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The Social Pillar of ESG: A Cross-National Study of Italy and Kazakhstan*

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Abstract:

Purpose: *We investigate how the social dimension of sustainability within the Environmental, Social, and Governance (ESG) framework is perceived and practiced by businesses in two contrasting national contexts: Italy and Kazakhstan. Focusing on the "social" pillar—labor rights, inclusion, community engagement, and welfare—the study considers how cultural values, historical legacies, and institutional arrangements shape corporate responsibility and give rise to different interpretations and divergent trajectories of ESG adoption.*

Design/methodology/approach: *We employ an exploratory design, based on two parallel surveys conducted between May and July 2025 with 194 firms and professionals: 80 in Italy and 114 in Kazakhstan. The questionnaire combined multiple-choice questions, Likert-type scales, and open-ended items, covering (i) awareness and understanding of ESG; (ii) current implementation across environmental, social, and governance dimensions; (iii) organizational maturity in adopting ESG; (iv) barriers and incentives; and (v) perspectives for future development. Descriptive statistics were complemented by deductive–inductive content analysis of qualitative responses to capture cultural framings and moral reasoning patterns.*

Findings: *The results highlight clear institutional and cultural contrasts: in Italy, despite strong EU regulation (NFRD, CSRD, ESRS) and traditions of labor protection and civic humanism, ESG adoption remains fragmented, particularly among resource-constrained SMEs. In Kazakhstan, by contrast, awareness exceeds 80% and implementation is more advanced, reflecting Asian communitarian values and state-led welfare traditions, even in the absence of a fully consolidated framework. A paradox thus emerges: Kazakhstan demonstrates strong operational engagement despite regulatory gaps, while Italy has structured EU-driven regulation but struggles with widespread implementation.*

Practical implications: *The study offers guidance for policy-makers and business leaders. In Kazakhstan, it suggests consolidating ESG rules beyond finance and state-owned firms to secure long-term adoption. In Italy, it highlights the need to ease bureaucracy, provide fiscal incentives, and develop simple reporting tools for SMEs. In both contexts, training and ESG literacy emerge as crucial to turn awareness and cultural values into consistent practice.*

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Originality/value: *This paper advances the ESG debate by highlighting the social pillar through a cross-national comparison of two contrasting cultural and institutional contexts. It shows how historical and value-based legacies shape corporate responsibility and generate different trajectories of adoption. By offering new evidence from underexplored settings, the study illustrates how global ESG frameworks interact with national business ecosystems and provides practical insights for policymakers and practitioners.*

Keywords: *Corporate governance, Sustainability, social values, SMEs, reporting practices, diversity.*

JEL codes: *A13, M14.*

Paper type: *Research paper (exploratory comparative study).*

1. Introduction

In the past few years, sustainability reporting—especially in Europe—has shifted significantly from voluntary guidelines to more formal and enforceable regulations. A key part of this change is the rising emphasis on the social aspect of ESG (Environmental, Social, Governance). New policies like the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) reflect this shift, as do broader conversations about how companies can contribute to more equitable and inclusive societies.

This study looks at how companies understand and apply the idea of social sustainability in two very different countries: Italy and Kazakhstan. Italy, part of the EU, has a business environment dominated by micro and small enterprises, while Kazakhstan is a transitioning economy where government policy has a strong influence on business practices. By comparing these two contrasting contexts, the research seeks to uncover not just how ESG principles are applied, but also what underlying factors support or limit the development of socially responsible business models.

In conducting this research, we chose a qualitative, exploratory approach centered on two parallel surveys targeting companies in Italy and Kazakhstan. Our goal was to better understand how firms perceive and implement the social pillar of ESG.

The questionnaires asked about ESG awareness, current practices, perceived importance of social issues, challenges faced, and expectations for the future. Based on our comparison of the responses, we hope to encourage reflection on what makes it easier—or more difficult—for businesses to shift toward socially sustainable practices in different national contexts.

