	The medical library
3.8.3	Areas for improvement in scientific research
3.9	Housing services
3.9.1	Kitchen and canteen
3.9.2	Laundry
3.9.3	Cleaning, sanitizing, and other services
3.9.4	Areas for improvement in housing services
3.10	Management
3.10.1	General management
3.10.2	Health management
3.10.3	Administrative management
3.10.4	Areas for improvement in general management

## 7. Conclusions

A tool to reduce the gender gap and gender inequality is gender analysis, aimed at better identifying critical issues to be remedied with ad hoc measures. In this regard, useful tools to understand the policy effect in reducing gender inequality are the gender impact assessment and the determination of the gender equality index.

However, to close the gender gap, data from which to trigger this process are necessary. Specifically, there is a need for gender data inspired by the strategic approach of

gender mainstreaming [57,58]. The strategic approach of gender mainstreaming involves integrating a gender perspective into policy-making, from the process of formulation to implementation through to the provision of rules, spending decisions, evaluation, and monitoring [59].

As underlined by international organizations such as the United Nations [63] and the World Economic Forum, the application of this approach is impossible in the absence of gender data in which to refer for any analysis. This absence of data, broken down by at least two genders, is known as the “gender data gap”.

The UN draws the attention of national statistical institutes to increase investments aimed at filling this gap and to intervene, in a structured way, to reduce the scarcity of gender data. This is an indication that impacts the coverage, quality, and historicity of the data necessary for monitoring gender equity and the sustainable development goals included in the 2030 Agenda.

With the aim of turning promises into reality, by constantly measuring the progress achieved, the UN promotes a set of 72 gender indicators aimed at monitoring the world situation and individual countries in this area [63]. In Italy, less than half of the indicators useful for monitoring the objectives including a gender perspective of the 2030 Agenda are available (32 out of 72 in 2020).

In this context, the scientific world imprints its action through the dissemination of accountability studies pushed toward informative content inspired by the companies’ sense of responsibility and the adoption of interactive reporting tools from the perspectives of social responsibility [65]. This model also applies to the functions and purposes of the social reporting of health care companies. In fact, the emphasis on the social dimension in public social accountability processes would allow public health companies to demonstrate their responsible commitment, and therefore to account from a broad perspective [7].

Scholars have been dealing with the role of social reporting in public accountability for decades [9,13,15,16,103], while studies on the integration of the gender dimension in non-financial communication as a key element of evidence in public realities are more recent. In fact, the social and gender report of health care companies represents a valid mainstreaming tool to reduce discrimination and inequalities between men and women through a reporting exercise based on transparency and accountability [42,65].

However, the diffusion of these management and communication tools in corporate practice and the related collection of gender data still shows a low diffusion. Our study revealed a very limited diffusion of social and gender relationships among Italian health care companies, which is also due to the lack of specific standards on this reporting and/or guidelines that could guide companies in this choice. Hence, our proposal of a social reporting framework focused on the gender dimension and that integrates the concepts of gender budgeting with those of auditing budgeting has a view toward cooperative accountability.

The adoption of a framework for the preparation of social and gender reports could lead to the overcoming of some gaps still existing in the non-financial communication of the health care system with the aim to support corporate governance with a view to accountability [12,30,104].

The proposed framework intends to contribute to the growth of the literature on business administration studies and offer health care companies a reference basis for effective social and gender reporting.

The first peculiarity of the framework is the focus on social and gender reporting by areas of intervention: this aspect is adequately representative of the complexity of health care companies and expresses a good benchmark among the different structures.

Another relevant element of the framework is the cyclical approach between reporting and programming as the framework integrates the concepts of gender auditing and gender budgeting. The purpose is to understand the social and gender reporting phases as a useful support for performance measurement and sustainable value creation.

The research also had some limitations, which are as follows:

- The analysis was limited to the Italian context only;
- Given the scarce diffusion and the lack of homogeneity of the gender budgets in the reference context, it was not possible to carry out a comparative analysis between the contents in the company reports available, in order to draw useful suggestions.

However, the proposed framework was validated with a significant Italian hospital (Spedali Civili di Brescia), whose authors contributed to the drafting of the social and gender balances in 2005 and 2006 and with which the drafting of the social and gender balance, according to the developed framework, is in evaluation, for the next year.

Although we found some limitations, we believe that the study can represent a good starting point to stimulate a greater diffusion of social and gender reports in the health care system.

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