

Editorial

by *Antonio Garofalo*

There is a growing consensus among scholars, policy makers and other experts on matters of sustainability, that the concept of Sustainable Development encompasses a wide array of subjects and themes and it is impossible to treat it as a mono-dimensional issue. As a matter of fact, the international community had set the standard for this back in 2015, with the drafting of the Global Agenda for Sustainable Development. Articulated in the well-known Sustainable Development Goals, the Agenda tackles a number of issues pertaining to sustainability which all seem to be independent to one another but that, by looking at the bigger picture, contribute to the achievement of a new development model that is truly sustainable. When one delves into such topics, it is not hard, after all, to make the connection between inequalities and human rights or between poverty and malnutrition, and so on. That is why the 2030 Agenda continues to be the most powerful tool at our disposal to monitor the progress of global society towards Sustainable Development.

The *Review of Studies on Sustainability* shares this perspective in that in its multidisciplinary nature it intends to offer a multi-level analysis of sustainability, hoping to acquire and transfer the necessary knowledge to find suitable solutions that take into account the complexity of stakeholder interaction within this scenario. In Issue 2/2024, in particular, the articles that were selected for publication thoroughly analyze several key aspects relevant to Sustainable Development. The Issue starts with a brief focus on the relevance of digitalization (often discussed within the framework of “digital transition”) to the advancement of new sustainable practices. In the following contributions, the attention shifts towards the themes of energy efficiency and economic development, circular economy and biodiversity; these analyses are able to combine elements of eco-sustainability with economic necessities for development. It follows a selection of articles with insights on fiscal systems, international trade and cluster accounting, which lead to the final section of the Issue dedicated to legal aspects and discussions around human rights. Put together,

Rivista di Studi sulla Sostenibilità, (ISSN 2239-1959, ISSN e 2239-7221), 2024, 2

Doi: 10.3280/RISS2024-002001

the essays can hopefully shed some light on burning questions that need to be solved in order to achieve Sustainable Development.

More specifically, the first article, Assessment of sustainable development of an enterprise in a platform economy, by Svetlana L. Lozhkina, Natalia N. Shash, Natalia A. Gurevich and Ekaterina V. Chetvertakova, highlights the strengths and weaknesses of using digital platform solutions in business activities in order to comply with sustainability. The authors put together a series of indicators to analyze the question and offer some valid answers that can be transferred to other similar cases.

In Integration of digital transformation and the concept of sustainable development in small and medium-sized businesses, the authors, Raushan Makasheva, Leila Tussupova, Nurlan Apakhayev, Biyakhmet Abdulaziz and Sandugash Khushkeldiyeva, develop a concept that allows the integration of sustainable development and digital transformation in small and medium-sized businesses using an evaluation algorithm for determining the potential and risks for the subject. The research effectively proves, the need for the introduction of digital transformation in small and medium-sized businesses.

The article Ecological and Digital Transition: “travelling” in parallel for an everlasting future more sustainable by Victor Meseguer-Sanchez, Isabel Martínez-Alcalá and Paola De Santis emphasizes that achieving climate neutrality and sustainability requires the simultaneous pursuit of green and digital transitions. The study is contextualized within post-pandemic Europe and takes into consideration current efforts at the institutional level towards digitalization and green transition.

Financial assessment of the costs of exploration and evaluation of natural resources: Addressing environmental inequalities through sustainable mineral exploration and evaluation practices, by Farida Yerdavletova, Onaikhan Zhadigerova, Aliya Shakbutova, Myrzabike Zhumabayeva and Asset Kyzdarbekova, aims to optimize the accounting and reporting of mineral exploration and evaluation costs in the activity of natural resource companies in order to improve their financial efficiency and transparency. The findings highlight the importance of effective exploration in reducing risks and accurate reserve estimation in ensuring financial stability and long-term sustainability.

Anna Pettini and Luca Montini, in Textile Industry Sustainability: Unpacking the Potential of EPR for Circular Practices, explore the potential of Extended Producer Responsibility (EPR) systems to enhance sustainability in the European textile industry. The paper compares the centralized mono-consortium model, exemplified by France’s Refashion Consortium, with Italy’s emerging multi-consortium approach.

