

La comunicazione dialogica fra aziende e stakeholder attraverso Internet: potenzialità e limiti

Dialogic communication between organizations and their stakeholders through the Internet: potentialities and limits

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Abstract: This research aims at studying the role of computer-mediated communication (CMC) in building a system of dialogue, interaction, and engagement between organizations and their stakeholders. The study analyzes the contribution of CMC to stakeholder engagement as a compulsory and necessary phase of the reporting process in order to respect principles of materiality and relevance of information disclosed by all types of organizations (corporations, public administrations and non-profit organizations). To achieve these goals, we conducted a psychological literature review of the differences between CMC and face-to-face communication. The main findings of our study show that CMC can effectively contribute, under specific conditions discussed in the conclusions, to building and reinforcing authentic dialogic accounting.

Keywords: Dialogic accounting, Social and environmental reporting, Stakeholder engagement, Computer-mediated communication.