Through this comparative lens, we aim to highlight both the structural and cultural differences that shape how social sustainability is approached in each country. At the same time, we've also looked for common ground—shared opportunities that might support future development. With this study, we hope to contribute to the wider conversation on how social sustainability can be made more practical, understandable, and achievable for businesses of different sizes, legal frameworks, and national backgrounds.

2. Literature Review

2.1 Conceptualizing Social Sustainability within ESG Frameworks

In recent years, the social aspect of ESG has gained more attention as a key component of sustainability, although its definition and measurement are still less clear than the environmental or governance pillars. Littig and Griessler (2005) describe social sustainability as "the quality of societies", meaning how well a society can maintain well-being, fairness, and inclusion now and into the future.

From this view, social sustainability isn't just about what happens inside companies, but also how they impact the wider community and social systems around them.

The social pillar in ESG frameworks generally covers a wide range of issues, including fair labor practices, diversity and inclusion, human rights, workplace safety, community engagement, and access to essential services (GRI, 2021). These areas show just how complex and wide-reaching social sustainability really is: it touches on fairness, participation, and overall human well-being.

Unlike environmental or financial metrics, which tend to be more standardized and quantifiable, social indicators are harder to define and measure. This is partly because many of these outcomes are qualitative, closely tied to local cultural contexts, and often take time to show their full impact (Lozano, 2008; Vallance, Perkins, and Dixon, 2011; Grima *et al.,* 2024; 2025).

It is important to note that social sustainability isn't shaped solely by global ESG standards, but it's also heavily influenced by each country's institutions, cultural values, and historical background (Brammer, Jackson, and Matten, 2012). For instance, what "diversity" or "community involvement" means can vary depending on a country's labor market or regional challenges. As Freeman, Harrison, and Wicks (2007) explain through stakeholder theory, businesses need to consider the interests of a wide range of groups, including both employees and local communities, if they want to stay relevant and build long-term trust.

Recent research highlights that social sustainability plays a key role in how companies maintain legitimacy, manage risk, and build their reputations (Eccles, Ioannou, and Serafeim, 2014). When businesses ignore social concerns, they risk

losing stakeholder trust, facing reputational damage, or even seeing their financial performance decline.

In contrast, companies that actively embed social issues into their strategies often see benefits like more engaged employees, stronger relationships with consumers, and greater innovation potential (Aguinis and Glavas, 2012). This reinforces the idea that social sustainability isn't just a side issue, but it's increasingly central to how businesses create long-term value.

2.2 Culture and Values: ESG in Cross-National Perspective

How ESG principles, especially the social responsibility dimension, are applied varies widely across countries, shaped by national cultures and value systems. Hofstede's (2001) cultural dimensions theory, while not without its limitations, remains a useful tool for understanding these differences.

It helps to explain how societies differ in terms of individualism vs. collectivism, power distance, uncertainty avoidance, and long-term orientation, factors that directly influence how businesses behave and what stakeholders expect from them.

At the same time, corporate responsibility isn't shaped solely by institutions or regulations, but it also depends heavily on the moral reasoning of individual leaders. Insights from developmental psychology, particularly Kohlberg's stages of moral development, suggest that a person's sense of "right" and "responsible" action evolves over time and is influenced by education, experience, and culture.

In line with this, Massey's (2005) idea that "what you are is where you were when" emphasizes how leaders' ethical views are deeply rooted in the social and historical contexts in which they grew up. This personal background can play a major role in how sustainability is interpreted and acted upon within organizations.

IItaly's approach to social sustainability reflects its Western European roots, where cultural values such as individualism, democratic participation, and institutional trust play a key role in shaping how businesses interpret ESG principles. As Minoja *et al.* (2022) observe, Italian companies tend to adopt a relational and ethics-driven orientation toward corporate responsibility, favoring voluntary initiatives, stakeholder engagement, and moral legitimacy over compliance alone. Certifications such as B-Corps and SA8000, along with structured stakeholder dialogue, are commonly used tools in this context.