The article *Assessing the conservation status of diurnal Lepidoptera in the Vesuvius National Park*, by Lorenzo Goglia, Flavia Vittoria Chianese, Paola Conti and Gennaro Di Prisco, highlights an important gap: the conservation status of the species collected and observed in the Vesuvius National Park and included in the Red List of Italian butterflies has not been monitored for 17 years, leading to lack of knowledge of how the biodiversity and populations of Rhopalocera have changed over these years. The study hopes to fill this gap.

Instead, *Italian wild bees biodiversity and Vesuvius National Park* by Lorenzo Goglia, Simone Flaminio, Flavia Vittoria Chianese, Marino Quaranta, Paola Conti and Gennaro Di Prisco, studies the prevalence of Apoidea species in Vesuvius National Park area. A total of 176 species have been found, the representing a large part of the biodiversity of Italian wild bees.

The following article, *The Relationship Between Economic Growth, International Trade and Energy Efficiency in European Countries: An Autoregressive Distributed Lag (ARDL) Modeling Approach*, by Bohdan Kyshakevych, Stepan Nastoshyn, Olha Melnyk and Natalia Maksyshko, Oleksandr Svintsov, analyzes the nature of the relationship among time series representing economic growth, international trade and energy efficiency of 38 European countries for the period 1995-2022 employing the ARDL model.

Tax system of the Republic of Kazakhstan: Shortcomings of the system and areas of its improvement by Tursynkul Rakhmetova aims to examine and analyse the problematic aspects of the tax system in Kazakhstan to identify promising ways to improve it, considering international practices, specifically those of Poland and Croatia.

On another note, the article *Attracting accounting in cluster entities to achieve the Sustainable Development Goals*, by Oleh Vysochan, Oleksandr Maslak, Vasyl Hyk, Alla Yasinska and Olha Vysochan, departs from the assumption that Sustainable Development based on the creation of clusters is an unconditional alternative to crisis phenomena, as a result of which there was a significant loss of economic potential and a decrease in the standard of living of the population affected. The study explores some proposals for the implementation of accounting in cluster entities to achieve the Sustainable Development Goals.

Labor law: is the profession of HR manager a thing of the past?, by Oleg M. Yaroshenko, Roman V. Shapoval, Olena Ye. Lutsenko, Vladyslav V. Povdysh and Roman Ye. Prokopiev, focuses on the objective of analyzing the relevance of the HR profession and studying global trends in HR management in order to understand possible changes in this area.

Changing subjects, the article *The 30-year Journey of the Constitutions in the Post-Soviet States after Independence*, by Araz Gadimaliyev, Zhibek

Syzdykova, Sevda Hajizada, Marija Troyanskaya and Konstantin Sokolovskiy, looks at the constitutional history of the post-Soviet countries is a connection between constitutional transformations and the quality of life of the population.

Continuing with a focus on law, *Limits of Discretion of Participants in Civil Relations in the Conditions of Martial Law*, by Bohdan V. Fasii aims at improving the scope of application of discretion in civil legal relations both by individuals and the court while carrying out its legal duties.

Tackling the issue of democracy as well as international cooperation in Kazakhstan's integration into the Eurasian Economic Union: examining Kazakh experts and citizen assumption of the union prospects, Bauyrzhan Urazymbetov investigates how Kazakhstani citizens and experts evaluate the country's integration into the Eurasian Economic Union and its advantages and disadvantages.

Criminal protection of secrecy: Kazakhstan and some European countries by Gulmira B. Yesimkhanova, Serik K. Zhetpisov, Yernar E. Erbolatov, Bulat Kh. Olzhabaev and Zhanna K. Azhibayeva aims to analyze the specific features of criminal-legal protection of restricted access information on the basis of a comprehensive analysis of the current legislation of some foreign countries and analyze the European Court of Human Rights case law.

The article *Vulnerability of personal data of Kazakhstani citizens and the need to implement the European experience*, by Serik Zhetpissov, Nursulun Mussabekova, Gulnar Alibayeva, Olga Dubovitskay and Zhadyra Talipova, aims to develop recommendations to improve the regulatory and legal framework of personal data protection in Kazakhstan.

And lastly, *Existence of gender inequality in the issue of corporate governance in the banking sector and in companies in Kazakhstan* by Zhuldyz Bekpayeva, Nina Nikiforova, Lyailya Zhakypbek and Sanim Zhanbyrbayeva investigates the impact of gender diversity on corporate governance in Kazakhstan's banking sector in the absence of a unified global model.

Finally, I would like to thank all the contributors for their enthusiasm for this project and the reviewers for their comments. My special thanks go also to the journal staff and its editorial board.