This orientation is further reinforced by deeper socio-cultural influences. Zampella (2022) highlights the importance of Catholic social teachings and civic traditions in Italy's CSR discourse, noting that these shape a normative understanding of corporate responsibility rooted in solidarity, rights-based governance, and long-term human development. Combined with the EU's emphasis on sustainability and

institutional accountability, these elements contribute to a nationally distinct articulation of social sustainability—one that blends ethical commitment with regulatory alignment.

In contrast, Kazakhstan's understanding of corporate social responsibility is deeply influenced by cultural values that emphasize stability, collectivism, and social cohesion. As shown by Adilova *et al.* (2021), Kazakhstani citizens—especially from older generations—continue to prioritize community-oriented values and expect institutions to play a strong role in ensuring collective well-being. These orientations help explain why many companies are expected to contribute to social development as part of their broader societal function.

This expectation is further reinforced by the legacy of Soviet-era corporate practices. As Goby and Karimova (2023) demonstrate, the CSR narrative in Kazakhstan still reflects post-Soviet cultural continuity, where enterprises were once directly responsible for providing housing, healthcare, and other services to employees and local communities. Today, that model persists in more subtle forms: CSR is often seen less as a voluntary business choice and more as a continuation of state-guided social obligations.

2.3 Institutional and Regulatory Divergences

Italy's path toward ESG regulation has largely followed its integration into the EU. The first major shift came with the transposition of the Non-Financial Reporting Directive (NFRD) into national law (Legislative Decree 254/2016), which required large public-interest companies to report on social, environmental, and governance issues.

This was a turning point—setting in motion what would become a more standardized approach. More recently, the adoption of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) has extended these obligations further, emphasizing not just transparency, but consistency and comparability in how companies disclose non-financial performance.

Within this framework, Italy's approach to the "social" side of ESG builds on both EU principles and a long national tradition of labor protections and social rights. Legal foundations such as the *Statuto dei Lavoratori* (1970) and Legislative Decree 81/2008 on workplace safety reflect a deeply embedded commitment to employee welfare (Riva, 2018). Gender equity has also been a focus, particularly with the introduction of Law 120/2011, which set boardroom gender quotas for listed firms (Seierstad *et al.,* 2017).

Moreover, Italy's regulatory landscape is far from uniform. One key challenge we've observed is the role of SMEs, which make up more than 90% of Italian firms

(ISTAT, 2023). While large companies tend to comply with EU-level directives, most smaller businesses find ESG integration difficult—largely due to resource constraints and administrative burdens (Del Baldo, 2012).

In practice, many SMEs rely on informal mechanisms: close ties with communities, family-run governance, and trust-based stakeholder relationships (Campopiano and De Massis, 2015). This creates a dual system: formal compliance by large enterprises, and informal, values-driven practices among SMEs.

Looking at the broader landscape, Italy seems to sit between convergence and divergence. On one hand, EU regulation clearly pushes toward harmonization (Mion and Loza Adaui, 2019). On the other, the country's deep-rooted labor protections and SME-centric economy shape a distinctive, hybrid model of ESG.

In contrast, Kazakhstan is still developing the institutional architecture for ESG. Most initiatives remain voluntary, and there's limited enforcement in many sectors (Mukhiyayeva *et al.,* 2024). Furthermore, recent reforms like the Social Code (2023) and the growing use of ESG indicators—especially in state-linked or strategic industries—suggest that change is underway.

International institutions such as the ADB, World Bank, and EBRD continue to play a major influence. What we see emerging is a state-led model, where ESG is increasingly present in rhetoric and planning, but still uneven in implementation.

2.4 Implications for Comparative ESG Analysis

These institutional differences have clear effects on how businesses in each country approach social sustainability. In Italy, ESG—especially the social pillar—is often viewed through the lens of ethics, brand reputation, and employee relations. Yet for many SMEs, even when the intent is there, the tools and resources often aren't. Bureaucracy, costs, and a lack of tailored support continue to be key barriers.

In Kazakhstan, by contrast, companies are generally more accustomed to fulfilling social roles, often in cooperation with the state. However, these efforts tend to be less structured and rarely tied to formal ESG frameworks. Instead, social responsibility is frequently shaped by informal norms, inherited from past state-driven models of corporate conduct.

What this comparison really highlights is the importance of the context. Rather than framing one country's model as more advanced or effective, it's more helpful to understand how each has evolved. Institutional incentives, cultural meanings, and policy traditions all matter. For us, the key takeaway is that global ESG frameworks can only succeed if they're flexible enough to account for these national specificities—especially when it comes to the "S" in ESG, which remains the most culturally embedded and least standardized pillar.

3. Research Methodology

This study employed a cross-sectional, questionnaire-based research design to capture a snapshot of current awareness, existing practices, and perceived barriers related to social sustainability. The approach was chosen to assess, at a single point in time, how prepared companies are to transition toward more socially sustainable business models. Our primary aim was to explore and compare how social sustainability is understood and practiced in two distinct national contexts: Italy and Kazakhstan.

We focused on firms and professionals in Italy and Kazakhstan, reaching out through networks linked to the "International Association for Sustainable Economy Italy" and Almaty Technological University. The questionnaire was administered online via Google Forms and disseminated on LinkedIn, a channel deemed appropriate to reach a broad business audience.

Data collection took place between May and July 2025. The final sample consists of 194 respondents, 80 in Italy and 114 in Kazakhstan. Participation was voluntary and anonymous; to reduce the risk of duplicates, only one completion per participant was requested, followed by consistency checks after data collection.

The survey included 15 questions, composed of multiple-choice and Likert-scale items, along with two open-ended prompts. We designed it to explore four key areas: (1) how respondents understand and perceive ESG; (2) which social sustainability practices are already in place; (3) the level of organizational maturity in addressing the social dimension, ranging from no action to isolated or systemic initiatives; and (4) the main internal and external barriers they face. We also collected basic organizational data to support cross-country comparisons..

Prior to the start of fieldwork, a pre-test of the questionnaire was conducted to improve its clarity, fluency, and informational capacity, in line with good practices in the methodological literature (Reynolds *et al.,* 1993). Ten randomly selected respondents provided qualitative feedback; based on their comments, five questions were reformulated, with adjustments to wording, syntax, and layout to reduce interpretative ambiguities and cognitive load. The revised version was subsequently used for the final administration.

Data cleaning involved the removal of duplicate entries and checks for completeness and internal consistency. The analysis was descriptive and exploratory in nature, aimed at identifying patterns rather than testing hypotheses. Differences between Italy and Kazakhstan were presented purely descriptively through contingency tables and distributional comparisons, supported by graphical representations. Responses to the open-ended questions were analyzed using content analysis.

The study followed established ethical guidelines. All participants received an information sheet outlining the study's purpose and provided informed consent before responding. Data were collected anonymously and handled in accordance with GDPR requirements. All findings were reported in aggregate form to ensure respondent confidentiality.

4. Research Results and Discussion

4.1 Results

The respondent distribution in Kazakhstan was dominated by medium-sized enterprises (40.4%) and state or semi-state organizations (28%), reflecting the structural makeup of the national economy. These types of firms play a central role in Kazakhstan's development strategy, supported by state programs like the Business Roadmap and Damu Fund.

Their strong engagement may signal increasing institutional maturity and a growing interest in aligning with international ESG standards, particularly as part of broader national goals for digitalization and sustainable development outlined in the Strategy 2050 framework.

Table 1. *Social Sustainability Survey – Kazakhstan vs Italy*

Dimension / Question	**Kazakhstan (114 respondents)**	**Italy (80 respondents)**
1. Sample structure (type of enterprise)	Medium businesses 40.4%, State/semi-state 28%, Small 9.6%, Individual entrepreneurs 13.2%, 8,8% Large company	Micro and small enterprises 60.8%, State/semi-state 21.6%, Medium 9.8%, Large 7.8%
2. Main sector	Services 43% (esp. Almaty, Astana); others: industry, agribusiness marginal	Services and trade ~50%, followed by manufacturing, agri-food, tourism/catering
3. ESG awareness	82.5% aware or partially aware; 17.5% unaware	49% clear understanding, 23.5% partial, 27.5% unaware
4. ESG implementation status	77% implementing or planning; often partial	43.1% none, 27.5% sporadic, 19.6% structured, 9.8% planned
5. Importance of social dimension	81% rated 4–5/5	Avg. score 3.3/5: relevant but not top priority

6. Social initiatives adopted	Employee support 86%, Volunteering 44%, Community 34%, Gender equality 29%, Reporting 36%	Few structured initiatives, mostly limited to local community; reporting weak
7. Social reporting	28% separate ESG report, 44% partial, 22% none	16.6% separate report, 18.4% partial, 65% none
8. Employee surveys (culture, conditions)	30% yes, 12% plan, 43% no, 6% other	23.5% yes, 41.2% plan, 35.3% no
9. Long-term social investments	61% report engagement (education, health, infrastructure, culture)	Avg. score 3.0/5: interest, but not structured
10. Main barriers	Lack of info 39%, resources, absence of incentives; need for local standards	Lack of funds, info, skills; fragmented support; lack of practical tools
11. Incentives requested	Tax/reputation bonuses, national ESG strategy, sustainable clusters	Fiscal incentives, less bureaucracy, B-Corp models, certifications, clear social KPIs
12. Future perspectives (2–3 years)	56% plan to strengthen social responsibility	72% plan to strengthen
13. Open-ended proposals	National ESG standards, mandatory non-financial reporting, training, clusters, PPP	50% gave no answer; others: fiscal incentives, extended reporting to SMEs, training, welfare

Source: *Authors' research.*

Our survey highlights clear contrasts between the two countries analyzed. In Kazakhstan, ESG are widely known (82.5%) and often already in use (77%), while in Italy, awareness is mixed—only half of firms claim a clear understanding, and over a quarter are unfamiliar with the concept. Unsurprisingly, implementation in Italy remains patchy, especially among SMEs.

The social pillar shows similar gaps. Over 80% of Kazakhstani respondents consider it a top priority, compared to an average score of 3.3/5 in Italy. Kazakhstan also reports more structured actions—such as employee support (86%) and ESG reporting (28%)—whereas most Italian firms don't publish social data at all. Still, Italian businesses seem more open to using employee surveys going forward, which could signal a shift.

While both countries face common hurdles—like limited information, funding, and skills—their responses reflect different systems. Kazakhstani firms look to the state for clearer rules and national ESG standards, whereas Italian businesses ask for tax incentives, simpler bureaucracy, and practical tools suited to SMEs. Despite these barriers, the outlook is encouraging: over 50% of Kazakhstani firms and 72% of Italian ones expect to strengthen their social responsibility efforts in the coming years, though from very different starting points.

We can summarize that Kazakhstan appears to be in a transitional but already operational phase, driven by public policy and large enterprises, whereas Italy remains in a more exploratory and fragmented stage, where awareness is growing but not yet fully translated into systematic practice.

Both contexts, though starting from different positions, converge on the need for training, incentives, and clear standards to turn social component from an aspiration into a strategic driver of sustainable growth.

When asked the open-ended question on measures useful to develop social sustainability in Italian companies ("I*n your opinion, what measures or tools could contribute to the development of social sustainability in Italian companies*?"), our most eloquent finding is the lack of response: half of the sample (50%) did not provide any idea.

In our opinion it's a clear signal of poor literacy on the subject and of the difficulty in translating social sustainability into operational tools. This silence reveals several concurrent causes: the tendency to confuse the "social" dimension with mere philanthropy or with ecological initiatives, the perception that social impacts are less measurable than environmental ones, the absence of widespread reporting obligations for SMEs, and the fragmentation of support policies (often perceived as regional, inconsistent, or overly bureaucratic).

It is therefore unsurprising that, among those who did respond, the proposals concentrate on four recurring directions:

Economic-fiscal: funding, subsidies, tax relief, reduction of labor costs and bureaucracy;
Regulatory and governance: extending social reporting to SMEs, promoting certifications such as SA8000 and gender equality, encouraging models like benefit corporations/B-Corps, introducing clear social KPIs;
Cultural and educational: continuous training programs and targeted information for entrepreneurs and employees;
Organizational and relational: systematic involvement of workers and stakeholders, corporate welfare, collaboration with the Third Sector, networks for exchanging best practices.

What stood out to us most was the silence: many firms left the open-ended question blank. We don't interpret this as indifference, but as a sign that many businesses simply don't know where to start. Social sustainability, for them, feels abstract—difficult to connect to concrete outcomes like public tenders, financing, or performance gains.

Among those who did respond, the message was clear: companies are asking for practical tools, such as simple KPIs, ready-to-use reporting templates, training support, and clearer incentives. In our view, this gap points to a wider need for guidance and capacity-building, especially among SMEs, if social sustainability is to move from aspiration to action.

4.2 Discussion

This comparison helped us see how differently the social side of ESG plays out across national contexts. In Kazakhstan, we observed a relatively high level of awareness and implementation—likely shaped by a top-down model where public policy plays a strong role. Many firms there seem to approach social responsibility not just as a business choice, but as part of a broader development agenda.

Italy, by contrast, offers a more fragmented picture. While the regulatory framework is more advanced—thanks to strict EU directives—the actual uptake among smaller firms remains uneven. Many SMEs still lack the resources, tools, or incentives to engage with ESG in a structured way.

The two countries' approaches to ESG may also be shaped by different historical trajectories—Italy through European integration and a strong labor-rights tradition, and Kazakhstan through its post-Soviet institutional evolution, where enterprises often continue to play social roles once managed by the state. What we found most striking was the paradox: Kazakhstan, with fewer binding rules, shows more practical engagement. Italy, despite stronger formal requirements, struggles to translate them into everyday business practice.

5. Conclusions, Proposals, Recommendations

5.1 Conclusions and Limitations

Despite the insights, our research has limitations, opening the way for future research.

First, its exploratory and descriptive nature does not allow for generalization beyond the sample. The use of non-probabilistic, convenience-based sampling, while justified by the scope and resources of the study, limits the representativeness of the findings.

Second, although the survey instrument was refined through pre-testing, cross-cultural equivalence in interpretation cannot be fully ensured—especially for abstract constructs such as "social sustainability" or "systemic implementation."

Third, the lack of disaggregation by sector, geographic region, or firm size within each country restricts the depth of comparative insights. We recognize these limitations and see them as opportunities for future work

5.2 Recommendations for Future Research

Future studies could build on these results by adopting mixed-method approaches, including interviews or case studies, to capture the qualitative nuances behind the survey data. It would also be valuable to investigate sector-specific dynamics (e.g., extractives, manufacturing, agri-food) and to monitor how national sustainability frameworks evolve over time, especially in Kazakhstan.

In our view, future research should also take a closer look at how ESG is understood by different groups—not just businesses, but also employees, local communities, and investors, assess the impact of specific policy tools or incentives, and test interventions aimed at improving ESG literacy and reporting capacity, particularly for SMEs. It can also be interesting to study the role of the historical and cultural heritage in the vision of social sustainability.

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